

# The AMERICAN REVENUER



**"Dedicated to the Service of all Revenue Stamp Enthusiasts"**

Member: National Federation of Stamp Clubs

Branch: Society Philatelic Americans #248

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Vol. 18, No. 6, Whole No. 166

June 1964

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## 1914 Date on RF4 Playing Card Stamp

Miller H. Hurt, ARA #904



—Photo by Robert M. Leard

George B. Sloane wrote in his weekly column in Stamps of January 11, 1947, "RF4. This Playing Card stamp, 2c blue, perforated 12, is a variety about which little has been reported except that it is seen from time to time and is a comparatively scarce stamp. It was issued about 1902 and to my observation was used by only a few of the larger companies—The

American Playing Card Co., the U. S. Playing Card Co., the New York Consolidated Card Co., Andrew Dougherty and possibly one or two others. Its most frequent use was during 1902 and 1903, though I have seen some of the U. S. Playing Card Co., with a printed cancellation dated as late as 1913. Some of the Consolidated Company's cancellations read, "1899",

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where an obsolete cancelling plate was used.

"From an examination of many copies it is my opinion that the perforations were not done at the Bureau of Engraving and Printing although of course, the stamps were printed there. I believe the sheets were furnished imperforate to these manufacturers for some reason, likely upon their own request. But it has been noted that the Bureau, during the same period, issued the stamps in rouletted form which were probably used by other manufacturers. No pairs or other multiple pieces of the perforated variety have come to my attention and if they exist are apparently very scarce."

As seen in the accompanying photo by Robert Leard, the U. S. Playing Card Co. used this RF4 stamp as late as 1-2-14.

I wonder if the U. S. Playing Card Co. or any other company used RF4 at any later date? If anyone has seen

any later date of cancellation, I would be very pleased to hear of it.

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## WAR REVENUE STAMP TAX CONTROVERSY

Irvin Burns, ARA #388

I came into possession of an interesting two page pamphlet printed by Wells, Fargo & Company, San Francisco, August 11, 1898. It is titled "Attitude of Express Companies on the War Revenue Stamp Tax." At the top is printed, "Read the within and pass along to your neighbor."

The article is in the form of a letter addressed to the secretary of the Publishers Association of San Francisco. The controversy between the two was basically this, who is to pay for the revenue stamps needed for the shipment of papers? This as you may recall was part of the War Revenue Act at the outbreak of the Spanish American War and the law became effective on July 1, 1898.

The publishers believed that Wells, Fargo should pay the tax and Wells, Fargo thought otherwise.

The Publishers Association had passed a resolution stating, "That it is the sense of this Association that, in trying to saddle their burdens upon the Publishers, Wells, Fargo & Co. are acting in an unjust, unfair and unpatriotic manner, and their action in this matter should be resisted by every means in our power."

The Attorney General was asked for an opinion in this controversy and his reply is a classic for all time. "The Government being insistant only that the tax shall be paid by some one."

Wells, Fargo contended, "That it is of the essential nature of a documentary stamp tax that the burden fall upon the beneficiary." (sec. VI of the Tax Act) "If this be denied, then why should the tax on a telegraphic message be payable by the sender and the tax on an express package by the carrier?"

The final summation included the probability of raising freight rates, should the Express Companies be burdened with the tax. The document leaves no doubt that the Express Companies have won their argument on all points.

The original pamphlet will be mounted between hard covers and presented to the ARA library.

## SECRETARY'S REPORT

**Secretary-Treasurer: John A. Norton**  
143 Merrick Road, Lynbrook, N. Y.

### New Members

- 975 Dunham, J. H., Jr.
- 976 James, Elmo A.
- 977 Magee, John W.
- 978 Ward, Mrs. Diane K.
- 979 Rook, William G., Sr.
- 980 Parkinson, Marvin E.
- 981 Markovits, Robert L.
- 982 Cox, Mrs. Betty Jane
- 983 Westvedt, G. A.

### Applications Received

- Brandt, Daniel J., 1016 -5th Avenue, New York, N. Y. by J. A. Norton, U.S.I.R., R1-700 used in superb condition only.
- Luna, Severino N., Sr., 919 N. Reyes, Manila, Philippines. By J. A. Norton. Collector-Dealer: Philippines only, Documentary, Internal Revenue, Postal Savings, Customs, Cigars, Cigarettes, Wines.
- Zinkel, Duane F., 838 W. Badger Rd., Madison, Wisc. 53713. By J. A. Norton. Great Britain and Colonies, British Commonwealth except Canada.
- Whitehead, G. C., 310 Ravelstone Ave. W., Transcona 25, Manitoba, Canada. By Bill Bryan. Spain & Colonies, Latin America, U.S.A. and Possessions.
- Murray, L. Raymond, P. O. Box 1296, Wickenburg, Ariz. 85358. By J. A. Norton. U. S. I. R. and State Revenues.

### Reinstatements

- 576 Graham, Victor E.
- 686 Mettee, Bradley T. J.
- 923 Snyder, James H.

### Membership Summary

Previous membership total	348
New members	9
Reinstatements	3
Current membership total	360

## REVENUE SECTION IN NAPEX EXHIBIT

Napex 1964 will be held at the Shoreham Hotel in Washington, D. C., from the 17th to the 20th of September. It is being held to celebrate the opening of the Hall of Philately and Postal History in the Smithsonian Institution's new Museum of History and Technology.

Twelve national organizations will be holding meetings or conventions during this period including the S.P.A. of which the A.R.A. is a branch.

In conjunction with Napex 1964 there will be an exhibition of 400 frames. Mr. George T. Turner, one of the ARA eastern representatives is the exhibits chairman. In Section I, United States, Subsection C is for Revenues. No special groupings are listed for foreign revenues, but they would probably be acceptable in the proper foreign grouping.

## LANDIS WINS SILVER MEDAL IN WESTPEX

Homer C. Landis, ARA #77, was awarded the silver medal in the Championship Class at the 5th annual WESTPEX show held in San Francisco the end of April.

The medal was awarded for his showing of U. S. Playing Cards Revenue stamps.

The showing of such fine revenue collections in general philatelic exhibitions cannot help but create interest in revenues among some of those who may not have particularly noticed their beauty and variety.

## PLAYING CARD REVENUES USED BY HALLMARK Miller H. Hurt, ARA #901

In previous issues of The American Revenuer, September 1962 and June 1963, have appeared notices concerning the use of dated precancellations by the Hallmark Company on the playing card revenues.

To bring the record up to date, we list the items known to date which have been used by the Hallmark people.

On Scott's #RF26, there is a Bureau Print precancel in type PC11 which Noble lists as PC233. This consists of the initials H. M. C. between lines.

On Scott's #RF28, there is a precancellation applied by the company, consisting of the initials HMC and dates as listed below.

11-1-61	1-15-62	JUNE 1962
11-3-61	1-20-62	JULY 1962
11-6-61	1-26-62	SEPT 1962
11-10-61	3-2-62	MAR 1963
11-15-61	3-9-62	APR 1963
12-8-61	3-20-62	OCT 1963
12-22-61	APR 1962	MAR 1964
12-29-61	MAY 1962	

It would be appreciated if anyone having other dates would inform the writer in order that the listing may be kept up to date.

## THE EDITOR'S NOTEBOOK

For the third, and hopefully the last, summer, your editor will be taking some courses in Massachusetts. Any mail after the middle of June that requires prompt handling should be sent to Honer Webb, Morgan Hall, Worcester Polytechnic Institute, Worcester, Massachusetts 01609. No mail should be sent there after about the first of August. Anything that does not require prompt handling should be sent to the regular address where it will be taken care of as soon as possible after our return about the middle of August.

The ballot for the biannual election will be found herewith. All members are requested to vote promptly.

## 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. 170

ROBERT SHELLHAMER  
ARA 145

2364 Crestview Rd., Pittsburgh 16, Pa.

The American Revenuer

**STATE REVENUE NEWS**  
**Chas. H. Hermann, ARA #5**



**Minnesota**

Minnesota's little oleomargarine stamp with the crowded appearance did not last too long.

It has been replaced with another die cut the same size, 19½ mm square with rounded corners, of a much better appearance.

It is also a 10c black, pressure type stamp that sticks to anything and can be cleaned with benzine.

Hope you got yours of the first type.

**Wisconsin Wine Stamps**

Wisconsin has done it again follow-

ing the 50% raise in the tax on wine in 1959.

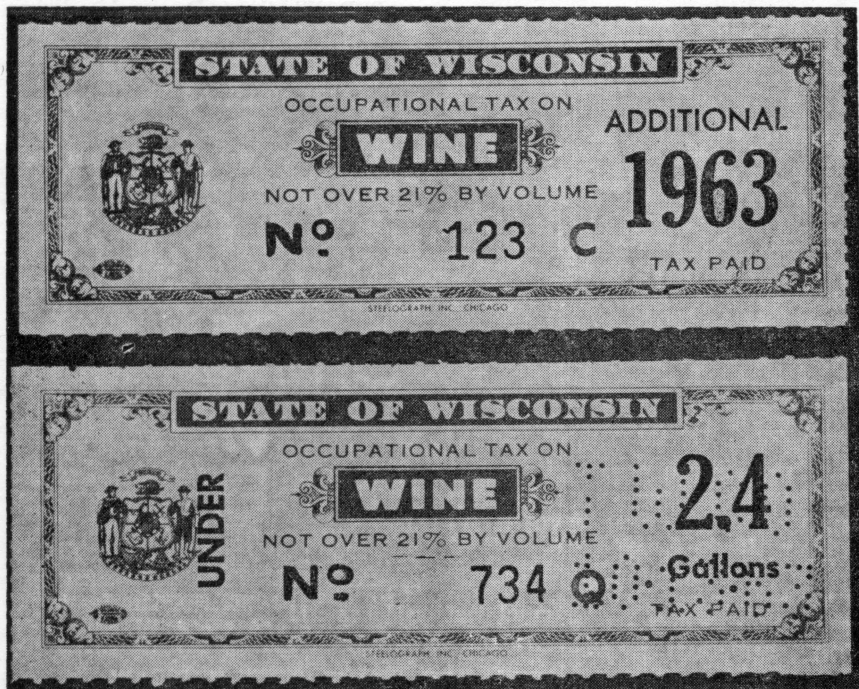
The new rate, a raise from 15c to 16½c per gallon on wine with under 14% alcohol and from 30c to 33¾c per gallon on wine with over 14% alcohol, made it impossible to continue to show money values on the stamps so it is now shown in gallons. As an example, the 22½c would have become 25.3125c.

The same basic stamp reading not over 21% by volume is used with "OVER" or "UNDER" reading up at left, serial number in lower center and quantity at right, all in black. The "OVER" are red stamps and the "UNDER" are green on light green paper.

In my collection now there are the 2.4 and 3.0 gallons in the "OVER" series and the 1.5, 2.4 and 3.0 gallons in the "UNDER" series.

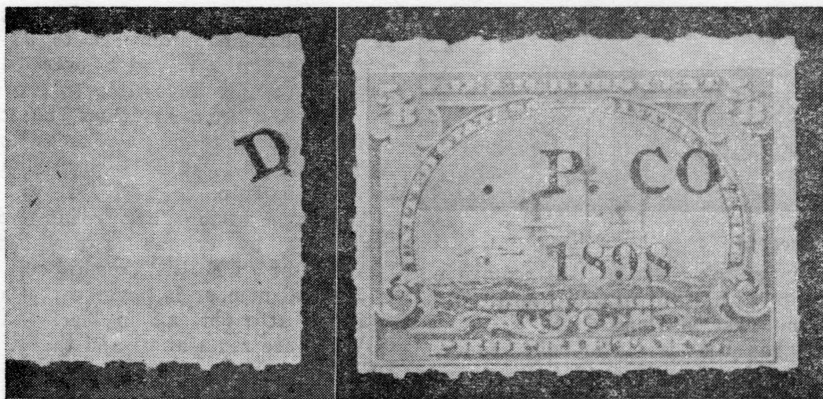
They also used a provisional stamp as in 1959 with the date 1963. It is red on yellow surfaced paper.

The stamps are 20 to the sheet, 2x10 with binding tab at top, rouletted 3¼. The others are rouletted 6¼ clear x 9½ black.



## D. P. CO. OVERPRINT FREAK

Frank Q. Newton, Jr., ARA #856



Among the precancel varieties reported in the Chappell check list is the "D. P. CO." overprint of the Deane Plaster Co. on the 1898 5c proprietary revenues.

Initially, the specimen illustrated was thought to be due to a printing die error which caused the "D" to be deleted. Closer examination revealed the missing "D" on the rear as shown and a faint paper fold line.

If this stamp came from the upper left position of one pane, it may be singular. However, if it is from another position there may be other combinations judging from the crease angle of 25 degrees from the vertical.

It is of interest to the writer to learn if similar freaks exist and beyond hope that an adjacent stamp to the above has survived.

Thanks to the "official" western photographer, Bob Leard, for the illustrations for the cut.

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CANADA SPECIAL. There is no dealer that has everything. Approvals. Advanced collectors may send want lists. ARA #822. A. Fiocco, 6220 31st Ave., Apt. I, Montreal 36, Que., Canada. 166

STATE REVENUE approvals solicited from professionals and non-professionals. Need many current and recent items. "El" Hubbard, 3729 Benton Street, Santa Clara, Calif. 166

EVERY REVENUE collector should own my 1960 state revenue catalog. Could easily be worth \$100 to you the first year you use it. Only \$5 postpaid with

commems. Free revenues and approvals accompany unless requested otherwise. Hubbard (ARA 1), Box 1124, Sunnyvale, Calif., 94088. 166

CAN HANDLE one or two serious foreign revenue collectors for British Colonials and general modern foreign. Also one or two Tax-paid collectors interested in building their collections. Peer, tobacco, cigar, cigarette or snuff. Requests for the rare items only respectfully declined. John S. Robo, 1668 Sycamore St., Des Plaines, Illinois, U.S.A. 60018. 166