

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 22, No. 5, Whole No. 205

May 1963

Fiscal Stamps of the NDH

By William Ittel, ARA 519

It would be rather difficult to eliminate the study of history from the collecting of stamps. In the extreme, if one knows nothing about the issuer of a stamp or its purpose, is it much more than just a colored scrap of paper? Identification is, then, a major consideration in stamp collecting. This is proven by the array of catalogues available and the relative unpopularity of the non-catalogued items. Yet, historical details are often quite hard to come by on many issues and the collector just goes on faith. Take, for instance, Croatia: Nezavisna Država Hrvatska.

MINKUS says that Germany conquered Yugoslavia in 1941, divided the country among its allies, and fostered the establishment of a Fascist Croat state which collapsed at the end of the war. ZUMSTEIN merely prints the word "Kroatien" and lets it go at that. MICHEL, who often lists those historically interesting stamps that others avoid, just says that the Croats declared themselves independent on April 10, 1941 when the Germans marched into Yugoslavia. YVERT notes that there was a period of independence in between two periods of being part of Yugoslavia. SCOTT, not often regarded as one for historical explan-



Internal revenue issue of 7/5/41

ations, prints more: Croat Fascists set up the country; a king was elected, the Italian Prince Aimone; a republic was declared on September 10, 1943 on the collapse of Italy; that Croatia is now a part of Yugoslavia. One Scott mentions the country's full name—Independent State of Croatia—a name of considerable political and emotional value. These catalogues have hardly disclosed the story of Croatia, nor, I suppose, is it their function to do so.

Croatia was a strong state until the Middle Ages, but was subjugated thereafter by, latterly, the Magyars and Austrians. In modern times one hears of the Croats taking an important role in helping Austria break the Hungarian revolt of 1848, which led

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to the dual monarchy. As a reward for this service, Croatia was made a province of Hungary!

In 1918, Croat national aspirations were finally thought to be recognized by its inclusion in the new Kingdom of Serbs, Croats and Slovenes, later to be renamed Yugoslavia. Croatia and Serbia were protagonists as to the form of government the new kingdom should assume: federative or centralist. The Croats envisioned the relative freedom of a federation; the Serbs wanted a centralized government dominated by, naturally, the Serbs. The Serbs won the contest and the monarchy staggered on, torn by nationalism, the assassination of King Alexander, with the King and Regent ruling much of the time by royal decree. The Croats eventually boycotted the government, then rejoined it, and finally won a sort of autonomy through political means, that is by developing an opposition vote of 45%. At this point in time, really too late,



Internal revenue issue of 9/3/41

Banovina Hrvatska (Banovina of Croatia) was created as an autonomous province sui generis. Unlike the other nine banovina, the Croats had their own diet and governor, along with a national and ethnic name. The others had names taken from major rivers, an attempt to soft-pedal nationalistic overtones.

This step or democratization was erased in 1941 when, after a Serb nationalistic coup d'etat had eliminated the Regent, Prince Paul, Germany ob-

literated Yugoslavia which lay on the flank of the already planned stab at Russia. In the dismemberment that followed, the Croat fascists established Nezavisna Država Hrvatska, the Independent State of Croatia, a name that put into words the five hundred years of national longing which, by the way, was not to be achieved under the regime in spite of its name. The Independent State of Croatia included not only Banovina Hrvatska, but parts of Dalmatia and the entire territory of Bosnia & Herzegovina. Technically, this puppet-state was in the Italian sphere of influence. But by 1941, Italy was no longer a partner in the Axis, but more accurately had been reduced to the position of senior satellite of Germany. So in a sense, it was in the Italian sphere only because Hitler permitted it to be.

Be that as it may, the Italian monarch, Victor Emmanuel III, picked the new Croatian king from his House of Savoy. He was a cousin, the Duke of Spoleto, who was to have ruled as Thomaslav II. Actually, the new king never set a foot in Croatia, preferring a safer and softer existence elsewhere. The political situation was never really stabilized.

The real ruler of Croatia was one Dr. Ante Pavelić who had headed the Italian-subsidized Fascist underground party known as the Ustasha, the Rebseis. This party was of the same cut as the Rumanian Iron Guard and the Macedonian IMRO, although more terrorist. The party had grown from the Croat belief, which had an element of truth, that the Serbs were dominating the kingdom at the expense of the other nationalities. The Croatian dictator Pavelić sponsored atrocities every bit as repulsive as those of Germany, if not more so. The Croats, Serbs, Partisans, Chetniks, Germans and Italians literally spent four years slaughtering each other.

Collectors will find from the standard catalogues that Croatia managed to issue about 225 varieties of postage stamps, all rather heroic in design. Let it be noted that there were only half that many fiscal stamps issued at the national level, most simply



Internal revenue issue of 1944

bearing the checkerboard Croat coat-of-arms. We were spared the martial stance and glare of Dr. Pavelić. Used and unused postage stamps are valued alike, or with a modest premium for the mint variety. This is not true of the revenues, where the used varieties are not as plentiful and are worth at least two or three times the value of the mint stamps. The complete wartime destruction of records and archives, limits the source of supply of these stamps.

Nezavisna Država Hrvatska issued the following fiscal stamps during its World War Two existence:

Purpose of Stamp	No. of Issues	No. of Stamp Var.
Internal Revenue	4	39
Income (Turnover) Tax	1	16
Surtax	3	33
Excise	5	19
Judicial	1	7
Railway	1	4
Highway Fund	1	3

In addition, the following municipalities issued local revenue stamps:

Kustosija	2	5
Šestine	1	2
Vrapce	1	3
Sveta Nedjelja	2	2
Stenjevec	2	5
Sveta Klara	2	3

The following cities and towns had



Judicial issue of 1941



Income tax issue of 1941

their own local issues of revenues:

Banja Luka	2	5
Bjelovar	1	6
Derventa	2	5
Dubrovnik	1	4
Karlovac	2	5
Koprivnica	2	7
Nova Gradiska	1	5
Osijek	3	11
Petrovaradin	1	6
Plehan	1	1
Rajlovac	3	28
Ruma	3	9
Sarajevo	2	16
Sinj	1	6
Sisak	1	8
Slavonska Pozega	1	9
Slavonski Brod	2	9
Sremska Mitrovica	1	1
Sremski Karlovci	2	6
Stara Pazova	2	7
Tuzla	1	8
Vinkovci	3	8
Virovitica	1	2
Vukovar	4	20
Zagreb	3	8
Zemun	1	6



Excise issue of 1/24/42

STARTER CANADIAN REVENUES COLLECTION

Special Price
\$100.00 Holmes Catalogue Values for \$10.00

WANT LIST. APPROVAL.

205

Antonio Fiocco
 6220 31st Ave., Apt. 1
 Montreal 36, Quebec, Canada

SECRETARY'S REPORT

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

New Members

- 1144 Adams, Larry D.
- 1145 Vincent, Dr. William F.

Reinstated

- 760 Curtis, Charles B.
- 604 Lingle, Dolores K.
- 843 McCredie, Walter C.
- 937 Van Horn, George A.
- 1078 Wianecki, Ray H.

Dropped for non-payment of dues

- 1089 Dhaun, O. P.
- 633 Janton, Henri
- 991 Luna, Severino N.
- 1090 Swain, C.
- 993 Whitehead, G. C.

Applications received

- Anderson, Mrs. Rita M., 943 S. E. 18th Ave., Minneapolis, Minn. 55414, by Secretary.
- Duston, Donald L., 1314 25th Street, Peru, Ill. 61354, by Secretary. Collects USIR and BNA.
- Schrader, William B., 422 Stitt St., Wabash, Ind. 46992, by Secretary. USIR, Ohio State revenues, foreign revenues (dealer, Schrader's Stamp Service.)
- Ward, Richard U., 143 Santa Marina, La Puente, Calif. 91746, by Secretary. Collects Greece and Germany.

Address changes

- Buttafava, Carlo, Corso Italia, 11, 20122 Milano, Italy.
- Cappel, Dwight H., 1 Allegheny Sq., Pittsburgh, Pa. 15212

Previous membership total - 369
 New members ----- 2
 Reinstated ----- 5
 Dropped for non-payment dues 5
 Current membership total -- 371

PLACE YOUR ADVERTISEMENT HERE

THE REVENUE STAMPS OF PUERTO RICO

Compiled by John S. Bobo

(Continued from last issue)

50c -----	220,600
25c -----	289,350
10c -----	39,933
5c -----	43,300
1c -----	116,300

Soil Amendment

\$50 -----	212
\$10 -----	645
\$5 -----	657
\$1 -----	1,368
10c -----	1,156

Fertilizers

\$50 -----	3,400
\$10 -----	3,847
\$5 -----	2,049
\$1 -----	5,661
50c -----	600

Warehouse Inspection

\$10 -----	96
\$5 -----	—
\$1 -----	224
50c -----	616

Police Pension Fund

\$1 -----	72,250
-----------	--------

Cattle Feed

\$50 -----	2,422
\$10 -----	2,640
\$5 -----	1,426
\$1 -----	4,414
10c -----	4,100

The following items are not included in the above listing:

- Coffee Fines
- Malaria Fund
- Narcotic Tax
- Public Shows
- Salt Tax
- Vital Statistics
- Auto License or Auto Lic.
- Auto Público Asegurado (Insured Public Auto)

PUERTO RICO SPIRITS

Series of 1934—seal in circle in center, lathework in each direction, value in black overprint, about 148x16, imperforate, occasionally privately perforated or rouletted.

ARA Jan. 1956 says originally in yellow, then changed to purple. Spanish issue is purple.

Overprinted:

“½ Pint”
 “½ Pint” and “4¾” (in year ended 6/30/46 only)
 “4-3-8” and “½ Pint” (in year ended 6/30/47 only)
 “4/5 Pint”
 “4/5 Pint” and “4¾” (in year ended 6/30/46 only)
 “4-3-8” and “4/5 Pint” (in year ended 6/30/47 only)
 “One Pint”
 “4/5 Quart”
 “4-3-8” and “4/5 Quart” (in year ended 6/30/47 only)

“One Quart”

“½ Gallon”

“One Gallon”

Series of 1938

Less than ½ Pint

Series 1952

Overprinted

“½ Pinta”

“4/5 Pinta”

“4/5 Quarta”

Series 1953

Menos de ½ Pinta (less than).

WINE

Series of 1934—all bottle strip stamps overprinted on green design:

½ Pint

4/5 Pint

One Pint

3/4 Quart

4/5 Quart

One Quart

½ Gallon

One Gallon

Series of 1938—86x14 mm, green

Less than ½ Pint

Series of 1952—on green stamps

Overprinted:

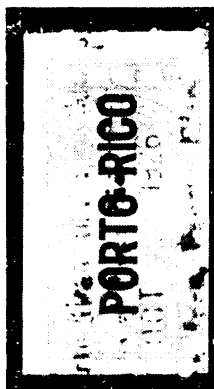
4/5 Pinta

3/4 Quarto

4/5 Quarto

1 Quarto

IMPORTED CIGARETTES



Cigarette stamps of the United States overprinted for use on cigarettes imported into this country. All of the printed varieties are believed to be the product of the Bureau. The rubber handstamped types are probably the work of the district collectors.

Series	Denomination	Type	Color	Position	Inscribed	No.	Size O.P. (inches)
1898	10	R.S.	purple	—	PR	105	
1898	10	R.S.	purple	down	Porto Rico	105	1.23x0.21
1901	20	printed	black	up	Porto Rico	108a	1.22x0.19
1901	20	printed	red	down	Porto Rico	108b	1.15x0.18
1901	20	printed	red	up	Porto Rico	108c	1.15x0.18
1901	20	printed	red	down	Porto Rico	108c	1.15x0.15
1901	20	printed	red	down	Porto Rico	108c	1.22x0.20
1901	10	R.S.	violet	down	PR (thick)	111	0.90x0.67
1901	10	R.S.	violet	down	Porto Rico	111	1.00x0.25
1901	10	R.S.	violet	down	Porto Rico	111	1.30x0.28
1901	10	R.S.	violet	down	Porto Rico	111	1.35x0.20
1901	10	printed	red	up	Porto Rico	111c	1.15x0.18
1910	15-A	printed	red	up	Porto Rico	130	1.14x0.19
1910	15-A	printed	red	down	Porto Rico	130	1.14x0.19
1910	15-A	printed	black	up	Porto Rico	130	1.18x0.18
1910	15-A	printed	black	down	Porto Rico	130	1.18x0.18
1910	15-A	printed	red	up	Porto Rico	137	1.14x0.19
1910	10-B	printed	red	up	Porto Rico	145	1.20x0.20
1910	10-B	printed	red	up	Porto Rico	145	1.15x0.18
'17 Prov.	20-B	R.S.	violet	—	PR		
1917	20-A	printed	red	—	Porto Rico	162	
'17 Prov.	10-B	printed	black	up	Porto Rico	191	1.22x0.20
'18 Prov.	20-A	printed	red	down	Porto Rico	171	1.22x0.20
'18 Prov.	10-B	printed	red	down	Porto Rico	195d	1.22x0.20
1921	10-B	printed	red	up	Porto Rico	216	1.12x0.19
1921	10-B	printed	red	down	Porto Rico	216	1.12x0.19
1921	10-B	printed	red	down	Porto Rico	216	1.15x0.20
1921	10-B	printed	red	down	Porto Rico	216	1.23x0.19
1921	10-B	printed	red	down	Porto Rico	216	1.27x0.20

TOBACCO

Cancelled 1912—Bands, principal design letters TT upright and inverted, inscribed: Prepared smoking and fine-cut chewing tobacco, Treasury Department of Porto Rico, also Excise Tax—is printed in carmine on water-marked paper.

- 1 ounce green on yellow paper
- 2 ounce green on yellow paper
- 3 ounce green on yellow paper
- 8 ounce green on yellow paper
- 16 ounce green on yellow paper

Above from Hartman, July 1915, Philatelic West.

American Revenues lists: Strip stamp, on paper like safety paper, in black type "Tax on Tobacco, 3 cents per ounce, two ounces, Puerto Rico Bureau of Internal Revenue."



CIGARETTE STAMPS

By Jaime Gonzalez and
Robert Shellhamer

Printed by the Bureau of Engraving and Printing, Washington, D. C. All bear the portrait of Luis Muñoz Rivera, and measure approximately 25 x 53 mm.

Imperf. — Unwatermarked.

- 1917—Inscribed "Series of 1917, \$2 per M"
- 1 10 cigarettes, black, 2c
 - 2 20 cigarettes, black, 4c
- Provisional. No. 2 surcharged in red in one line reading down "VALOR 6 CENTAVOS"
- 3 20 cigarettes, black, 6c
- Wmkd P R I R in double line Roman capitals
- 1921—Inscribed "Series of 1921, \$4 per M"
- 4 10 cigarettes, red, 4c
 - 5 20 cigarettes, red, 8c
- 1925—Provisional, Nos. 4 and 5 surcharged in black, in two lines reading down, "DIEZ CIGARRILLOS / VALOR TRES CENTAVOS", or "VIENTE CIGARRILLOS / VALOR SEIS CENTAVOS"
- 6 10 cigarettes, red, 3c
 - 7 20 cigarettes, red, 6c
- 1925—Inscribed "Series of 1925, \$2 per M"
- 8 8 cigarettes, red, 4-8-10c, 2-4-10
 - 9 16 cigarettes, red, 4-8/10c
 - 10 10 cigarettes, red, 3c
 - 11 20 cigarettes, red, 6c
- 1925—Inscribed "Series of 1925, \$5 per M"
- 12 10 cigarettes, red, 5c
 - 13 20 cigarettes, red, 10c
- 1925—Inscribed "Series of 1925, \$6 per M"
- 14 10 cigarettes, red, 6c
 - 15 20 cigarettes, red, 12c
- Provisional. Nos. 14 and 15 surcharged in black in two lines reading down, "DIEZ CIGARRILLOS / VALOR 4½ CENTAVOS", or "VIENTE CIGARRILLOS / VALOR 9 CENTAVOS"
- 16 10 cigarettes, red, 4½c
 - 17 20 cigarettes, red, 9c
- 1926—Provisional. Nos. 8 and 9 surcharged in black in one line reading down, "VALOR CUATRO CENTAVOS", or "VALOR OCHO CENTAVOS"
- 18 8 cigarettes, red, 4c
 - 19 16 cigarettes, red, 8c
- 1927—Inscribed "Series of 1927, \$4 per M"
- 20 10 cigarettes, red, 4c
 - 21 20 cigarettes, red, 8c
- Provisional. Nos. 20 and 21 surcharged in black in one line reading down, "VALOR TRES CENTAVOS" or "VALOR SEIS CENTAVOS"
- 22 10 cigarettes, red, 3c
 - 23 20 cigarettes, red, 6c

UNIDENTIFIED STAMPS IN MY COLLECTION

Early Cigarette stamp(?):

Horizontal strip stamps about 115 x 9 mm, various designs, inscribed Internal Revenue, Island of Puerto Rico, all imperforate:

- 1/10c black—value at each end and in center
- ½c green—value in center, eagle at each end facing center of stamp
- 3c blue—value at each end, eagle and shield in center
- 10c violet—value at each end, shield in center

Overprinted in red FOR EXPORT:

100 black on yellow—100 in each corner, Government of Porto Rico at top, Excise Tax in center panels at each end, Cien in ribbon at each end of panel bearing figures 100 in center, Treasury Department, Bureau of Internal Revenue in two lines at bottom. Is used, and has circular damage mark in center as though it were used on a bottle.

CITY STAMPS

ORECIBO

Horizontal strip stamps about 59 x 10 mm, perforated 11 horizontally, various designs, each with value in center, Impuesto Municipal at left, Arecibo, Pto. Rico, U. S. at right.

- ¼c red
- ¼c blue
- ¾c brown
- 1c violet

GUAYAMA

Horizontal strip stamp, about 125 x 9 mm with a single line border about 2 mm beyond these dimensions partly cut away by perforations, perforated 11 (3 sides).

1c orange—value at each end, shield in center, Impuesto One Cent Guayama at left, Municipal One Cent Pto. Rico at right.

MAYAGUEZ

Horizontal strips about 123 x 12 mm, value in center and at each end, Mayagues Arbitrio Consumos at left, Isla De Municipal Pto-Rico at right. Usage Inscription above value in center.

Beer—¾c green (inscribed Cerveza) perforated 11½ horiz.

Imported Brandy — 6c orange (inscribed Brandy Extranjero) imperforate.

SAN JUAN

Horizontal strip about 117 x 11 mm, no value shown, eagle, shield, and arrows at each end, "Pagado" on circle

next at each end toward center panel which is inscribed Impuesto / San Juan Puerto-Rico / Municipal — perforated 11½.

No value — blue.

All information listed comes from the following sources:

The Bureau Specialist:

Cigarettes—March 1945 (through catalog #44)

Cigarettes—June 1945 (#6-A and #12A)

Reports of Bureau of Engraving & Printing beginning with year ended June 30, 1941, through year ending June 30, 1957.

Forbin's 1915 catalog.

American Revenuer:

January 1956

Volume 2, page 74 and 75 (1948)

April 1950

Philatelic West:

Oscar T. Hartman, July 1915.

Stamps, Dec. 23, 1944.

George B. Sloan (Virgin Islands Playing Cards)

American Revenuer, Vol. 2, page 75, says:

Beer cases, barrels, bottles, carry no stamps

Wine cases carry no stamps

Liquor cases carry no stamps

Playing cards have no stamp

U. S.

REVENUE

WANT LISTS FILLED

Sideline Material,

Tax Palds and Foreign Revenues

210

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

The American Revenuer

RESULTS OF THE JANUARY QUESTIONNAIRE

Only 26 replies were received to the questionnaire which led off the January Revenuer. This meagre response hardly qualifies as a meaningful cross-section of opinion, but the results are presented as promised for whatever interest or value they may have. Most of the members who did respond offered further criticisms, comments and suggestions of a constructive nature, for which the Secretary wishes to express his thanks and appreciation. Excerpts from the best and most interesting of these will be printed from time to time in the Revenuer.

1. Do you feel that coverage of your own collecting specialties or fields of interest by the Revenuer is:

- a) Excellent—1
- b) Good—9
- c) Poor—12
- d) Non-existent—2

2. Have you ever contributed an article to the Revenuer?

- Yes—8
- No—16

3. If lack of time or other considerations make it impossible for you to submit finished articles, would you be willing to contribute notes to be written up for publication by the Editor or an assistant under your by-line?

- Yes—14
- No—6

4. Much needed in the revenue field are regular listings of new issues and discoveries, especially in foreign and local revenues. Would you be willing and able to contribute to such listings?

- Yes—15
- No—9

5. Also needed are columns and features on various fields to appear regularly in the Revenuer. Would you be willing to contribute to such?

- Yes—13
- No—9

6. a) Would you be willing to serve on an expertization and iden-

tification committee if such were set up?

- Yes—9
- No—15

b) Would you use the services of such a committee:

- 1) Frequently—2
- 2) Occasionally—13
- 3) Never—8

7. Have you borrowed material from the ARA Library within the last 5 years?

- Yes—10
- No—15

8. If so, how many times?

- 4 borrowed once, 2 borrowed twice, 1 borrowed 3 times, 2 five times each.

9. If dues were increased to \$5.00 would you

- a) continue as a member—20
- b) drop out—1
- c) undecided—4

10. The 8 changes or improvements proposed were rated in the following order of preference:

1. Publication of revenue catalogues and handbooks by the ARA (19 votes).
2. Bigger and better Revenuer (17 votes).
3. Sales circuits (10 votes).
4. Expertization and Identification Committee (8 votes).
5. Free Revenue Mart Insertion and Increased membership recruiting (5 votes each).
6. Bigger and better Library (4 votes).
7. Permanent travelling exhibits, etc. (3 votes).

Although the small size of the sample (approximately 6% of the membership) precludes any firm conclusions, a few comments and courses of action do seem called for. Obviously the chief concern of the members is an expanded and improved Revenuer, with wider and more frequent coverage of all revenue specialties. This comes as no surprise, but makes it necessary to point out for the umpteenth time: A bigger and better AR can only be the creation of the members themselves. Very few collectors

are so widely erudite that they can write knowledgeably on any or all specialties, but almost any revenue enthusiast who is more than a novice can write something of interest about at least one field. The fewer contributors we have, the more limited will be the range of subjects covered. An article on hashish tax paid of Nejd will undoubtedly find a more restricted reception than one on U. S. First Issue handstamped cancels, and neither will interest the collector of dated doc's. But **SOMEBODY** will appreciate an article or note on ANY specialty. The Revenuer's weakest point is probably its woefully inadequate coverage of foreign revenues, and regular contributions in this field are badly needed. There is plenty of space available in the AR for as many articles as can be obtained—the all-too-frequent skimpiness of the magazine is due solely to lack of copy, NOT to lack of funds. Were sufficient material obtainable, we would have no problem in going to 12 issues per year.

A majority (14-6) of those responding to question #3 indicated a willingness to submit notes to be written up for the Revenuer by the Editor or an assistant. In order to facilitate this, and to lessen the demands on Mr. Honer Webb's time, it has been recommended that the President appoint an Assistant Editor, under the authority of Article 4, paragraph 2 of the ARA Constitution. The chief function and responsibility of this Assistant Editor would be "re-write," the preparation of notes and rough copy for publication. When his name appears, sock it to him!

Should the goal of a bigger and better Revenuer be attained, an increase in dues would evidently be acceptable. This in turn would permit the Club to undertake such projects as the printing of handbooks and catalogues. (It must be pointed out that over \$1000 is at present reposing in the Vanderhoof Fund, earmarked for loan to individuals or groups desirous of financing publications in the revenues field. It may be further pointed out that the present Secretary has

received not a single inquiry in regard to this Fund from any interested party. As one respondent wrote: "You have money rotting in the Vanderhoof Fund and do not choose to use it to publish Handbooks and revenue catalogues. Why not try to solicit manuscripts to utilize the Fund for its intended purpose?" A point well taken, but such solicitations have appeared in the past with no takers.)

Judging from the questionnaire results, the ARA Library seems to be of minor importance as an incentive to membership. Sales circuits received 10 out of a possible 25 votes. It was at one time intended to set up a sales department, but the question arose as to how effective this would be with only 400 members. The usual reaction to circuits by sellers is: "Hot damn, now I can unload all this junk!", while the buyer thinks: "Hot damn, now I can really steal some good stuff!" On the other hand, circuits are desired by a sizeable percentage of the membership, and might aid in attracting new members, particularly if enough hard-to-get foreign and non-Scott material were offered. In any case, it has been recommended to the President that he appoint a Sales Manager, and we can blast it off and see if it orbits.

Reaction to the desirability of setting up an expertization and identification committee seems mixed, tending to the negative (8 out of a possible 25 votes). Only 2 members indicated that they would use such a service frequently, as against 8 who would never use it. In view of this, there seems little point at this time in organizing such a committee on a formal basis.

Little interest was shown in suggestions relative to more intensive publicity and membership recruiting, the feeling being that this would cost money better put into club publications.

In closing, only 7 of these members who responded felt that the ARA is at present doing a satisfactory job of serving the membership, and all 7 felt obliged to qualify their approval. OK, let's see what we can do.

PHILATELIC SIDELINES HANDBOOKS. Edited and published by R. William Larsen. One year (Four numbers) \$7.50. Introductory offer: \$5.00.

In 1954 the American Revenue Association sponsored The Vanderhoof Memorial Book which was edited by Bill Larsen. Drawing from E. R. Vanderhoof's profuse and scholarly philatelic writings, Mr. Larsen put together and published a reading and reference volume jammed with material not easily available to the average collector. Now, almost fifteen years later, we hear from Mr. Larsen again. He is now editing and publishing a series of Philatelic Sidelines Handbooks (a phrase coined by Mr. Vanderhoof, I believe) of which two have now appeared.

Mr. Larsen's Handbooks contain older material reprinted by means of photo-offset, along with new material researched and written by himself. Again, as with the Memorial Book, there is brought together a wide variety of matter for reference (if one happens to collect the subject matter) or for just plain interesting reading (if one does not).

Take Philatelic Sidelines Handbook No. 2, for example. There we find a Weekly Philatelic Gossip article by H. W. Holcombe on medicine stamps. From Stamps there is a grand article on S. Allan Taylor, heavily illustrated and written by a knowledgeable collector, Ed Richardson BNAPS. In PSH No. 1 one will find a most readable Stamps article on "The Sanitary Fair Commission and its Stamps" by George B. Wray. There, too, are reprinted pages of A. Forbin's "Chronique Fiscaliste," circa 1930, bringing his 1915 catalogue up-to-date for Portugal et Colonies.

In these first two handbooks, the original work to be found includes the initial parts of Mr. Larsen's own "Palestine Revenues: A Study and Listing" and "Tax Free Issues: A Price List and Some Notes." Or one might be interested in the priced and illustrated U. S. Hydrometer Label section of "U. S. Revenue Taxpays Handbook and Catalogue." This is just a sampling.

I heartily agree with the Rev. Ruback's review in the February "Revenuer." This is great work. However, in an age when anything published on revenues should be hailed as a major event, I would go one step further and say that we revenue collectors owe it to our hobby to support Bill Larsen's latest effort.

The Vanderhoof Memorial Book was helped along by people like William Vitale, Jere Hess Barr, Clarence W. Brazer, George D. Cabot, Morton Dean Joyce, Philip H. Ward, Jr., just to name a few. The result was worth the effort. I suggest that Revenuers now get behind Mr. Larsen and support this latest effort. Subscribe to his Handbooks for a year. If his work merits, you will renew at the end of that year; if not, you will not. Meanwhile, Bill Larsen will be given a fair chance to show if he can continue to fulfill a philatelic need in his own unique way.

(Reviewed by William Ittel, #519)



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In line with efforts to enlarge and improve the services offered to the membership, the President is now seeking volunteers for two new ARA offices.

In order to lighten the duties of our Editor, Mr. Honer E. Webb, an Assistant Editor will be appointed, whose chief task will be the organization and preparation for publication of notes and rough manuscripts. In this way, it is hoped to encourage contributions from members who lack the time or inclination to write up finished articles for the AR. This appointment will be made initially on a temporary basis, to become permanent if the workload warrants.

A Sales Manager will also be appointed, whose duties will entail the setting up and operation of sales circuits. Results of the recent questionnaire (January 1968 AR), as well as those of a poll conducted two years ago (March 1966 AR), strongly indicate that a majority of the members would favor establishment of a Sales Department.

Members desiring to serve in either position are urged to contact the Pres-

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