

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 20, No. 10, Whole No. 190

December 1966

NEW YORK CHAPTER ELECTS OFFICERS

The New York Chapter has elected officers for the coming year. The new chairman is Mr. Mac Weiner, ARA #1035. Mr. Mathias Koref, ARA #1020, is the new secretary-treasurer.

Meetings are on the first Thursday of the month at the Collector's Club, 22 East 35th Street. As at all the local chapter meetings, visitors are very welcome.

The chairman can be contacted at his office, 68 Thomas Street, New York, N. Y. 10013 or at his home, 144-51 69th Rd., Kew Garden Hills, Long Island. The secretary may be contacted at 235 E. 79th Street, New York City 10021.

SCOTT'S 1967 SPECIALIZED

The annual appearance of Scott's Specialized United States Stamp Catalogue is awaited by many of our members who collect the items listed therein.

The changes in the revenue listings are not as noticeable this year as last when illustrations were added to the Match & Medicine section. The only major addition this year is the addition of the 1935 "Rectified Spirits" overprints on the U. S. wine stamps for use in Puerto Rico. This has resulted in a renumbering of the Boutwell issues of 1942 to make space for

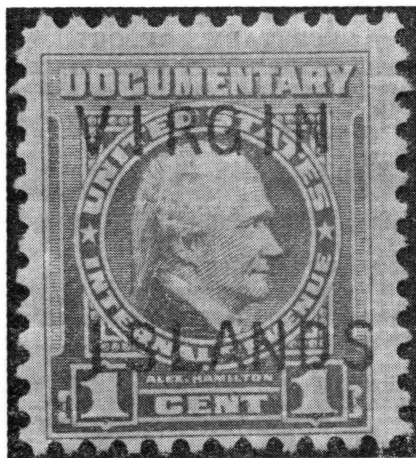
the new listings.

As usual there are a large number of changes in the pricings, mostly in the upwards direction.

The price remains at \$5.00 and the catalogue is available from your favorite dealer.

DOCUMENTARY VIRGIN ISLANDS

Irvin Burns, ARA #388



Several copies of the illustrated "Virgin Islands" overprint have been reported during the past year. At a recent Los Angeles meeting, several members expressed doubt as to its authenticity.

Are there any other values with this overprint?

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 — ¼ page (3½ inches), \$5.00 — ½ page, \$9.00 — Page, \$15

Contract Rates

Column inch, \$1.25 — ¼ page, \$4.40 — ½ 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.

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Advertising Forms Close 10th of Month
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Editorial Forms Close 1st of Month
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SECRETARY'S REPORT

Secretary-Treasurer Bruce Miller

521 Alster Avenue

Arcadia, Calif. 91006

New Members

1095 Farrell, Dr. Corinne

1096 Zapletal, Edward S.

1097 Trychel, Stanley R.

1098 Grimm, Roscoe

1099 Cotting, Roger B.

1100 Nortum, Mrs. John H.

Reinstated

409 Wolfred, William C.

Resigned

906 Fifield, Edson J.

Applications Received

Horowitz, Leon, M. D., 252 Utica

Square Medical Center, Tulsa, Ok.

74114, by B. Miller. Collects Priv-

ate Die Medicine and regular proprietary.

Kullman, William L., 21600 24th Ave.
South, Des Moines, Wash. 98016,
by F. Newton. Collects M & M,
narcotics, wines, beers, tobacco,
all Scott-listed USIR, telegraphs.

Reinstatement Received

964 Erck, Peter L., P. O. Box 2178,
Las Vegas, Nev. 89101 by B.
Miller. Collects Scott-listed
USIR.

Address Changes

Hirstel, Dr. Edward, 823 Medical Arts
Bldg., Portland, Ore.

Kurtzman, Joseph L., 48 Rutledge
Ave., Charleston, South Carolina
29401

Markovits, Robert L., P. O. Box 3337,
Grand Central Station, New York,
N. Y. 10017

Mongan, Arthur J., 12719 Epping Ter-
race, Wheaton, Md. 20960

Norris, William T., 47 Detroit Street,
Lakeland, Fla. 33801

Previous membership total	394
New members	6
Reinstated	1
Resigned	1
Current membership total	400

STATE REVENUE NOTES

Charles H. Hermann, ARA #5

South Dakota

A few of the annual hunting stamps of 1965 have come along. As usual, they are from vertical panes of 5 so the bottom stamp has only one perforated side.

The year date is in each upper corner and with the serial number is in red. They are perf. 12 horizontally.

\$2.00 Small game, black

\$7.50 Antelope, black on yellow

\$7.50 Big game, black on pink

This last item comes handstamped, 1 line in purple, "BLACK HILLS UNIT," "MARSHALL COUNTY," etc.

The above 3 stamps read "Resident". The following two read "Special Resident".

\$7.50 Archery deer, black on light blue

\$7.50 Eastern deer, black on orange

The Eastern deer stamp comes handstamped in purple (one line) "SAND LAKE REFUGE", "MARSHALL COUNTY", etc.

The antelope stamp comes handstamped with one inch outline numerals in purple. District numbers?

New Jersey

The annual \$1.00 resident and \$5.00 non-resident went without a change of design from 1953 to 1960.

The 1961 is the design for resident license, but of \$2.00 value, black, perf. 11.

I have not seen any later non-resident stamps.

A new design appeared with the 1962 issue and has been used to date. The trout is now rising to a fly.



1962	\$2.00	green, perf. 11
1963	\$2.00	black on pink, perf. 10½
1964	\$2.00	brown, perf. 12½
1965	\$2.00	black on light blue, perf. 12½

Texas

The annual citrus maturity stamp was used as usual from September into December.

They come in vertical panes of 5, slot perf. 6½ between stamps.

1965 1½c rose

WANTED

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tf

ROBERT SHELLHAMER
ARA 145

2364 Crestview Rd., Pittsburgh 16, Pa.

More 1934 Provisional Revenue Stamps of the Virgin Islands

Roger B. Preston

For many years, starting with government regulations introduced during the administration of the U. S. Naval government, taxes in effect in the Virgin Islands (USA) were different for the islands of St. Croix and St. Thomas. In late 1933 and early 1934 a nuisance tax was in effect on the island of St. Croix which required that an importing distributor of cigarettes must affix local revenue stamps to each and every pack of cigarettes before they were offered for sale. At this time we do not know how long this was required, however we know that it was responsible for the creation of three interesting series of provisional revenue stamps.

The typeset provisional revenues will be covered separately. The locally resurcharged Virgin Islands bureau overprinted playing card stamps have been discussed (The American Revenuer, November 1966, page 94), together with pictures of all varieties known to me. Although I cannot state definitely that the playing card stamps were provisionally used for the cigarette tax, it is very likely that they were.

The third form of provisional revenue stamps used for the collection of this cigarette tax consisted of various handstamped or typewritten surcharges which were locally applied to the bureau printed Virgin Islands revenue stamps. Which of the three types of provisionals was first used is still an unanswered question, dated cancellations have only been seen on the typeset provisionals, the others seem to have been uncanceled.

The tax per pack of twenty cigarettes seems to have been either 6 BIT (1.2c) or 7 BIT (1.4c). I have pieces of package, with stamps still affixed, showing both of these tax rates. I have been told that the amount of tax depended on the wholesale cost of the product, rather than on the retail selling price.

I know two men, who as young boys, were employed to affix these stamps on cigarette packages. One told me that there was such an organized protest from the wholesale merchants over the cost of affixing the tax stamps that the stamp tax was only in effect for a short time, after which arrangements were made so that the tax was paid on importations rather than on sales.

There were quite a number of different provisional values produced with these surcharged values, fortunately many were preserved. Whether or not all were intended for collection of the cigarette tax is an unanswered question. The various provisionals so far reported are:

Perf. 11—Handstamped numeral only

"5" on 10 BIT value

"6" on 10 BIT value, line under numeral blocking out "10"

"7" on 10 BIT value

"50" on 10 BIT value

Perf. 11—Typewritten surcharge

"15" on 10 BIT

40 Bit on 10 Franc

Perforated 10—Handstamped numeral and BIT

1 Bit on the 10 BIT

2 Bit on the 10 BIT

3 Bit on the 10 BIT

5 Bit on the 10 BIT

6 Bit on the 10 BIT

7 Bit on the 10 BIT

8 Bit on the 10 BIT

12 Bit on the 10 BIT

33 Bit on the 10 BIT

40 Bit on the 10 BIT

60 Bit on the 10 BIT

Perf. 10—Typewritten surcharge

6 Bit on the 10 BIT

6 Bit on the 5 Franc

6 Bit on the 10 Franc

7 Bit on the 10 Franc

Perf. 11—Handstamped numeral & BIT

2 Bit on the 10 BIT

There were, of course, many hand-stamps made up to produce these provisional revenues. I find two different forms of the numeral "1" among the used stamps in my collection.

Considering the fact that it is known that these provisional values were, in some cases at least, required to be affixed to each pack of cigarettes, and that popular brands were taxed at the rate of 6 BIT or 7 BIT per pack of twenty, one wonders why any 33 BIT, 40 BIT, 50 BIT or 60 BIT values were needed? These might indicate that larger packages of cigarettes might have been on sale, or possibly that in certain cases high values might have been affixed to the outside of a carton. But in that case, it would be expected that a 60 BIT (which was produced) or a 70 BIT value would have been needed. Did anyone ever see a 70 BIT provisional overprint?

The 8 BIT and 12 BIT values might well have been needed for certain high priced specialty brands of cigarettes, but on the other hand it is possible that these stamps were also used for the payment of certain taxes other than those imposed on cigarettes. About fifteen years after these cigarette taxes were in effect a small supply of the perforated 11 "50" on 10 BIT stamps were found in the tax office at Christiansted, St. Croix, and I was fortunate enough to obtain a stock. One might presume that these stamps, whose equivalent value in U. S. currency was 10c, were very likely used for general tax payments.

MEDAL WINNERS AT SESCAL

Two ARA members showed parts of their revenue collections and were awarded bronze medals. Abe Hochman got his for a showing of M & M, Proofs and Trial Colors. Homer C. Landis got his for U. S. Revenues—1st Issue 1862-71.

In addition our president, William C. Aichele took home a gold medal for his exhibit of Western Covers. We are not sure just how this fits into his revenue collection.

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Cleveland Hts. Ohio
44118

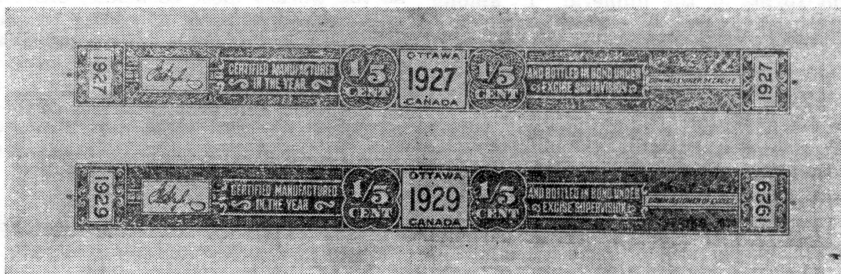
All categories of U. S. SPECIAL TAX STAMPS

Wanted for my collection

M. S. HILTON
P. O. Box 73, Elkhorn, Wis. 53121
191

COUNTERFEIT CANADA LIQUOR STAMPS

R. Maurice Fox, ARA #137



In the 1920's the prohibition act was in effect. It was an unpopular law and considerable bootlegging was engaged in by the fast buck boys. To make their liquor look real, they had counterfeit stamps printed and glued on their bottles. However, Treasury agents, Customs agents and local police were always on their tail and it was a risky business for the bootlegger.

Most of the stamps used by the bootleggers were destroyed by the customer when he opened the bottle. The tax was only 1/5c and who would avoid paying that small amount. It was not done to avoid paying the tax, but to make it look real in order to get a higher price for the illegal booze. As a result of several raids by various agents, it was discovered that the bottle stamps were counterfeit.

The genuine stamps were deep orange and the details were clear as they were engraved. The counterfeit stamps were light orange and the details were not clear, they being lithographed.

The 1927 stamp illustrated is a counterfeit, the 1929 one is genuine.

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No Acceptable Offers

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

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Irv Silverman

105 W. Adams, Chicago, Ill. 60603

CHARLES A. REED

Ohio Revenue Stamps

4059 Garrett Drive
Columbus, Ohio
43214

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BOUSFIELD & POOLE

Bruce Miller, ARA #732

Like several others, the Bousfield & Poole match business of Cleveland, Ohio, was the offspring of a woodenware factory whose owners decided to add matches to their line of pails, tubs, washboards, etc.

It is John Bousfield whose portrait appears on the private stamps of Bousfield & Poole (R034, 35, 36 and 37). A native of England, Bousfield was born at Stockport, Cheshire County in 1819. Arriving in the United States in December 1843, he settled in New York City where he established a saddlery and harness shop. He had pursued this trade in his native country and brought with him two fellow Englishmen whom he set to work in his new business. Poor health forced him to give up the harness business and he moved west to Ohio, eventually arriving in Cleveland in May 1855. Here he embarked on a new line of business, organizing the Cleveland Wooden Ware Manufacturing Co. This was sold out in July 1857 to a Greenman & Co. from Massachusetts. Bousfield stayed on as superintendent until the factory was destroyed by fire in January 1859.

Together with Joseph B. Hervey, Bousfield purchased the ruins of his former factory, rebuilt it and resumed operations in February 1860. The business prospered and in 1865 John Poole, who had managed a woodenware factory at Harmer, Ohio, was admitted to the partnership. In 1866, Hervey sold out his interest and Hervey, Bousfield & Co. became Bousfield & Poole. Their factory was burned out in March 1866, but enough remained of one building to allow a resumption of activities within a month.

Parenthetically, fire was a constant and dreaded hazard to match or woodenware factories, lumber mills and any other enterprises involving flammable materials. With the primitive

fire-fighting facilities of the day, destruction was apt to be complete and insurance coverage was usually either non-existent or woefully inadequate. As an example, John J. Macklin, a long-time match maker, claimed to have been burned out no less than 19 times and on no occasion was his loss insured!

In May 1867 Bousfield & Poole began construction of a match factory and both 1c and 3c private dies were ordered. The manufacture of matches got under way the following September. Bousfield took personal charge of the match factory when the superintendent who had been hired turned out to be unequal to the job. The daily production capacity was "290 Gross" (whether gross matches or gross boxes is unspecified).

In the late 1860's the Bousfield & Poole woodenware business was said to be the largest of its kind in the country. Total employment was 300-350 men, women and children. Very likely this figure included the personnel of the match factory. Bousfield & Poole's woodenware (and presumably their matches) was sold from Buffalo west to Salt Lake City and south to New Orleans. A branch warehouse was maintained in Chicago. Statistics of 1872 for the Cleveland match industry give a total output of 140,000 gross boxes of matches valued at \$308,000, total employment of 120 persons and total capitalization of \$80,000. However, these figures include the American Match Co. as well as Bousfield & Poole.

In 1873 the business was incorporated as the Bousfield & Poole Manufacturing Co., with John Bousfield as president, John Poole as Vice president and J. M. Gorham as secretary. The match operation was discontinued some time in 1875 or 1876. Although the 1c private stamp was not issued after May 1875, the final delivery of the 3c value was in October 1876. In 1876 or 1877 the firm split up. Bousfield continued in the woodenware business, while Poole joined the Standard Oil Paint Co.

WANTED

News items and Articles for

"The AMERICAN REVENUER"

Send to the Editor

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

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 Koeppel, 600 Old Country Road, Garden City, N. Y. 11530. 191

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

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