

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 22, No. 9, Whole No. 209

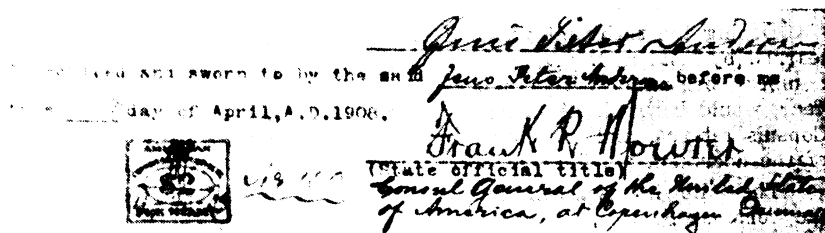
November 1968

Consular Service and Foreign Service Fee Stamps of the U. S. (Scotts RK Series)

Edwin H. Meyer, ARA #491

The history of the United States Consular Service and the issuance of fee stamps is an area of revenue collecting that has been long neglected. This study is intended to give the background of the Consular Service fees and the different stamps issued to pay the prescribed fees during their period of usage from 1906 through September 30, 1955.

The Consular Service was started by the United States Government in 1790. In that year the first U. S. Consul was appointed with very few controls placed on his activities. Many consuls engaged in private business enterprises or practiced law, which of course placed them in a unique and ad-



Note: I would judge that Jens Peter Andersen would be the best person to make the above affidavit, yet if he cannot make it any other person who knows or has a general knowledge of the facts therein stated can make same. It would be best to be executed before a U.S. Consular Agent or Commissioner, but may be done before any officer having power to administer oaths. Fill in all dates and make any corrections necessary.

Figure 1
RK4 used on an Affidavit in 1908.

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Advertising Manager—John S. Bobo, 1668 Sycamore St., Des Plaines, Ill. 60018

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vantageous position. In addition, many consuls would perform notarial services only when they so desired and the accounting for official fees received was very haphazard.

During the turbulent years of the birth of our nation many lessons were learned by trial and error. Prior to the issuance of Fee stamps a series of numbers, beginning with number one at the commencement of each calendar year, would be used. A consecutive series of numbers would be used on the Consuls returns, and the corresponding number would be placed on the face of the document and marked "Consular Number."

The following is a compilation of the major legislative acts pertaining to the Consular Service.

Act of April 14, 1792 — Specified the duties of U. S. Consuls.

Act of May 1, 1810 — Appropriated salaries.

Act of May, 1856 — Saw the first reorganization.

Act of April 5, 1906 — Saw the second reorganization.

In 1896, Document #303 of the 54th Congress, 2nd Session, under "Consular Regulations," spelled out in detail the prescribed fees for official services rendered. The Republic of Panama had its own set of distinctive fees.

One hundred and seven services are itemized in Document #303 and twenty-three for the Republic of Panama, as follows:

Document #303
Consular Regulations

I.—MISCELLANEOUS SERVICES.

1. Acknowledgements connected with the transfer of United States stock (Paragraph 447) ----- No fee
2. Certificates to place of birth of emigrants, and only when desired by them ----- \$0.25
3. Sealing cars coming from Canada. For each manifest with the consul's certificate, including sealing of each car, vessel, bale, barrel, box or package ----- .25
4. Certificate to emigrant's declaration covering animals, vehicles, and goods — Form No. 128 ----- .50
5. For issuing a passport — Form No. 9 ----- 1.00
6. For visasing a passport — Form No. 10 ----- 1.00
7. For administering oath and preparing application for a passport -- 1.00
8. For marriage certificate — Form No. 87 ----- 1.00
9. Landing certificate, including oaths of master and mate, and the complete execution of the certificate, except by consular officers of the United States at posts on the Rio Grande, Mexico, where shall be charged for all debenture certificates as above \$2.50 when the declared value is \$2,500 or less, and \$5 when the declared value is over \$2,500 — Form No. 151 ----- 2.50
10. To certificate to invoice, including declaration in triplicate or quadruplicate (Form No. 140), covering either direct importations or transit shipments, including any extra or additional certificates not otherwise provided for which are required by law or regulations for use in connection with the entry of the wares or the forwarding of the same in bond ----- 2.50
11. Such extra certificates when no invoice is certified, each ----- 1.00
12. Extra copies of invoices, each ----- 1.00
13. Certificate of disinfection ----- 2.50
14. Copies—For the first hundred words, 50 cents, and for every additional hundred words or less, 25 cents. When parties have a right

Vessel	Country of origin	Number of deaths	Number of cases of communicable diseases	Date of last case reported	Remarks
Yellow fever	21 May	0	0	-----	<p align="center">PORT OF LIVERPOOL, WEEK ENDED JUL. 6, 1939. New cases. Deaths</p> <p>Aug. 30, 1938. Diphtheria 22 2</p> <p>Sept. 4, 1938. Scarlet fever 65 -</p> <p>Dec. 27, 1938. Tuberculosis 30 19</p>
Scarlet fever	21 May	0	0	-----	
Measles	21 May	0	0	-----	
Whooping cough	21 May	0	0	-----	
Polio	21 May	0	0	-----	

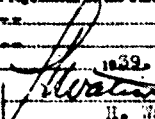
(When there are no cases of death, entry to that column must be made)

1. Enumerate any other communicable diseases prevailing importantly in port... Diphtheria, scarlet fever

In case arrived by the port... as reported in J.

I certify that this vessel has complied with requirements of the international sanitary conventions to which the United States and the country of this port have adhered, and of the quarantine laws and regulations of the United States, excepting as follows:

Given under my hand and seal this 12th day of July 1939.


H. Watson,
 American Vice Consul,
 Liverpool, England.

(ORIGINAL)

Figure 1a
RK30 used on a Bill of Health in 1939.

to call for copies, consular officers must make them at this rate. But on request of the proper collectors of customs, copies of documents on file must be supplied free of charge. (Para. 697.) The fee for copies may be retained by the consul, but must be accounted for.

15. For taking into possession the personal estate of any citizen who shall die within the limits of a consulate, inventorying, selling, and finally settling and preparing or transmitting, according to law, the balance due thereon, 5 percent on the gross amount of such estate. If part of such estate shall be delivered over before final settlement, 2½% to be charged on the part so delivered over as is not in money, and 5 per cent on the gross amount of the residue. If among the effects of the deceased are found certificates of foreign stocks, loans, or other property, 2½ per cent on the amount thereof. No charge will be made for placing the official seal upon the personal property or effects of such deceased citizen, or for breaking or removing the seals. — Art. XXIII.

Special fees in Morocco. (Executive Order December 5, 1895)

16. For each certificate of protection -----	2.00
17. For each semsar certificate -----	1.00
18. For each certificate of employment -----	.50

II.—SERVICES TO SEAMEN AND VESSELS.

19. For issuing, preparing, and executing certificate upon complaint of crew of bad quality or insufficient quantity of provisions or water (Form No. 27); affidavit or certificate of attending physician (Form No. 26); receipt for effects of deceased seamen—Form No. 85 -----	No fee
20. Certificate to a seaman of his discharge—Form No. 18 -----	No fee
21. Certificate to master to take home destitute American seamen—Form No. —-----	No fee
22. Declaration. When seamen were picked up at sea—Form No. 24 -----	No fee
23. Consul's order to send seamen to hospital—Form No. 22 -----	No fee
24. Agreement of master to give increased wages—Form No. 83 ----	No fee
25. Authentication of each list or manifest or immigrants, with the oaths of master and surgeon attached, up to ten, 25 cents, and for each list above ten, 10 cents—Executive order June 5, 1895.	
26. Certificate to the examination required by section 2162 of the Revised Statutes, for each emigrant — Art. —-----	.25
27. Consul's certificate to advertisement for funds on bottomry—Form No. 56 -----	.25
28. Inventories of vessels, cargo, provisions, and stores, or either — Form No. 58 -----	.25
29. Estimate of repairs of vessel—Form No. 50 -----	.25
30. Advertisement of sale of vessel, cargo, provisions, and stores, or either — Form No. 57 -----	.25
31. Letter of master notifying consul or sale of vessel, cargo, provisions, and stores, or either — Form No. 60 -----	.25
32. Of master notifying auctioneer of sale of vessel, cargo, provisions, and stores, or either — Form No. 60 -----	.25
33. Accounts of sale of vessel, cargo, provisions, and stores, or either — Form No. 63 -----	.25
34. Calls of survey on vessel, hatches, cargoes, provisions, and stores, or either — Form No. 42 -----	.25
35. Warrants of survey on vessels, hatches, cargoes, provisions, and stores, or either — Form No. 43 -----	.25
36. Reports of survey on vessels, hatches, cargoes, provisions, and	

stores, or either — Form Nos. 44 and 48 -----	.25
37. For filing any other document prepared in or out of the consulate -	.25

Declaration and oaths.

38. Declaration and oath of master to one or more desertions, including oaths attached to crew list and shipping articles — Form No. 33 --	.50
39. To one or more deaths or losses of seamen overboard at sea, including oaths attached to crew list and shipping articles — Form No. 74	.50
40. To ship's inventories or stores — Form No. 59 -----	.50
41. To the correctness of log-book — Form No. 75 -----	.50
42. To ship's bills and vouchers for disbursements and repairs — Form No. 76 -----	.50

Recording documents

43. Appointment of new master — Form No. 19 -----	.50
44. Average bonds, when required, for every one hundred words or less — Form No. 160 -----	.50
45. Bill of sale, when required, for every one hundred words or less ----	.50
46. Certificate given to master at his own request, when required — Form No. 23 -----	.50
47. Consul's letter to captain of port, or authorities, in cases of sinking vessels — Form No. 53 -----	.50
48. Order and consul's certificate to pay seamen's wages at home — Form Nos. 80 and 81 -----	.50
49. Powers of attorney, when required, for every one hundred words or less -----	.50
50. Protests of masters and others, other than marine protests, for every one hundred words or less -----	.50
51. Calls of survey on vessel, hatches, cargo, provisions, and stores, or either; warrants and reports thereof; estimates of repair; certificates of consuls to advertisements for funds on bottomry, and of sale of vessel; inventory of vessel, cargo, provisions, and stores; letter of master to consul notifying sale of vessel, cargo, provisions, and stores, or either; letter of master to auctioneer, and account of sales of vessel, cargo, provisions, and stores, or either, for every one hundred words or less of any document required to be recorded, except consul's certificate to masters taking home American seamen -----	.50
52. Any other document or instrument of writing not herein named or enumerated, prepared in or out of the consulate, and required to be recorded, for every one hundred words or less -----	.50

Acknowledgements.

53. Of the master to bottomry bond, with certificate under seal — Form No. 69 -----	1.00
54. Of the master to a mortgage or mortgage bill of sale of vessel ----	1.00
55. Of the master to an order for payment of seamen's wages at home, including making up of the order if required — Forms Nos. 80 and 81	1.00
56. Of assignment of bottomry bond — Form No. 71 -----	1.00
57. Of the vendor to a bill of sale of vessel -----	1.00

Certificates

58. To indorsement of bottomry on ship's register — Form No. 72 ----	1.00
59. To ditto on payment of bottomry on ship's register — Form No. 73 -	1.00
60. To ditto of new ownership on ship's register — Form No. 78 -----	1.00
61. To canceling ship's register — Form No. 67 -----	1.00
62. To the deposit of a ship's register and papers when required by customhouse authorities -----	1.00

63. In cases of vessels deviating from the voyage — Form No. 77 -----	1.00
64. To the ownership of a vessel — Form No. 78 -----	1.00
65. To roll or list of crew, when required by the captain or authorities of the port — Form No. 79 -----	1.00

Shipping or discharging seamen.

66. For every seaman who may be discharged or shipped, including the certificates or acknowledgment thereof attached to crew list and shipping articles — Forms Nos. 16, 17 and 82 -----	1.00
--	------

Consul's orders.

67. To send seamen to prison — Form No. 31 -----	1.00
68. To release seamen from prison — Form No. 32 -----	1.00
69. To authorities or captain of the port, in cases of sinking vessels — Form No. 53 -----	1.00
70. Requesting the arrest of seamen — Form No. 34 -----	1.00
71. Notice to master of result of examination on complaint of crew — Form No. 28 -----	1.00
72. Warrant of survey on vessels, hatches, cargo, provisions, and stores or either — Forms Nos. 43 and 47 -----	1.00
73. Notifying surveyors of their appointment -----	1.00
74. For any other letter or order of like character -----	1.00

Authenticating copies of papers.*

75. Of advertisements for funds on bottomry — Form No. 56 -----	1.00
76. Of inventories and letters, or either, of master — Form No. 62 -----	1.00
77. Of account of sales of vessels, cargo, provisions, and stores, or either — Forms No. 57 and 65 -----	1.00
78. Of call, warrant, and report of survey on vessel, hatches, cargo, provisions, and stores, or either — for example, see Form No. 52 -----	1.00

Authenticating signatures.**

79. To average bonds — Form No. 160 -----	1.00
80. To estimate of repairs of vessel — Form No. 51 -----	1.00
81. To (auctioneer's) account of sale of vessel or cargo, provisions, or stores — Forms Nos. 63 and 64 -----	1.00
82. To reports of survey on vessel or cargo, provisions, or stores — Forms Nos. 45 and 49 -----	1.00

Protests.

83. For noting marine protests — Form No. 37 -----	2.00
84. For extending marine protest — Form No. 38 -----	3.00
85. And if it exceed two hundred words, for every additional one hundred words -----	.50
86. Protest of master against charterers or freighters — Form No. 39 -----	2.00
87. Authenticating copies of marine note of protest — Form No. 37 ---	1.00
88. Authenticating copy of extended protest — Form No. 38 -----	1.00

Miscellaneous services to vessels.

89. For consul's seal and signature to clearance from custom-house authorities*** -----	2.00
90. For clearance when issued by the consul, as at free ports -----	2.00

*When it is possible to embrace several signatures in one certificate, the consul will do so, and but one fee will be charged for such certificate.

**When it is possible to embrace several signatures in one certificate, the consul will do so, and but one fee will be charged for such certificate.

***This service should be performed only when requested by the master of the vessel.

91. For entry of result of examination in vessel's log book—Form No. 29	2.00
92. Certificate to appointment of new master, including oath of master — Form No. 19	2.00
93. Certificate given to a master at his own request — for example Form No. 23	1.00
94. Certificate to conduct of crew on board in cases of refusal of duty and in cases of imprisonment, etc. — Form No. 40	2.00
95.+To bill of health	2.50
96.+For the visa or indorsement of a bill of health	.50
97. Certificate to a vessel's manifest	2.50
98. Certificate to the purchase of foreign-built or American vessel abroad — Form No. 35	2.50
99. Certificate to manifest of fish, oil, bones, etc. — Form No. 158	2.50
100. Certificate to decision and award in cases of protest against masters, passengers, or crew — for example, see Form No. 41	5.00
101. For attending an appraisement of goods or effects, daily	5.00
102. For attending valuation of goods, for every day's attendance during which the valuation continues	5.00
103. For attending sale of goods, for every day's attendance during which sale continues	5.00
104. For attending sale of vessel, when required	5.00
105. For attendance at a shipwreck, or for the purpose of assisting a ship in distress, or of saving wrecked goods or property, over and beyond traveling expenses, a per diem of \$5, whenever the consul's interposition is required by the parties interested	5.00
Receiving and delivering ship's papers.	
106. For receiving and delivering ship's register and papers, including consular certificates, as prescribed in Forms Nos. — and —, 1 cent on every ton, registered measurement net), of the vessel for which the service is performed, if under 1,000 tons; but American vessels, running regularly by weekly or monthly trips, or otherwise, to or between foreign ports, shall not be required to pay tonnage fees for more than four trips in a year; and tonnage fees shall not be exacted from any vessel of the United States touching at or near ports in Canada on her regular voyage from one port to another within the United States, unless some official service required by law shall be performed	.01
107. And for every additional ton over 1,000, one-half of 1 cent.	

+Not to be collected from foreign war vessels.
(to be continued)

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PHILATELIC SIDELINES HANDBOOK NUMBER 3. Edited and published by R. William Larsen, 2116 Oak Glen Place, Los Angeles, CA 90039. 28 (5½x8½) pages, offset printed. Subscription: \$7.50 for the next four handbooks.

This third issue, or as the editor prefers it, "Philatelic Sidelines Handbook No. 3," has arrived. There couldn't be more rejoicing on this reviewer's part if someone shouted, "It's a boy!"

This Handbook has so many different articles by so many great authors that I would defy any ARA member to say that there is nothing in it for him. Covered in this issue: U. S. Tax-paids (Hydrometer labels—a continuation of the illustrated list compiled by the author); helpful hints on plating First Issue U. S. Revenues; U. S. Match and Medicines (reprints of two articles by Henry Holcombe (ARA 105) and an original article by Bruce Miller (ARA 732)); foreign revenue information ("Israel Municipals" by Leon Walters, Russian Rural stamps, by William Herrick, plus notes from a number of countries by E. R. Vanderhoof); more on the private express company labels (by the editor); plate varieties in U. S. postage stamps (from the C. W. Bedford records). And this is only a partial listing of the articles!

A bonus is "The Sidelines Newsletter," which, in addition to bits of information on what is happening in various places in the world in the "Sidelines" field, has reprints of two articles from the Western Stamp Collector—one on some "Air Fleet" labels from Russia and another on a Canadian Local Mail that flourished during the recent postal strike and which issued a label to indicate that a fee had been paid.

The editor has been joined by two associates. One is David M. Stirling of Scotland, who contributed to this issue a very interesting article on some Berlin locals that are forgeries of a bogus stamp! The other associate editor is Dr. Albert E. Thill (ARA 597) new president of the American Revenue Association.

The editors and the publisher are to

be congratulated on a most readable publication. All of the production problems which I took exception to in my review of PSH #1 have apparently been solved, for this is a well put together, highly legible booklet.

My advice to all ARA members is to subscribe now. Perhaps for a few extra dollars the editor will sell you copies of the two previous issues so that you will have a complete file. They will be worth having.

The Rev. John C. Ruback (ARA 292)

U. S. REVENUE WANT LISTS FILLED

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BOOK REVIEW

by John A. Norton, ARA #610

Fiscal Stamps of Yugoslavian States by Dimitri Spajic, edited by William Ittel. 8½x11 inches, 120 pages in spiral binding. Available from the editor, William Ittel, 136 Dickson Av., Ben Avon, Pittsburgh, Penn. 15202. Price \$5.00.

Collectors of foreign revenues and philatelic literature will welcome the appearance of this excellent catalog. It combines the knowledge of the foremost researcher in these issues with the patience and energy of the editor. This was no mean task as all correspondence between them was in the German language and the editor had the task of studying Yugoslav history as well as the translation into English.

Over 5000 major varieties are priced in the catalog in U. S. dollars. Pricing is by the author and is conservative. The listings cover the national, provincial, local and miscellaneous issues of Yugoslavia, including issues of the Italian and German occupations. Issues of the Yugoslav occupation of Istria and Trieste are covered and a section is devoted to revenue stamped paper. The catalog also includes listings of the issues of Serbia, Montenegro and Bosnia and Herzegovina.

In appendices, the editor has listed all monetary systems and stamp issuing regimes. Users will appreciate his inclusion of maps, a stamp vocabulary and gazeteer and the Cyrillic alphabet which complete the appendices. The listings are cross referenced for overprinted stamps and include helpful historical and explanatory notes.

This is a large and significant addition to philatelic literature in the revenue field.

SECRETARY'S REPORT

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

New Members

1154 Harbison, Richard W.

November 1968

- 1155 Norris, Raymond C.
- 1156 Mason, Robert A.
- 1157 Adams, Leland B.
- 1158 Gulino, Theodore
- 1159 Kleckner, Herbert W.
- 1160 Hines, Terence M.
- 1161 Middleton, C. E.
- 1162 Sexton, Lawrence E.
- 1163 Chapman, Catherine L.

Resigned

- 435 Robinson, Everett C.
- 545 Gudonis, Joseph J.

Applications Received

- Benoit, Robert, 2066 Saipan Drive, San Diego, Cal. 92114, by Secretary. Collects USIR and N. Y. State stock transfer.
- Kaye, Max C., 72 Worthington St., Springfield, Mass. 0113, by John S. Bobo. Collects Scott-listed USIR.

Address Changes

- Macleith, Jerry D., 16771 Montclair Lane, Huntington Beach, Calif. 92647.
- Shaw, William H., 2304 Riddle Ave.—208, Wilmington, Del. 19806.
- Thiel, John E., 6901 Veterans Highway, Apt. 48, Metairie, La. 70003.
- Vincent, Dr. William F., Apt. number as given in Sept. AR should be 3.
- Wiggins, Irving A., 333 N. Palm Dr., Beverly Hills, Cal. 90212.

Previous membership total	— 386
New members	----- 10
Resigned	----- 2
Current membership total	-- 394

HAVE YOU PAID YOUR CURRENT DUES? If not, detach the yellow envelope from the September AR and sock it to me!

WANTED

Back issues of the American Revenues, also literature on 19th Cent. U. S. Revenues. Quote. 212

Lt. Michael J. Morrissey
HHC, 100th S&S Bn.
Fort Devens, Mass. 01433

THE ASSISTANT'S ASIDES

They say that a magazine is its editors. I think that **The American Revenuer** is, rather, its members. The editors could write all sorts of articles and turn **The American Revenuer** into a magazine for their specialties only.

Then, when the members left and the dues money no longer came in, there would be no more magazine to edit!

So—**The American Revenuer** will be only as good as the articles you send in for publication. Sit down and write. Your article can be as long or as short as it needs to be. Illustrations are very desirable. Your specialty will be of interest to others. You owe it to our hobby to share your findings and research.

Word comes of a new column entitled "Philatelic Byways" that will make its appearance in **Western Stamp Collector**. (The first may already have appeared by the time you read this.) The column will be written by R. William Larsen, the editor of the "Philatelic Side Lines Handbooks." Bill says he plans to deal with many subjects, including Tax Pairs.

Wasn't that a fabulous sale that

Robert A. Siegel Auction Galleries had of the Colin MacR. Makepeace collection! There were some once in a lifetime opportunities for revenue fans—and we hope you were successful. We were!

There were also some beauties in H. R. Harmer Inc's auction in October of the George H. Deuble collection. Fortunate the man who added lot 987 or 1035 to his collection of First Issue Revenues.

Have you paid your dues? They were due on 1 October.

Made some pages and mounted my first foreign revenues last week. They are (of course!) the equivalent of our tax paid, being cigarette, cigar and tobacco stamps of Haiti, Algeria, Cuba, Mexico, Philippines and Canada. They are for our club's first annual exhibit—in which we are limited to eight pages of material we have mounted in the past year. This is a great way to get some of the beginners really started doing something besides just filling spaces in a printed album. Will let you know next month how I fared in the judging!

The Rev. John C. Ruback
Assistant Editor

REVENUE MART

Buy, sell and exchange. 5c per word, minimum 30 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: Single Cardboard Proofs, R23P, R25P, R26P, R27P, R39P, R43P, R45P, R46P, R53P, R75P, R84P. John C. Luecke, 2890 Dover Drive, Boulder, CO 80302. 209

WANTED—Revenue stamped paper or Savings stamps plate blocks. Will buy or trade for same. Samuel S. Smith, 407 Lincoln Road #9A, Miami Beach, Florida 33139. 209

LARGE selection of foreign revenues 2, 5, and 10 cents each. Also many rarities in stock. Ask for approvals. W. J. Pie-

terse, 13 Franconia Dr., Nashua, N. H. 03060. 210

WANT Puerto Rico fine used uncut revenues: R-1, 3, 6, 7, 8, 9; RE-3, 1, 6 thru 16, 32, 42. Elmo A. James, P. O. Box 361, Ft. Pierce, FL 33450. 211

FASCINATING State Revenues! Publication \$3.00 yearly (with catalogue addenda) Basic catalogue \$5.00. Approvals solicited and sent. U. S. Stamp wantlists filled, satisfaction guaranteed "El" Hubbard, 3739 Benton, Santa Clara, Calif. 95051. 219

SCOTT'S 1969 SPECIALIZED
A Review of the Revenue Section
By John S. Bobo

The revenue group continues to show an encouraging upgrading of prices which indicates a healthy interest in this heretofore neglected group. Many thanks must surely be credited to our genial ARA member Eugene N. Costales.

The First Issue group all show gains, principally percentagewise but this does represent a departure from the static condition of this group over the past years. There are numerous "sleepers" in this group, and there aren't half a dozen ARA members that could pick them. Of the dozen or so relatively inexpensive stamps cataloging under a dollar or so, to make it intriguing here are two: R49c (a goodie), R71c dull red (a rarity).

In the Second Issue a real good stamp is the 15c fine. It gained 15c in value. Worth double Scott for a nice copy.

The items missing in most general revenue collections went up approximately 5%. Not bad at all. \$1.60, \$20, \$25, 50. The "Persian rug" (R133 \$500) advanced an even one hundred dollars owners will be happy to learn I recall when the large railroad bond bearing TEN copies of this stamp went over the board about twenty years ago for about six hundred dollars apiece. Current Scott value is \$2250.00. Fine copies are selling higher, altho most ARE really nice.

Into the 1898 provisionals is most interesting. R154a 1c with inverted o/p hasn't budged, yet this is a scarce stamp. I venture to say that 10% of our members do not have it. Two new items (Scott-wise) are R158A and R158B. These are the very famous provisional stamps overprinted on the 1c Omaha postage stamps for the Chapman steamboat line. Unpriced, but a copy of R158A recently brought five hundred dollars at auction, so this probably will be the listed price next year. The other will probably remain unpriced for awhile.

The subsequent issues of USIR to 1917 aren't spectacular in any aspect. Perhaps there aren't too many ARA members that are aware of the fact

that the \$50 1914 stamp R223 is known as the "Chicago stamp." All known copies were used there. This also includes the 3c Future Delivery stamp RC2, but I digress.

ON TO THE DATEDS. These unfortunately are in the doldrums at the moment but eventually the cycle will complete its turn and they will again be much sought after. Perhaps sooner if the bureau report on these is ever published by our editor.

Nothing new in the PROPRIETARY SECTION in any of the group, altho the toughies continue to remain as heretofore, 1/2c, 1c, 2c, 3c in the RB4 group and 20c and 40c in the RB5 group. The rarities of course are still rare.

FUTURE DELIVERY. Really good stamps are the 3c and 80c wide spacing. No comment on RC27 and RC28.

STOCK TRANSFERS. These are mostly pretty dull if that's the correct way to describe "dull." There will be some new varieties listed next year, the transfer / stock things. These are misregistrations but interesting and rare. They were discovered early in World War I and never listed. RD32 should be listed as perf. 11 at top or bottom, not perf. 10. This IS the perf. 10 group. Will be corrected next edition. Incidentally you might try scanning your duplicates of this stamp for a PAIR perforated 11 IN BETWEEN. A real joy to find.

RD42a with the inverted overprint is a real genuine item. These came through the Chicago area while current and were available on the commercial market for a modest sum. Now look at the price, \$200.00!

The balance of the stock transfers are standard, the final issue of 1952 being the real goodies. They seem to have been manipulated into selected hands in the writer's opinion. All the top drawer items were never "used." No matter, they are good property.

WINE STAMPS. These are all pretty static. The activity, if any, seems to be in the 1951-54 group. 1-7/10ths through 80-2/5ths in the cents group and \$1.50% through \$9.60 in the dollar group. RE182D to RE204. These were impossible to obtain in their convulsive years for obscure

reasons. Perhaps the real reason was that the treasury department knew their course and discouraged their use even though requisitioned by wineries. For the present we will not know. Nevertheless these are a very rare group. Now that this group is no longer issued, it would be a good idea for Scott to bring these stamps into numerical order rather than chronological order. There are few dealers stocks to be upset by the change, collectors would be ecstatic and the chaos would be over as far as finding them in the catalogue goes. This would wreck some printed album sheets and various other assorted pages but at least THIS house would finally be in order. This type accommodation need not be restricted to the postage section alone. Scott nevertheless must be complimented on their attention to the revenue section in general, and the wine stamps in particular.

PLAYING CARDS. About the same as the wines. Of course I have always felt that the RF9 group could be expanded to the realistic way they are collected, you could not, for example determine the company that used the violet surcharge. For the record, U.S.P.C. used the black. Sterling playing card used the violet and A. Dougherty used the red. While a book could be written on THIS group, suffice to say that some additional listings would be helpful here. Towards the end of the playing card stamps "dry" printings in large coils were issued and sent to the Chicago office (again?) (again!) diligent search has failed to uncover any. These were unprecanceled. They were available but coveted (a precise word) and had to be REQUESTED. It is unlikely that any manufacturer resorted to this privilege, hence examples of any will be quite scarce. The "dry" printings are in a distinct milky blue shade.

SILVER TAX STAMPS. Nothing spectacular to report here. The heyday has passed for this group which were never better than dull after the provisional issues. They were easily had mint o/g from the Internal Revenue Service stamp offices. Your

scribe never saw any used on document. Most were reputed to be used by the Eastman Kodak Company of Rochester, N. Y.

Not much action in the Cigarette Tubes, Potato Tax or Tobacco Sales Tax stamps cataloguewise.

CONSULAR SERVICE Fee stamps. No longer used but some of these are indeed sleepers but no great fortunes to be made here.

CUSTOMS FEE stamps. The three top values are better than the catalogue values indicate. They were used by the ton but not saved that way.

EMBOSSSED REVENUE STAMPED PAPER. These remain rather static because of the limited amount of real traffic in them which could establish some prices for the vast number that remain unpriced. This group, like the revenue stamped paper group, had its champion. The champion of the embossed group of course was the gentleman given credit at the MAST-HEAD in the specialized catalogue. A rare honor, but I digress. Anyway the sale of the collection upon which the Scott listing is based recently concluded in a recent auction sale. Heretofore unpriced items brought fairly good prices. Nothing really unusual considering the real rarity of some of these items altho that is only part of the story. What seems to bring high prices are the fancy documents especially if printed or illustrated, and perhaps special usage. This then defines certain value. As a stamp, perhaps twenty-five dollars; as a stamp on a pretty document, two hundred and fifty dollars. This is definitely not the field for the embryo nor the man on a budget.

STAMPED REVENUE PAPER. This is a great field and one that anybody can get into. Hardly anything ever changes in THIS group, but some of the items are tres rare. Not much in the way of price changes as there isn't enough traffic to make a determination. We have one member who is playing around with the most common items and trying to find as many different printers' imprints on the various (mostly) checks of the period. A fascinating chase! My good and late friend Ernie Van-

derhoof was the responsible champion of this potluck.

The DISTILLED SPIRITS and RECTIFIED SPIRITS stamps are now illustrated which will be helpful to the beginner. The big firearms stamp is priced the same as last year. The new law covering firearms may call for some new stamps.

MATCH AND MEDICINE. Will leave this group to our learned aficionado Bruce Miller, as this popular group calls for more than just glossing over lightly.

Fiscal Stamps of the NDH

By William Ittel (ARA 519)

Part III

This is the third part of a multi-part article cataloguing the national and local revenue stamps of the Independent State of Croatia, Nezavisna Država Hrvatska. Prices are net in U. S. dollars for mint stamps. For used stamp add a 200% premium.

Section 2

TAX STAMPS. PORESKA MARKA.



1941-1944. Income Tax. Design inscribed NEZAVISNA DRŽAVA HRVATSKA and POREZNA MARKA. Overprinted with distinct wavy lines. Values in kuna.

40.	2k Gray	\$.02
41.	3k Vermillion	.02
42.	3k Blue	.02
43.	4k Blue	.02
44.	5k Violet	.03
45.	10k Blue-green	.01
46.	15k Brown	.02
47.	15k Green	.03
48.	20k Brown	.01
49.	25k Green	.03
50.	50k Red	.03
51.	100k Red	.03
52.	150k Orange	.15
53.	250k Brown	.10

54.	500k Violet	.25
55.	1000k Light green	.50



1941. Defense Surtax. Kingdom of Yugoslavia national defense issue of December 1, 1940 overprinted NEZAVISNA DRŽAVA HRVATSKA A) by rubber stamp on April 26 or B) by machine on August 1. Values in dinar.

		A	B
56.	1d Brown	.10	.05
57.	2d Blue	.20	.10
58.	4d Green	.30	.12
59.	5d Orange	.40	.15
60.	6d Rose	.50	.20
61.	7d Violet	.60	.25
62.	8d Red	.70	.30
63.	9d Blue	.80	.35
64.	10d Green	1.00	.40
65.	15d Blue	2.00	.45
66.	20d Violet	3.00	.50



1942. July 10. Defense Surtax. New design inscribed NEZAVISNA DRŽAVA HRVATSKA and OBRANBENI PRIDREZ. Value in kuna.

67.	1k Yellow	\$.03
68.	2k Orange	.05
69.	4k Violet	.08
70.	5k Blue	.05
71.	6k Green	.10
72.	7k Blue	.15
73.	8k Red	.20
74.	9k Brown	.25
75.	10k Brown	.15
76.	15k Carmine	.30
77.	20k Gray	.35

The next part will continue with and finish the tax stamps, along with the one state monopoly issue.

PRECANCELLED REVENUES OF 1862-1881 USED AS PROVISIONAL STAMPS BY COMPANIES OWNING PRIVATE DIES

Collated by Richard F. Riley

(continued)

PLAYING CARD COMPANY PROVISIONALS

	Scott No.	Denom. & color	Overprint Date	Type	Reference
Caterson Brotz & Co.¹⁶					
284	R2c	1c r	Jan'y 1863	new b	S911
285	R2c	1c r	Dec. 1863	new b	A1, S912
286	R3c	1c r	Dec. 1865	new b	A2
287	R11c	2c bl	Dec. 1863	new b	A21, S933
288	R11c	2c bl	Dec. 1865	new r	S937
A. Dougherty					
289	R2c	1c r	1862 ¹⁷	- b	A3
290	R2c	1c r	Dec. 1862	? b	S913
291	R2c	1c r	1863	new b	A4, S915
292	R2c	1c r	Mar. 1863	1 b	A5, B2201, S914
293	R2c	1c r	May 1863	? b	A6, S916
294	R2c	1c r	July 1863	1 b	A7, B2202, S917
295	R2c	1c r	July 1863	2 b	B2205
296	R2c	1c r	Sept. 1863	? b	A8, S918
297	R2c	1c r	Sept. 1863	2 r	A9, B2206, S919
298	R2c	1c r	Nov. 1863	1 bl	B2203
299	R2c	1c r	Nov. 1863	2 b	A10, B2207, S920
300	R2c	1c r	Nov. 1863	2 bl	B2208
301	R3c	1c r	Nov. 1863	1 b	B2204
302	R11c	2c bl	Sept. 1863	1 b	B2209
303	R11c	2c bl	Sept. 1863	2 b	A23, B2211
304	R11c	2c bl	Nov. 1863	1 b	A22, B2210
305	R12c	2c o	Feb. 1863	? b	A25
306	R13c	2c bl	Nov. 1863	2 b	A24, B2212
307	R17c	3c g	July 1863	1 b	A32, B2213 and
308	R17c	3c g	July 1863	2 b	B2214, S938
309	R18c	3c g	1864	new b	A33
310	R19c	3c g	1864	new b	A34
311	R21c	4c p	July 1863	2 b	B2215
312	R25c	5c r	1864	3 b	A41, B2219, S940
313	R28c	5c r	1864	? b	A43
314	R28c	5c r	July 1863	1 b	A42, B2216 and
315	R28c	5c r	July 1863	2 b	B2218, S941
316	R29c	5c r	Mar. 1863	1 b	B2217
317	R38c	10c bl	July 1863	1 b	A55, B2220 and
318	R38c	10c bl	July 1863	2 o	B2221
319	R38c	10c bl	1864	3 b	B2222
320	R38c	10c bl	July 1866	? b	S952
Samuel Hart & Co.					
321	R2c	1c r	Dec. 1863	1 b	A11, B2224, S928
321a	R3c	1c r	none ¹⁸	new r	A12
321a	R3c	1c r	Jan. 1863	1 b	B2223
323	R11c	2c bl	Nov. 1863	3 b	B2225
323a	R11c	2c bl	Dec. 1863	? o	A26
324	R13c	2c bl	Aug. 1865	2 b	B2226
325	R17c	3c g	Jan. 1863	1 b	B2227

326	R17c	3c g	Dec. 1863	1 b	B2228
327	R21c	4c s	Jan. 1863	1 b	B2229
328	R22c	4c p	Dec. 1865	5 b	B2230
329	R28c	5c r	Dec. 1863	1 b	B2232
330	R28c	5c r	Aug. 1864	3 b	B2234
331	R28c	5c r	April 1865	3 b	A44, B2235
332	R28c	5c r	Aug. 1865	? b	A45
333	R28c	5c r	Sept. 1865	? b	A46
334	R28c	5c r	Dec. 1865	2 b	B2236
335	R29c	5c r	Jan. 1863	1 b	B2231
336	R29c	5c r	Aug. 1863	2 b	B2233
337	R29c	5c r	Apr. 1865	? b	A47, S945
338	R29c	5c r	Dec. 1865	2 b	A48, B2237, S946
339	R29c	5c r	Aug. 1866	2 b	A49, B2238, S947
340	R38c	10c bl	Aug. 1864	6 b	B2240
341	R38c	10c bl	July 1865	? b	A56
342	R38c	10c bl	Aug. 1865	? b	A57, S955
343	R38c	10c bl	Dec. 1865	2 b	A58, B2239
344	R38c	10c bl	Aug. 1866	? b	A59, S956

Lawrence & Cohen

345	R2a	1c r	Jan. 1863	1 b	B2242
346	R2b	1c r	Jan. 1863	1 b	A14, B2243
347	R2c	1c r	Nov. 1862	1 b	A13, B2241, S921
348	R2c	1c r	1863	2? b	A18, S924
349	R2c	1c r	Jan. 1863	1 b	A15, B2244, S922
350	R2c	1c r	May 1863	? b	A16
351	R2c	1c r	July 1863	1 b	A17, B2247, S925?
352	R2c	1c r	March 1864	? b	A20, S926
353	R2c	1c r	May 1864	? b	S927
354	R3c	1c r	May 1863	1 b	B2245
355	R3c	1c r	July 1863	1 b	B2246
356	R3c	1c r	1864	2 b	A19, B2248
357	R11c	2c bl	1861	? r	S934
358	R11c	2c bl	Sept. 1863	? b	A28
359	R11c	2c bl	Jan. 1864	? b	S935
360	R11c	2c bl	Jan. 1864	? r	A29
361	R11c	2c bl	Mar. 1, 1864	3 b	B2249
362	R11c	2c bl	Mar. 1864	? b	A30
363	R11c	2c bl	May 1864	? b	A31
364	R17c	3c g	Aug. 2, 1864	5-7 b	A35
365	R18c	3c g	1864	? b	A36
366	R18c	3c g	Feb. 20, 1869	5-7 b	A37
367	R18c	3c g	June 15, 1871	5-7 b	A38
368	R18c	3c g	Aug. 22, 1872	5-7 b	A39
369	R21c	4c s	1864	7 h	B2251
370	R22c	4c p	1864	4 b	A40, B2250, S939
371	R27c	5c r	1864 ¹⁹	? b	A50
372	R28c	5c r	1864	4 b	B2252, S943
373	R28c	5c r	Mar. 9, 1865	5 b	B2253
374	R29c	5c r	Aug. 2, 1864	6 b	B2254
375	R38c	10c bl	1864	4 b	A60, B2255, S953
376	R38c	10c bl	Aug. 2, 1864	? b	A61, S954

John J. Levy

377	R2c	1c r	Dec. 1863	? b	S929
378	R22c	4c p	Dec. 1862	1 b	B2256
379	R29c	5c r	Dec. 1862	1 b	A51, B2257
380	R38c	10c bl	Dec. 1862	1 b	B2258

Victor E. Mauger

381	R29c	5c r	Dec. 1867	? b	A52, S949
382	R29c	5c r	Feb. 1869	? b	A53
383	R29c	5c r	Oct. 1870	1 b	A54, B2259, S950
384	R29c	5c r	Nov. 1870	1 b	B2260, S951
385	RB16b	5c b	Dec. 18, 1878	2 bl-b	B2261, S1086

Footnotes

16. I believe the provisionals of this company belong in a list of those used by companies owning private dies. While Caterson Brotz & Co. had a private die prepared, stamps from it were never used, and perhaps for this reason these provisionals were never listed in B. Cancel: C. B. and date.

17. Cancel: A. D. and year.

18. Cancel: S. H. & Co.

19. Question. Cancel: L. & Co. and date.

(to be continued)

YOUR A. R. A. OFFICERS

(To introduce the ARA officers to those who elected them)

President:

Dr. Albert E. Thill, ARA 597

Elected as president for a two year term (October 1968 through September 1970) is Dr. Albert E. Thill, a pediatrician now practicing in Yerba Linda, California, after some years in Missouri and Pennsylvania. Doc is married, with nine children, of whom the oldest, Alan, is also a member of the American Revenue Association.

Doc says, "Dad started me collecting stamps at age six. By 1940 I had a collection of over 40,000 different postage stamps and two small notebooks of revenues. The postage stamp collection was sold to pay med school expenses — but the dealer buying them threw back the two notebooks of revenues. These laid around for several years.

"Once you are bitten by the collecting bug, you don't lose it. I used to go into second hand book stores looking for philatelic literature. One day I walked into a book store in Pittsburgh and found a small brown book for twenty-five cents. It was very interesting, with all of the revenue illustrations I had never seen before. These looked so odd and different in that 1915 Forbin's.

"So I started collecting revenues. After coming to California in 1947, I met Bill Vitale—and things have

taken off ever since.

"With general foreign revenue collecting and with state tax stamps, things have become so voluminous that it is barely possible to arrange new items in their proper book. With a conservative estimate of two to three million world revenue varieties to collect, no end is in sight."

So it seems that our president is well "hooked"—and with such an interest will be an excellent "fearless leader" of ARA for the next two years.

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