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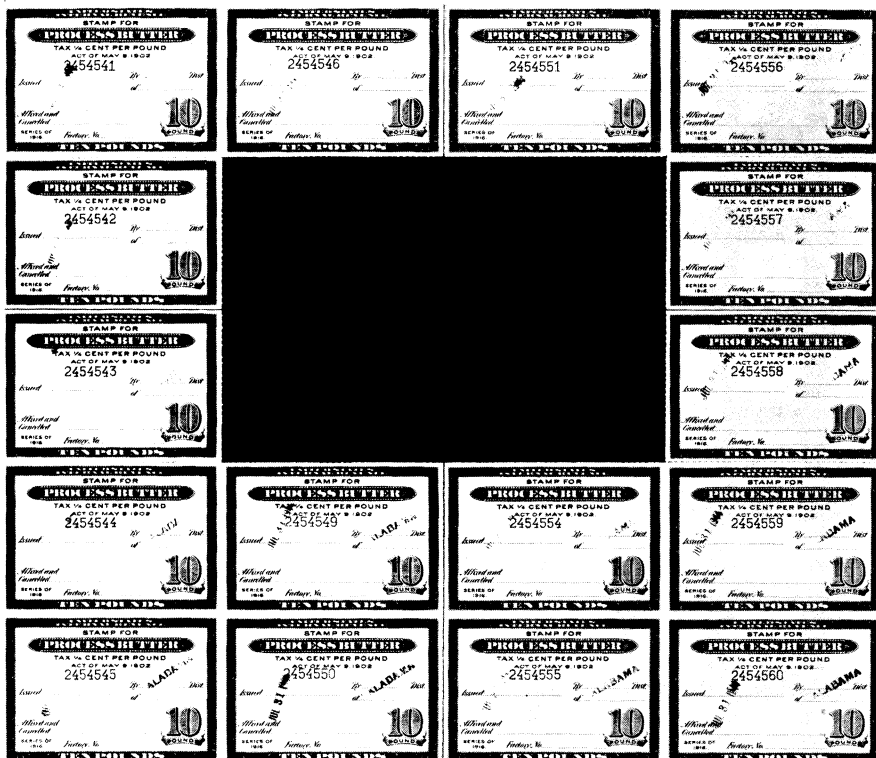
Member: National Federation of Stamp Clubs

Vol. 21, No. 4, Whole No. 194

April 1967

WHO HAS THE MISSING PIECE TO THE PUZZLE?

Carter Litchfield, ARA #880



Over the past few years, I have accumulated a good many Series of 1916

process butter taxpays in my collection and duplicates. I recently began

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studying these stamps to see if I could somehow correlate the control numbers with sheet position. If the pattern for serial number coding could be established, then the sheet position of a single stamp could easily be determined from its control number.

Much to my surprise, I found that I had sixteen Series of 1916—10 lb. process butter taxpays which all had serial numbers between 2454541 and 2454560. All sixteen stamps were cancelled "JUL 31 1944" and "ALABAMA". Closer study of the straight edges, rouletting, guidelines and control numbers showed that all the stamps came from the same sheet. I immediately reassembled the sixteen stamps into the original sheet form which is shown in the photo. The entire sheet, except for the center block of four, had been sitting in my collection!

The reassembled sheet can not tell us many details about the printing of the Series of 1916 process butter taxpays. These stamps were printed in sheets of 20 (4 stamps wide and 5 stamps high). A horizontal guide line appears between the second and third rows. A vertical guide line appears between the second and third columns at the center of the sheet. The last two numerals of the control numbers appear in the following order:

41	46	51	56
42	47	52	57
43	48	53	58
44	49	54	59
45	50	55	60

For consecutive numbering of the stamps during printing, each control number must have been advanced by 20 (the number of stamps per sheet) after each sheet was printed. Thus the last two numerals of the stamp

in the upper left corner would always be -41, -61, -81, 01, or -21. The last two numerals of the stamp in the upper right corner would always be -56, -76, -96, -16, or -36. Study of many stamps from the 1916 issue shows that this relationship holds true. Therefore, the last numeral of the control number never changed from sheet to sheet. We also know that all external edges of the sheet were straight edges.

This combination of control number and straight edge can now be used to identify the exact sheet position of a single stamp. For example, suppose one has a 10 lb. stamp with the control number 621927 and with rouletting on all four sides. Only two positions have control numbers ending in 7, and one of these is rouletted on all four sides, while the other has a straight edge on the right side. It is obvious, therefore, that a stamp with control number 621927 came from the same sheet position as 47 in the above diagram.

It is interesting to speculate about the history of this particular sheet of 10 lb. Series of 1916 process but-ter taxpays. I am guessing that the entire sheet was originally acquired intact by some collector. When the sheet was split up, the centerline block was probably sold as the most desirable piece. The remainder was split into 2 blocks of four and 4 pairs which eventually ended up in my collection. Does any collector reading this article have the missing piece to the puzzle, the centerline block of four? If so, I certainly hope he will write me so that we can learn the true history of this sheet and per-

haps reassemble the entire sheet for a full "family portrait."

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John C. Ruback, ARA #292

February's article concerned Smoking Opium stamps. I have two other opium tax items, and one final good question.

Several years ago I obtained a copy of an "Order Form for Opium, etc." Recently I obtained a few more, so that some deductions can be made. There have been at least three editions of these order forms. The one illustrated is about 6½x9 inches with both original and duplicate in black ink on white USIR watermarked paper. Others I have are about 8½x10½ inches with the original copy printed in black and the duplicate in red. From the dates it would appear that the small size was the first one issued for use under the Harrison Narcotic Act of 1914 and that the larger ones came later, with the most complicated of the large ones being the most recent. (That figures!)

It is interesting to look at the watermark in the paper of these order forms, it is very clearly seen when held up to the light. On two forms the watermark is correctly placed, to be read from the face of the document; on one copy it is reversed, correctly readable from the reverse side; on one copy it is both sideways and reversed! The Bureau of Engraving and Printing, obviously, wasn't very particular about the way they fed the paper through their printing presses.

There is also a Special Tax Stamp that is still in use. And lest anyone try to say this is not a stamp, it loudly proclaims what it is, in three different places. This stamp is printed on a white commercial bond paper, all my copies are on "Chieftan Bond." The size of the stamp is about $3\frac{1}{2}$ x $8\frac{1}{2}$ inches. Each year it is printed

with a different color of ink. I have blue, brown (two shades) and green (two shades):

You will notice that this stamp lists the class of tax on the second line) as "4 and 5". This means that the owner of the business (whose name we have thought it best to block out) was a "physician, dentist, veterinary surgeon or other practitioner" (class IV) and a "manufacturer of or dealer in exempt preparations (including dispensing physician)" (class V). (Quotations are from Section 151.41, Title 26 (1954), Code of Federal Regulations, as quoted in United States Treasury Department Regulation #5.)

One final matter, as late as 1930 stamps for "Prepared Smoking Opium" were still listed in the "Catalogue of Stamps Available" from the Treasury Department, Office of the Com-

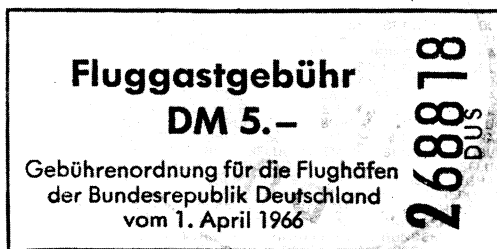
missioner of Internal Revenue. The same three denominations (4, 8 and 16 oz.) as listed in the "Springfield" catalogue (and listed in my last article) were available.

So now to the questions: Were these stamps the same stamps as the 1891 issue? Why were they still available in 1930? According to Treasury Department, Bureau of Narcotics Regulations Number 3, as of 1914 the tax on smoking opium was \$300 a pound. The tax is so high and all of the complications of business are such (among other things, a bond of "not less than \$100,000") that the Bureau of Narcotics says no one has ever qualified to engage in the manufacture of this narcotic.

Finally, I am sure there are many questions that I am too ignorant to ask. What are these?

THE AIRPORT TAX STAMPS OF GERMANY

W. J. Pieterse, ARA #1022



In Europe most airports are government owned and in most countries passengers have to pay an airport tax for using the facilities of the airport. In most countries this tax was collected by a government official at the airport who marked the payment with a rubber stamp on the boarding card. Until recently only Spain was using revenue stamps for this purpose and this was a large size stamp of 60 pesetas (\$1.00).

On April 1, 1966, Germany introduced special airport tax stamps of DM. 5.00 (\$1.25). All passengers travelling abroad have to pay this tax and the stamps are put on the

front cover of the airplane ticket and cancelled with a rubber stamp. Each airport has its own stamps and the name of the airport is shown in the international code for this airport (DUS for Dusseldorf). The stamps are printed in red with yellow underprint on white paper. I have the following stamps in my collection:

CGN (Cologne)
DUS (Dusseldorf)
FRA (Frankfurt)

Undoubtedly stamps of all other airports in Germany exist, but have not been seen. These would be BER (Berlin), BRE (Bremen), HAM (Hamburg), HAJ (Hannover), STR (Stuttgart), and NUE (Nurnberg).

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319 Markell, Dr. C. M.
1073 Martin, Howard L.
1016 Powers, Roger T.

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753 Howard, Charles E.

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928 Caldwell, Nelson E.
1036 Clark, Richard N.
997 Fuerst, Robert E.
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963 Koch, Gerald P.
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379 Mozian, Herant
761 Nicklin, John W.
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- 657 Fred D. Williamson
- 415 Louis W. Yagle

STATE TAX NOTES

Chas. H. Hermann, ARA #5

Georgia

City of Rome. The familiar design showing the "March of De Soto" has come along in two new varieties.

50c carmine and black with the picture dropped to clear "BEER TAX"

50c carmine and black, the four corner "50's" are smaller and most type reset in light face type. Roul. 13½ vertical in carmine.

Cobb County. Signature of Ernest W. Barrett and Kennesaw Mt. in green, all type in red.

60c green and red, roul. 9½ vert.

60c blue green and red, roul. 6¼ vertically.

72c green and red on green, roul. 6¼ vertically.

Rockdale County. Seal in center and signature at bottom. Serial number in black on all.

\$1.08 blue, roul. 6¼ vert. in black, signature of John W. McCollum.

72c carmine, Ralph Richardson signature, roul. 9½ vert. in black.

72c carmine, Bobby Brisinline signature, roul. 9½ vert. in black.



Kansas

Kansas has a new egg stamp die cut, 133 x 82½ mm. The frame line is an outline map of Kansas. "Kansas / Grade A" at upper right with state seal to left. 15 doz. blue.

Tennessee

A display case seed tax stamp is used in addition to the seed stamps used on seed purchases.

1962-63. Die cut. 102x32 mm. Serial number, seal and date in green.

\$1.00 black and green.

Tennessee has added a 7c blue to the long set of tobacco stamps. It's in the solid numeral type of 1938.

Texas

Texas went for deep blue on the 1966 Mature Citrus fruit inspection stamp.

1½c roul. 6½. horiz.

Virginia

The Bear-Deer Damage stamp is in the usual bear going over the hill design.

\$1.00 black on green with serial number, "GILES" and 1966-67 in red. Slot perf. 6½.

West Virginia

A half barrel stamp with 50x30 mm panels at each end and space between similar to the Kentucky beer stamps.

½ barrel yellow with Half Barrel, serial number, signature and content in blue. Die cut.

Wisconsin

The new oleomargarine tax stamp of Wisconsin no longer shows the rate, but has 1 lb. in oval in center of map outline design.

1 lb. green, pressure type stamp.