

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Branch: Society Philatelic Americans #248

Vol. 18, No. 5, Whole No. 165

May 1964

The Cracked Plate on the \$50 U.S.I.R. First Issue

Robert M. Leard, ARA #777

For over 15 years the Scott's Specialized Catalog of U. S. Stamps has listed a cracked plate, unpriced, under the next to the highest value of this interesting issue, R101c. It is known on perforated stamps only. To the author's knowledge, this variety has never been described and illustrated in the philatelic literature.

As may be seen in the accompanying illustration, the variety takes the form of a slightly diagonal line through the 0 of the upper figure 50, and a patch of small scratches above the upper frame line, over the ED of UNITED. The position of the variety has been established as position 46, the stamp in the lower left cor-



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ner of the plate. The identification of this position is quite simple as it has a strong dot on the upper frame line directly over the right edge of the vertical stroke of the second T of STATES. This position has been confirmed by multiples in the collection of the writer, and in that of Mr. Morton Dean Joyce, and on the proof sheet at the Smithsonian Institution. It does not extend into position 37 above but could appear on copies of 37 that are centered toward the top.

Rather than a true crack, this variety seems to be a major scratch plus a group of smaller scratches, caused by an accident to the plate surface wherein some object was dragged across the surface, or some piece of foreign material was lodged between plates when they were stacked. It seems to have occurred late in the life of the plate, perhaps in 1868. Assuming a uniform rate of printing, with 443 impressions (21,946 stamps were

issued from a plate of 54 subjects), it would seem that there may have been only about 200 stamps with this variety. It is found on the thick paper in use in 1870.

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CARLO BUTTAFAVA, ARA 438

Via Cola di Rienzo 36; Milano (Italy)

THE LOCAL REAL ESTATE TRANSFER STAMPS OF PENNSYLVANIA

Frank L. Applegate, ARA #10

The state of Pennsylvania, officially the Commonwealth of Pennsylvania, has certain tax laws peculiar unto herself.

One of the provisions of Legislative Act 481, originally enacted in 1947, and several times amended, enables any political subdivision of any county, which elects to do so, to assess a tax against the transfer of any real estate within its borders. The subdivisions affected are cities, towns, boroughs, townships and school districts. The tax is usually one percent of the sale value.

The application of the plan is quite irregular throughout the Commonwealth. There are 67 counties in Pennsylvania. Only 43 of the counties are reported as having units collecting the tax in 1963. Of the 573 units reported as collecting the tax we have so far identified 150 that use, or have used, their own adhesive documentary stamps for this purpose. The use of stamps is more prevalent in the western part of the state, especially so in Allegheny County which includes Pittsburgh, than in the eastern part of the state. Several units in the eastern counties which formerly used stamps have abandoned their use, but still collect the tax. In all such cases the possibilities of remainders should be investigated as soon as possible.

Stamps vary greatly in design and in method of manufacture. Some are plain type set, others more elaborate and a few are really spectacular, but we find the entire subject most attractive. One printing firm in Pittsburgh supplies stamps to a great many units. Their stamps are pretty uniform in dimension and in roulette. They follow some nine different designs about 20x25 mm in size, which they rotate among the various units.

Stamp denominations vary among the different units, but are most commonly one to fifty dollars. A few use

lower values even to one cent, while others use higher values. Philadelphia includes a \$1000 denomination.

Of course most of these stamps are applied to deeds, a document seldom discarded, but it does happen and it behoves the interested collector to be at the right place at the right time. Real estate offices are a good place to start. We hope that all revenue stamp collectors in Pennsylvania will investigate the local possibilities without delay!

PLAYING CARD THICK PAPER VARIETY

Irvin Burns, ARA #388

I suspected that a copy of Scott's RF2e in my playing card cancellation collection was a thick paper variety. It is cancelled USPC CO. 12-1-95. A check on precise measuring equipment revealed that it is truly a thick paper stamp. Scott's Specialized Catalogue makes no mention of thick paper varieties and I have been told that this is company policy based on the thought of keeping the catalogue concise, compact and with major varieties only.

For a time I thought that I was the first to discover this item, then I read the article by Mr. Christopher West, book No. 23 United States Revenue Stamps, 1918. He had this to say: . . . "all of these noted, bear the United States Playing Card Co. cancellation in black, one ultramarine copy, dated 11-6-95, is on ordinary paper, another ultramarine, dated 10-1-95, is on much thicker paper, while all blue copies seen were dated 1-2-96 and were all imperforate stamps, unofficially part rouletted.

"A paler ultramarine than the shade in use in 1894, appeared for a while about 1899. This occurs both with the regular "old" roulette and with the "new" or hyphen hole roulette which came into use for the Spanish War Documentaries and Proprietaries in 1899-1900."

Parcel Post Use of Documentaries

Frank Q. Newton, Jr., ARA #856

The War Revenue Act of 1917, which affected parcel post, was passed by Congress on October 3, 1917. Announcements were issued under the dateline of October 27, 1917, and by Order 884 of November 17, 1917. The portion of the latter which is of interest in this article is quoted from Mekeel's Weekly Stamp News, Vol. 31, December 1, 1917, as follows:

"2) Parcel Post packages: That on and after the first day of December 1917 there shall be levied, collected, and paid upon every parcel or package transported from one point in the United States to another by parcel post on which the postage amounts to 25c, or more, a tax of 1 cent for each 25 cents or fractional part thereof charged for such transportation, to be

paid by the consignor. No such parcel or package shall be transported until a stamp or stamps representing the tax shall have been affixed thereto."

No special stamps were printed to cover the Act so the 1917 issue was used during the period.

Although The American Philatelist, Vol. 45, No. 12 states that the war tax ended in 1921, the pair illustrated with a Bakersfield, Calif. cancel of March 3, 1923 suggests the possibility of a later termination date. Unlike covers bearing the regular postal issues, parcel wrappers were nearly always discarded and those stamps which have survived seldom have clean readable cancels.

Illustrated are examples of cancels which include single and double ovals,



single and double-line roller dies, large double circles and precancels.

The values are nearly all 1c and 2c in singles and pairs although lower value precancels such as 1c through 5c Omaha, Nebraska, and perfins with a New York city oval are also found.

The writer will be pleased to hear from members who have unusual cancels or can add to the information presented.

Thanks are due George Turner and Miller Hurt for data and Bob Leard for photography.

SNUFF STAMP, FRAUD

Irvin Burns, ARA #388

About 10 years ago I was offered a high value snuff stamp by a fellow collector and member of the ARA. This was the first of its kind I had seen of the then current issue. The asking price was much too high and I decided to pass it by, keeping in mind to pick one up as additional copies came on the market or if necessary to buy a package or jar and remove the stamp.

I've looked and waited these many years and never saw another stamp. At a recent meeting of the Los Angeles group of the ARA, I made mention of this incident. El Hubbard and some other members were able to fill me in on the background.

The story starts in a midwestern city where an enterprising young revenue collector decided to obtain snuff stamps from Uncle Sam. The stamps in question were listed in the department's availability list, that is, available to manufacturers only. The value was never used by any of the companies. Otherwise, one or more copies would be in the hands of collectors.

Our young friend had an appropriate letterhead printed, that of a new snuff manufacturer. He used the mailing address of an associate, a former mental patient. He paid for and received a quantity of these unused stamps. This action was followed by a routine check by an inspector from

the regional office of the Alcohol & Tobacco Tax Division. Needless to say the stock of stamps was confiscated. Unknown to the agent was the fact that a letter with a snuff stamp enclosed was on its way to the west coast. This single stamp was undoubtedly the one offered to me.

I am inclined to believe that somewhere there is an advanced collector who has this item without knowing that it is a ONE ONLY.

LOS ANGELES GROUP CHANGES DATE

The regular monthly get-together of revenue collectors in the Los Angeles area has been changed to the third Sunday of the month. These meetings are held at the Los Angeles Philatelic Club, 417 South Alvarado Street. Any revenue collectors in the area at these times are most welcome to attend.

STATE GAME & FISHING STAMPS

Add them to your U. S. Ducks.
Why not?

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Approval books of both categories ready to submit to interested collectors.

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ROBERT SHELLHAMER
ARA 145
2364 Crestview Rd., Pittsburgh 16, Pa.

WINE STAMP PROVISIONALS

Irvin Burns, ARA #388

For several years, advanced collectors of wine stamps, have through correspondence, been aware of the existence of provisional overprints on wine stamps. These stamps are much sought after and the selling prices are constantly rising. The 4c "Class A" has been the last to be discovered and is the rarest of all with about five copies known. The others have been changing hands at \$3.50 each.

The composite photograph shows all the known values found to date having "Class A, B and C" overprints. These provisional cancels are found on the early issue wines and are made with a rubber roller hand cancel in black or purplish ink. Most of the stamps were found in California where it is believed they were used. Some few have been found in other states.

A check at the local Alcohol and Tobacco Tax Office, Customs as well as Washington, D. C., was not able to shed any light on their use.

These seem to be the facts as we see them. The stamps were used during the prohibition years, roughly

1917-32. The term "Class" as well as the "A, B, C" is definitely that of government origin. On the other hand there is no known use of this classification as applied to wines. The only use of the terms "Class A", "Class B", "Class C", etc. is found in the taxing of cigars! If we are to assume the stamps were used to pay the tax on cigars, then why were wine stamps used? Is it possible that a regional office could not supply cigar stamps to a manufacturer or importer and these provisionals were used to cover the emergency? I asked this question of the A & T T regional director and he replied that "It wasn't very likely" (today).

On the other hand, one of the club members remarked (tongue in cheek), "Maybe they were used for wine soaked stoggies."

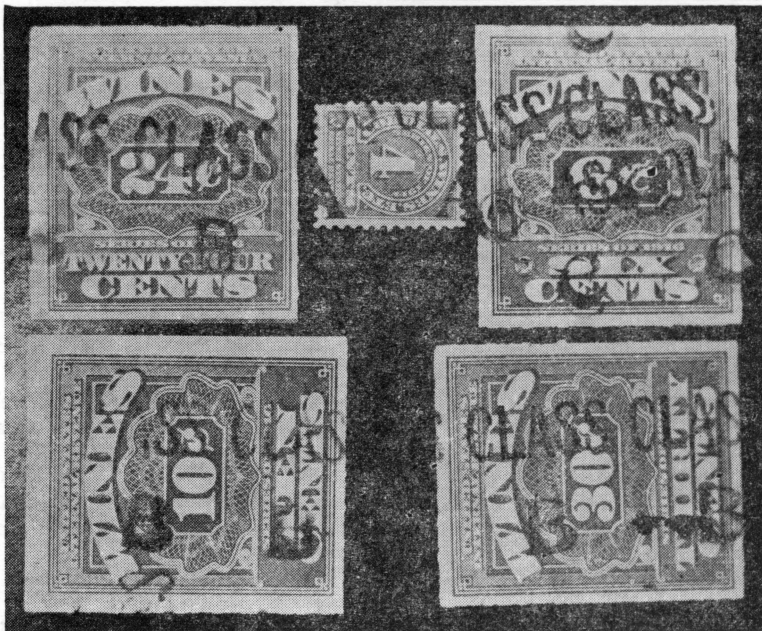
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FRED JARRETT

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U. S. FIRST PROVISIONAL ISSUE

Homer C. Landis, ARA #77

The Spanish American War is a splendid example of what a small minority of people plus a lot of propaganda can do to disrupt a nation. It was a most unnecessary war. A well-known newspaper columnist recently wrote, "President McKinley had on his desk an offer from the king of Spain to give us Cuba. Spain did not want a war. At heart, neither did McKinley. However, popular opinion, whipped up by certain newspapers and certain politicians, was too strong. The politician who chiefly wanted war was Teddy Roosevelt. There is no question that he contributed to an unnecessary war."

The McKinley administration announced the Maine's visit was a "friendly act of courtesy," which everyone knew was a diplomatic lie. Hearst's New York Journal's sales went above a million a day for the first time. Pulitzer's World sold five million papers a week. In just ten weeks we had won an overseas American empire with enough naval bases to satisfy even Captain Mahan for the time being. Besides Cuba, American landing forces had taken Manila in the Philippines and Puerto Rico in the Caribbean. "How do you like the Journal's war?" gloated the New York Journal.

When the troops came home, one of New York's newspapermen wrote, "Teddy, with his hat turned up in front and a big smile on his face, rode through the streets at the head of his Rough Riders like it was his war, and I guess it was."

It was the Spanish American War that started the United States on a program of international intrigue and power politics. If there has been anything good come out of the war, it was the "U. S. First Provisional Issue." These are some of the most interesting stamps that grace our album pages.

The title of the act of Congress authorizing the issuance of stamps was: "An Act to provide ways and means to meet war expenditures, and

for other purposes." It was approved June 13, 1898. The act is ordinarily known as "The War Revenue Law of 1898." It stipulated that the stamp taxes became effective July 1, 1898. This allowed but seventeen days from the time the law was passed until the stamps had to be used. In spite of the fact that the Bureau of Engraving and Printing, anticipating the passage of such a law, had begun work on an issue of stamps, it was impossible to prepare them and get distribution to every section of the United States in time to meet the demand.

To take care of this emergency it was decided to appropriately overprint the current one and two cent postage stamps and the five dollar Newspaper and Periodical stamp for revenue purposes. This is of particular interest to us because it was the first time the United States resorted to overprinting any of our stamps. So this is truly the U. S. First Provisional Issue.

(To be continued)

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.

SECRETARY'S REPORT

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143 Merrick Road, Lynbrook, N. Y.

New Members

968 Parkkinen, Matt
969 Collyer, Lt. William M.
970 Freeman, Fred
971 Munsell, Danforth H.
972 Briggs, Donald A.
973 Kimmel, A. Murl
974 Kurtzman, Dr. Joseph L.

Applications Received

Williamson, Ken E., 1005 Third St.,
Indiantown, Fla. By H. Tolman
II. U.S.I.R. First Issue 1862-71;
perf., Proprietary Wines, Play-
ing Cards, Consular, Hunting
Permit.
Reisman, Rev. William S., St. Philip's
Rectory, Garrison, N. Y. By J.
A. Norton. China, Formosa, Man-
chukuo.
Livingstone, Edward A., 690 River Rd.,
Beaver, Pa. By J. A. Norton.
U.S.I.R.
Ross, Bernard, Miami Beach Police
Dept., 120 Meridian Ave., Miami
Beach, Fla. 33139. By J. A. Nor-
ton. Great Britain and Colonies—
Revenues and Railways.
Domzalski, Walter, 6663 Walker St.,
Philadelphia, Penn. 19135. By J.
A. Norton. Duck Stamps—Boats
on stamps.
Jay, Theodore C., Jr., 138 Columbus
Drive, Tenafly, N. J. By J. A.
Norton. U.S.I.R.

Reinstatements

411 Poore, Rev. Elwood S.
465 Franklin, Ransom R.

398 Vanderbilt, C. M.
503 Kauffman, Lisle E.
505 Bonser, Raymond K.
584 Giokaris, D. James
599 Siegel, Robert A.
841 Peterson, Gordon E.

Address Changes

411 Poore, Rev. Elwood S., Box 373,
Sioux Rapids, Iowa 50585
503 Kauffman, Lisle E., P. O. Box
211, Mount Prospect, Ill.

Membership Summary

Previous membership total	333
New members	7
Reinstatements	8
Current membership total	348

OFFICIAL NOTICE

The Board of Directors, in accord-
ance with Article 5 of the Constitution
of the American Revenue Association,
recommends the following slate of
elective officers.

For President: Robert M. Leard
For Vice President: Samuel B. Frank
For Secretary-Treasurer:
Frank Q. Newton, Jr.
For Eastern Representative:
Hugh P. Shellabear
For Central Representative:
I. Irving Silverman
For Western Representative:
D. James Giokaris, Miller H.
Hurt

The attention of members is direct-
ed to the provisions of Article 5, un-
der which they may nominate other
candidates, by a petition signed by ten
members.

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