

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Branch: Society Philatelic Americans #248

Vol. 17, No. 1, Whole Number 151

January 1968

PRESIDENT'S MESSAGE

The press of business in the office of the County Attorney of the County of Nassau is my only excuse for not presenting my first message to you since the fall election. In any event, greetings to all of you and my deep thanks for the confidence placed in me. I shall do my utmost to promote the interests of the ARA and its members.

All of you, by this time, have received your copies of our booklet entitled, "The 1765 Tax Stamps for America." There is no charge to members for this book—but we have fixed a price of \$5.00 per copy to all others, (with appropriate discounts to dealers) which copies have a semi-hard cover. Review copies have been placed with every conceivable journal devoted to philately, history and Americana, both here and abroad. We eagerly look forward to enough sales over the years to replace the \$500.00 advance made to us from the Vanderhoof Memorial Fund.

Now to a more controversial topic—the recent election for Vice-President. On page 112 of the Revenuer for September of last year, our outgoing President set forth the action taken by him upon his being advised of the results of the balloting. The withdrawal of Bob Leard of his name from consideration followed. Since that time, the following events have transpired:

Dr. Samuel Frank did not feel he had been properly elected and asked that his name be withdrawn from the list of officers.

A majority of the Board of Directors acting pursuant to a poll initiated by the President, as set for in Articles 2 and 8 of the Constitution, have been unable to agree on any action concerning Dr. Frank's resignation. The office of the Vice-President thus remains vacant and the filling thereof is not specifically covered by the Constitution.

The entire situation is most regrettable. We have now lost the services of two excellent members—Sam Frank and Bob Leard. I would greatly appreciate further advices on this and any other subjects from the membership at 633 Chelsea Read, Oceanside, New York.

Regards,

Adolph Koepfel, President

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Preceding Date of Issue

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RECTIFICATION TAX STAMPS 1946-1959

Philip H. Ward, Jr., ARA 246

In 1946 the Treasury Department placed an order with the Bureau of Engraving and Printing calling for a series of eighteen revenue stamps from 1c to \$2,000 to be used in collecting the Rectification Tax. The Bureau prepared plates for producing such stamps by offset printing. As the stamps were all printed in a deep blue and they were identical in design, it was not necessary to make plates for each denomination. They used the same background and only the figures and lettering which were printed in black differed. A white woven paper was used with revenue watermark and the design was 90x64 mm or about 3 $\frac{9}{16}$ x 2 $\frac{9}{16}$ inches in size. The blue background had at the top "STAMP FOR RECTIFICATION TAX" and at the bottom "SERIES 1946." At the left "UNITED STATES" and at the right

"INTERNAL REVENUE." The background consists of scroll work with a border with corner leaves. The center has a fancy frame and the denomination printed in figures and capital letters. The figures are in one line while the value in letters is in one or two lines. We have seen all varieties with stamped cancellation in black or red with a stamped or written signature of the Internal Revenue officer. Among the numerous cancellations, we have noticed those of Schenley Distillers Inc., Hiram Walker & Sons, Inc., Joseph E. Seagram & Sons, Inc., the American Distilling Co. and Associated Distillers, Inc., among others. No copy that has passed through our hands has had a punched or cut cancellation such as is found among the Distilled Spirits Excise Tax stamps.

The stamps even after being cancelled remain in the government files but after so many years they were sold as old paper and some few of the stamps reached philatelic hands. We

doubt very much if even a hundred of the scarcer values were saved. Like most other revenue stamps, other than the Documentary issue, these varieties were discontinued in 1959 and such taxes are now paid in cash.

Through the courtesy of the Director of the Bureau of Engraving and Printing, Henry J. Holtzclaw, we learn from his letter just received the number issued of each denomination. In addition to these numbers we are told that ten of each denomination "specimen" copies were delivered.

Deliveries to the several revenue offices consisted of:

1c	486,360	\$10	451,110
3c	238,150	\$25	329,290
5c	332,610	\$50	267,020
10c	443,290	\$100	416,620
25c	302,550	\$300	112,150
50c	297,230	\$500	149,060
\$1	538,950	\$1000	102,400

\$3	211,210	\$1500	58,400
\$5	305,970	\$2000	55,500

From this list it will be noted fewer of the \$2,000 were issued, followed by the \$1,500, \$1,000, \$300, \$500, \$3, 3c, \$50, 50c, 25c, \$5, \$25, 5c, \$100, 10c, \$10, 1c and \$1. It will be noted that the Bureau produced more of the \$1 value than any other due, of course, to the fact that the Treasury ordered more of these than any others. These are all listed in Scott's 1963 U. S. Specialized Catalogue on page 423 and carry numbers from RZ1 to RZ18. If Scott listed these in the regular catalogue and provided spaces for them in the standard album, the increased demand would no doubt absorb the small supply available.

(Editor's note: The above is reprinted from the November 30, 1962 issue of Mekeel's Weekly Stamp News with the permission of the author.)

BATTLESHIP REVENUE STAMP CHECK LIST

This reprint of the check list of the precancelled 1898 battleship proprietary revenue stamps which ran for several years in Weekly Philatelic Gossip magazine is now available. Illustrated with excellent hand drawn examples of the various types of cancellations and odd and unique designs used by the various companies. Consists of 91 printed pages of all the various companies known to date. Offset printed on very high grade white paper, rounded corners and punched for standard 3 ring binder. A must for all revenue libraries and collectors of these fascinating stamps.

Price \$5.00 postpaid

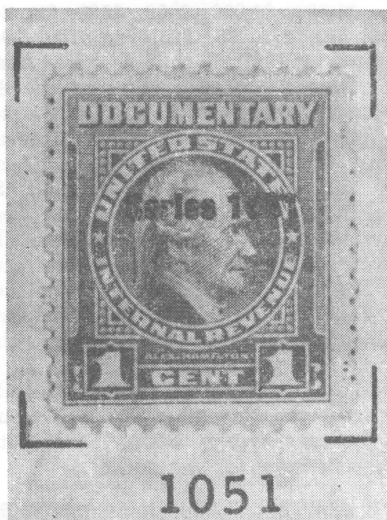
tf

MORTON D. JOYCE

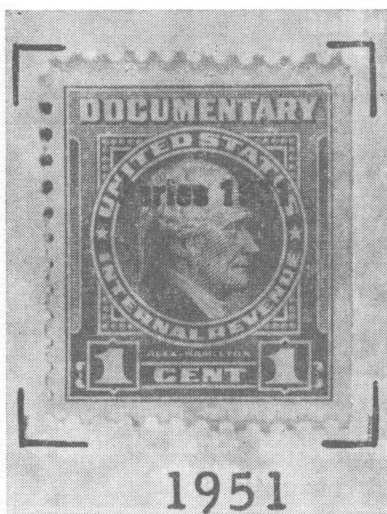
One East End Avenue
New York 21, N. Y., U. S. A.

**"SERIES 1051"
ERROR STAMP**

Woodrow Westholm, ARA 478



At first glance, one would believe the one stamp illustrated above was an "error," but upon closer examination under a magnifying glass it is



evident that the font of type used for overprinting the date on this particular stamp had been either "clogged" or "overinked," so as to form an almost complete "0", resulting in the appearance of "1051" instead of "1951".

This stamp was purchased as a single copy, together with other single copies of the various denominations of that issue, at the East Side Station of the Des Moines Post Office in 1951, but was not noticed for its peculiarity until a number of days later. An attempt then to locate other copies in the same sheet proved futile, leading us to believe it may have been the only such variety in that and possibly other sheets of that value.

(Editor's note: The photos used for the cuts for the above article were made through a red filter to better show the overprints. The fine job done by the Ross Studio in Lewisburg on this is appreciated.)

WANTED

U. S. POSSESSIONS REVENUES, TAX PAIDS AND REVENUE STAMPED PAPER

Spanish and Danish issues as well as during and since U. S. administration, Philippines, Puerto Rico, U. S. Virgin Islands, Mexico U. S. A. Vera Cruz, Hawaii, Alaska, free of tax cigarette labels. Literature on entire world's revenues. 160

ROBERT SHELLHAMER
ARA 145

2364 Crestview Rd., Pittsburgh 16, Pa.

Catalogue of the REVENUE STAMPS OF FRANCE (Kremer)

lists, prices and illustrates all French revenues 1860 to 1962 — \$3.00

155

Brainerd Kremer
18 Plymouth Street, Montclair, N. J

Mention this publication when answering ads. Thanks!

PARKING STAMPS

A. E. Thill, ARA 597



What appears to be a new type of stamp issuing unit has been noted lately. The Mount Lebanon Parking Authority located in Mount Lebanon township, Allegheny County, Pennsylvania issued a 5c stamp around January 1959. There is only one 5c denomination and appears to be only one printing which is still current.

The parking authority operates several lots with an attendant. As in other parking lots the attendant hands you a parking stub. The shopper receives a stamp from the merchant when he makes his purchases and the shopper affixes the stamp to his parking stub to pay for the parking fee. The merchant buys his stamps from the parking authority.

(Editor's note: Mr. Thill has indicated that he will be happy to send a copy of this stamp to any one who desires one and sends him a stamped, addressed envelope. His address is 210 Center Rd., Monroeville, Penn.)

CANADA

300 different postage and revenue \$7.50
Buy, seil, exchange, Canada revenues.

HIL KRUGER

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Box 22, Snowdon, Montreal, Canada

January 1963

EARLY REVENUE COMMEMORATIVE



With all the publicity on the first U. S. Revenue commemorative, we illustrate a State of Washington Cigarette tax decal, furnished by Charles Hermann, whose notes on state revenues often occupy these pages. This was issued in 1939 when Washington was a state for 50 years and carries the expression "Golden Jubilee" above the tree.

It is listed in Hubbard's catalog as

1939 Golden Jubilee commemorative.
On yellow card rouletted 14½;
12½x17 mm. Internally perforated oval.

C15 2c green and yellow R \$.25

While discussing commemorative revenues, the new 10c documentary commemorative has according to information given by Morton Dean Joyce, appeared with two plate numbers 168105 and 168108.

NETHERLANDS CATALOG ADDED TO LIBRARY

The 1954 listing of the Fiscal Stamps of the Netherlands, Curacao, Surinam, the Netherlands Indies (with Japanese occupation), Indonesia and New Guinea of E. J. Enschede, ARA 680, has been contributed by him to the library. It will be listed as item 165.

The listing occupies about 40 8½x11 pages and includes many illustrations. It will be a valuable addition to the library and is greatly appreciated.

COLLECTING REVENUES ON DOCUMENTS

Woodrow Westholm, ARA 478

(continued from June 1961 issue)

2c U. S. I. R. Bisected for 1c Fee

Scott lists R15e known used "Diag-

onal half used as 1c" and "Vertical half used as 1c," being the green paper variety. A pair of original documents recently acquired furnishes us with a new discovery for our collection, being of the "regular paper" variety (R15c).

Figure 1 illustrates the left diagonal



half of a 2c U. S. I. R. used as 1c in conjunction with two other 2c stamps of that variety to provide the 5-cent fee. Figure 2 illustrates the right diagonal half of the same stamp for a similar purpose on a second document issued on the same day from the same county, but by different parties, one a Notary Public, the other a Justice of the Peace. We can reasonably assume that this transaction might have been completed at the courthouse, where they might have been together to each receive a half of this particular stamp, undoubtedly necessitated by the lack of any 1c varieties.

LETTERS TO THE EDITOR

Dear Sir:

In The American Revenuer for October 1962, there was an article by H. P. Shellabear, M. D., on Ships of the Pacific Mail S. S. Co., in which it was stated that the Alaska's Maiden Voyage from New York to Aspinwall was on August 2, 1868.

I have a letter in which the lady sailed from New York to Aspinwall on the Alaska. She states, and I quote, "After leaving New York that 8th day of August, we had a very delightful passage to the Isthmus. I wish you could have seen us off. The Alaska is such a fine large boat, entirely new and nice and clean, table fare excellent."

Further on she states that they went up the West Coast on the Golden Age. Then, I quote, "The Golden Age seemed very forlorn compared with the 'Alaska.' She is the oldest and smallest ship on this side, in fact very much run down, dirty, infested with vermin, and the table was miserable."

Hope this may be of some value for the records.

Very truly yours,
C. Bates Stecker

Dear Mr. Webb:

Your letter received, together with
January 1963

the enclosed letter from Mr. Stecker. In reply, I rechecked in our library the book by Erik Heyl, titled, "Early American Steamers." On page 9 is found the data on the S. S. Alaska. He states "On Aug. 2, 1868, the S. S. Alaska left New York on her maiden voyage, etc."

I do not presume to say that this data is absolutely correct, but this book is highly regarded for its accuracy. There is one possibility that one must consider, and that is that August 2 was the official time she was due to sail, and that a number of things might have delayed her actual sailing until the 8th of August. In this case the records he used may have been the date she was expected to sail.

On the other hand the lady might have made a mistake, though I rather doubt this, as such an event would almost certainly have been recorded in her diary. Today, of course, diaries are seldom kept, but in the 1860's almost everyone used one.

At any rate the question of the sailing date is rather academic, though certainly of interest.

Sincerely,
Hugh Shellabear

Please don't overlook the fact that I stand ready to serve all collectors of

STATE REVENUES Especially in NEW ISSUES

Also please read my advertisement in the 1961 roster.

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Frank L. Applegate, ARA 10
615 S. Oakdale Ave.
Medford, Oregon, U.S.A.

SECRETARY'S REPORT

John A. Norton, Sec'y-Treas.
143 Merrick Road, Lynbrook, N. Y.

New Members

935 Jacobs, Edward J.

Applications Received

Tollesen, Walter G., 319 San Benito Way, San Francisco 27, Calif., by J. A. Norton. U. S. Revenues, essays and proofs specializing in Civil War issues.

Dinger, Paul C., 650 South Wildcherry Road, Naperville, Ill. by E. A. Richardson. Canada, France, Germany, Trieste "A".

Harrison, E. Everett, 4820 - 50th Ave. North, St. Petersburg, Fla., by J. A. Norton. British Embossed

Revenues—World wide revenues.

Wilson, Edward A., 369 Clinton Ave., Wyckoff, N. J., by Honer E. Webb. General U. S. Revenues.

Withsosky, Robert J., P. O. Box 134, Dreshertown Road, Dresher, Pa., by Arthur E. Damm. British North America.

Resignations

679 Kuttler, Alvin H.

Address Changes

852 August, Edward J., to 2848 Wayne Ave., Camden 5, N. J.

Membership Summary

Previous membership total	-----	402
New members	-----	1
Resignations	-----	1
Current membership total	-----	402

WON'T YOU GET A NEW MEMBER FOR THE AMERICAN REVENUE ASSOCIATION?

VANDERHOOF MEMORIAL BOOK

This fascinating book which includes many of the selected writings of the late E R. Vanderhoof of Long Beach, Calif., dean of fiscals, fantasies and world revenues for many years, will soon be out of print.

This work covers a multitude of subjects in the above mentioned categories, and is illustrated to boot!

Also included is the complete priced catalogue of the beer stamps of the United States from the very first issue in 1866 to the last series of use, 1947. This part however is not illustrated, but IS completely priced. Consists of over 70 printed pages, 8½x11 on high grade stock. Considered one of the finest works of its kind ever published. \$3.12 postpaid.

tf

JOHN A. NORTON
143 Merrick Road, Lynbrook, N. Y.