AMERICAN



REVENUER

"Dedicated to the Service of all Revenue Stamp Enthusiasts"

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Vol. 21, No. 10, Whole No. 200

December 1967

ADDITIONAL NOTES ON OLEOMARGARINE SPECIAL TAX STAMPS By Carter Litchfield, ARA #880

During preparation of the checklist of oleomargarine special tax stamps which appeared in the January 1967 issue of "The American Revenuer," considerable related information on these interesting revenues was accumulated. These facts have been combined to form this second article, so that the additional information will be available to collectors studying these stamps.

Printing

Imperforate oleomargarine special tax stamps (Types I, II, III, IV, VI, and VIII) were usually issued in books of 10. However, the \$6 Type VI and VIII stamps for Retail Dealer in Uncolored Oleomargarine were issued in books of 100 because of the larger demand for this denomination.

Rouletted stamps (Types V and VII) were issued in sheets of 10. All sheet stamps have one or two straight edges; none are rouletted on all four sides. Aside from the four corner stamps which have two straight edges, all other stamps have a single straight edge at the right or left. Therefore, the original sheets were apparently two stamps wide and five stamps high, with all external edges imperforate.

The red control numbers on Type V and Type VII stamps can be used to identify the sheet position of individual stamps. Control numbers ending in 1, 5, 6, and 0 always have two straight edges indicating that they were from the upper left, lower left, upper right and lower right corners of the sheet respectively. Control numbers ending in 2, 3, and 4 always have one straight edge at the left.

1	6
2	7
3	8
4	9
5	0

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

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.

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

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Control numbers ending in 7, 8, and 9 always have one straight edge at the right. Therefore, the last numeral of the control number serves as a code to show the sheet position of Type V and Type VII stamps.

Control Number Varieties

Since revenue control numbers are printed on a separate printing press these numbers frequently have a different color than the rest of the stamp. All oleomargarine special tax stamps examined have red control numbers except for eight years (1887, 1891, 1892, 1902, 1903, 1904, 1907, and 1909) in which blue numbers were used.

The red control numbers found on Type V, VI, VII, and VIII stamps show a remarkable variety of styles and sizes of type. These variations have been studied on the 1920-1959 \$6 stamps for Retail Dealer in Un-

colored Oleomargarine, and the varieties observed are listed below:

68439

Variety a—Plain numerals 4 mm high and 3 mm wide.

55012

Variety b—Plain numerals 5 mm high and 3 mm wide. Thick and thin lined letters are often mixed together (compare the two 5's).

367534

Variety c—Plain numerals 4 mm high and 2 mm wide.

Fage 88

The American Revenuer

1163

Variety d—Heavily shaded numerals 4½ mm high and 2¼ mm wide.

Control Number Varieties on the 1920-1950 \$6 Stamp for Retail Dealer in Uncolored Oleomargarine

	Variety			
	a	Ъ	С	d
Type V		1920-1930		-
Type VI	1920	1921-1930		
Type VII		1931-1942		1943-1950
Type VIII		1931–1935	1935-1950	

Only one control number variety was used each year for a single type of stamp except in 1935 where both Type VIIIb and Type VIIIc stamps have been seen.

All \$48, \$200 and \$600 denominations examined show the same control number varieties as the \$6 stamps. However, comparatively few copies of the higher value stamps have been available for study, so the complete pattern of control number varieties on the \$48, \$200 and \$600 stamps has not been thoroughly checked.

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Number of Stamps Issued

The "Annual Report of the Commissioner of Internal Revenue" gives a yearly listing of the number and types of special tax stamps issued during the previous year. The data for oleomargarine special tax stamps have been compiled in the table below. The relative scarcity of the various denominations is immediately apparent, explaining why the \$48, \$200 and \$600 values are rarely encountered and the \$480 value has never been seen.

Number of Special Tax Stamps Issued for Oleomargarine

Year	Retail Dealers \$48	Wholesale Dealers \$480	Manufac- turers \$600
1886	3416	267	37
1887	2316	131	30
1888	3981	199	24
1889	3529	179	22
1890	5914	255	19
1891	5760	257	18
1892	6644	280	22
1893	7400	271	21
1894	5839	242	24
1895	4399	168	22
1896	3524	104	16
1897	4228	102	15
1898	6722	164	17
1899	9068	203	27
1900	9849	194	32
1901	10822	203	40

	Retail De	alers	Wholesale Dealers		
Year	Uncolored \$6	Colored \$48	Uncolored \$200	Colored \$480	Manufacturers \$600
1902	23,098	2271	331	74	41
1903	17,318	648	363	29	31
1904	15,471	1090	281	34	31
1905	14,763	1142	319	27.	42
1906	18,006	1450	317	16	44
1907	21,592	1366	387	42	28
1908	23,078	1962	364	40	35
1909	42,029	2761	577	40	40
1910	46,390	768	683	26	42
1911	50,632	478	839	8	35
1912	59,889	572	858	7	30
1913	62,606	954	960	33	36
1914	60,826	761	961	24	42
1915	67,134	418	1016	11	43
1916	95,036	424	1108	10	50
1917	*	*	*	*	*
1918**	102,846	308	1415	6	46
1919**	126,134	381	2184	19	64
1920	170,822	1647	2443	49	83
1921	171,994	1960	2604	73	78
1922	137,013	819	1937	33	60
1923	139,024	827	1643	56	66
1924	152,960	1416	1692	67	60
1925	151,224	1392	1772	54	62
1926	159,662	1772	1699	61	65
1927	163,818	1933	1707	81	62
1928	173,107	2293	1726	80	63
1929	182,848	2617	1898	74	68
1930	192,033	3798	2107	77	77

(Cont. on page 95)

200

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A Listing of "Ship" Cancellations On Civil War Revenue Stamps

H. P. Shellabear, M.D., ARA #8

(continued from last issue)

New York Mail Line

The above title is the corporate name of the company, though most frequently called the Star Line or the New York Mail S. S. Co. The controlling Director of the Line until April 1866 was James A. Raynor. Their ships were listed as the Morning Star, the Evening Star, the Guiding Star, and the Rising Star. The company's main port in the South was Savannah, though they also used New Orleans.

Type N14. Black cancel S.C. 21mm Type N14a. Blk. can. D.C. 22.5x14mm

North Shore Staten Island Ferry Co.

No data has been found as to this ferry company. One might guess that it ran from Staten Island to the North shore of the Hudson river, that is Manhattan, but that is only a guess. The cancel is on a strip of 5 of the 25c Certificate stamp.

Type N15. Embossed seal of the Company D.C. 47x36mm

Old Dominion Steamship Co.

Formed in June 1867 by the consolidation of the N. L. McCready Co. and the New York and Virginia S. S. Co. with N. L. McCready as President. The line ran from New York to Norfolk, Va. and was still in existence well into the 20th century.

Type O1. Blue cancel D.C. 28x20mm

Ontario Steamboat Co.

The corporate history is confusing, but it was in existence in the late 1850's up to 1864, though some of its larger ships were sent down the St. Lawrence river at flood run off in the spring of 1860 and 1863 and the ships sold for coastal trade. The home port was Oswego, N. Y. and the route

included Lake Ontario and the upper St. Lawrence river ports in Canada and the U. S.

Type O2. Blk cancel D.C. 22x13.5mm Type O2-1 As above, but day date inverted

Type O2a Black cancel Square 17x17mm

Type O2a-1 As above but full dating Type O2a-2 As above, but only day dating

Type O2a-3 As above, but no dating at all

Pacific Mail Steamship Co.

Chartered by the Legislature of the State of New York, Apr. 13, 1848, for 20 years, with a capital of \$400,000, later increased to \$2,000,000. In September 1865 the company purchased the ships of the Atlantic Mail S. S. Co. for \$2,000,000 in stock of the company. The company thus had fleets in both the Atlantic and Pacific oceans.

	00001201		
Туре		S	Size mm
P1	Blue cancel	D.E.	28x22
P1a	Blue cancel	D.E.	28x22
P1b	Blue cancel	D.E.	30x24
P1c	Blue cancel	D.E.	29x23
P1d	Black cancel	D.C.	23x14
P1e	Red cancel R	ectangle	18x19
	Blue cancel R		
	Black cancel		
P1f			22.5x14
P1g	Straight line c	ancel	Alaska
P1h	Straight line c	ancel A	America
P1i	Straight line c	ancel 1	Arizona
P1j	Straight line ca	ıncel	China
P1k	Straight line c	ancel C	olorado
P1l	Straight line ca	incel Cons	titution
P1m	Straight line	cancel Cos	sta Rica
P1n	Straight line ca	ancel Gold	len City
P1o	Straight line ca	ancel Gt.R	Republic
P1p	Straight line ca	incel	Henry
		Cł	nauncey
P1q	Straight line ca	ıncel	Japan
			length

P1q-1 As above, but 28 mm length P1q-2 As above, but 35 mm length P1r Straight line cancel P1s Straight line cancel OceanQueen Red cancel on 2nd issue stamps P1t Straight line cancel Rising Star Red cancel on 2nd issue stamps Straight line cancel Sacramento P1v Straight line cancel Oregonian block letters

(All cancels blue, except as noted, and one instance of Japan in black and Oregonian always in black.)

People's Line

Incorporated as the New Jersey Steamboat Co. under the laws of the State of New Jersey in 1854, with a capital stock of \$500,000, later increased to \$2,600,000. Daniel Drew became President in 1859. The company discontinued intermediate stops and its day service in 1854. Line ran from New York to Albany and with some boats to Troy.

Type P2 Blue cancel S.C. 31mm Type P2a Blk. cancel S.E. 31x25mm Type P2b Black cancel Octagon 17x11x9mm

Philadelphia & Southern Mail Steamship Co.

This company apparently existed from 1866 to 1881, according to Erik Heyl's book. Only data is from a stock certificate, dated May 9, 1868, and signed by Charles S. Teal, Treasurer and S. Flanagan, President. Line was from Philadelphia to the ports of the South.

Type P3 Blue cancel D.C. 22.5x15mm

Portland Steam Packet Co.

Formed by a group of shipping interests to compete with the railroads. Exact date not found but the capital investment was \$100,000, with which they bought the first propellors seen in Maine. They acquired several ships over the years and were active in the Portland-Canada trade.

Type P4 Black cancel S.E. 24x18mm

Providence & New Yor! Steamship Co.

Began as the Merchants' Steam Line, but subsequently in 1867 was chartered as the above. They purchased the remaining boats of the bankrupt Merchants' S. S. Co. of Bristol, R. I., that is, those not bought by other companies at the time. Line ran from Providence, R. I. to New York. In 1868 Benjamin Buffum, Sr., was President of the line.

Type P5 Blue cancel D.C. 22x13.5mm

People's Transportation Co.

The company was incorporated in 1860 and controlled the river trade until 1871. It ran boats on the Columbia river as well as the Willamette river until 1863, when a compromise was made with the Oregon Steam Navigation Co., then in existence, to confine its trade to the Willamette river above Portland, Oregon, They sold out in 1871 to Ben Hollady.

Type P6 Blk. cancel D.C. 22x13.5mm (The lower part of the cancel is

missing, but I think it will show Portland if another copy is found.)

St. Louis & Peoria Packet Co.

This is one of the Mississippi river packet companies, but I have not found definite data as yet. There is something above the 44, but is not legible.

Type S1 Blue cancel D.C. 29x19mm

Star Line of New York Packets

This cancel is complete on a strip of 3 of the \$1 Conveyance stamp. In the book "Square Riggers on Schedule" by Robert G. Albion, he states on page 271, "All the ocean packet lines were in operation in 1861, and were still running when the war ended 4 years later-Black Ball; the Red Star; the Swallowtail; the Drammatic Line; and the Black X Line." Home ports were New York and various ports in England. All but the Black Ball ended in 1870. With the large star in the cancel, I think this is certainly the Red Star Line.

Type S2 Blue cancel D.C. 47x34mm







P - 10



P-ID



P-IE



ALASKA AMERICA

P-IF

P-IG

P-IH

ARIZONA CHINA

P-11

P-1 J

COLORADO CONSTITUTION

P-IK

P-IL

COSTA RICA GOLDEN CITY

P-IM

P-IN

GREAT REPUBLIC

JAPAN.

P - 1-0

P - 1 Q

HENRY CHAUNCEY JAPAN

P-IP

P - 1 Q - 1

MONTANA

JAPAN

P-IR

P - 1Q - 2

PLATE 7

December 1967

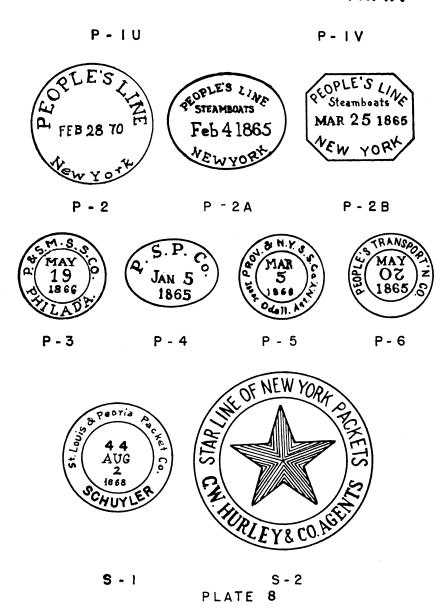
OCEAN QUEEN RISING STAR

P - 1 S

P - 1 T

SACRAMENTO

OREGONIAN



	Retail I	ealers	Wholesale Dealers		,	
Year	Uncolored \$6	Colored \$48	Uncolored \$200	Colored \$480	Manufacturers \$600	
	30	Φ 40	\$200	3480	\$000	
1931	177,537	1988	2073	45	67	
1932	135,077	645	1336	21	58	
1933	103,501	102	965	4	50	
1934	104,852	79	2407	4	47	
1935	155,415	160	1275	4	45	
1936	160,565	73	1340	4	42	
1937	174,591	57	1471	4	41	
1938	184,214	64	1665	2	38	
1939	173,727	38	1636	3	40	
1940	162,720	26	1507	10	42	
1941	162,038	37	1486	2	42	
1942	163,791	32	1422	2	45	
1943	182,643	133	1731	14	72	
1944	200,048	1132	1962	47	44	
1945	218,889	3842	1973	121	47	
1946	243,295	3981	1893	125	45	
1947	265,984	5102	2204	176	47	
1948	308,736	15,552	2735	473	53	
1949	301,753	30,563	2631	1186	60	
1950	272,533	59,422	2082	1685	63	

*—No special tax stamps for oleomargarine were dated 1917 because of a change in the dating system used for U. S. federal government accounts. The 1916 stamps were valid from July 1, 1916 through June 30, 1917. The 1918 stamps were valid for "Fiscal Year 1918," which ran from July 1, 1917 through June 30, 1918.

**—Exact figures for the number of oleomargarine special tax stamps issued during 1918 and 1919 were not reported. The figures here have been estimated from the total tax collected for each category of special tax stamps.

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Acknowledgments

I thank Messrs. Charles Hermann, M. S. Hilton, Sherwood Springer, and Henry Tolman II for their kind help in assembling these notes.

All categories of

U. S. SPECIAL TAX STAMPS

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Ohio Revenue Stamps

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December 1967

SECRETARY'S REPORT

Secy.-Treas.: Bruce Miller

521 Alster Ave., Arcadia, Cal. 91006

New Members

1128 Thompson, Norman J.

1129 Taliaferro, Joseph W.

1130 Nearman, Mark J.

1131 Olson, Steven G.

Resigned

1053 Raasch, Maynard S.

Applications Received

Munsey, Cecil R., Jr., 3653 Collier Ave., San Diego, Calif. 92116, by Sherwood Springer. Collects U. S. private medicine stamps and collateral.

Shaver, Dennis L., 4606 Gustavus St., Spokane, Wash. 99205, by B. Miller. Collects U. S., U. S. Possessions and foreign revenues (Brazil, Canada, China, Cuba, Dutch Indies including Indonesia, Eastern Europe, Hawaii, Japan, Macao, Ryukyus, Scandinavia, Thailand.)

Wagner, Robert M., P. O. Box 753, Concord, Calif. 94522, by Ray W. Bidwell. General collector, including non-Scott "Cinderella" material.

Address Changes

Andrews, James C., P. O. Box 323, Argonne, Ill. 60439.

Burton, Carl E., Main St., RFD 444, Rindge, N. H. 03461.

Norris, William T., 47 Detroit Street, Lakeland, Fla. 33801 (effective 11/1/67-6/1/68).

Tarallo, George, c/o H. E. Harris & Co., Boston, Mass. 02117.

Change of Name

754 The Gloeckner Stamp Trust (formerly 754 Gloeckner, F. H.)

Correction to Applications Received November 1967

Soderling, Arthur J. Collects U. S. Wines, dated revenues, playing cards, battleships. Not a dealer.

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New members	4
Resigned	1
Current membership total	392

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The American Revenuer

MORE MATCH COMPANIES Bruce Miller, ARA #732

The Reading Match Company was located in the Pennsylvania city of that name and remained in business for about two years (1880-1882). The stamp (RO152) features a globe of the world as the central design, with the initials of the owner, Adam Bard, as a script monogram occupying most of the Pacific Ocean. Bard was a member of Sohl, Seidel & Company, a Reading furniture business. brother, William P. Bard, an attorney, was also connected with the furniture firm, and perhaps with the match business as well. The factory is reported to have burned; if not, it was most probably bought and closed down by the Diamond Match Company.

Reed & Thompson consisted of Edmund Reed and John C. Thompson, who established their business at Boston in 1877 under the name of the Boston Eagle Match Company. Their stamp (RO153) appropriately features an eagle as the main design. Reed and Thompson sold out to the Diamond Match Company in January 1881.

Henry and William Roeber succeeded their father, August J. Roeber, in 1866. Their stamp (RO160), inscribed H. & W. Roeber, appeared in April of that year. On July 23, 1869, Henry withdrew from the partnership. The die was altered in October 1875 to read William-Roeber (RO161 and 162). William operated the busines until 1881, when it wa taken over by the Diamond Match Company. The Roeber factory was probably the largest in New York City, averaging well over a million boxes of matches per month.

Schmitt & Schmittdiel consisted of Henry Schmitt and Andrew H. Schmittdiel, who started their business at Detroit in 1871 as the Michigan Match Company. They enjoyed fair success until February 1881, when they were bought out by the Diamond Match Company for \$45,000. They afterwards switched to the brick-making business.

Ephraim K. Smith was the successor of John Schick of Philadelphia,

who had been one of the original three owners of the joint Franklin-head die inscribed only "Matches". (See "Three on a Match'. . Stamp" by Henry W. Holcombe, The American Philatelist, April 1966.) Smith took over Schick's business in January 1866 (along with a one-third interest in the private die) and operated it until early in 1881, when he sold out to the Diamond Match Company. By a process of attrition, Smith eventually became the sole owner of the "Matches" die. and in November 1875 it was altered by the addition of his name (RO168 and 169).

Although the stamp (RO170) gives the location as New York, the factory of the Standard Match Company was actually in Bayonne, New Jersey Most probably the New York address was that of a business office or sales agency. The business was owned by T. C. and C. S. White, who operated a sulphur refinery at Bayonne, where the Standard Match Company was started as a subsidiary in 1882. The Standard Oil of New Jersey was a close neighbor, and may have inspired the choice of name. The Standard Match business was purchased by the Diamond Match Company in 1883, and the factory was subsequently destroy. ed by fire.

DOCUMENTARY STAMPS TO BE DISCONTINUED

It has been announced by the Internal Revenue Service that the law imposing documentary stamp taxes will not apply after December 31, 1967 and that their sale will be terminated at that time.

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STATE REVENUE NOTES

Charles H. Hermann, ARA #5

different varieties (bag limit) for Perkins County, \$7.50 Big Game.



South Dakota. The South Dakota hunting stamps of 1966 have been coming in. They are in the usual type and perf. 12 horizontally. A variety, also gauging 12, has larger holes leaving a tiny tooth between perfs. All are black with year and serial number in red.

The \$2.00 Resident comes on three shades of paper, yellow orange, orange and deep orange. \$7.50 Antelope on pink, \$7.50 Big Game on green and \$7.50 Eastern Deer on yellow.

Stamps of double size with the right half showing the bag limit were issued for some counties. I have two



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R153-154-155-159-160, plate number pieces wanted, any size. Also back American Revenuers. Quote. R. L. Markovits, Box 744, NYC 10005.

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