

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Branch: Society Philatelic Americans #248

Vol. 20, No. 1, Whole No. 181

January 1966

J. RICHARD FAY APPOINTED ASSOCIATION ATTORNEY

Mr. J. Richard Fay, ARA #815, of East Norwalk, Connecticut, has been appointed Attorney for The American Revenue Association, in accordance with Article (4)1a of our Constitution. The selection was made by the Board of Directors from those gentlemen volunteering their services in response to the call in the September issue of this journal.

Judge Fay is well qualified for the position, having practiced law in Connecticut for twenty-seven years, serving as a judge in the state courts for six and one half years, President of Norwalk-Westport-Wilton Bar Association, Delegate to the Connecticut Bar Association House of Representatives for twelve years and as a Delegate to the House of Representatives of The American Bar Association for one term. We are indeed most fortunate to find so well qualified an attorney to serve our Association.

Judge Fay will continue the work on our new Constitution and guide the Board of Directors in legal matters relating to the operation of our Association.

CHAPTER MEETINGS

The following listing indicates the meeting of the two chapters which

have been organized by local groups of A. R. A. members. If you live in the area, why not attend these meetings. If you happen to be traveling in the area, stop in and meet some of your fellow revenueurs.

Los Angeles—Meets at 7:00 p.m. on the third Sunday of the month at the Philatelic Club of Los Angeles, 417 South Alvarado Street, Los Angeles, California.

New York—Meets at 8:00 p.m. on the third Friday of the month at the Collectors Club, 22 East 35th Street, New York, New York.

LIBRARY LIST

As mentioned in last month's columns, a newly updated listing of the material in the A. R. A. library is available. The listing is divided into eight sections, A. United States, B. Canada, C. British Empire, D. Europe, E. Rest of the World, F. General Revenue information, G. U. S. Government publications with relation to Revenues and H. Miscellaneous, with no revenue connection.

Each section, except for the United States will mail for the one ounce rate, the U. S. runs two ounces. The entire listing runs to five ounces. It is on 8½ by 11 sheets and when folded once will fit into the envelope used

(continued on page 4)

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Vol. 20, No. 1, Whole No. 181

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PRESIDENT'S COLUMN

Membership in The American Revenue Association may mean various things to different members. To some it may mean merely subscription to another philatelic publication, while to students of fiscal stamps it is the opportunity to gain more information about their hobby and become aware of recent discoveries and theories in the field of revenue stamps. Others may regard membership as an opportunity to see their finds, ideas and listings in print for the elucidation of their fellow collectors. Dealer members use our membership as an outlet for their wares and members can secure many desirable items through the advertisements carried in The American Revenuer.

With all the foregoing benefits of membership in the ARA, it does seem strange that the number of members remains stagnant at about 375 to 400. In this issue the Secretary lists our membership at 410, approaching our high of 416 reached in January 1962. Our most economical level is about 450 members. Members are urged to point out the many advantages of ARA membership to their fellow collectors to help reach this desired level. Let's see if we can reach 450 in '66!

Another opportunity offered our membership is that of serving their fellow collectors by accepting an office and actively directing the affairs of the ARA. Elections are imminent and we must secure the best possible group of candidates. The Board of Directors serves as a nominating committee under Article 5 of our Constitution and members may nominate additional candidates by obtaining the signatures of ten members on a nominating petition. All nominations must be in by April 1, 1966, so the ballot can be distributed with the June 1966 issue of The American Revenuer.

—Robert M. Leard

WHAT IS THE STORY?



—Arthur Reed photo

Does anyone know anything about the item illustrated herewith? It was sent in by Thomas Cox, ARA #609, in the search of further information about it.

It is on a check of the Planters & Mechanics Bank of Petersburg, Va., and dated April 25, 1884. A very fine imprint along the bottom of the check says "Stamp copyrighted A. Gast & Co. St. Louis & N. Y." The frame of the design is nearly an exact copy of the RN-G1, but this one has the state seal of Virginia in the center and the frame is worded "United States" at top and "State of Virginia" at bottom. It is printed in yellow, the same as most revenue stamped paper.

Has anyone seen another like this? Do they exist from other states? What is the story behind it?

KNOW YOUR "WINES"!

Now—for the first time—the complete story of the popular "Series of 1941" wine revenue issue is available. Newly published 60-page book makes you fully informed, tells how to recognize the varieties and the rarities, gives a wealth of information based on 15 years of research. Discusses printing methods, condition and price, usage of various denominations, quantities of each denomination issued by year, wine tax rates, extracts from Federal regulations, holdings of the Smithsonian, the "3L" error, and dozens of other hitherto unpublished facts. 24 clear, crisp photos and drawings, numerous tables, printed by offset lithography on high-quality stock. Order your copy today for authentic, exciting information about this much-in-demand issue of U. S. revenues. Price: \$3.00 postpaid. Prompt shipment; no waiting. Ray W. Bidwell, Long Hill Rd., Andover, Conn. 06232. 185

Please Mention this Magazine when writing Advertisers. Thanks!

50c MORTGAGE— DOUBLE IMPRESSION?

Robert M. Leard, ARA #777



Double impressions are a rather unusual occurrence in the printing of revenue stamps from line engraved plates and their authentication would seem to be a simple matter. However, the copy of the 50c Mortgage illustrated herewith may cast some doubt on the ease with which such stamps may be identified. It will be noted that the top half of the stamp has all the lines clearly and distinctly doubled, while the lower half is a good sharp single impression. This poses the question, "Is this a copy of Scott's R59e?", an item that has been listed for a number of years.

The term "Double Impression" implies that the stamp has been printed,

i. e., gone through the press, two times. Such can not be the case with this copy for the bottom half shows no trace of a second impression. It appears probable that the pseudo double impression was caused by a slippage of the paper as it was being pulled from the plate and that the stamp has not been printed twice. It would be of interest to examine in detail the stamp or stamps from which the catalog listing was prepared to determine if they could be from positions above the one illustrated that may show the same slippage over the entire stamp. Correspondence is earnestly solicited.

(continued from page 1)

for mailing your copy of The American Revenuer to you. Place the proper postage thereon and send your envelope to the librarian. The listing will be sent back to you, or at least the parts that you request.

H. R. H.

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**G. FARR & CO.,
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Bruce Miller, ARA #732

Although the stamps of the J. G. Hotchkiss Match Co. (RO110) are from the altered die of G. Farr & Co. (RO-84), there seems to have been no connection between the two firms. George Farr was born in Athol, Mass. in 1821 and was in business there as early as 1856. In 1865 his match factory was located at Athol Depot on the Fitchburg RR. Why the location was given on his stamp as Boston is unexplained, since Athol is about 80 miles from that city. Possibly G. Farr & Co. moved to Boston early in 1865 or, more probably, maintained an office or agency there. The history of Athol makes no mention of Farr, but devotes considerable space to Lyman W. Hapgood, who established a match factory there in 1844. The Hapgood business (later known as Hapgood & Smith) continued until 1882, when it was absorbed by the Diamond Match Co. It was a thriving and important concern and it seems curious that no private die was ever ordered for it. I have been unable to discover any relationship between Hapgood and Farr. The latter's stamp was in use just three years, from March 1865 through March 1868.

As stated at the beginning, no connection is apparent between Farr and the J. G. Hotchkiss Match Co. of West Haven, Conn., who acquired Farr's die over five years after he ceased to use it. The firm of Hotchkiss & Parker were in business at Westville, Conn. (Just four miles from West Haven) from 1866 to 1866 and quite probably this was the same Hotchkiss. The private die of T. Gorman & Bro. of Westville was initially ordered in August 1865 and it is entirely possible that they were the successors of Hotchkiss & Parker. According to the Boston Revenue Book: "After August 1870 these stamps (of T. Gorman & Bro.) were ordered by and delivered to, one Hotchkiss . . ." Again, this probably refers to James G. Hotchkiss, but just what his connection may

have been with the Gorman business I cannot say.

James G. Hotchkiss was associated with Edwin R. Tyler, some time after the latter had sold out his Prospect, Conn. business to Ives & Judd in May 1870. In 1873, Tyler was fatally burned by exploding phosphorus and Hotchkiss continued the business under his own name.

The Hotchkiss factory at West Haven evidently burned in 1878 or 1879 and the company resumed operations in nearby Westville in 1880. In January 1881 it was absorbed by the Diamond Match Co.

NEW LISTINGS

About 700 varieties of strip tobacco stamps between Series 102 and 125 will be listed in the forthcoming 1966 edition of the Springer Catalogue. Three pages of the colorful cigar stamps used between 1910 and 1942 will also be included for the first time in this, the fourth edition.

Other new categories covered are Distillery Warehouse, Process Butter, Mixed Flour and Money Packages. In all, sixteen pages have been added (that was the size of the complete first edition) and the book has now reached 56 pages.

Many other sections have been expanded and newly listed varieties will be found in almost every category. Price changes are numerous, too. There are now about 250 illustrations.

Price is \$2 postpaid and your advance order will help the editor over the financial hump that always hits him at press time. His address is Sherwood Springer, 6719 Seventh Avenue, Los Angeles, California 90043.

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TWO CALIFORNIA PHOTOGRAPHERS

John Marshall



Cancellations on the First Issue Revenue stamps take many forms, pen and ink, stamped, printed, punched, etc. The two copies of the 3c Proprietary shown have one of the more unusual types, having been cancelled by

means of a stencil. Both have the same type face and are from the same city, Marysville, California. The upper stamp bears the cancellation of L. J. Stinson / D & 3d Sts / Marysville / Cal. and the lower one that of S. McCrary / Odd Fellows / Hall / Marysville / Cal. From the similarity of the cancellations it seemed probable that the two gentlemen were associated in some way and the use of proprietary stamps suggested they might be either pharmacists or photographers.

Investigation in Marysville reveals that the Odd Fellows Hall, built in 1860, is still standing at the corner of 3rd and D Streets, an imposing stone building now painted a modern grey green shade. At the Marysville Public Library, copies of old city directories were available that listed the L. J. Stinson Photographic Galleries at Third and D Streets and Mr. McCrary rented part of the second floor of the Odd Fellows Hall for his Ambrotype Studios. Photographs must have been a popular item in the early days in California for two other photographers occupied space in the same building at the same time. P. R. Wilson had a photographic studio in the building in 1870 and Oliver Denny had his Golden State Photographic Studio at 37 D Street. This same address, now 307 D Street, is presently occupied by the A. H. Albrecht Camera & Photographic Shop and some of Denny's original space is still in use for the same purpose after the passage of a century.

WHY TORTURE YOURSELF?

Sure, you can collect revenues without buying them at auction, but as long as the world's most economic, efficient and fascinating mode of adding to your collection is available, why not avail yourself of it.

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HERMAN HERST, JR.
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The American Revenuer

THE STATE REVENOOR

Elbert S. A. Hubbard, ARA #1

ALABAMA. Who has the feed stamp F45 with the line in $\frac{1}{2}$ c slanted and with "One-Half Cent" at the bottom? The regular variety has a horizontal line in $\frac{1}{2}$ c and reads "Half Cent" at the bottom. Please let us know, by postcard, which type yours is. Also let us know what Alabama beer stamps you have, if any.

The tobacco decals are continuing to be issued in the long sets along with the playing card stamps of similar design.

We are still looking for copies of B5, CR14 and F29. Can anyone furnish them?

ALASKA. How many readers have seen any of the Punchboard stamps issued back in the 1940's? We heard of one printed in black on dark red surfaced paper.

ARIZONA. The decal tobacco stamps are now at hand with the signature of Stanford. One set has these values: 1c, 4c, 16c, 25c and 60c. The most recent set has a 5c and $6\frac{1}{2}$ c value. The 5c stamp is noticeably smaller than the $6\frac{1}{2}$ c stamp.

An attractive paper-like 'stick-um' (?) stamp was issued some months ago in a 2c and 5c value with Moore's signature. It appears to have been a short-lived issue.

COLORADO. The final issue of Liquor stamps (1959?) was apparently as follows: 5c "Taxpaid" green, 5c "Wine" brown, 5c "Liquor" brown, 5c "Liquor" green, $7\frac{1}{2}$ c "Liquor" rose, 20c "Liquor" orange and $22\frac{1}{2}$ c "Liquor" red brown. We can furnish some mint ones to readers and are still seeking the 5c "Taxpaid" and brown "Liquor."

The city of Pueblo still uses tobacco stamps and issued all values in both a small value set and a large value set; 1c, 2c, 6c, 8c and 12c. Many other cities use the tobacco or cigarette stamps but most refuse to sell to collectors.

GEORGIA. The paper cigar stamps were issued in many values and then with surcharged values. We would

like to see any of these which readers can furnish so a complete list can be compiled for publication in *The American Revenuer*.

ILLINOIS. We have found a copy of Beer stamp B28 with the background "VOID" inverted. Ours is the only inverted copy of any of these stamps recorded, to our knowledge. The stamp must be held at just the right angle to the light to read the "VOID". On the used stamps all of the printing over the "VOID" comes off when the stamp is soaked from the beer case material.

OHIO. Have any readers seen the final design of Sales Tax stamps printed by Reserve but with the bottom two lines of printing missing? It exists thus.

The Beer stamps with Eureka imprint at the bottom seem to be hard to obtain in reasonable condition. This also applies to current Pennsylvania Beer stamps as well.

According to our best information the number of cities and counties which tax Cigarettes in each state are as follows: Alabama—100 (35 known to collectors), Counties—5 (2 known); Colorado—66 (31 known); Maryland—76 (41 known); New Jersey—1; New Mexico—1; New York—1; Tennessee—1, Counties—1; Virginia—1.

Cities and counties taxing other Tobacco products are Alabama—10, Counties—2; Colorado—3 (1 known); Florida—3; Maryland—1, Counties—1; New Jersey—1 (none known).

CANADIAN REVENUES

and other BNA Sideline items are frequently offered in my irregularly issued **PHILATELIC GUSHER**. Why not get on my mailing list? The cost?—only 55c for the next 8 issues. My latest list contained 68 lots of Revenues, 51 lots of Pictorial RR Cards, 15 lots of Semi-Official Airmails, 46 lots of postal stationery, and 89 other lots. 181

ED RICHARDSON

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SECRETARY'S REPORT

Secretary-Treas. Frank Q. Newton, Jr.
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Previous membership total	408
New members	1
Reinstatement	1
Current membership total	410

Notes and Comments

As of this writing, which is a month

prior to the month this issue reaches you, some 30% of the members have not sent in dues. We are considering deletion of the names of those not paid up at time of the deadline for Roster copy. So if you want to be sure you are listed, mail your dues NOW. Please help us in our desire to provide you a comprehensive, up-to-date list.

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REVENUE MISCELLANY

Josef Schonfeld, ARA #354

Approximately ten years ago, the following item appeared in the week-end edition of a local newspaper. At a college dance at a Junior College in California, the price of the admission ticket was based on the girl's waistline. In order to establish an average ticket price for determining the amusement tax, the Internal Revenue Department sent an official to find out the average girl's waistline. With a tape measure he took the waist measurement of about 30 girls, then he decided that 24 inches was the average and he figured the ticket taxes accordingly.

A Canadian Tobacco Band for 10 lbs. fine cut chewing tobacco of the series 1883 is printed in two sections, each about ten inches long. The end of one of these halves is rounded and is fitted (glued) to the other half for a continuous design. So far I have failed to find this peculiar strip stamp mentioned in the literature.

Union labels are by no means revenue stamps, they are put on articles to show that these were manufactured by union labor. Union labels made their appearance first in 1874 in San Francisco when the Cigar Makers International Union adopted the use of such labels.

Prince Edward Island, the smallest of the Canadian provinces issued a series of Tobacco Tax Tickets in 1942. The 3 cent denomination of these is quite frequently seen with a peculiar printers' error. Normally the stamp is printed in a dark blue color. In the error, the same printing appears in red, underneath the blue one. It seems that the printer ran the sheets in red ink first and on discovering his error, he ran them through the press again, this time in blue ink. Due to

the poor register, both colors can be seen.

The "stickum" on adhesive stamps used to be of the animal or vegetable kind, ever since stamps made their first appearance. For revenue stamps, various different types and procedures have come into use. The decal or transfer stamps are well known. Glues consisting of latex or resin bases must have given some headaches to those who wanted to detach tax stamps fixed by these means to a container. Invisible glue occurs on British Columbia Law stamps. Pressure sensitive (self sticking) and heat sealing (Fusion) stamps have made their appearance among state revenues.

At one time in North Carolina, men who owned high hats, silk or otherwise, paid an annual tax of \$4 for this privilege. And if a man also owned a gold-headed cane, he paid an additional tax of \$4.

A general issue of revenue stamps for municipalities in Saxony during the Hitler era showed in its design an old city gate with a swastika underneath. After the fall of the Third Reich, these stamps were used up, but the swastika was removed first by means of a punch in a diamond shape.

Stamps on stamps, but not of the commemorative kind as found on postage stamps. Turkey used in 1888 a set of law stamps which consisted of three sections, one part was fixed to the document, one part remained in the archives and the third part was given to the party who paid the tax. To this receipt stamp an additional adhesive stamp was fixed on its reverse.

Meters for postage are common e-

nough, meters for revenue purposes are being introduced at an increasing scale. There is one noteworthy group of meters, which may do service in both respects. They are inscribed "Postage and Revenue" and should be given the name "compound meters." I have never seen such meters fiscally used, but I know that they exist from Aden, Barbados, Ceylon, Southern Rhodesia and perhaps other countries. Greece had in 1939 a meter which showed in addition to the postage a separate figure indicating a charity tax.

An ideal preventative measure against fraudulent re-use of revenue stamps was introduced during the last century in Austria and later in Bulgaria, Persia, Czechoslovakia, Brazil, Romania and other countries. The stamps were printed on a very thin transparent paper (glassine), the reverse side was coated with a gelatine compound on the surface of which another part of the stamp design was printed and then gummed. If such stamps are soaked off the paper to which they are attached, the intermediate layer of gelatine will also dissolve and part or most of the printing too. Such stamps then really look "washed-out." Collectors should remember never to soak these stamps, they should be left with the underlying paper intact, which can be trimmed close to the perforations.

Newspaper Tax stamps of Austria, Hungary, Lombardy-Venetia, Modena, Parma and Tuscany are listed in most postage stamp catalogues although they are regular revenue stamps. They were used to collect a tax on foreign newspapers and were mostly affixed and cancelled at the delivery post office. Bearing postal cancels do not change these tax stamps into postal issues, but some postage stamp catalogue editors seem to think otherwise.

Several groups of revenue stamps

exist with overprints which are not part of the stamps but which are a certain kind of cancellation. There are newspaper tax stamps, calendar and advertisement stamps, etc., from Austria, Hungary, Italy, Turkey, Serbia, France, Belgium, Luxembourg and other countries. Such stamps were affixed to the plain paper beforehand, so that they were obliterated by the printed text. French postage stamps have been used also in this manner thus changing them into fiscal stamps.

Postal Tax stamps are listed in many postage stamp catalogues, but not in all. The listings are often incomplete and inconsistent. It is a fact that the majority of these tax stamps were used to pay a fiscal fee on letters, the postal authorities being actually only the collectors for the money derived from their sale. Many of these stamps had to be used also on documents other than postal matter.

Compound Stamps. Over 80 years ago Great Britain and most of the countries of her Empire began to issue stamps valid for both postal and revenue purposes. They bear the inscription "Postage and Revenue." In the mint state these stamps ought to belong also in a revenue stamp collection, although it may be argued that this would make the collection somewhat voluminous and expensive. Copies with fiscal cancellations however, should definitely be included and it will be found that most of the high values could have been used fiscally only. Countries outside the British Empire which have used such compound stamps are Bolivia, Siam, Peru and probably some others.

Some early adhesive revenues of Spain were printed in the same design and colors as the imprinted revenues on documents. In most cases it is very difficult to distinguish the imperforate adhesives from cut-squares orig-

inating from documents. Although the paper of the latter is often thicker than that of the adhesives, this is not always the case. Sometimes, documents have ruled lines, sometimes there is original writing on the back. If there is still some gum on the reverse, it's an adhesive. If the paper is thin to medium, without gum and no writing on the back, it's a toss-up.

Another group of Spanish revenues of large size are printed in various colors, the lowest denomination is always black. To tell the low-value adhesive from its stepbrother on document, look at the coat-of-arms; on the adhesives it is printed in black, whereas on the document it is colorless embossed.

The use of revenue stamps inscribed "Not Liable" issued by the government of New Zealand between 1874 and 1881 was only for one particular purpose, namely on deeds of gifts to the churches.

(From the Bulletin of the Canadian Revenue Society, June 1953). Excise authorities must often gauge the quality of the products they tax. An ancient method of assessing quality of beer is that used in Czechoslovakia in the 17th century. Once a year the brewer submitted a sample of his beer to the leather-breeched city council. The council spread the beer on its benches and sat on it for an hour. At the end of that time, they rose together. If the benches stuck to their breeches and came up with them, the beer was considered satisfactory. Beer should have also stuck to your ribs in those days!

British adhesive medicine duty stamps of 1783 have a curious shape. They are in the form of a regular cross, the arms are $\frac{3}{4}$ inch wide and $2\frac{1}{4}$ inches long, thus the total dimension of the cross is 5 inches high and

wide. These stamps were placed on bottles of medicine in such a way that the central portion rested on the cork stopper and the arms were glued down the sides of the bottle. It is no wonder that only very few of these stamps have survived intact.

The so-called "Frying pan" revenues issued by the Netherlands in 1862 derive their name from their shape. These colorless embossed stamps are die cut. They are circular (approx. $1\frac{1}{4}$ in.) with a scalloped edge. At the lowest part of the circumference a $\frac{1}{2}$ inch square portion protrudes outwardly. This "panhandle" served as the spot on which the manuscript cancel had to be applied.

METERS FOR STAMPS

Bradley T. J. Mettee, Jr., ARA 686, recently reported the use of a Pitney Bowes meter for the payment of the documentary stamp tax.

The document also had attached State of Maryland Recordation Tax stamps, Act. of 1947. These consisted of eight \$110.00, one \$22.00, one \$11 and one \$1.10. These had been stamped T. G. Co. / SEP 28 1965 / CANCELLED.

The right hand section of the meter had the inscription United States / Internal Revenue / Documentary / 108.35. At the top of the center section is the Internal Revenue Building as shown on Scott's #R733 and R734. Underneath this, from left to right, is the seal as seen at the bottom center of the same stamps, the date SEP 28 '65 and the designation P. B. meter 16129. At the left, reading upwards is what is probably a serial number, 008690. The latter might possibly be 069800 reading downwards, but the numbers don't look quite as proper that way.

AN INTERESTING NOTATION

In the sale of the Phil Ward library by Sylvester Colby on November 27, a copy of the 1888 Sterling Revenue Catalogue was offered. This book, containing a mine of information on match and medicine varieties, over-prints and essays, brought \$11.00 and is well worth it.

On page 69 of this work there is a listing for the 2c die cut Dr. D. Jayne & Son. The present-day Scott number for this stamp is RS148.

Now it happened that on November 5 the great Watson collection of match and medicines was put on the auction block and, among other things, this writer bought a set of Jayne die cut pink papers. Among them, of course, was RS148c, which catalogues today at \$5.50.

We checked the E. B. Sterling book and, in 1888, he priced it at 50c. But that is just incidental to the story.

Many early collectors (and some

even today) had a penchant for making notations on the backs of their stamps: date of purchase, price and source. We have seen many copies so marked. However, over the years, many penciled notations have been erased by newer owners and few of the really early ones survive.

But at least one did in the Watson collection and it shows that even by 1888 the market had advanced. On the back of RS148c is written "15c Sterling 10/13/79."

—Sherwood Springer

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