

# The AMERICAN REVENUER



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

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May 1965

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## A SCRATCH ON THE 6c INLAND EXCHANGE PLATE

Robert M. Leard, ARA #777



For a considerable time the 6c Inland Exchange of our First Issue has been a particular favorite of the writer's. This stamp was issued May 12, 1863, somewhat later than most of the issue, to satisfy a requirement for the tax on short term, low value promissory notes levied by the amendment of March 3, 1863 to the original Revenue Act of July 1, 1862. As enough perforating capacity had been acquired by the contractor, Butler & Carpenter, by this time it was never

issued imperforate or part perforate. The plate seems to have been very well made for there is no evidence of any double transfers and, because only about 12,000 impressions were made, there was little wear and none of the stamps show any indications of re-entry.

The only plate variety of any consequence known to the writer is shown in the accompanying illustration. It is a strong scratch running from the S of SIX at the left, downward and to the right into the center of the figure 6 in the lower left corner. More than one copy has been examined and the variety is constant. It is prominent and readily seen on examination with the unaided eye. From a study of the shades and papers used for the 6c Inland Exchange it would seem that about seven or more printings were made, but the damage occurred late in the period of use, as it is seen so infrequently. Plating this stamp from the position dots in the upper right corner would be relatively easy were it not for the fact that multiples larger than pairs or strips of three are so difficult to find. Communication is sought from any collector who might be able to shed light on the position of the scratch by having it in a multiple of any size.

# THE AMERICAN REVENUER

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## BUREAU "PRINTING" ERROR —ANOTHER OPINION

One of our readers directs our attention to the article we reprinted from Stamps by George B. Sloane in which Mr. Sloane gives his explanation of the error which is seen on some of the U. S. Tax Pairs. (See The American Revenuer, February 1965 or Stamps, June 12, 1954). Mr. Sloane states that the error occurred "because the engraver omitted the two side strokes that would have completed the 'T'". He further says that, "Mr. Schuhmacher also found some of the same stamps with imprints that were correct, confirming my previously expressed belief that a multiple relief transfer roll was used for these imprints, likely carrying two imprints on the roll, one with the error, the other correct."

It does not seem quite logical that two dies would be engraved for the same subject when it would be easier to take up two reliefs from the same die onto the transfer roll, nor does it seem probable that even if two dies were engraved that the error would not be found, and easily corrected, when the die proof was pulled. A more logical explanation is that two reliefs, both without the error originally, were on the roll, but that during use a relief break occurred in one relief that was not noticed at the time, and entries were made onto the plate with the broken roll, as well as with the good one. This sort of a break in the relief is what one might expect if the heat treatment of the roll was not quite right, and the rocking in was done up and down rather than across the lettering.

## SPRINGFIELD LIST OF FOOD TAXPAIDS

Sherwood Springer, ARA #399

At a recent meeting of the Los Angeles Revenue group, a worthy suggestion was made on the subject of cataloguing U. S. taxpaid revenues. As you know, it has been this writer's aim to incorporate the listings of the 1912 Springfield list in the Springer Catalogue. The former, however, since it was compiled from government records, included many varieties which, as far as we know, do not now exist. In the current catalogue, I wish to include only those varieties that are verified as being in someone's collection.

The suggestion was made that in some cases I have the Springfield listings appear in The American Revenue before listing in the catalogue. This will give collectors a chance to report the varieties they have before I begin making up pages, and avoid some of the additions that inevitably follow an edition.

So here are the food stamps, other than the oleomargarines, as listed by Bartlett and Norton.

### Adulterated Butter Stamps

Act of May 9, 1902 fixed a tax of 10c a pound upon adulterated butter (whatever that was).

Series of 1902. Design unknown. Values prepared were 10, 20, 30, 40, 50, 60, 70, 80, 90 and 100 lbs.

### Export Adulterated Butter Stamps

Series of 1902. Design unknown. 40,000 were printed.

### Process or Renovated Butter Stamps

First series of 1902. Tax rate  $\frac{1}{4}$  c lb. Type set design in black with double line border. Flying eagle with flag. Number of pounds given in large orange numerals in center. White paper. Values were 10, 20, 30, 40, 50, 60 and 100 lbs.

Second series of 1902. Engraved. Inscription: "Process or Renovated Butter Stamp." Justice seated in large initial "R". Orange numerals in center. Black. Values were 10, 20, 30, 40, 50, 60, 70, 80, 90 and 100 lbs.

Series of 1907. New design of Justice in upper left corner. The words

"or Renovated" are omitted, leaving "Process Butter." White paper. Black.

Type I. Date "190—". Line under control number. Values were 10, 20, 30, 40, 50, 60, 70, 80, 90 and 100 lbs.

Type II. Date "190—". No line under control number. Values were 10, 20, 30, 40, 50, 60, 70, 80, 90 and 100 lbs.

Type III. Date "19—". No line. Values were 10, 20, 30, 40, 50, 60, 70, 80, 90 and 100 lbs.

Series of 1916 (issued after the Springfield list). Smaller size. Figures of value in lower right corner. Values of 10, 20, 30 and 40 lbs. have been seen and probably higher were produced. What do you have?

Any later series?

### Mixed Flour Stamps

Act of June 13, 1898 placed a tax of 4c a barrel on mixed flour.

First series of 1898. Rough lithographed stamp in green with Liberty head with pole and cap at bottom. Coupons at left, denoting size of package. Stamp indicates no value without coupons.

A—dark blue paper. B—pale green paper.

Second series of 1898. Engraved. Head of woman at bottom. Coupons at left. No other value. Black.

A—date line "190—". B—date line "19—".

Series of 1911. Similar to last. Blue paper. Black.

Series of 1916. Much smaller (87 x 38 mm). Black on blue paper. Figure of value in upper left corner. These were used through the 1930's. No series inscription. Values were  $\frac{1}{8}$ ,  $\frac{1}{4}$  and  $\frac{1}{2}$  bbl. All values are rouletted  $2\frac{1}{2}$  and 7.

### Filled Cheese Stamps

These were printed and issued but who has seen any (and what was filled cheese?)

Series of 1897. Values were 10, 20, 30, 40, 50, 60, 70, 80, 90 and 100 lbs.

So there you are. You will be helping the project if you will jot down the series and the values you have of the foregoing and mail to me at 6719 Seventh Ave., Los Angeles, Calif. 90043.

## THE 15c INLAND EXCHANGE DOUBLE IMPRESSION



Of the eight double impressions known on 1st Issue Revenues, the one on the 15c Inland Exchange is one of the most striking. Probably at least one sheet of these stamps escaped the inspection of the printers, Butler & Carpenter, and was issued and used. As the illustration above shows, the second impression is displaced downward and to the left about  $\frac{1}{2}$  mm, giving the stamp a very blurry appearance. However the second impression is clear and complete, although it is not as heavily inked as the original.

A copy of this rarity (not the copy illustrated above) was sold in Robert A. Siegel's 276th Sale held October 6-7, 1964.

### REVENUEURS WIN IN TOUGH COMPETITION

Two members of our Association have recently won awards for their exhibits of revenue stamps in competition with outstanding collections of postage stamps, attesting to the increased interest in revenues and added recognition of our specialty.

Mr. John D. Laurenz, ARA #667,

of Saginaw, Michigan, finished next to the Grand Award in the U. S. category at the Peninsular State Philatelic Exhibition held in connection with the 27th P. S. P. S. Convention in Saginaw on March 13 and 14, 1965. Mr. Laurenz won Grand Awards in this show in 1963 and 1964 for his Match and Medicine and Revenues on Original Documents in an area that is a hot bed of philatelic activity.

At the A. P. S. Spring Meeting, held in connection with the March Party at which the Garfield-Perry Stamp Club of Cleveland celebrated their 75th anniversary, Mr. F. W. Daniels, ARA #278, was awarded the 3rd place honors on March 19, 20, 21, 1965. Mr. Daniels' exhibit of First Issue was originally entered as "Not for Competition," but the judges felt that such outstanding material was worthy of an award.

These members are to be congratulated on their fine showing, and thanked for the splendid representation they have made for the American Revenue Association.

### EARLY MULTIPLE LISTING TO BE AVAILABLE

The Bureau Issues Association has been running a listing of large multiple pieces of early U. S. Revenue stamps, covering the period from 1862 to 1881. The list prepared by A. R. A. Director George T. Turner is being published in continued form starting with the March 1965 Bureau Special-ist.

Through an arrangement between the A. R. A. and the B. I. A., the list will be available in completed form, as a separate booklet, to A. R. A. members at a nominal cost. An announcement will be made later.

This listing is an updating of the data previously published in the Revenue Unit Column of the American Philatelist, the journal of the American Philatelic Society, during 1939 when Mr. Turner was Chairman of the Revenue Unit. This new and revised list will be most welcome to students of our early fiscal issues.

## PRESIDENT'S COLUMN

A short while ago, the history of the Bureau of Engraving and Printing made its long anticipated appearance. This book entitled "History of the Bureau of Engraving and Printing 1862-1962" and published by the Treasury Department is most welcome to philatelists and numismatists for it gives much insight into the history and operation of the source of the bits of paper that are of interest to them. While the price is a bit high (\$7 from the Superintendent of Documents), the volume is well worth the cost, particularly to revenue collectors. It contains a number of illustrations of revenue stamps and data on their design and production.

Literature on revenues is somewhat difficult to obtain at times, and back issues of this journal are much sought after for the wealth of information contained in some issues. While a list of back issues available from the Editor is published from time to time, there are still a number that are not available. It is possible that we may be able to furnish reproduced copies of our issues to members at a nominal price if there is sufficient interest to make it worth while. Members desiring back numbers not for sale by the Editor are requested to write to me giving the issues in which they would be interested.

Our New York Chapter is well under way. If there are groups in other centers who might be able to form a chapter, it would be welcome if they would let me know so that particulars may be furnished.

—Robert M. Leard

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### W. S. KYLE, A. MESSINGER

Bruce Miller, ARA #732

The private match die bearing the name "A. Messinger" (RO133) is identical with that of "W. S. Kyle" (RO122) except for the change of name. Both are among the commoner match stamps, and are apt to be early acquisitions of the M&M collector.

Austin Messinger was born at Norton, Mass. in 1817, and started a small match factory there in 1857. I have searched diligently, but unsuccessfully, for any reference to W. S. Kyle of Boston. His identity, and his relationship, if any, to Messinger, remain a mystery. The private die ordered by Kyle was used by him for only 3 months, from March to June 1865. Beginning in March, 1866, stamps from the Kyle die were delivered to Messinger.

Since by 1866 Messinger had been in the match business for nine years, he was certainly not Kyle's successor. My own supposition is that Kyle started a small factory in or near Boston early in 1865, and for some reason went out of business about 3 months later. His private die was afterwards offered for sale, and purchased by Messinger, who by this time

was doing sufficient business to warrant a private die of his own. It was October, 1875, before Messinger troubled to have the die altered. The name "A. Messinger" was substituted for that of "W. S. Kyle," but the address was left as "Boston, Mass.", where Messinger maintained a business office, although the factory was still located at Norton. Messinger's name alone appears on the stamp, but the actual firm name was Messinger & Sweet, since Andrew H. Sweet, Messinger's son-in-law, had become a partner in 1873.

By 1880 Sweet seems to have been in control, for it was he who subscribed to the articles of association when the Diamond Match Co. was formed in December of that year. The Norton factory continued in operation for at least 3 years thereafter, presumably under Sweet's management.

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SPRINGFIELD LIST of United States tax-pays, hydrometers, lock seals, etc., mimeo reprint 45 pages and index. Originally published by Bartlett & Norton, 1912. Price \$2.00 postpaid. Recommended. 176

David C. Strock

4109 25th Avenue S. W.  
Seattle, Wash. 98106

# The 1765 American Stamp Accounts

Marcus Samuel, ARA #860

In addition to the General Account of the Duties, published on pages 22 and 23 of the A. R. A. pamphlet entitled "New Discovery From British Archives on The 1765 Tax Stamps For America," other documents concerning the Duties have been discovered at the Public Record Office in London. This material is British Crown Copyright and has been reproduced by permission of the Controller of Her Britannic Majesty's Stationery Office.

Under reference T.53/50. Treasury Warrants, September 1765 to April 1768.

Page 22. These are to pray and require your Lordship to draw and order for paying out of any suppluses, excesses, overplus monies and other revenues composing the fund commonly called the Sinking Fund (except such monies as in said Act are exempted) unto the Commissioners of His Majesty's Stamp Duties or to such person or persons as shall for this purpose be duly authorized by them, the sum of £4947.5s.11d. upon account of defraying the necessary expenses incurred towards carrying into execution an Act passed last Session of Parliament for granting and applying certain Stamp Duties and other Duties in the British Colonies and Plantations in America. And for so doing, etc. Whitehall Treasury Chambers. October 10th. 1765.

(Signed) W. Dowdsworth  
J. Cavendish  
T. Townsend  
Geo. Onslow.

Addition at foot. A like Warrant for £1889.14s.8½d. to the Commissioners of Stamps for like services 18th. April 1766.

Under reference T.29/138. Treasury Minutes, May 1766 to August 1767.

Page 17. June 5th. 1766.

Read a letter from Govr. Tryon, dated Brunswick N. Carolina 5th. April 1766, inclosing a copy of the resignation of Mr. Houston, Distributor of Stamps for that Province.

Read a letter from Govr. Pinfold, dated Barbados 24th. February 1766, in answer to Mr. Lowndes of the 14th. September 1765, acquainting My Lords that the Stamp Act had taken place in that Colony.

Read a letter from Govr. Lyttleton,

dated Jamaica 28th. February 1766, in answer to Mr. Lowndes of the 14th. September 1765, acquainting My Lords that the Stamp Act had taken place in that Colony.

Read a letter from Govr. Sharpe, dated Annapolis Maryland 10th. February 1766, in answer to Mr. Lowndes of the 14th. September 1765, acquainting My Lords that the Distributor of Stamps for that Colony had retired some weeks before the Act was to take place, to New York, where he still remains; and that the stamps sent for the use of the Colony are now on board a ship anchored in the Port of Annapolis.

Page 27. June 10th. 1766.

Read a letter from Mr. Freemantle, dated 3rd. May 1766, with an extract of a letter from the Collector of Customs at Brunswick in North Carolina and its enclosures representing the continuance of the resistance to the execution of the Stamp Act in that Province.

Page 65. July 3rd. 1766.

Read a letter from Govr. Grant, St. Augustine, East Florida 26th. April 1766, acknowledging the receipt of the orders of My Lords relative to the Officers of the Stamp Duties and of the regulations concerning the importation of bullion.

Read a letter from Govr. Wright dated at Savannah in Georgia 1st. May 1766, acknowledging the receipt of the orders sent to him relative to the Stamp Duties.

Read a letter from Govr. Bull, Charles Town May 3rd. 1766, on the same matter and to the same effect.

Read a letter from Mr. C. Lloyd, late Distributor of Stamps in S. Carolina, praying to be appointed Collector of the Customs for Charles Town.

Page 75. July 11th. 1766.

Read a Memorial of Peter de Lancey, Inspector of Stamps for Quebec, New Hampshire and Nova Scotia, for payment of his salary and allowances.

Referred to Commissioners of Stamps.

Page 101. August 4th. 1766.

Read a letter from the Deputy Governor of Barbados, June 20th. 1766, signifying his having received the order for directing the Distributor of Stamps in that Island to return the stamp paper remaining in his custody to England.

Read a report of the Commissioners of Stamps on the Memorial of Peter de Lancey, late Inspector of Stamps for Quebec, New Hampshire and Nova Scotia, praying to be paid his salary from the time he left London.

Prepare a Warrant for allowing his salary from the time he left England to the 7th. of November, the date of his resignation.

Page 127. September 23rd. 1766.

Write to the Commissioners of Stamps to send an account of the produce of the Stamp Duties in the several Provinces of North America and in the Islands.

Read a letter from Sir Henry Moore, Governor of New York, relative to the return of stamps from that Province.

Read a like letter from Francis Farquhar, Governor of Virginia.

Read a like letter from Mr. Verchild, Commanding Officer in the Island of St. Christopher.

Read a like letter from Roger Hope Ellerton Esq., Deputy Governor of Jamaica.

Read a letter from Mr. Pitkin relative to the return of stamp parchment and paper remaining in the Colony of Connecticut.

Page 141. 2nd. October 1766.

Read a letter from Mr. Brettell informing My Lords that the Commissioners of Stamps have not as yet been able to get an account of the amount of the stamps disposed of in America and the West India Islands.

Write to the Commissioners of Stamps and desire them to state more specially than they have done in their last letters what orders they have

given, and what steps have been taken in consequence thereof to get in the account of the Stamp Duties that have been collected in the Colonies, and to acquaint them that My Lords observing that they have of late made their representations and answers to My Lords by letter under the hand of their Secretary instead of reports signed by themselves according to the ancient usage of Office, their Lordships are pleased to disapprove of that mode of correspondence and desire them for the future to communicate the business of their Office by reports or representations signed by their Board.

Page 148. October 10th. 1766.

Read Memorial of George Mercer, appointed Distributor of Stamps in the Colony of Virginia, praying My Lords to reimburse him for what he has expended during his employment as Distributor and grant him some recompense for his trouble and loss of time, as he found it impossible to execute his employment further than to secure the stamps from the general and violent opposition which he met with.

Page 160. October 20th. 1766.

Read a letter from Governor Bernard relative to the return of the stamps and stamp parchment to the Commissioners in England.

Page 172. October 28th. 1766.

Read representations from the Commissioners of the Stamps concerning the receipt of the Stamp Duties in America and the West Indies.

Page 176. October 31st. 1766.

Read a letter from Sir Charles Burdett, late Inspector of Stamps at Georgia, praying payment of the bill which he drew upon the Treasury and an additional sum of money for his travelling charges to and from America.

Acquaint Sir Charles Burdett that there is at present no fund out of which My Lords can order payment of the bill which he has drawn upon My Lords or the money which he applies for, for travelling charges.

Read a letter from Govr. Grant dated St. Augustine 8th. September 1766

relative to the return of the stamps and stamp paper to England.

Page 183. November 4th. 1766.

Read a letter from Mr. C. Lloyd, Distributor of Stamps for South Carolina, concerning the return of the stamp paper and parchment.

Page 187. November 7th. 1766.

Read Memorial from Sir Charles Burdett acquainting My Lords that there is a sum of £540 in the hands of the Distributor of Stamps for Georgia, and praying that My Lords will order the amount of the draft he drew upon Their Lordships to be paid out of the money in the hands of the said Distributor.

Prepare a Warrant to the Commissioners of Stamps to pay the amount of the bill drawn upon My Lords by Sir Charles Burdett out of any monies that shall come to their hands on account of the late Stamp Duties collected in the Provinces, subject to their inspection.

Page 206. November 25th. 1766.

Read Memorial of Charles Williamos, late Inspector of Stamps for Montreal & ca., praying My Lords to grant him his salary from the time he left England till his return, being about ten months.

Referred to the Commissioners of Stamps.

Page 221. December 5th. 1766.

Read report of the Commissioners of Stamps on the Memorial of Mr. Williamos, late Inspector of Stamps for Montreal & ca. The Commissioners report that he is entitled to his pay from the 25th. of December 1765 to the 1st. July 1766, and they submit to My Lords whether he does not deserve some further acknowledgement and satisfaction.

Prepare a Warrant for his salary only.

Page 224. December 8th. 1766.

Read Memorial of Mr. Crawford, late Inspector of Stamps for Barbados and Grenada, stating his case to My Lords and praying relief.

Page 236. January 5th. 1767.

Read letter from Govr. Wright, dated Savanna in Georgia 10th. September 1766, relative to the return of the

stamp paper to the Commissioners of Stamps in England.

Page 264. January 30th. 1767.

Read letter from Govr. Wright, dated Savannah in Georgia 10th. October 1766, relative to the return of the stamps and stamp paper to the Commissioners in England.

Read letter from Govr. Shirley relative to the return of the stamp paper and parchment from the Bahama Islands to the Commissioners in England.

Page 271. February 6th. 1767.

Read letter from Governor Franklin, dated Burlington 18th. August 1766, relative to the return of the stamp paper to the Commissioners of Stamps in England.

Page 350. April 10th. 1767.

Read Memorial of George Meserve, late Distributor of Stamps for New Hampshire, praying a recompense for his services.

Page 428. July 15th. 1767.

Read Representation from the Commissioners of Stamps that the office of packer and messenger on the American Duty is now become unnecessary and proposing to discharge him.

Agreed to.

Read Memorial of George Meserve, late Distributor of Stamps for New Hampshire.

It was not until the end of 1774 that the American Stamp Accounts were finally closed. There are two documents at the Public Record Office concerning the winding-up or "Declaration" of the Account.

Under reference A.O.1./2192/207, a ledger inscribed "The Declaration of the General Account of the Several Duties Arising on Stamp Vellum, Parchment and Paper in the British Colonies and Plantations in America in the Year 1765."

The accounts in this ledger are set out on four pages. They were exhibited by Morgan Vane, Controller and Accountant General of the Duties, on 23rd. December 1774.

Page 1. This is occupied exclusively by the preliminary statement.

Pages 2 and 3. These concern the "Charge" and the "Discharge" of the account, these terms applying respec-



tively to the value of the goods and monies received by Morgan Vane (due and payable to the King), and to the monies paid out by him in salaries and in other necessary expenses.

#### The Charge.

Money received from parchment, paper and blanks received from Stationers to supply the Distributors	3,607. 3. 9
Profit by discount thereon	329.12. 8
Money received for stamps in ready money	46.16.11
For the value of stamps on vellum, parchment and paper for supply of the Warehouse	218,729.17. 2
Money received for damaged parchment, paper, etc., returned from America and sold by order of the Commissioners	1,485. 9.10
	<hr/>
	£224,199. 0. 4

#### The Discharge.

Sums of money paid and accounted for by William Poole, Receiver General of the Duties.

Salaries to the Inspectors and other Officers employed in the management of the Duties in America	117.18. 1
Incident charges	566. 6. 1
Money paid in pursuance of Warrants of the Treasury	140.12. 6
Money paid into the receipt of his Majesty's Exchequer	4,000. 0. 0
	<hr/>
	4,824.16. 8

Value of stamps and goods returned from America, the goods cancelled and disposed of by order of the Commissioners of these Duties.

Money allowed to discharge the account of George Brooke, American Warehousekeeper of stamped goods, being the amount of the value and duty of the parchment and paper returned by the American Distributors and cancelled pursuant to orders of the Commissioners of these Duties	155,040.11. 6
Money allowed to discharge the account of Robert Craig, American Warehousekeeper of unstamped parchment and paper	142.19.4½
Discount on the same, the parchment and paper having been disposed of to Messers Jacob and Richard Tonson	17. 2. 8
Money allowed to discharge the account of the American Warehousekeeper of stamps for stamped paper for American almanacs delivered to Mr. Woodfall, the amount of the value and duty being paid into the hands of the Receiver General by order of the Commissioners of these Duties	17.17. 8
	<hr/>
	155,218.11. 2½
	<hr/>
	4,824.16. 8

Sum total of the payments and allowances aforesaid £160,043. 7.10½

"And so remains £64,155.12. 5½d." (the excess of the Charge over the Discharge) "against which there is depending upon the several persons hereafter named for the value of goods and stamps, being so much remaining in their hands at the determination of this account."

Under the heading "Arrears due from sundry Distributors in goods, money or bonds" there follows a list of the American Distributors of Stamps with their Districts and the balances still owing from them, as given in the first, second and last columns of the table printed on page 22 the A. R. A.'s Stamp Act pamphlet, the total at the foot of the last column being the outstanding debit balance as above.

"And so this General Account of the money arising by the Duties on Stamped vellum, parchment and paper in America is Even and Quit."

The account is numbered "5", is dated 23rd. December 1774 and is signed by Lord North (Chancellor of the Exchequer), Charles Townsend and Charles Wolfran Cornwall (Lord Commissioners of the Treasury).

The second document is a parchment roll under reference A.O.1./2154/80. This is inscribed "The Declaration of the Cash Account of William Poole Esquire, Receiver General of the Several Duties Arising on Stamp Vellum, Parchment and Paper in the British Colonies and Plantations in America, By Virtue of an Act of Parliament Passed in the Fifth Year of the Reign of His Majesty King George the Third . . ."

This account is more detailed in particulars of some of the items mentioned in the previous account, and it gives the names of a number of persons to whom salaries were paid. It is laid out in a similar manner.

#### The Charge.

Money received for stamps impressed or made out at the Head Office for ready money	46.16.11
Money received of Distributors	3,292. 9.11
Money received for damaged parchment, paper, etc.	1,464.16.10
Money received for useless boxes, etc.	20.13. 0
	<hr/>
	£4,824.16. 8

#### The Discharge.

Money paid by virtue of salary bills and Treasury Warrants.	
Peter Delany, Inspector of Stamps for Quebec, New Hampshire and Nova Scotia, at £100 per annum from the 14th of September to the 27th. November 1765, by Warrant of the Treasury dated 12th. August 1766	20. 5. 5
Charles Williams, Inspector of Stamps for Montreal and Three Rivers, at £100 per annum from the 25th. of December 1765 to the 1st. of May 1766, by Treasury Warrant dated the 8th. of December 1766.	35. 2. 8
John Morrison Parker at £50 per annum for a year and a quarter to 5th. July 1767	62.10. 0
	<hr/>
	£117.18. 1

Money paid for Incident charges and disbursements by order of the Commissioners of the Stamp Duties and by virtue of an Incident Bill approved and allowed by the Lords Commissioners of his Majesty's Treasury.

James Clee for carpenter's work done in fitting up an Office for the American Business	46.16.11
Richard Troughton for freight etc. of twelve cases and three packs of stamps etc. to America	4. 0. 5
Benjamin Powles for a moiety for lighting the lamp at the American Office door for a year to the 5th. of May 1766	17. 2
John Lee for freight etc. of a case from Quebec to London	2. 5. 6
Thomas Ffothergill for the like for five cases of stamp paper from Grenada to London	4.13. 9
William Smithson for freight of two boxes of stamps from Falmouth to the Grenada and West Florida	2. 5. 0
John Morrison Parker for sundry expenses for lighterage, portorage, etc. of several boxes and cases to and from the Customs House, etc., £17. 0. 5 and for his extraordinary attendance in the American Stamp Warehouse £2. 2. 0, in both	19. 2. 5
William Turner for porter's work, helping to load and unload carts, etc.	1.15. 9

Thomas Augustus Cruwys, Solicitor, for Law Charges with respect to the Repeal of the American Stamp Laws	52. 9. 6
Thomas Lucas for money expended by him for lighterage, wharfage and waterage on sundry parcels of stamps returned from America	15. 8. 5
William Williams for expenses in shipping, lading and relanding several cases of stamped goods sent to America	4.10. 0
Peter Raillaine for so much by him disbursed in the carriage of four cases of stamps returned from the West Indies	1. 6. 0
George Raynoldson for postage of letters and packets sent to and received from America	1. 9. 4
Render Mason and Co. for freight, etc. of twenty packages of stamped paper from Charles Town, South Carolina	6. 5. 4
George Dickinson for freight of sundry packages of stamp paper from London to Philadelphia and for other charges relating thereto	55.10. 0
John Lloyd for the hire of a storehouse for stamps for three years and eight months to the 2nd. of June 1769, and for boat hire to and from ffort	74.10. 6
James Dugdale, John Lloyd, Charles Edward Beresford (clerks), Robert Craig and John Hunt (warehouse keepers) and sundry Officers belonging to the Stamp Office for their services in managing these duties	149. 6. 1
This accountant for money by him paid for three salary bills and for bill money, tally money and other charges in paying money into the receipt of his Majesty's Exchequer within the time of this account	11.13. 0
More to him for fees and charges in passing the cash and general accounts of these Duties through the several Offices of the Treasury and Exchequer to the obtaining of the Quietus	112. 1. 0
	£566. 6. 1

Money paid by this accountant in pursuance of Warrants of the Lords Commissioners of the Treasury.

Sir Charles Burdett, late Inspector of Stamps for Georgia, East and West Florida and the Bahama Islands, being an allowance for his travelling charges, by Warrant of the Treasury dated the 14th. of November 1766	75. 0. 0
This accountant for fees and charges in passing the account of George Whitmore, John Rewick and James Bindley Esquires, Commissioners of these Duties. For the monies impressed to them to enable them to carry into execution an Act passed in the fifth year of his Majesty's reign for granting and applying certain Stamp Duties and other Duties in the British Colonies and Plantations in America . . . By like Warrant dated 30th. June 1772	65.12. 6
	£140.12. 6

This accountant for money paid within the time of this account into the receipt of his Majesty's Exchequer out of the money by him received from the American Stamp Duties, as for two tallies there devised on the days and for the sums mentioned.\*

26th. March 1767	3,000. 0. 0
11th. May 1768	1,000. 0. 0
	£4,000. 0. 0
	117.18. 1
	566. 6. 1
	140.12. 6

Sum total of the payments and allowances aforesaid £4,824.16. 8

"And so the said account of the money arising by the Duties on stamped vellum, parchment and paper in America is Even and Quit."

This account is numbered "6", is dated 23rd. December 1774, and is signed by Lord North, Charles Townsend and C. W. Cornwall.

\*There is a note in a different hand, reading as follows, "July the 1st. 1774. The tallies mentioned in the account for the sum of Four Thousand Pounds are received and joined. George Rose. Deputy Chamberlain."

**PRICES REALIZED IN SIEGEL'S 267th SALE, OCTOBER 6-7, 1964**  
(Continued from April issue)

Lot	Description	Price realized
738	1c-\$2 Documentaries, Series of 1940, Sensitive Ink Varieties (R288, R290, R300, R301 var.). First two unused, others handstamp cancels, Fine-very fine -----	\$10.50
742*	\$20 Documentary, Series of 1940, Imperforate (R305Ab). Horiz. pair, Extremely Fine, no gum, as issued -----	235.00
747*	50c, \$1 Documentary, Series of 1941 (R321, R323, var.). Both with typewritten Bond Transfer overprints, first s.e. Fine -----	5.00
781	\$500 Documentary, Series of 1955, (R692). Light pinprick cancel, listed but unpriced in Scott, Fine -----	18.00
786*	\$50 Documentary, Series of 1958 (R725). Fine o.g., listed but unpriced in Scott, Scarce -----	20.00
787	1c Green & Black Proprietary, Inverted Center (RB1d). Handstamp Cancel, Fine, Rare -----	400.00
788*	1c Green & Black Proprietary, Imperforate (RB1c). Horiz. pair, large margins, one thin, other V. F. -----	20.00
790*	50c Green & Black Proprietary, on Violet (RB8a) Large part o.g., minute marginal thin, Fine appearance, unused -----	67.50
792*	\$1 Green & Black Proprietary, on Violet (RB9a). An unusually fresh copy of this scarce stamp, Fine unused -----	220.00
793	\$1 Green & Black Proprietary, on Green (RB9b). Clear Purple oval Norwich, Ct. 1878 cancel, tiny sealed tear, a bit discolored. Fine appearance, a Handsome copy of this Rare stamp -----	235.00
794	\$5 Green & Black Proprietary, on Violet (RB10a). Centered, a few minor toned spots, an Exceptional Copy, Very Fine -----	280.00
797	5c Black Proprietary, Rouletted (RB16c). Fancy VEM in Heart and "Dec. 18 '78" of Playing Card Mfgr. Victor E. Maugher, faint tiny thin, Extremely Fine appearance -----	110.00
803*	4½c Proprietary, Single Line Wmk. (RB42). Block, one of only two known, Just fine -----	290.00
805*	3c Red, Future Delivery Overprint (RC2). Fine, Scarce -----	16.00
807	10c Carmine "LIVERY DE" Overprint (RC4b var.). Extremely Fine, unpriced in Scott -----	16.00
812	\$500 Future Delivery, Series of 1918 (RC20). Two copies Red and Orange numerals, each with a large Double Transfer, uncut, VF-----	21.00
815	\$1000 Future Delivery, Series of 1918, Imperforate Between (RC-21 var.). Complete Strip of Four, light handstamp cancels, unlisted in Scott -----	400.00
826	\$1 Stock Transfer, Without Overprint (RD79a). Perf. Initials, as always, Very Good, Scarce -----	\$95.00
830	5c Stock Transfer, Series of 1942, Inverted Opt. (RD120a). Tied by Str. Line Date on Receipt with normal 10c opt., both Perf. Initials, listed but unpriced in Scott -----	135.00
848	\$10,000 Stock Transfer, Series of 1950 (RD338). Very light cut cancel, Very Fine -----	18.00

850	\$500 Stock Transfer, Series of 1951 (RD260). Uncut, Very Fine --	19.00
854	1½c Cordials & Wines, Series of 1914 (RE19). Printed "MDC 3 5-19-33" Provisional, Very Fine -----	8.00
855*	2c Cordial & Wine Perf. 11 (RE31). Fine o.g. -----	9.00
858	\$20-\$100 Wines, Series of 1916 (RE56-RE59). Handstamp cancels, Very fine set -----	23.00
860	\$9.60 Wine, Series of 1934 (RE83). Minute corner crease, V. F. appearance, Scarce -----	42.00
861	\$100 Wine, Series of 1934 (RE107D). Vertical gutter crease, otherwise Very Fine, Scarce -----	18.00
863*	½c Wines, Series of 1941, Imperf. Vertically (RE110a). Horizontal pair, V. F. -----	8.50

(To be continued)

### WHAT PRICE REVENUES?

E. Everett Harrison, ARA #940

The last general catalogue of revenues is fifty years old and hard to come by, but Forbins can still be followed as a guide. I asked the title question of two of the top A. R. A. officers a couple of years ago and they thought that converting Forbins into dollars and cents at a 23c rate would be about right.

Using this as a guide, I put a \$200 price on an Austrian collection that went about \$400 by Forbins and it was a quick sale. That is a better return than on my British Colonial collection in four Scott Albums.

Its catalogue value was \$2,300 in 1963 and after several attempts, I netted \$1200 for it plus several other items including a roll of three sheets of Farleys.

In U. S. items, some nice ones cataloguing \$345 brought \$115 and another lot of about \$4000 catalogue

value brought just \$1000.

I have collected and accumulated all my life with the idea that I would have something to fool with when I retired. Now that I am retired, I am not interested but I still have plenty to fool with to get what I have in shape to sell.

I still have a cabinet full of Revenue albums and I think they will do much better than my British and U. S. I showed one of my British Embossed Deed albums to a big New York dealer and he had never seen one before.

### UNITED STATES REVENUES AT PUBLIC AUCTION

Occasionally we run a sale WITHOUT them, but most DO include them.

May we send you our next catalog?

176

HERMAN HERST, JR.  
Shrub Oak, N. Y. 10588

## TAX EXEMPT POTATO STAMPS

Companions to the tax paid potato stamps of 1935. A recent purchase of some of these interesting stamps in complete unexploded booklets are offered while a modest supply lasts. This is one of the old-time holdings. Exploded and properly mounted these will make an interesting page in your album or for your next philatelic exhibit. Panes of 12.

2 lb. pink cover, 2 panes, provisional cover (24 stamps) -----	\$1.00
50 lb. same, provisional cover -----	1.00
2 lb. manila cover, 8 panes, printed cover (96 stamps) -----	2.50
50 lb. same, printed cover -----	2.50
50 lb. same, provisional cover -----	2.50
2 lb. white cover, 16 panes, provisional cover (192 stamps) -----	7.50
50 lb. same, provisional cover -----	7.50

JOHN S. BOBO ARA 3

1668 Sycamore St., Des Plaines, Illinois 60018

175

## U. S. FIRST PROVISIONAL ISSUE Homer C. Landis, ARA #77

Many other business firms and individuals were unable to get stamps the first few weeks the law was in effect. One of these was Captain L. H. Chapman of the Chapman Steamboat Line operating the "Victor Adams" on the Erie Barge Canal. An interesting account of his overprinting Trans-Mississippi stamps, "I. R." and his initials was written by Henry Tolman, ARA #25, and published in the May-June 1948 issue of The American Revenuer.

Another unlisted private provisional consists of the 2c carmine stamp being press overprinted "I. R." in black, almost identical with the government stamp, #R155, except that the letters are smaller. All these stamps seen were used by one company and were manuscript cancelled "W & A" and the date. The dates found were in July, August and September 1898. These are reported to have been found by C. S. Ernst, years ago, who could not remember where they had originated.

In our collection there are several examples of the 1c green and 2c carmine postage stamps of the 1898 issue unquestionably used for revenue purposes. Some of the stamps are cancelled "I. R." and the date, others, "I. R.", initials and the date, all in manuscript. The ones used early in July were probably used because no provisionals were available. The ones used as late as 8-20 and 11-4 could have been used because no revenue stamps were handy. There were probably thousands of these, similarly used stamps, thrown away even by collectors because they are not very attractive items, written across the face with pen or indelible pencil.

Some unusual documents are found bearing the provisionals. We have a check for \$10687.76 signed by Tracy S. Lewis, Treas., Goodyear's M. R. Shoe Co., payable to N. Y. N. H. and H. RR Co., dated June 30, 1898, the day before the law went into effect. It bears the 2c carmine postage stamp pen cancelled GMRSCo 7-1-98. Another one is a check signed by Lucre-

tia R. Garfield, at that time a widow of the President, for \$25.00, payable to George Bellamy, head of Hiram House, a meeting place in Cleveland for underprivileged children. The check is dated July 1, 1898, the day the law requiring use of revenue stamps went into effect. Perhaps Mrs. Garfield did not have a supply of revenue stamps as the check carries a #R155, pen cancelled G. B. 7-5, the day it was deposited.

Stamps #R153, #R154 and #R155 are found on cover used as postage generally without postage due, #R155 is probably the most common used as postage.

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## NEW JERSEY TROUT STAMPS

Collectors may obtain the seventh issue (1959) of the New Jersey Trout Fishing stamps. There are two denominations, a \$1 black on yellow stamp for resident fishermen and a \$5 brown on white stamp for non-resident fishermen.

A set of two stamps may be purchased for 50c, the two stamps in blocks of four for \$2.00 and a pair of full sheets of ten for \$5.00.

Remittances, either check or money order, should be made payable to the New Jersey Division of Fish and Game. Orders should be sent to: Trout Stamps, Division of Fish and Game, Box 1809, Trenton, New Jersey 08625. Requests for stamps must be received before June 1, 1965. Remainders at that time will be destroyed.

---

## 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.

192

**ROBERT SHELLHAMER**  
ARA 145

2364 Crestview Rd., Pittsburgh 16, Pa.

## AVAILABLE BACK ISSUES OF THE AMERICAN REVENUER

At the time of this writing, the editor has available the following back issues of *The American Revenuer*.

1948—December\*

1950—January, February, July, November

1951—February\*, March-April, July-August\*, November-December

1952—January-February, March-April, May-June, July, August, September, October, November, December

1953—Fall

1954—Spring

1955—April, May, June, September\*, October, November, December

1956 on—All 10 issues (no July or August)

The issues marked with an asterisk as well as the February 1956, June 1960 and September 1960 issues are in extremely short supply, a copy or two of each available.

These issues are available to members for 25c per copy, 50c per copy to others. If your order includes any of the issues marked as in short sup-

ply, please include a supplementary listing.

In addition, there is a small supply of the first three rosters dated December 1952, April 1954 and November 1955 available on the same terms as above.

Copies of the index covering the issues from September 1947 to December 1961 are also available for 50c.

Several sets of Dr. Shellabear's illustrations of Railroad cancels on the early U. S. revenues are also still available. These sell for \$3.50.

In addition the editor still has a few copies of the 1909 Kobayagawa's catalogue of Japanese Revenue Stamps, which were donated to the Association by Herman Herst, Jr., ARA #265. He has suggested a contribution of a dollar or two for these.

Please make your checks payable to the American Revenue Association and send the orders to the editor.

## FOREIGN REVENUES

Ask for approvals.

tf

**Bryant-Pollard Co.**  
Proctorsville, Vt.

## WANTED

I need these U. S. revenue stamps for my collection. Used copies only.

### DATED REVENUES

Scott R281 282 283 284 285 286 291  
299 305a 306a 309 310 314 316 329  
330 331 356 357 358 366 403 404 409  
410 431 445 451 453 484 522 528 559  
RD59 60 61 62 63 66 70 82 86 87 89  
90 91 109 110 111 113 115 116 123 126  
130 134 136 138 139 149 153 156 157  
158 159 160 161 162 165 174 175 176  
179 180 181 182 184 185 185a 185b  
185c 203 208 208a 208b 208c 218 219  
222 232 233 234 245 246 251 252 253  
254 256 259 276 322 327 RG all

175

**T. TAYLOR**

126 Elgin Ave., San Antonio, Texas  
78210

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## SECRETARY'S REPORT

Secretary-Treas. Frank Q. Newton, Jr.  
6730 N. Temple City Blvd.  
Arcadia, Calif.

### New Members

- 1024 Thomas, Hunter M.  
1025 Sternad, Frank A.

### Resigned

- 898 Bartlett, Bart  
615 Palmer, Ralph A.  
883 Rassweiler, John  
957 Thompson, Paul

### Dropped for non-payment of Dues

- 966 Barr, Robert C.  
959 Berger, David M.  
972 Briggs, Donald A.  
636 Cherington, M. S.  
960 Ketchum, John S.  
929 Leitner, George  
895 McCulloch, John W.  
965 Merkel, Stanley  
971 Munsell, Danforth  
821 Ostrom, Everett S.  
814 Riccitelli, M. L.  
29 Simons, C. Dewar  
949 Turner, James D.  
942 Withsosky, Robert  
962 Wyckoff, C. Sterling

### Address Changes

- Bartley, Deane C., 915 East Harrison,  
Apt. 201, Seattle, Wash. 98102  
Philatelic Journal of Great Britain, 29  
Cheam Rd., Ewell, Epsom, Engl'd  
Schafer, Paul L., 7910 Rainier Ave.  
S., Apt. 301, Seattle, Wash. 98113  
Siegel, Robert A., 10 East 52nd St.,  
New York, N. Y. 10022  
Zinkel, Duane F., 2323 Hollister Ave.,  
Madison, Wisc. 53705

### Applications Received

- Clark, Richard N., Box 16, Fort Steil-  
acoom, Wash., by F. Q. Newton.

All revenues, particularly British  
Colonials.

Coble, Wallace L., 444 Dennis, Adrian,  
Mich. 49221, by A. Hilchey. U. S.,  
Foreign, Especially ships on rev-  
enues, Tobacco, etc.

Crupain, Eli N., 6-K Ridge Rd., Green-  
belt, Md. 20770, by Honer E. Webb  
Type Collector— Foreign, U. S.,  
Individual states, Stamped paper  
of Colonial America, British Em-  
pire and world, Foreign telegraphs  
Nelson, Iver M., 416 Talcott Pl., Park  
Ridge, Ill. 60068, by F. Q. Newton.  
U. S. Revenues.

Weiner, Mac., 68 Thomas St., New  
York, N. Y., by F. Q. Newton.  
All U. S. Revenues.

### Institutional and Exchange

National Federation of Stamp Clubs  
Philatelic Journal of Great Britain

### Membership Summary

Previous membership total	395
New members	2
Institutional and Exchange	2
Resigned	4
Dropped for non-payment of dues	15
Current membership total	389

### Semi-annual Financial Report to April 1, 1965

Balance Forward	\$449.62
Income:	
Dues	\$1139.00
Advertising and	
miscellaneous	236.24 1375.24
Total	\$1824.86
Expenses:	
Miller Print Shop—	
Amer. Revenuer	662.35
Other American Revenuer	
Expenses	34.62
Advertising	32.50
Operating expenses	72.10 801.57
Total cash on hand and deposit	1023.29

## REVENUE MART

Buy, sell and exchange. 5c per word. minimum 20 words. Name and address will  
count for 5 words. Send all copy and remittance to Advertising Manager,  
1668 Sycamore St., Des Plaines, Ill. 60018

U. S. Revenues listed and unlisted. Al-  
so modern world revenues with empha-  
sis on quality, including U. S. posses-  
sions revenues. Some hydrometers and  
locks seals also available. Want lists

for Scott listed items given careful at-  
tention. Most consular and foreign ser-  
vice fee stamps available. John S. Bobo,  
1668 Sycamore Street, Des Plaines, Ill.  
60018. rf