

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. 10, Whole Number 160

December 1963

A Master Die For Hydrometer Labels

Robert M. Leard, ARA 777



While they may not be stamps in the strict sense of the term, Hydrometer Labels have been eagerly sought by revenue collectors since the inception of fiscal philately. Beautifully engraved in striking black, they form a welcome addition to any collection, and it is most unfortunate that they are so infrequently encountered. Because of this scarcity of material, it would appear that nothing has been done in the way of study of the plates from which these labels were produced by The Bureau of Engraving and Printing. In the course of a minimal study of the labels, it was noted that a master die appears to have been used for a period of at least thirty-seven years, and perhaps as long as fifty-one years.

The first label issued in 1866 bears the portrait of Washington at the left, while the next two, the Series of 1870 and 1871 bear the portraits of Delano and Pleasanton, the respective Commissioners of Internal Revenue. The foregoing differ slightly in size or details of design, but with the 1872 series a return was made to the Washington portrait, and the use of a standard design, and master die, begun. The 1872 label has the signature of J. W. Douglass, the then Commissioner, but no series designation. In the 1875 label a series designation was added, reading vertically down, at the right, as will be noted in the illustration of an 1877 label above.

Evidence of the use of a master die for the engraving of these and sub-

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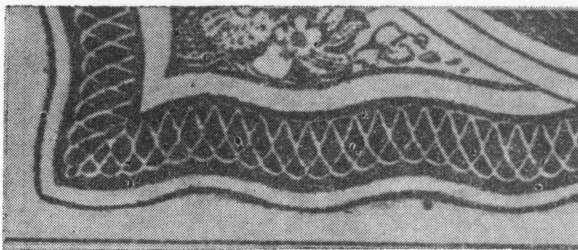
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sequent issues may be found in the small flaws present in the master that carry through into the later dies made from the master. As shown in the details, there is a strong dot at the crest of the second wave from the lower left corner, just below the outer frame line, and further evidence is found in the dots near the left edge of the left branch of the "Y", and at the center of the base of the vertical stroke of the "D" in the word "HYDROMETER". These dots are constant, and appear in all labels issued through the 1909 Series, along with

some other less apparent minor marks. They may also be present in the 1913 and 1923 labels, but the writer has not had the opportunity to examine these. (If any members have these labels, advice as to the presence or absence of the characteristics would be appreciated). From these constant minor marks, one may conclude that a master die was prepared for the 1872 label, and this master die, or a transfer from it, was used to make dies for the subsequent labels. This master did not bear the signature of the Commissioner or the legend "SER-



IES OF XXXX", as the former varied with the incumbent, and the latter shows some minor differences in placement and details. After a working die had been laid down, the signature, and Series and year were added making a complete die for the desired series, and the transfer roll and plate were produced in the normal fashion.

As the most recent check list of

SECRETARY'S REPORT

Secretary-Treas.: John A. Norton

143 Merrick Road, Lynbrook, N. Y.

New Members

961 Goldsmith, Christopher C.

962 Wyckoff, C. Sterling

Reinstatements

848 Glauber, Myron J.

Resignations

175 Chadwick, Noel

287 Wilson, Charles T.

635 Kremer, Brainerd

788 Soden, Fred H.

841 Peterson, Gordon E.

879 Falardeau, Cletus

907 Golob, James I.

910 Pistor, Mrs. George E. J.

Deceased

170 Sadler, Alden F. (5/18/63)

337 Cometta, Paolo

567 Haushalter, Dr. Walter M.
(8/28/63)

878 Bedell Chester O.

Address Changes

113 Hooghkirk, Robert C., Drawer 8,
Boynton Beach, Fla. 33435

492 Koeppel, Adolph, 600 Old Coun-
try Road, Garden City, N. Y.

576 Graham, Victor E., 333 S. Reeves
Dr., Beverly Hills, Calif.

Hydrometer Labels is over fifty years old, and more have been issued in the intervening years, the writer has been working on a modern one, with the assistance of several members of the Association. The list is complete to the 1909 Series, but information is urgently needed on later issues. Should any members have labels from the later years, not already brought to the writer's attention, he would be pleased to hear of them.

617 Dilworth, John R., R. D. 3, Su-
payna, Salem, N. J. 08079

678 Phillips, Richard E., 224 Pros-
pect Terrace, Davenport, Iowa

891 Mag, J. Marvin, 9120 N. Lawler
Ave., Skokie, Ill. 60077

940 Hanson, E. Everett, 416 - 73rd
Ave. N, Apt. 102, St. Petersburg,
Fla. 33702

956 Bellinghausen, Charles J., 2406
Halmac Drive N. W. Huntsville,
Ala.

Membership Summary

Previous membership total	383
New Members	2
Reinstatements	1
Resignations	8
Deceased	4
Current membership total	374

STATE GAME and FISHING STAMPS

Add them to your U. S. Ducks.

Also other State Revenues of all
kinds on approval ready to send out.

161

FRANK L. APPLGATE

615 South Oakdale Ave., Medford, Ore.

ARA MEMBERS TAKE TRANS-MISSISSIPPI AWARDS

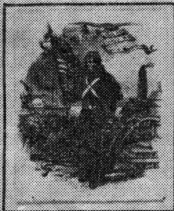
Members of the ARA again met the competition and came out with a fine showing in the exhibition in conjunction with the 30th annual convention of the Trans-Mississippi Philatelic Society held in Minneapolis from the 27th to the 29th of September.

Woodrow W. Westholm, ARA #478, was awarded a gold medallion and a first place award for pages from a nearly complete collection of all U. S. revenues and Norbert F. Wacker,


ARA #426, was awarded a silver medallion and a second place award for his exhibit of private proprietary stamps.

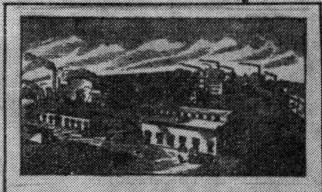
Mr. Westholm's collection now lacks only 70 items of being complete and runs to over 150 pages. For the exhibit, being limited to 36 pages, he showed predominantly the first issue, with a few pages of each following issue and ended his exhibit with the final page of his collection which tells the "moral" of the story of revenue collecting. This page is shown in the accompanying illustration.


United States Revenue Stamps



No philatelist would like to feel indebted to the Civil War for the existence of the U. S. Revenue stamp. Rather would he have desired this soldier could have remained at home to pursue his vocation....




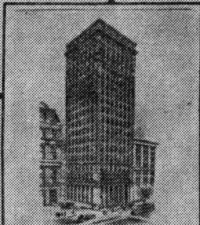




in his home state. If he were from Iowa, he would have found many fertile fields to till or busy workshops to ply his trade or skill. Down through the years his ancestors would soon find modern science and inventions had progressed to streamlined economy & tall buildings

where business was transacted every day necessitating the use of REVENUE stamps again to help finance the cost of government, now even on a larger scale.





COMPANY'S OFFICE BUILDING

AUCTION NEWS

Adolph Koepfel, ARA 492

John Nicklin's sale of May 15, 1963, held at 110 West 42nd Street, New York City, contained some interesting foreign revenue lots. Prices realized were exceedingly high compared to the estimated values.

	Realized
AUSTRIA (1850-1957) 575 different	\$7.00
BRAZIL, FIUME, ITALY & OLD CHINA (many thousands)	22.00
CEYLON—telegraphs, 126 varieties	30.00
CUBA (1890-1940) 547 stamps	15.00
DENMARK—480 different	12.00
590 stamps including locals	16.50
ECUADOR (1884-1934) 400 stamps (dups.)	8.00
FIUME—191 different	5.60
GERMANY—1860-1923 includes BADEN and HESSE-CASEL, 1307 stps.	37.50
GREAT BRITAIN—RR. parcel newspaper stamps 17 var., 262 stamps ..	9.50
ITALY—300 different includes Municipals	7.50
400 small Kings heads	7.50
1000 including many dups	15.00
300 including Municipals	7.00
NORWAY—23 earlies, mint	8.00
PERU—156 including rare hivalues	30.00
(1870-1910) 117, many rarities	24.00
PHILIPPINES (1880-9) 1000 stamps in blocks	17.00
ROUMANIA—240 varieties	8.00
RUSSIA—mixture—6 varieties, 1000 stamps	9.00
U. S. State Revenues—several hundred values	24.50
U. S. taxpays—seals, newspapers, locals and telegraphs—several hundred	45.00
Foreign revenues, various countries, 1800 stamps	22.00
AUSTRIA, FRANCE & LATIN AMERICA—1675 stamps	21.50
Assorted revenues—10 countries—1630 different	23.00
Mixture—1000 stamps, many countries	11.00
Europe & Latin America, 1650 stamps	21.00
AUSTRIA, DENMARK, BRAZIL & FRANCE (5000)	26.50
Various countries—15 packages of 1000 mixed	72.00
Revenues, many countries, 10 packages of 1000 mixed	47.50

AMERICAN REVENUER INDEX REPRINTS NOW AVAILABLE

Earlier this year a cumulative index of The American Revenuer through 1961 was run in the pages of this magazine.

A supply of this index has been reprinted in a separate booklet and is available from the editor at a cost of fifty cents (50c). While it is felt that an adequate supply to meet demands are available, any who wish to obtain a copy should send their request promptly to avoid possible disappointment.

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.

APPROVALS SOLICITED: U. S. State Revenues (I collect 'em)

APPROVALS SENT: U. S. and State Revenues (I buy and sell 'em!)

1960 U. S. State Revenue Catalog—\$5.00

ELBERT S. A. HUBBARD, ARA 1, SRS 1, Box 1124, Sunnyvale, Calif.

AUCTION REALIZATIONS

Through the courtesy of Martin August, ARA #912, who was in attendance, we list the prices for which some of the revenue lots sold in the October 24th auction of H. R. Harmer, Inc.

2112	3c green Playing Card, perf., centered to T, v light can., F. (R17c)	10.00
2113	6c orange Proprietary, perf., faded penstroke canc., very fine for this, almost impossible to obtain in this fresh condition -- (R31c)	280.00
2116	\$1 red Life Insurance, very nice margins, ms. canc., v fine (R71a)	12.00
2122	\$50 green U. S. I. R., imperf., faded pen canc., 3 large margins, cut along frame line at T, fine ----- (R101a)	11.00
2123	\$200 green & red U. S. I. R., imperf., vivid shade, large margins, 3 sides, close at R, fine ----- (R102a)	90.00
2131	\$50 blue & black, lightly canc., fine ----- (R131)	27.00
2132	2c orange & black, inverted center, bright shade, very fine (R135b)	22.00
2134	2c orange & black on green, inverted center, vivid shade, F. (R151a)	31.00
2135	\$5 dark blue, surch. reading down, centered to B, fine ---- (R159)	13.00
2136	\$5 dark blue, surch. reading up, o.g., fresh, fine ----- (R160)	9.50
2140	1902 \$10 green, uncanceled, fine ----- (R193)	14.50
2143	1914 \$60 brown, neatly canc., fine ----- (R224)	25.00
2145	1914 \$500 blue, vivid color, cut canc., fine ----- (R226)	60.00
2146	1914 \$1,000 orange, fine ----- (R227)	95.00
2163	1942-54 \$10 yellow green & black, very fine ----- (RE180)	17.50
2164	1949-54 \$20 yellow green & black, very fine ----- (RE181)	10.00
2165	Cordials, Wines, Narcotic, etc., coll. of several hundred stamps in 2 small binders, incl. some better Wines, mixed condition. Est. Cash Val. \$50-\$75 -----	160.00
2175	Akron Match Co., 1c blue on old paper, printed Feb. 70, canc., Fine ----- (RO1a)	15.50
2176	Wm. Bond & Co., 4c black, 4c green on silk paper, 4c green on pink paper, unused, fine ----- (RO32b, 33b, 33c)	31.00
2179	Wm. Gates' Sons, 1c black, rouletted on wmkd paper, unused, fine and rare ----- (RO93d)	80.00
2182	Chas. S. Hale, 1c grn on pink paper, unused, slit crease, F (RO106c)	11.50
2184	New York Match Co., 5c blue on silk paper, unused, small faults, perfs cut in at L, very good, rare ----- (RO139d)	62.50
2185	V. R. Powell, 1c black on white old paper, unused, fine and very rare ----- (RO151a)	150.00
2187	J. C. Ayer & Co., 4c blue on wmkd paper, imperf., unused, fresh and fine ----- (RS10d)	25.00
2188	D. S. Barnes, 1c vermilion on old paper, unused, small faults, fine appearance ----- (RS15a)	14.00
2192	John I. Brown, 4c brown on wmkd paper, unused, small faults, fine appearance, rare ----- (RS41d)	52.50
2193	John Bull, 1c black on pink paper, unused, very fine ---- (RS42c)	27.00
2194	John Bull, 4c blue on pink paper, unused, crease, still fine (RS43c)	10.50
2195	J. S. Burdsal & Co., 1c black on orange silk paper (wrapper), unused, cut close at L, very good and rare ----- (RS45b)	145.00
2196	Joseph Burnett & Co., 4c black on pink paper, unused, vf (RS46c)	8.30
2197	J. W. Campion & Co., 4c black on silk and wmkd paper, imperf., unused, fresh and very fine ----- (RS47b, d)	28.00
2209	J. E. Hetherington, 2c black on wmkd paper, unused, fine (RS120d)	13.50
2211	Holloway's Pills & Ointment, 1c blue on old paper, imperf., unused, fresh and fine ----- (RS125a)	12.50
2213	The Home Bitters Co., 4c green on silk and wmkd paper, unused, former with SE at L, fresh and fine ----- (RS130b, d)	13.50
2218	D. Jayne & Son, 4c green on wmkd paper, imperf., unused, fresh and very fine ----- (RS146d)	24.00

2219	J. B. Kelly & Co., 4c black on old paper, imperf., unused, very fine and rare -----	(RS153a)	48.00
2221	Alvah Littlefield, 4c green on old paper, P. M. canc., F, and rare -----	(RS165a)	31.00
2224	Merchant's Gargling Oil, 1c black on pink, unused, very Fine and scarce -----	(RS178c)	47.50
2226	Morehead's Neurodyne, 4c black on old paper, unused, faults, fine appearance, rare -----	(RS186a)	55.00
2228	Scheetz's Bitter Cordial, 4c black on silk paper, unused, faults, fine appearance -----	(RS210b)	26.00
2229	Schenck's Pulmonic Syrup, 6c black on pink paper, perf., unused, minute thin, fine and rare -----	(RS213p(c))	42.00
2230	J. E. Schwartz & Co., 1c lake on pink paper, imperf., unused, slightly cut into at R, fresh and fine -----	(RS215c)	13.00
2231	Jas. Swaim, 8c orange on old paper, imperf., unused, small faults, very fine appearance -----	(RS232a)	50.00
2232	Jas. Swaim, 8c orange on old paper, die cut, unused, fine -----	(RS233a)	16.00
2234	U. S. Proprietary Medecine Co., 6c black on old paper, unused, faults, fine appearance -----	(RS244a)	45.00
2237	Edward Wilder, 4c verm. on silk, die cut, unused, fine. -----	(RS267b)	27.00
2239	X. Bazin, 2c blue on old paper, die cut, unused, fresh and fine, rare -----	(RT1a)	35.00
2240	Corning & Tappan, 1c black on wmkd paper, o.g., very fine and scarce -----	(RT3d)	23.00
2241	E. W. Hoyt & Co., 4c black on pink, imperf., part of sheet margin with Impt. at L, unused, slight crease, fresh and fine ----	(RT10c)	8.00
2242	Geo. W. Laird, 3c black on pink, imperf., very fine -----	(RT14c)	27.00
2243	Lanman & Kemp, 1c black on pink, unused, perfs cut in at B, fresh -----	(RT16c)	23.00
2244	R. & G. A. Wright, 2c black on wmkd paper, o.g., fine -----	(RT23d)	10.50
2245	R. & G. A. Wright, 3c lake on old and wmkd paper, unused, former faded, fine -----	(RT24a, d)	13.00
2253	Carrier Album with an exceptionally fine balance of hundreds of stamps, most issues well represented but with an outstanding group of Match & Medicines, a fine nucleus for an important collection. Est. Cash Val. \$500-700 -----		950.00
2254	1862 to 1871, coll. of extra perforation varieties, compr. mainly 1862-71 issues, incl. horiz., vartical, diagonal and multiple varieties on a wide assortment of the issues, approx. 600 stamps, a very interesting lot almost impossible to duplicate. Est. Cash. Val. \$100-150 -----		260.00

THIRD KLEIN AWARD TO ARA PRESIDENT

It has been announced that the third annual Eugene Klein Award of the American Philatelic Congress has been awarded to Adolph Koepfel for "The 1765 Tax Stamps of America," which was issued last year and of which every member at that time received a copy.

This award was established to honor the late founder of the American Philatelic Congress. It is awarded for the best article by a Congress member in

the previous year.

This award brings special recognition to our president and certainly reflects credit also to the entire revenue collecting group.

Ohio Revenue Stamps

Approvals on request.

10 Ohio cosmetic stamps (mint) \$1.00
161

C. A. REED

4059 Garrett Dr., Columbus, Ohio
ARA #339

USPC PROVISIONAL?

Frank Q. Newton Jr., ARA 856

The R228 type 1 illustrated has been the subject of discussion of usage with local playing card stamp specialists and remains undefined.

The cancellation in black is of the U. S. Playing Card Co., of Cincinnati, Ohio.

Of several possible uses, and the one most appealing to the inquirer, is that it was provisionally applied to make up the difference between the 7c and 8c rates.

Consider a situation after April 1, 1919, where 7c per pack had been collected and RF11's or 12's applied to warehouse stock. Such stock could have been considerable and since it was not yet delivered to the retail trade it was subject to an additional 1c tax. Under these conditions it would seem logical that a method would be used by the I.R.S. to show collection of the added amount by provisionally cancelling sheets of the 1917 Documentary issue then in use. USPC Co. may have actually performed the work by a rubber stamp under I.R.S.

authorization.

Since the cancel date coincides with the end of the Government year, instructions to USPC Co. from the local I.R.S. office could have been given to apply the date of June 30, 1919 so the tax would count in the year 1918-1919.

While the stamps could have been applied to the packs after June 30, it is possible that they were only used during the three months period from April 1, thru June 30.

It is the hope of the writer by means of this article that a member may recall a source of data to define the usage of this interesting and obscure stamp.

Thanks are due Bob Leard for encouragement and photography.

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ART MONGAN

A.R.A. #859

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