

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 22, No. 4, Whole No. 204

April 1968

THE MYSTERY MATCH STAMP OF JOCK & WILDNER

By Bruce Miller, ARA #732

The Jock & Wildner match stamp might aptly be likened to the Loch Ness Monster. It surfaces briefly from time to time, to be seen, described and even photographed, only to disappear again with its true nature and origin as much a mystery as ever. The writer has not been among the fortunate few to see this elusive critter, of which only two copies have ever come to light. As can be seen from the accompanying illustration (which is only a reasonable facsimile) the design is an imitation of the stamp of John J. Macklin & Company (RO129), with the firm name changed to "Jock & Wildner / Peoria Ill." The stamp is imperforate, and appears to be lithographed. It is further described as follows by "Christopher West" (=Elliott Perry, Mekeel's, Vol. XL, No. 5, February 1, 1926): "One (of the two copies) is described as being printed in bright red and the other in dull red, the latter may possibly be the brown copy mentioned on (John K.) Tiffany's (1882) want list. One copy has very good margins on all four sides, especially at top and bottom. The other copy has somewhat wider margins at the sides but is very close to the outer frame line at the bottom. Both stamps are printed on



thin yellowish tissue paper." A photo of the actual stamp in reduced size (apparently the second copy described above) may be found on plate XXV of an atlas of illustrations accompanying the catalogue of H. R. Harmer, Inc. Auction Sale No. 1658 (November 2-5, 1965). This stamp is described as "Jock & Wildner, 1c orange brown on old paper, imperf." and appears to have stains and defects which are unmentioned by Mr. Perry. The writer has been unable to find any published reference to the Jock & Wildner subsequent to 1926, or any photo other than that appearing in the Harmer

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auction catalogue.

The Jock & Wildner stamp first came to public notice in 1882 on page 11 of E. B. Sterling's "Descriptive Price Catalogue / of the / Revenue Stamps / of the / United States Only. / Second 1882 Edition." It is listed here as No. 108 "1 cent red Jock & Wildner (size) 40x58 (mm. old paper) 25.00." The same listing also appears in the third (1883-84), fourth (1886) and fifth (1888) editions of the Sterling Catalogue, except that in the fourth edition the price is increased to \$59. It is also listed in the "Price Catalogue, Match, Medicine / and / Playing Card Stamps." of Dubin and Hanes of Philadelphia (no date). Here it appears as No. 114, with a price of \$50.00. Since both the Sterling and Dubin and Hanes catalogues were intended as price lists of stamps offered for sale, one would infer that the publishers were prepared to supply the Jock & Wildner stamp on de-

mand. This is rather surprising in view of the fact that only two copies are supposed to exist.

The Jock & Wildner is NOT listed by Julius Adenaw in "A Complete Catalogue / of the / Revenue Stamps of the United States / Including All Private and State Issues . . ." (no date). Nor is it mentioned in the Boston Revenue Book (1849) or in any subsequent catalogue or price list which the writer has seen. A sketchy illustration of it is to be found on a back page of the Carter Match & Medicine Album (1900) where it is segregated along with several other rarities.

No information seems available as to exactly where, when and by whom the Jock & Wildner was originally discovered. Mr. E. B. Sterling, one of the outstanding 19th century authorities on U. S. revenues, was evidently convinced of its authenticity, since he listed and priced it in four successive

editions of his catalogue. But it must be pointed out that at this period knowledge of private die stamps was confined largely to the bare fact of their existence. Little effort had been made to research the histories of either the stamps themselves or the firms which used them. It was not until 1899, with the publication of the Boston Revenue Book, based as it was on records of the printers, the government and in some cases the proprietors, that a clear, detailed and reasonably complete picture of the Match and Medicine field emerged. It does not seem unreasonable that Sterling accepted the Jock & Wildner as a bona fide private match stamp. The fact that it is an imitation of the Macklin stamp does not necessarily militate against it—many private dies were used by successive owners, with only the firm name altered. Nor need its excessive rarity arouse suspicion—a number of legitimate private stamps were and are known from only a handful of copies, and at least two are unique. Yet there seems little doubt that whatever the Jock & Wildner may be, it is NOT a private match stamp.

It was some dozen years after the Jock & Wildner's first appearance that the red flag went up. In the "American Journal of Philately," Vol. VII, No. 1, January 31, 1894, pp. 35-36, is an unsigned article entitled "The Jock & Wildner Match Stamp." By this account: "A few days ago we were shown a number of counterfeit local stamps of the United States . . . the product of a dealer in postage stamps and coins who did quite an extensive business 15 or 20 years ago.

"The party who brought them to us informed us at the same time that the counterfeiter in question had produced the 'Jock & Wildner' match stamp, and that no such stamp had ever existed."

A letter addressed to the Commissioner of Internal Revenue by the Scott Stamp & Coin Co., Ltd. (publishers of the AJP) elicited a reply under date of January 3, 1894 to the effect that: ". . . the records of this Department fail to show that any

such stamp was ever issued or authorized by the Government."

The article continues: "In all our experience we can remember having handled only one specimen of this stamp and that was in the (E. B.) Sterling collection. It was evidently the policy of the counterfeiter to produce only rare specimens, and of these to (print) only a few at a time. The engraver of the dies, we are informed, was a Mr. Becker, the same expert who engraved (other) counterfeits . . ."

Unfortunately, we are left to guess at the identities of both the "dealer in postage stamps and coins who did quite an extensive business" and the "party" who fingered him as the creator of the Jock & Wildner. The dealer may have been either S. Allan Taylor or J. W. Scott, whose active imaginations begat a wide variety of counterfeits and fantasies from their fertile printing presses.

In a letter to the writer dated Apr. 9, 1966 Mr. Henry W. Holcombe (ARA #105), who has devoted many years to unravelling the histories of match and medicine stamps, has this to say: "With the late Clarence W. Brazer, the writer made an extensive study of the Match & Medicine essays and proofs. We learned that many years ago the late Hiram E. Deats bought all the known proofs submitted by the American Phototype Co. (who produced the bona fide Macklin stamp). All had signature of approval by the Commissioner and date — and were without a doubt unique. A Jock & Wildner, had one been submitted for approval, would have been in this group. But Mr. Deats was certain he had never seen such a proof."

From the foregoing it becomes obvious that the stamp itself is devoid of any credentials to establish its legitimacy, either as an actual issue or as an essay. However, the question does remain, who were "Jock & Wildner," and did they actually operate a match business in Peoria, Illinois? If they did, then the possibility would exist that their purported stamp was intended to defraud the government. as was the case with the National

Union Match Company wrapper.

An intensive search of directories and local histories for Peoria and environs turns up no reference whatsoever to any individuals or firms named Jock and Wildner, nor to any match business under any name or ownership. The closest one comes is the family name "Jacques," which could conceivably have been simplified to "Jock" for purposes of business, but the connection seems tenuous indeed, and none of the Jacques family were involved in a match business or any sort of related enterprise. Further, a check of comprehensive general biographical and genealogical indexes discloses not a single reference to any such surnames as "Jock" or "Wildner," and the possibility that these were given names seems very remote.

In summary, the available evidence points inescapably to the conclusion that the Jock & Wildner match stamp is simply a fantasy, produced by an unnamed "dealer in postage stamps and coins" sometime circa 1882, and intended for sale to gullible (and ignorant) contemporary collectors as a newly discovered match stamp rarity.

(In all fairness, it must be added that there are some who apparently feel that the Jock & Wildner is NOT a fake. The copy offered in the 1965 Harmer auction fetched \$260 despite its defects. Comments will be welcomed from any reader who disagrees with the conclusion that the Jock & Wildner is bogus.)

CHARLES A. REED
4059 Garrett Drive
Columbus, Ohio
43214

Ohio Revenue Stamps

206

U. S. REVENUES

WANT LISTS FILLED

A. SODERLING
19 N. Clark St. 205
Chicago, Ill. 60602

Want to buy the Indiana intangibles

Page 28

STATE TAX NOTES

By Chas. H. Hermann

ARIZONA

I have a new 11x13 mm decal shaped like an outline map of the state. 2c red and black on yellow safety card rouletted 7¾ horiz. in black. Warren Peterson signature.

The 47x20 mm paper tobacco tax stamps are found with Thad M. Moore signature and later with W. E. Stanford. The stamps are black with value in color. 2c value in green, 5c value in red.

The 1967-68 Hunting and Fishing stamps are coming along slowly, I have:

FLORIDA

The 1967-68 Public Hunt Management Area \$5.00 stamp, black on pink with red serial number, my copy rouletted 4½ on three sides and 6 on the right.

INDIANA

The 1968 \$2.00 trout stamp is green with black serial number, roulette 6¾. They are from panes of four so all have straight edges.

NEW JERSEY

A 1965 \$5.00 Nonresident Trout stamp has come to my collection, in black on orange in the usual trout design.

SOUTH DAKOTA

Some of the 1967 hunting stamps are at hand. All are printed in black on colored paper with year date and serial numbers in red.

\$2.00 Resident Small Game on green
\$7.50 Resident Antelope on yel.-orange
\$7.50 Special Res. Archery Deer, on blue
\$7.50 Special Res. Eastern Deer, on pink
\$7.50 Resident West River Prairie Deer, on yellow-orange

They are perf. 11¾ horizontal from booklet panes of 5.

TENNESSEE

Has discontinued the use of Cigar and Tobacco tax stamps. The tobacco tax stamps first appeared in the last used design in 1933 and thru changes in tax rates, ran to over twenty values between ¼c and 10c.

The American Revenuer

THE REVENUE STAMPS OF PUERTO RICO

Compiled by John S. Bobo

(Continued from last issue)

Series 1938—about 43-40, typeset numeral (serial) repeated twice, in black, perforated 11

1c light green
5c dark yellow
10c orange
25c
50c

\$1
\$3 violet

* \$5
\$10
\$20

* \$50

* \$100

* \$200

\$500

\$1000 vermilion

* \$2500

* \$10000

*These were not printed during the years covered by the Bureau Reports I have, but were listed in ARA in November 1956

Series 1953—about 45x40, typeset serial number repeated twice in black perforated 11. Values printed in black in each corner. Inscriptions in Spanish (see note below).

** 1c pale blue green

10c

** 25c pale violet

** 50c

** \$1

\$5 blue

** \$10

** \$20

** \$200

** \$2500

**Note: Printing began in year ending June 30, 1954, for 1c, 25c, 50c and \$1, \$200, \$2500. No mention of language in printed in that year. For the year ending June 30, 1955, printings were made of 25c, 50c and \$1 and these listings were followed by one for the 10c which (and only which) was marked "printed in Spanish." The year ending June 30, 1956, was listed in the same manner—1c, 25c, 50c \$1, \$20, with a 10c following these marked "printed in Spanish." For the year

ending June 30, 1957, all are marked printed in Spanish. All values listed were printed in this year. The manner of listing the years 1955 and 1956 would appear to indicate the 10c only was in Spanish, the balance being English—if so, those marked "***" can possibly exist both ways.

PUERTO RICO EXCISE

1901—Provisional issue, overprinted for use in Puerto Rico on U. S. 1898 Documentary.

1 1c pale blue
2 10c brown
3 25c violet
4 50c gray violet
5 \$1 gray
6 \$3 gray
7 \$5 gray
8 \$10 gray
9 \$50 gray

1902—Inscribed in English "Excise Tax" and "The People of Porto Rico"—Rouletted 7

10	1c pale blue	31x28 mm
11	5c pale brown	"
12	10c rose	"
13	25c lilac	"
14	50c yellow brown	"
15	\$1 brown	38x29 mm
16	\$3 violet	"
17	\$5 blue	"
18	\$10 green	"
19	\$50 red	"
20	\$200 yellow ochre	"

All of the above from Forbin. No information until series of ? as shown below.

Note date shown (Bureau reports I have show printings from year ended 6/30/43 to 6/30/50 and no printings thereafter.

Series A—overprinted 15c to 25c
22mmx22mm black & red, perf. 11
Same, 25c to 50c
Same, 50c to 75c
Same, 75c to \$1.00

Series B—overprinted \$1 to \$2
Same, \$2 to \$3
Same, \$3 to \$5
Same, \$5 to \$7

COMMONWEALTH OF PUERTO RICO
DEPARTMENT OF THE TREASURY
BUREAU OF EXCISE TAXES

Address all Official
Communications to the
SECRETARY OF THE TREASURY
San Juan, P. R.

Santurce, Puerto Rico
November 14, 1957

Mr. John S. Bobo
The American Revenue Association
2318 Augusta Blvd.
Chicago 22, Ill.

Dear Mr. Bobo:

We are mailing to you today a copy of the Internal Revenue Law of Puerto Rico, with amendments up to and including those passed in the regular session in 1950.

As to the internal revenue stamps mentioned in your letter, there are two classes: regular and special, and are issued by the Bureau of Collections. Regulars are printed in series of 1¢, 5¢, 10¢, 25¢, 50¢, \$1.00, \$3.00, \$5.00, \$10, \$20, \$50, \$100, \$200, \$500, \$1,000, \$2,500 and \$10,000.

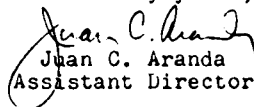
Special stamps are printed when necessary for accounting controls of special revenue funds and are discontinued as soon as its purposes are accomplished. Such was in the past, for instance, the "malaria fund" created by special taxation on molasses. May be the stamp you obtained corresponds to a discontinued fund.

Revenue stamps are exclusively delivered at request from taxpayers upon cash payments or certified check drawn to the Secretary of the Treasury of the Commonwealth of Puerto Rico.

For an accurate information about revenue stamps, we are referring copy of your letter to Mr. Juan B. Pérez, Chief, Bureau of Collections, Finance Department, San Juan, Puerto Rico.

I return the mail card as requested.

Cordially yours,


Juan C. Aranda
Assistant Director

Enclosure

Series C—overprinted \$7 to \$10
Same, \$10 and up

American Revenuer — Volume 2,
page 75 (1948) says were required
until recently and still occasional-
ly found on bottles in drug stores.

SALES TAX ON LIQUOR

When sales tax on liquor was enacted, tax was paid by affixing cigar stamp over regular liquor stamp. Cigar stamp was overprinted "Impuesto Sobre Existencias".

COMMONWEALTH OF PUERTO RICO
DEPARTMENT OF THE TREASURY
BUREAU OF THE TREASURY
P. O. BOX 4115
SAN JUAN 22, P. R.

December 16, 1957

Mr. John S. Bobo
The American Revenue Association
2318 Augusta Blvd.
Chicago 22, Illinois

Dear Mr. Bobo:


We are writing to you upon instructions of Messrs. Elías Rivera Cidraz and Juan B. Pérez, Directors of the Bureau of Excise Taxes and the Bureau of Collections of this Department, respectively, who have requested that we furnish to you information regarding special internal revenue tax stamps.

Special tax stamps were printed for accounting control of revenue funds. Besides being identified with the imprinted words "Special tax", they had overprinted the special fund for which they were issued. Some special revenue funds for which special tax stamps were issued were the following: Vital Statistics, Coffee Fines, Police Pension Fund, Gasoline Tax, University Fund, Malaria Fund, Salt Tax, Narcotic Tax, and others.

Vital Statistics special tax stamps were printed only in 50¢ denomination. All others special tax stamps were printed in denominations of 1¢, 5¢, 10¢, 25¢, 50¢, \$1.00, \$3.00, \$5.00, \$10.00, \$20.00, \$50.00, \$100.00, \$200.00, \$500.00, \$1,000.00, \$2,500.00 and \$10,000.00.

Special tax stamps were discontinued in 1950 and general use stamps were issued for all purposes. There are still in use special tax stamps of the old stock of the denomination of 5¢, \$50.00, \$500.00, \$1,000.00 and \$10,000.00. They are identified with the imprinted words "Special Tax", but no special fund is overprinted on them.

Cordially yours,


Bernabé Martí
Director, Bureau of the Treasury

SPECIAL TAX

Date ? Internal Revenue stamps, series of 1938, overprinted in one line "SPECIAL TAX." With serial number in duplicate on each stamp. My records show printing of all values in year ended June 30, 1943, with an-

other printing of seven values only in year ended June 30, 1946.

Colors of the stamps are:

1c—acquamarine
5c—olive yellow
10c—dark orange
25c—red violet

50c—yellow
\$1—brown
\$3—dark purple
\$5—dark blue
\$10—dark green
\$20—orange
\$50—red
\$100—gray black
\$200—brown yellow
\$500—dark olive
\$1000—dark salmon
\$2500—dark yellow green
\$10,000—olive yellow

Overprinted for special usage as noted—denominations used and number of stamps sold:

Gasoline Tax

\$10,000	4,398
\$2,500	2,200
\$1,000	800
\$500	31,389
\$200	21,639
\$100	7,727
\$50	4,568
\$20	700
\$10	7,043
\$5	2,447
\$3	1,656
\$1	3,136
50c	900
25c	900
10c	200
1c	500

University Fund

\$200	5,527
\$50	4,870
\$10	8,097
\$5	6,522
\$3	5,568
\$1	7,050
50c	8,300
25c	7,700
10c	7,850
5c	7,500
1c	9,400

Puerto Rico Tobacco

\$200	1,149
\$50	6,877
\$10	10,385
\$5	5,676
\$3	3,884
\$1	9,871
50c	4,750
25c	5,940
10c	7,990
5c	7,100
1c	5,350

Milk Stations

\$200	850
\$50	1,450
\$10	2,200
\$5	8,500
\$3	750
\$1	1,100
50c	1,100
25c	300
10c	300
5c	200
1c	1,700

Fertilizers and Raw Materials

\$200	2,016
\$20	1,856
\$10	4,350
\$5	3,506
\$3	3,520
\$1	2,950
50c	2,850
25c	2,850
10c	3,950
5c	3,750

Income Tax Partial Payments

\$500	2,685
\$200	1,510
\$100	1,630
\$50	4,005
\$20	2,720
\$10	5,644
\$5	3,634
\$3	3,669
\$1	6,009
50c	2,225

Property Tax Partial Payments

\$500	875
\$200	750
\$100	225
\$50	9,264
\$20	3,601
\$10	25,074
\$5	21,077
\$3	15,565
\$1	32,368
50c	1,400

Beverages

\$2,500	5,000
\$1,000	28,400
\$500	23,000
\$200	30,591
\$50	67,550
\$20	32,200
\$10	123,000
\$5	103,750
\$3	41,956
\$1	627,678

(to be continued)

SECRETARY'S REPORT

Secretary-Treasurer: Bruce Miller

521 Alster Ave., Arcadia, Cal. 91006

New Member

1143 Florman, Arthur

Resigned

529 Lawrence, F. E.

Deceased

196 Adams, E. S.

Dropped for non-payment of dues

547 Astore, Anthony A.

505 Bonser, Raymond K.

1093 Bradshaw, Paul R., Jr.

990 Brandt, Daniel J.

1121 Burdge, Eugene

1119 Burton, Carl E.

1038 Coble, Wallace L.

760 Curtis, Charles B.

659 Davis, Harry G.

465 Franklin, Ransom R.

1111 Ginensky, Richard I.

101 Hartley, Dr. Lionel

1104 Helman, Ward R.

1108 Horowitz, Leon

891 Mag, J. Marvin

379 Mozian, Herant

843 McCredie, Walter C.

411 Poore, Elwood S.

1046 Rau, Mrs. H. H.

979 Rook, William G., Sr.

1047 Scheele, Carl H.

1117 Seydel, Randall G.

1106 Thill, Alan J.

597 Thill, Dr. Albert E.

922 Thomas, George C.

937 Van Horn, George A.

1112 Webber, Henry G.

1035 Weiner, Mac

1078 Wiancki, Ray H.

409 Wolfred, William C.

1096 Zapletal, Edward S.

Application received

Cook, Thomas R., Route 1, West Olive, Mich. 49460, by Secretary. Collects USIR, M&M, wines, playing cards, silver tax, potato tax, tobacco, cigarette tubes, consular & customs fee, stamped paper, motor vehicle.

Address Changes

Gudonis, Joseph J., 4044 Chestnut St., Philadelphia, Pa. 19104.

Kalman, Maxwell M., 4300 De Maison-

neuve W., Westmount, Quebec.

Koeppel, Adolph, 220 Old Country Rd., Mineola, N. Y. 11501.

Kumar, Santosh, 49 'G' Block, Connaught Circus, New Delhi 1, India
Ramsey, Robert G., 5013 N. W. 18th Terrace, Oklahoma City, Okla. 73127.

Previous membership total -- 401

New Member ----- 1

Resigned ----- 1

Deceased ----- 1

Dropped for non-paym't dues 31

Current membership total -- 369

This is the month of bad news, when those members in arrears for current dues are regrettably dropped from the rolls. All members unpaid as of February 1 were notified by first-class mail, and to those who have responded, thanks. To those remaining, whose names are listed above, and some of whom may have been influenced to drop out by the recent problems affecting the schedule and content of the Revenuer, I would like to say: You are urged to reconsider and stick with us, as we are striving to iron out the difficulties and see that a bigger and better magazine gets out to the membership each month. To one of the ex-members listed (who will know who he is) I would like to point out that one of the corner-stones of philately is the maintenance of integrity in dealings conducted by mail.

CORRECTION TO AMERICAN REVENUER INDEX

1966 Yearbook, page 16, item 10, "Large Haul of Counterfeiters." Date should be January 1964 (not 1963). —J.S.

U. S. REVENUE WANT LISTS FILLED

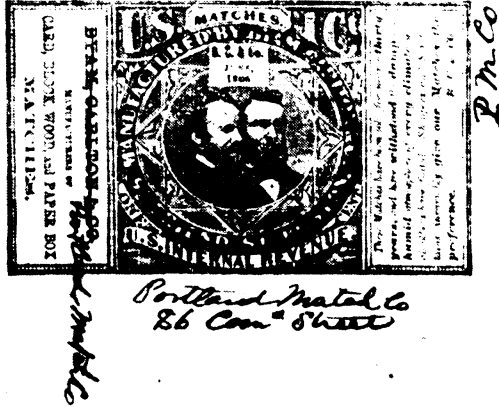
Sideline Material,
Tax Pains and Foreign Revenues

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

219

A PROVISIONAL MATCH WRAPPER (?)

by Abe Hochman, ARA #240



Here you have it, sink your teeth into this curiosity. Is it the real McCoy, a genuine provisional, or just another one of those things born in the mind of someone with nothing better to do? According to what we see here it appears to be a beautiful provisional, a Byam, Carlton & Company wrapper changed to a Portland Match Company. Note that the name and address of Byam, Carlton & Co. in the circle is crossed out, and at the left the name is also deleted and "Portland Match Co." substituted. At the upper right B. C. & Co. is crossed out and "P. M. Co." written underneath. "Portland Match Co. / 86 Com'l Street" is written below the central section. All the foregoing alterations are made in ink. In the lower right corner "P. M. Co. / Aug. / 1866" is pencilled in.

My question: Is this a genuine provisional wrapper, or just a hoax? Come on, you "professors," let's hear from you.

(Note: The Portland Match Company of Portland, Maine was sold to Byam, Carlton & Co. of Boston on or about May 31, 1867. There is no evidence of any connection between

the two firms as early as August, 1866, the date appearing on the "provisional." However, it is possible that the Portland Match Company may have exhausted the supply on hand of its own wrappers and borrowed some from the Boston company for temporary use. Or they may have handled Byam Matches in the capacity of agents or factors, and gotten the bright idea of substituting their own firm name for that of the manufacturers. B.M.)

WANTED

Scarce Judicial and Law Revenues

Not U.S.A. or India—Must be scarce.
Realistic price.

210

Write

RYAN

ARA 886

32 Woolsey Road

Northwood, Middx., England

NORWEGIAN REVENUE STAMPS

By Frederick A. Brofos

(Reprinted from Jan. 1964 Posthorn)

I have often wondered why the revenue stamps of Norway and the other Scandinavian countries have been neglected. The revenues of the United States have been listed in Scott's Specialized Catalog for years, and there is no reason why Scandinavian specialists should not collect the revenues of their favorite country, too.

In the case of Norway, no modern catalog of revenues in English existed so I set about remedying the situation. The results of my researches were published in the 1961 Year Book of the American Philatelic Congress. This book is still available, I think. There are, however, several corrections and additions that should be made, and which I shall discuss here. But, first, a few words about Norwegian revenues in general.

The first adhesive revenue stamps were the so-called Fee stamps (Spørtelmerker), a kind of predecessor of the documentary stamps. The set of 15 values appeared in 1872 and was withdrawn at the end of 1876. In 1886, the documentary stamps (Stempelmerker) were first issued. With five

different designs and five surcharges, there have been about 100 of these produced down to the present time. In my catalog, referred to above, one should add after No. 69 this addition:

70. 20 øre blue, with light blue underprint.

The subsequent list numbers should then be moved up one figure higher.

For the issue of 1902, the authorities ran out of the regular revenue paper with watermark Crown, and had to instead use postage stamp paper with the characteristic Posthorn watermark. Most of the various documentary stamp issues may be found in a number of different shades, due to several printings.

Probably the least known of the major types of Norwegian revenue stamps are the Turnover Tax stamps (Omsetningsavgiftsmerker). These fall into three categories: turnover tax on chocolate and confectionery of sugar, turnover tax on certain goods, and turnover tax on carbonated non-alcoholic beverages. They all have the same basic design, to which is added an overprint in black. All the chocolate tax stamps have an overprint showing the value only. The stamps for the tax on certain goods all bear the letters "O. A." above the value. Finally, the carbonated beverage tax



Set 1



Set 2

Set 3

Set 4

Set 5

stamps all have the letters K. D." above the value. The latter group has four sets, while the former two groups each have five sets. The sets, which were issued in different years, differ in the overprint type face used. However, the type face is the same for the corresponding sets of each group. In other words, Set 1, for instance, in each of the three groups will be in the same type face. Set 1 is easily distinguished by its serifed letters. Set 2 has sans-serif letters, large and small figures. The "Øre" figures are 2 mm. high. Set 3 has sans-serif letters, large and small figures. The "Øre" figures are 2.5 mm. high. Set 4 has sans-serif letters, large figures only. The "Kr." and "Øre" value figures are all the same height, 3 mm. Set 5 has sans-serif letters, large and small figures. "Kr." figures are 4 mm. high and "Øre" figures are 3 mm. high.

Unfortunately, a couple of illustration cuts got mixed up in my Congress Book article. Fig. 11 (which actually shows Sets 3 and 4) and Fig. 12 (which actually shows Set 1, 2 and 5) should have been in reversed order and shown on page 142. I hope the accompanying enlarged illustrations will clear things up.

The "K. D." stamps first appeared in 1924 and were discontinued in 1948, at which time all remainders were

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burned. The chocolate and "O. A." stamps were also first issued in 1924 and Set 5 is still current in both groups.

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