

# The AMERICAN REVENUER



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

**Member: National Federation of Stamp Clubs**

---

Vol. 20, No. 9, Whole No. 189

November 1966

---

## THE EDITOR'S NOTEBOOK

We appreciate the cooperation received from the printer and the membership during the crisis of last issue. By the December issue, we hope that the regular schedule will prevail again.

One of the things that got lost in the shuffle of a second set of copy for the October issue was this column. Most of what was said is not of too much importance, but we must express here again what we had said about the passing of our late president.

Much of the success of The American Revenuer over the past two years has been due to the tremendous assistance received from Bob Leard. He was continually lining up article for us.

We spent the Fourth of July with Bob a little over two years ago just before he assumed the presidency. In the intervening time, we received several phone calls from him when he was in the east on business. He was continually asking, What can I do to help in the making of a better publication?

He will be sorely missed by the Editor and the A. R. A.

We believe that we have accounted for all the articles that were lost in the mail, but if you have any that you feel may have been lost, please get in contact with the editor.

## NEWTON APPOINTED ACTING VICE PRESIDENT

Our recently retired secretary-treasurer has been kept in the harness. To aid over the transition period, President William Aichele has appointed him as acting vice president to fill the vacancy in that office. His experience over the past two years, when he has worked closely with Bob Leard, will thus be at the service of our new officers.

---

## NOTES ON THE "WINES"

**Ray W. Bidwell, ARA #703**

Several A. R. A. members, including the writer, have been endeavoring to complete the "Series of 1934" small wines (RE83A-RE101) with gum. No one, according to present information, has even come close. The 1/5c, 1 1/4c, 3c, 6c, 14 2/5c and 15c values have not been reported although a rather diligent search has been made. There is doubt if the 1/5c (RE83A) and 14 2/5c (RE96A) were ever issued with gum since they appeared in 1940 after the Bureau had discontinued the gumming. Can anyone report the missing values with original gum?

---

There are many "sleepers" in the "Series of 1911" set. For example,  
(continued on page 95)

# THE AMERICAN REVENUER

Official Organ of the  
AMERICAN REVENUE ASSOCIATION

Published monthly (except July and August)

Subscription \$3.00 per year

Copy 50c

Second Class Postage Paid at Lawrence, Kansas

Editor & Librarian—Honer E. Webb, R. D. #1, Lewisburg, Pa. 17837  
Advertising Manager—John S. Bobo, 1668 Sycamore St., Des Plaines, Ill. 60018  
Office of Publication—821 Vermont St., Lawrence, Kansas 66044

## Advertising Rates

Column inch, \$1.50 —  $\frac{1}{4}$  page ( $3\frac{1}{2}$  inches), \$5.00 —  $\frac{1}{2}$  page, \$9.00 — Page, \$15

## Contract Rates

Column inch, \$1.25 —  $\frac{1}{4}$  page, \$4.40 —  $\frac{1}{2}$  page, \$8.00 — Full page, \$13.50

These rates are for a minimum of five insertions and payable in advance at the full total cost.

Send all ad copy with check to Advertising Manager  
John S. Bobo, 1668 Sycamore Street, Des Plaines, Ill.

Advertising Forms Close 10th of Month  
Preceding Date of Issue

Editorial Forms Close 1st of Month  
Preceding Date of Issue

## American Revenue Association Board of Directors

William C. Aichele, President

Dr. Hugh P. Shellabear, Easter Rep.

George T. Turner, Eastern Rep.

I. Irving Silverman, Central Rep.

Joseph F. Einstein, Central Rep.

D. James Giorkaris, Western Rep.

Sherwood Springer, Western Rep.

Secretary-Treasurer: Bruce Millier, 521 Alster Ave., Arcadia, Calif. 91006

---

Vol. 20, No. 9, Whole No. 189

November 1966

---

## Patiala Telephone Tax Stamps

Frank Newton, ARA 856

One of the several states of India having special overprints of regular issues is Patiala, located in the central Punjab some 140 air miles from New Delhi.

Their Scott-listed overprints include a number of varieties with "Puttialla," "Patiala," "State" and "Service" in various combinations.

Starting in the late 1800's and continuing, perhaps, thru the mid-1900's, these issues become of interest to revenue collectors due to the addition of an overprint containing the word "Telephone."

Although little is presently known about these stamps, this article has as its purpose an initial tabulation and partial illustration of thirty-five varieties which have been studied by the writer.

Member Santosh Kumar of New Delhi comments that the issues have not been previously listed and appear to be of recent discovery. The history is dark, the quantity overprinted with "Telephone" and the exact issue dates are unknown, but they are obviously tied in with the contemporary stamps.

A former Patiala employee advises that surplus State stamps were overprinted for revenue use only by the Telephone Department which received payments from firms and individuals.

There does not appear to be any pattern of normal issuance, or for that matter, value range, leading to speculation by the writer that they were actually held by the department and used for internal accountability purposes upon collection of tax. Should this be found the case then, in all



Fig.1



Fig.2

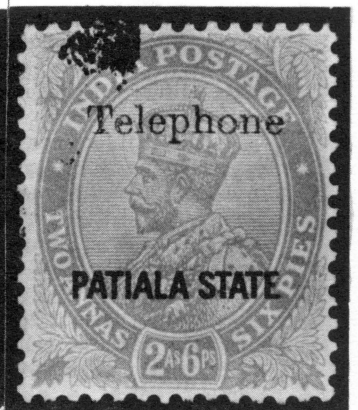


Fig.3



Fig.4



Fig.5



Fig.6



Fig.7



Fig.8



Fig.9

probability, the stamps could span a large range of values. The copies reaching collectors are apparently from discarded documents and remainders of stocks.

So far, all stamps examined bear overprint "Patiala" or "Patiala State" in black straight lines. None of the 1884 ovals or 1885 "Puttialla State" with "Telephone" have appeared, indicating era of usage after 1891.

The addition of just "Service" would classify the normal stamp as Official and one might conclude that "Telephone" was added to such Officials. Comparison of a number of copies shows a very good registry between "Telephone" and "Service," but a varying relationship of these words to the Patiala overprint (see Fig. 2). This indicates that there were two separate overprintings and the stamps were made up directly for the intended use.

The Scott numbers in the tabulation to follow refer to the regular issues grouped in order of reign. One exception is an overprint on O108, a standard India Official issue.

Examples of several of the varieties are illustrated by Figures 1 thru 9 which show combinations of single and double lines, both with and without "State" and "Service."

#### Queen Victoria 1891-96

"Telephone" in upper and lower case.  
"Patiala State" in two lines.

4a Olive green, on No. 19 (see Fig. 1)

8a Red violet, on No. 20

12a Violet, red paper, on No. 21

"Telephone / Service"

"Patiala State" in two lines

4a Olive green, on No. 19 (see Fig. 2)

#### Edward VII 1903-06

"Telephone" in upper and lower case  
"Patiala State" in two lines

2a Violet, on No. 33

3a Orange brown, on No. 35

"Telephone / Service"

"Patiala State" in two lines

2a Violet, on No. 33

8a Red violet, on No. 38

#### George V 1912-14

"Telephone" in upper and lower case

"Patiala State" in one line except as noted

½a Green, on No. 44

1½a Chocolate, on No. 54

("Patiala State" in two lines)

2a Dull violet, on No. 65

2a Vermilion, on No. 77

2a6p Buff, on No. 66 (see Fig. 3)

4a Olive green, on No. 68

4a Olive green, on No. 79

6a Bistre, on No. 49 "Telephone" in larger font, "Patiala State" in two lines) (see Fig. 4)

"Telephone / Service" in two lines

"Patiala State" in one line except as noted

½a Green, on No. 61

½a Green, on No. 75

2a Violet, on No. 65

4a Olive green, on No. 68

4a Olive green, on No. 79 (see Fig. 5)

6a Bistre, on No. 49 ("Patiala State" in two lines) (see Fig. 6)

#### George V 1911-34

"Service / Telephone" in two lines

"Patiala State" in one line except as noted

½a Green, on No. 61 (small "Service / Telephone") (see Fig. 7)

2a Dull violet, on No. 65 (small "Service / Telephone")

2a Dull violet, on No. 65 (large "Service / Telephone")

2a Dull violet, on No. 46 (large "Service / Telephone", "Patiala State" in two lines) (see Fig. 8)

4a Olive Green, on No. 68 (small "Service / Telephone")

#### George VI 1937-40

"Telephone" in upper and lower case

½a Brown, on No. 81 (small "Patiala State")

1a Carmine, on No. 83 (small "Patiala State")

½a Brown, on No. 99 (large "Patiala" only)

½a Rose violet, on No. 103 (large "Patiala" only) (see Fig. 9)

3a Violet, on No. 109 (large "Patiala" only)

1a Carmine, on No. 064 (Official)

"Telephone / Service" in upper and lower case

"Patiala State" in one line  
½a Brown, on No. 81  
1a Carmine, on No. 83

It is very probable that other varieties exist or were prepared. This article will provide a starting point and information on added varieties will be published as they are discovered.

New listings, comments and questions should be sent to John S. Bobo, 1668 Sycamore St., Des Plaines, Ill. 60018.

### SECRETARY'S REPORT

**Secretary-Treasurer Bruce Miller**  
521 Alster Avenue  
Arcadia, California 91006

#### New Member

1094 Tupper, Edward B.

#### Resigned

385 Diven, Kenneth E.  
464 Clark, Mrs. Eva T.  
917 Kuehl, Henry E.  
1050 Gottfried, Oscar

#### Applications Received

Cook, Benjamin F., 203 East Duncan-  
non Ave., Philadelphia, Pa. 19120  
by Sherwood Springer. Collects  
all U. S., M & M's, U. S. Tax Pds.  
Maynard, David M., 12594 Knoll Dr.,  
Los Altos, Cal. 94022, by F. New-  
ton, Jr. Collects U. S., Swiss, Ja-  
maican revenues.

Thill, Alan John, 411 Calverton Road,  
Ferguson, Mo. 63135, by Albert  
E. Thill. Collects U. S. revenues.

#### Address Changes and Corrections

Baron, John F., 18204 48th Ave. West,  
Lynwood, Wash. 98036.  
Bulkey, Jonathan D., 1636 Bush St.,  
San Francisco, Calif.  
Cunliffe, Robert H., 295 Parkway Dr.,  
Pittsburgh, Pa. 15228.  
Feltus, Peter R., 250 Mather St., Oak-  
land, Calif. 94011.  
Gallacci, Robert J., 1648 180th N. E.,  
Bellevue, Wash. 98004.  
Goodfellow, Kenneth R., 3046 10th St.  
Place, N. W., Hickory, No. Car.  
28601.  
McNeil, Michael B., 4908 Spruce St.,  
Bellaire, Texas 77401.  
Sommer, Wayne C., 5300 Oakcrest  
Drive, Oxon Hill, Md. 20021.

Thill, Albert E., 411 Calverton Road,  
Ferguson, Mo. 63135.

Previous membership total	397
New members	1
Resigned	4
Current membership total	394

#### Notes and Comment

As the new Secretary-Treasurer of the A. R. A., my thanks (and those of all the membership) are due to my predecessor, Frank Q. Newton, Jr., whose time and efforts during his term of office have left the affairs of the Club in better order than ever before. Take a well-earned bow, Frank!

As of this writing, membership re-  
newals are well along, with contrib-  
uting memberships running 22% of  
those received so far. These contribu-  
tions are vastly appreciated and of  
great importance. In a small organi-  
zation such as this, with necessarily  
limited resources, anything extra def-  
initely counts.

---

### FOREIGN REVENUES

Ask for approvals.

tf

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

---

### U. S. REVENUE WANT LISTS FILLED

Sideline Material,  
Tax Pairs and Foreign Revenues

**JOHN S. BOBO**  
1668 Sycamore St.  
Des Plaines, Ill. 60018

190

---

#### WHY TORTURE YOURSELF?

Sure, you can collect revenues with-  
out 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.

Our auction sales often include U. S.  
A. revenues. Our next catalog with them  
is yours for the asking if you give  
your A. R. A. number. 190

**HERMAN HERST, JR.**  
Shrub Oak, New York 10588

# 

Roger B. Preston

Probably the best known of any of the Virgin Island revenues are the surcharged U. S. playing card tax stamps. George Sloane mentioned them a number of times in his well-read column which appeared weekly in Stamps and much of the information that I shall incorporate herein must come from those authoritative notes. Further they have been listed in the Specialized United States Scott Catalogues for a number of years. Strange to say the Minkus catalogue omitted listing them.

These overprints constitute three varieties, each having been overprinted by the Bureau of Engraving and Printing in Washington. Although three stamps are listed, there are only two basic designs, the third stamp constituting a perforation variety distinct for the issue.

The surcharge was in three lines, applied in carmine and these have been listed as follows, Scott numbers being given.

#RFV1 4c on 2c blue (basic #RF3) rouletted 1, 10,000 copies having been furnished on June 17, 1920.

#RFV2 4c blue (basic #RF17), rouletted 7, 10,000 copies having been furnished on January 16, 1926.

#RFV3 4c blue (basic #RF17), perforated 11, 10,000 copies having been furnished on March 5, 1934.

The overprint of the second and third shipments duplicate each other, both being on the "Class A" design, but an important distinction is that the third shipment consisted of perforated 11 stamps. The "Class A" design issued for domestic United States use were always rouletted, never perforated! When this order

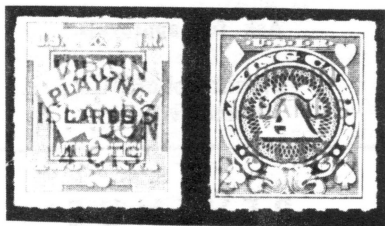


Fig. 1



Fig. 3



Fig. 2

was received at the Bureau, the "Class A" stamp of 1922 was obsolete in the U. S. and the use of the plate constituted a special printing.

When Scott gave these stamps a catalogue value of \$25.00 each they were naturally eagerly sought after, consequently now are seldom offered. Of course I must admit that I have long felt that such a value on any stamp only wanted by a limited number of collectors merely means that it is scarce and does not show actual value. What will the collector want to pay, that is the basic question? It's scarce, must one have it, can one afford to pay the price necessary to purchase the item?

Although these stamps were used to collect a tax on playing cards sold in the Virgin Islands, I have always been astonished at the quantities ordered. A total of thirty thousand stamps ordered in fourteen years. The Virgin Islands never has had a very large population, today there are only some thirty thousand people living there. It does not seem that thirty thousand packs of playing cards could have been sold in these islands since Columbus first saw them on Thursday, November 14, 1493!

The tax on playing cards seems to have been dropped about 1938. About that time the excess supply of RFV2 were used with an interesting series of locally applied handstamped overprints. I suspect these were used on the island of St. Croix to collect the local cigarette tax, at least the new values would so suggest.

Figure 2 shows the local hand-stamped surcharges changing the 4c Playing Card revenue to 1 Bit, 2 Bit, 3 Bit, 5 Bit, 6 Bit, 7 Bit, 8 Bit, 12 Bit, 33 Bit and 40 Bit.

Figure 3 shows a typewritten surcharge changing one of the rouletted Class A playing card stamps to a 6 Bit one.

(continued from page 89)

try to find the 14c (RE126) either in used or unused condition. It is much less common than the catalog price would indicate. Only 69,000 copies of this stamp were issued.



The writer's collection includes two wine stamps, RE74 (60c) and RE101 (30c) both overprinted SPECIMEN (see illustration) in identical type. Both bear the cancellation of Padre Vineyard Company. Several who have viewed these stamps have labelled them spurious. The Bureau of Engraving and Printing has not been checked to determine if specimen stamps of these stamps were prepared but it is not unlikely since we know that specimen stamps of the "Series of 1941" issue were delivered by the Bureau to the Internal Revenue Service. Assuming that the stamps in question are not products of the counterfeiter's art, the question then is, "How did they get into 'circulation' and become used for tax-paying purposes?"

Scott's lists RE107A and RE107B, \$20 and \$40 respectively, with a dash indicating the stamps are known. These are the large stamps with tall, perf 12½ at the left. The writer has been unable to locate either of these stamps in collections. At one time the late Phil Ward was also trying to track them down. The original set of four values (RE56-59), perf 11½, while not common, is found in most specialized collections.

With further references to the above stamps, the late George B. Sloane, writing in Sloane's Column, Stamps Magazine, April 22, 1950, believed



that the 11½ perforation for RE56-59 and the 12½ perforation for RE-107A-D used by Scott to distinguish these issues was not reliable. He believed that both issues were perforated 12 "and any variations would only be due to changes in the paper after printing, shrinkage, etc." He concluded that the type face of the serial number was a more accurate means of distinguishing the two sets. In the re-issue of 1934 (RE107A-D) it is a fact that the type face of the numerals in the serial is thinner than the type face used in the 1916-18 is-

sue. Careful examination seems to indicate that the perforation are basically different in the two issues and that 11½ and 12½ are consistent differences. Comments would be welcome.

---

**CHARLES A. REED**

## **Ohio Revenue Stamps**

**4059 Garrett Drive  
Columbus, Ohio  
43214**

190

---

## **All categories of U. S. SPECIAL TAX STAMPS**

**Wanted for my collection  
M. S. HILTON**

**P. O. Box 73, Elkhorn, Wis. 53121**

191

---

## **No Acceptable Offers**

were received for my "RJ" Collection (A.R. May 1966). Will consider offers for any part. 190

**Irv Silverman**  
**105 W. Adams, Chicago, Ill. 60603**

---

## **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. 60013**

**WANTED**—Modern (post 1910) British and British Colonial fiscals. Also information concerning issuance of fiscals by new African (former British) states, by Australia and Australasia. Adolph Koepfel, 600 Old Country Road, Garden City, N. Y. 11530. 191

**WANTED**—4c Inland Exchange plating material. Plate No. Imprint, pieces with margins, large blocks. Gordon E. Peterson, Upland Avenue, Lunenburg, Massachusetts 01462. 189

**YOU** could be the first! No one has yet completed a collection of the known values in the "Series of 1941" wine revenues, longest set in U. S. stamp history. 60 page book tells all about this challenging issue. \$3.00 postpaid. Ray Bidwell, Long Hill Road, Andover, Conn. 06232. 192

**DEALERS!** Clearance 63,000 revenues (180 lots) for \$1000.00 or per individual lots: all different Italy 100-40c (17) 200-90c (19) 300-\$1.50 (18) 500-\$4.80 (12) 1000-\$20.00 (12) Lombardy-Venetia Italian State 100-\$3.50 (10) Switzerland 100-70c (26) 200-\$1.80 (25) 400-\$6.00 (3) 500-\$12.50 (19) 1000-\$55.00 (8) Worldwide 300-\$1.80 (4) 800-\$16.00 (7) (number of lots available in parenthe-

sis.) C. Buttafava, Cola di Rienzo 36, Milan, Italy. 191

**FOREIGN** Revenues on approval at low prices. Large stock of many countries. W. J. Pieterse, 13 Franconia Dr., Nashua, N. H. 03060. 190

**ERSP** means Embossed Revenue Stamped Paper—used before revenue adhesives. I have for sale several of the Massachusetts 111 Pence stamps (1755-1757) on documents. Also First and Second Federal revenue issues (1798-1802) on documents. Also interesting Civil War material, ships papers, old theatre programs, and other material for the general collector. On approval to A.R.A. and A.P.S. members. Frank L. Cox, 853 Washington St., Gloucester, Mass. 01930. 189

**CALIF. STATE** Revenues. 1st Issue—1857-1861. Historical—Californiana. Unused strips of four, special, \$2.00 per strip. Limited quantity available. Fred E. Starr, 7 Los Ranchitos, Carmel Valley, Calif. 93924. 189

**EARGAIN APPROVALS, U. S.**—State—Foreign, Postage or Revenues. U.S. price list 25c (refundable). "El" Hubbard, 17 W. San Fernando, San Jose, Calif. 93115  
tf