

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 22, No. 10, Whole No. 210

December 1968

CURRENT USAGE OF REVENUES IN VIRGIN ISLANDS AND PUERTO RICO

**By Serge A. Korff
(ARA 110)**

This is a report on a visit to Puerto Rico and the Virgin Islands, in August 1968, during which visit I had the opportunity to examine the manner in which revenue stamps currently were used in these two areas.

The basic types of revenue stamps used at present in the Virgin Islands have been described in the AMERICAN REVENUER. See the article by Roger D. Preston, reprinted in the March 1968 issue. The present stamps resemble the one illustrated on page 16, but with the denomination inscription in U. S. currency, not in "bits" or "francs." The stamps are on sale at the Virgin Islands National Bank, as indicated in the article. The branch I visited had the following denominations:

- 10 cent Green
- 20 cent Rose pink on gray-green
- 40 cent Gray
- 60 cent Reddish pink on gray-green
- 1 Dollar Blue
- 2 Dollars Yellow

They told me that a \$10 also exists but they were out of them. There also was, in this series, a 2 cent, red on gray-green, but the Bank did not

have any nor had they used any recently. The stamps are printed in sheets of 50 and bear a plate number in the middle of the upper margin.

Playing cards do not currently bear revenue stamps. On liquor, a few, not most, U. S. brands bear the usual (domestic) pink strip stamp with the word EXPORT printed in the center. Still other brands carry the export strips printed by the several private companies, and some bear the U. S. bonded warehouse strip. British (and Scotch) brands as usual carry no strip. Canadian brands carry the blue or the yellow Canadian Export strip. Puerto Rico liquor bottles sold in the Virgin Islands carry a strip imprinted "FREE OF TAX," plus the advertising of the brand, privately printed.

In Puerto Rico, the stamp situation has been well outlined in the excellent pair of articles by John S. Bobo, in the April and May REVENUER. The strip stamps on liquor form an interesting field of study, as do the cigarette stamps. The large square revenue stamps, each bearing the serial number in two places, are on sale in several offices including the main office in San Juan of the P. R. Internal Revenue Service. In use, these stamps are often cut into two pieces, one being affixed to the document and the other to some counterfoil. Playing cards do not carry stamps at present.

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Assistant Editor—The Rev. John C. Ruback, 809 Cedar, Duncan, Okla. 73533
Advertising Manager—John S. Bobo, 1668 Sycamore St., Des Plaines, Ill. 60018
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December 1963

The vending machines at the airport sell cigarettes bearing the stamps mentioned in the Bobo article, the printed inscription today being for a tax of 26c per pack. The sale price is 45c per pack. The pack, as well as each cigarette, is inscribed TAX-ABLE, meaning that if imported into the U. S. they have still not paid the Federal and State taxes, although the economic advantage of importing cigarettes already costing 45c per pack is not immediately obvious.

REVENUES ARE TOPS

The Detroit Tigers may have won the World Series of long standing fame, but Revenues won the first "World Series of Philately."

In conjunction with their annual convention, the American Philatelic

Society had a special "Champion of Champions" class. This class was limited to top prize winners in other shows.

The grand winner was Robert Cunniffe of Pittsburgh with his exhibit "A Comprehensive Selection of 19th Century U. S. Revenues."

Some Choice U.S. Revenues

from Civil Wars to Dateds & Wines will be coming up in our forthcoming sales. Mention this publication and a catalog will be sent you. Why wear yourself out writing letters and sending want lists when you can have your stamp needs delivered to your door with a minimum of effort?

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HERMAN HERST, JR.
Shrub Oak, New York 10588

YOUR A. R. A. OFFICERS

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

Vice President:

The Rev. John C. Ruback (ARA 292)

The new vice president of the American Revenue Association is the Rev. John C. Ruback, rector of All Saints' Episcopal Church in Duncan, Oklahoma. He is a retired Army Chaplain, with a wife and six daughters—and not another stamp collector in the house!

Father John says, "I began collecting at about the age of thirteen, after seeing the collection of an aunt. I played with collecting off and on (mostly off) during college and theological school. During a year in the civilian ministry, I began to center on United States stamps. Then came Army service, including eight years overseas, and more intermittent collecting.

"It wasn't until 1961 that I began to concentrate on United States stamps and sold all of my foreign material. In another couple of years I realized there were just too many plate blocks to be bought, so I narrowed things down to U. S. commems honoring military persons, places and events—which field I am still working on.

"But way back in the 1940's I had become interested in the queer letters and numbers that the Brown and Williamson Tobacco Company put on the stamps that were on my Raleigh and Herbert Tareyton cigarettes. During the war I also saved many of the "Tax Free" stamps from cigarette packages—and wish now that I had chewed snuff, for I've not seen even one "Tax Free" stamp from a snuff can!

"About 1962 I began to get moving once again in the Tax Paid field, digging out my old material, including some Narcotic stamps. Now, with my home-printed album pages, I've got five looseleaf notebooks with just Narcotics, Cigarettes and "Tax Free" material. And I can foresee many hours of work even if I never acquire another stamp!

"Although I just sort of drifted into the Tax Paid field, I don't expect

ever to leave it—if only because of the expression on strangers' faces when I tell them that I, a minister of the Gospel, specialize in cigarette, cigar, tobacco, snuff, alcohol and narcotic stamps."

Your vice president is also a member of the Bureau Issues Association (from which he won the 1967 Hopkinson Award for a series of articles on Tax Paid), American Philatelic Society, Philatelic Literature Association, Gabriel Society, Oklahoma Philatelic Society, and is the program chairman of the Duncan Stamp Club. He has had several articles in past issues of "The American Revenuer."

NEW STATE DOCUMENTARY CATALOG

After a lapse of 48 years, an illustrated catalog exclusively on U. S. State Document stamps has been published by Hubbard's Cupboard, 17 W. San Fernando, San Jose, Calif. 95113 at \$2 a copy.

The last catalog exclusively on these stamps was the 1920 catalog by Brewster C. Kenyon of Long Beach Calif. At that time only ten of our States had issued documentary tax stamps: Alabama, California, Louisiana, Massachusetts, Missouri, Nevada, New York, Oregon, Pennsylvania and Virginia.

Since that time these states have also issued such stamps: Florida, Indiana, Kansas, Maryland, Ohio (the "Sales Tax," often affixed to documents and bills of sale), Pennsylvania, South Carolina, Texas, and Washington. The State of Minnesota issued documentary stamps too late for inclusion in the catalog, as did several states instituting documentary tax stamps after January 1, 1968, (when the Federal government relinquished this type of tax to its political subdivisions).

States known to the cataloger to have issued such stamps for the first time this year are: New Hampshire and North Carolina. Nebraska is using a handstamp. California counties all issued document stamps beginning in 1968, but most changed to handstamps or meter stamps on the following July 1.

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

Collated by **Richard F. Riley**

(continued)

New Discoveries and Notes

The collated listing of the title issues, published in preceding issues of *The American Revenuer*, while extensive, hardly provides a complete chronicle of these issues. New discoveries will be listed over the owners by-line in *The American Revenuer* as material is provided. The previous format and conventions should be retained. Even the most modest additions will be appreciated. Editor.

Scott No.	Denom. & color	Date	Overprint Type & color
D. S. Barnes			
R22c	4c p	Dec. 4 1862	1 b
Fred. Brown			
R11b	2c bl	none	1 b
Joseph Burnett & Co.			
R18c	3c g	Feb. 28, 1863	1 b
R22c	4c p	Sept. 25, 1865	2 b reading up
R22c	4c p	Dec. 2, 1865	2 b reading up
R22c	4c p	Jan. 17, 1865	2 b reading up
RB3b	3c g & b	Sept. 20, 1875	4 b
RB13a	3c o	July 21, 1877	5 b
RB13a	3c o	Jan. 10, 1878	5 b
RB12b	2c br	May 17, 1882	6 b
RB13b	3c r-o	May 27, 1883	6 b

Father Mathew Medicine Co.

RB17a	6c v-bl	Jan. 1878	new b reading down
This is like type 1 but with the addition of month (abbreviated) and year in two lines of 3 mm. sans serif block capital letters and numerals.			
RB18b	6c v	none	1 b reading down

Seth Fowle & Sons (J. P. Dinsmore)

These provisionals belong, I believe in an up-dated listing, J. P. Dinsmore having been closely connected with Seth Fowle as evidenced in the design of RS91. See also Holcombe, *Weekly Philatelic Gossip*, Feb. 5, 1938.

R22(b?)	4c p	Sept. (1?)0, 1880	new b
R22c	4c p	Mar. 20, 1865	same ?
R22c	4c p	Apr. 25, 1865	same ?

A 22 mm. diameter circular cancel reading J. P. Dinsmore at top, New York at bottom in 2 mm. sans serif block capital letters curved to conform to the circle. The date is in 3 horizontal lines within a 14 mm. inner circle. Month is abbreviated in 2 mm. capital letters, day and year in 3 mm. and 2 mm. type respectively. The same or a very similar cancel is found on RS91. The March and April dates noted above were mentioned by Holcombe in the citation above.

Contributed by: **Richard F. Riley**

G. G. Green (?)

RB13a 3c o Jan 9-78 new p
 The letters G. G. G. and date in two lines reading up in purple ink. Initials are in 2.5 mm. sans serif capital letters with punctuation. Date as shown in serif type, numerals 3 mm. high punctuated as shown. Most likely Green cancel as his private stamp was first issued in May 1878.

RB11b 1c g APR 1 new p
 As above except date without punctuation or year in 2.5 mm. capital letters.

Dr. Herrick

RB11b 1c g 4-19-80 4 b
 reading up

RB11b 1c g 1 25 1883 new b
 H. F. M. in 7 mm. high block letters punctuated by rectangular periods. Date in second line given numerically as shown without punctuation. Month and day in 3.5 mm. numerals and year in 3 mm. numerals.

Johnston, Holloway & Co.

R3c 1c r Jan. 1 b
 1864

Radway & Co.

RB1b 1c g & b 1873 new bl
 Radway & Co., R. R. R. and year in 3 lines reading down. Company name in upper and lower case sans serif type. Capitals and R. R. R. in 3 mm. type, year in 2.5 mm type.

RB11a 1c g Feb. 1877 new bl
 As above with the inclusion of month in same size type as year. Period after year.

Rumford Chemical Works (?)

RB4a 4c g & b Dec. 3, '75 new r
 R. C. W. and date in a single line reading up. Capitals and numerals in 2.5 mm. sans serif type, month in upper and lower case letters, punctuated as shown. Probably Rumford whose private stamps came later. The single line format is reminiscent of Rumford cancels on the battle-

RB4a 4c g & b Feb. 18, '76 as above in red
 RB12b 2c br 7, '79 new b
 Single line cancel like type above except R. C. W. in serif type, and month given numerically. Reading down.

RB12b 2c br 6, '80 as last b reading up

D. H. Seelye & Co.

R22c 4c p 5 1 b
 Jan.
 R22c 4c p 18 1 b
 Oct.

H. R. Stevens

RB3a 3c g & b —, 1873 2 b
 inverted
 RB3a 3c g & b Feb. 9, 1874 1 b
 RB3a 3c g & b Feb. 9, 1874 2 b
 (pair)
 RB13a 3c o Oct. 3, 1876 2 b
 (pair)

S. R. Van Duzer			
RB2b	2c g & b	1875	2 b
Weeks & Potter			
RB2a	2c g & b	none	1 b
X. Bazin			
R3c	1c r	1876	new b
Overprinted X. B. and year in ornamental italic type. X. B. 4 x 11 mm. and year 3 x 10 mm. printed diagonally up across the face of the stamp.			
R22c	4c p	1867	as above
RB21a	1c g & b	none	new b
X. B. without year date in similar ornamental italic type printed diagonally across stamp within a circle 14 mm. in diameter. Letters 4.5 x 12 mm.			
RB2a	2c g & b	none	as above
Presumably No. 213-19 in the collation of these issues presented earlier were the first type described above while 220-2 were the second type.			
Lanman & Kemp			
RB1a	1c g & b	Apr. 1, 1872	2 b
RB3a	3c g & b	Nov. 16, 1872	2 b
RB3a	3c g & b	Feb. 18, ?	2 b
RB3a	3c g & b	Nov. 11, 1872	2 b
S. Hart			
R29c	5c r	Dec. 1866	2 b
S, Co. and last 6 in defective type.			
Lawrence & Cohen			
R2c	1c r	Jan. ?	7 b

Contributed by: Richard F. Riley

19th CENTURY REVENUE STAMPS OF THE UNITED STATES

(More familiarly known as the Boston Revenue Book.)

Every once in a while a stroke of luck appears on the horizon and this seems to be one of those times. This book is a veritable gold mine of information on the adhesive documentary revenue stamps of the Civil War period to the Spanish-American War of 1898.

In addition to that it also includes the match and medicine stamps, quantities printed, detailed information as to size, color, format and sheet size together with the number of stamps issued. In addition to that, all the private proprietaries are neatly indexed along with the documentary group for easy reference.

This gossip reprint is neatly printed on 440 pages, 6x9 format, approx-

imately one inch thick on slick magazine Stock. Hard cover bound. Our genial and congenial ARA member Herman (Pat) Herst offers this tome to ARA members only, for a five dollar bill. For every order received, Pat will donate a dollar to the Society treasury. Regardless of whether you now collect or are even interested in the contents, we recommend that you get a copy for your library. The information is invaluable, the price will never be lower and you may just decide to pursue this group one day if not already. The book makes fascinating reading containing as it does many of the letters and communications between Butler & Carpenter, the printers, and the government representatives. Worth the price for this part alone. Recommended.

Send orders to Herman Herst, Jr., Shrub Oak, N. Y. 11530.

—John S. Bobo

THE ASSISTANT'S ASIDES

by
The Assistant Editor

Did you notice that ARA members picked up four awards at the APS-68, the exhibition in Rochester, N. Y., at the American Philatelic Society's annual convention? And one of us colared the top one at that! Robert Cunliffe (ARA 733) was the winner of the "Champion of Champions" competition — an invitation affair, limited to eleven grand award winners in open national shows during the past year. He showed a comprehensive selection of U. S. revenue stamps of the 19th century. Other ARA winners (although none of them showed revenues!) were Drew A. Nicolson (ARA 762) who won the Postal History Grand award and a gold medal for his German Field Post, and Robert L. Markovits (ARA 981) who won a bronze medal for his U. S. Registry and Special Delivery Stamps on Postal Stationery. Congratulations!

* * *

Noted also two revenue winners at BALPEX 68: William M. Fitch, a bronze medal for Private Proprietary Match and Medicine stamps, and Glen E. Jackson, a Certificate of Merit for Stamped Revenue Paper. And neither of these men are members of ARA. Get after them, someone in the Baltimore area!

* * *

Revenue stamps were conspicuous by their absence at SESCOAL, writes Bruce Miller. "The 24th Annual Stamp Exhibition of Southern California (SESCAL 1968) held at the Statler-Hilton Hotel in Los Angeles October 18-20, proved pretty much a disappointment for revenue enthusiasts. Only two out of fifty exhibits featured revenue material. Honorable Mention was won by two frames of colorful "Tobacco Stamps of Japan" shown by Dr. Donald Polhemus. Also shown were two frames of a "Study of China Revenue Stamps Used for Postage" by Jay A. Shoemaker. (Neither of these exhibitors, incidentally, is a member of the ARA.)" Which, says I, is another job to be done!

And then there was SEPAD (in Philadelphia, same time as SESCOAL) with one award for a showing of revenues: to Charles McDonough for his collection of U. S. Hunting Permit stamps. (Another non-ARA member.)

* * *

All of which goes to prove that there are a bunch of revenue enthusiasts whom we haven't yet managed to enlist. Let's go after some of these and increase our membership.

* * *

And now for a personal note: Yours truly made it! My foreign cigarette stamps won first place in our club show. Each club member judged the exhibits and then an average was struck. The prize: the framed set of Historic American Flags Stamps on a special page, put out by the Washington Stamp Exchange. Our meeting ended with a critique of the exhibits by the members and by one who had experience in judging stamp shows.



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"f

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

Edwin H. Meyer, ARA #491

(continued from last issue)

AMERICAN CONSULAR FEES IN REPUBLIC OF PANAMA

Half of fee to be retained by U. S. official—Half to Panamanian government.

1. Four copies invoice—9/10 of 1% of total value.
2. Four copies cargo manifest—\$6.00 for first one hundred packages—\$1.20 for each additional hundred packages.
3. -----
4. Manifest of vessel despatched in ballast ----- \$3.00
5. Verification of health ----- 1.80
6. Visit to National Vessel ----- 10.00
7. Attendance outside Consul Office — shipwreck ----- 8.00
8. Authorizing a will ----- 10.00
9. Witnessing its opening ----- 6.00
10. Registering documents ----- 7.00
11. Additional copies ----- 2.00
12. Nationality papers issued to citizen of the Republic ----- 3.00
13. Private protest and declaration ----- 3.00
14. Issuance of passport ----- 5.00
15. Legalization of other documents ----- 5.00
16. Register of birth ----- 2.00
17. Register of death ----- 1.00
18. Copies of above ----- 2.00
19. Supervision of valuation and public sale half of one percent.
20. Management of property of Panamanian died intestate 5%.
21. Duties performed until delivery of property 2½%.
22. Any other service, same charge as a notary public. No charge to destitute nor passport fees from Panamanian.
23. Double fees after office hours.

It can readily be seen that the various prescribed fees necessitated the seven denominations (25c; 50c; \$1.00; \$2.50; \$5.00; \$10.00) of stamps that were originally issued in 1906.

Many "Circular Instructions" to Consular Offices were issued between January 1, 1897 and May 25, 1908, which specified for the first time in U. S. History, that a fee stamp must be attached to every document for which a fee is prescribed.

The following is a list of major regulations, to the various consuls under the Circular Instructions:

Digest of Circular Instructions to Consular Officers 1-1-1897—5-25-1908

Fee for declaration of immigrants household effects less than \$100 in value; when no invoice is certified the fee for declaration is \$1.00 (Fee No. 3, Tariff of fees) Circular Nov. 2, 1906.

When household goods exceed \$100, fee is \$2.50.

General Instructions for Official Fee Stamps

1. Every document for which a fee is prescribed must have attached a stamp or stamps representing amount collected. When no document is issued, stamp or stamps shall be attached to a receipt for amount of fee.

2. When more than one copy of document is issued, stamp shall be attached to copy delivered to person.
 3. Stamps to be affixed close to the signature or if it is impractical, at upper left hand corner and cancelled by writing on them the date and initials, or by impressing the consular seal.
 4. Fee stamps not to be sold to public uncanceled. No stamps to be accepted other than those issued at that office.
 5. All fees to be paid in advance and before cancelling stamps.
 6. Principal consular officer is held responsible for stamps furnished him. Consular agents to be furnished by principal officer with stamps and their receipts to be forwarded with quarterly stamp account.
 7. Fact of fees taken and no fee stamp being affixed and cancelled to be reported by any Consular Officer who learns of it. If in own office the fact should be reported at once to the Department and a stamp properly cancelled and attached to account with explanation.
 8. Requisition for stamps to be made within thirty days after beginning of each quarter.
 9. In emergency special requisitions may be made or loan obtained from neighboring consul.
 10. Stamps accidentally spoiled or damaged may be returned to Department and credit given.
 11. Consular Official on leaving post must transmit special stamp account in duplicate signed by him and successor or substitute.
 12. An accounting in duplicate shall be rendered quarterly showing number and denominations of stamps on hand at beginning of quarter, those cancelled during quarter and those remaining at the end of quarter.
 13. When no fee is collected official should note on document "No Fee Prescribed."
- Extra copies of invoices—Fee \$1.00.

It should also be noted that the use of any part of a stamp or a mutilated stamp was not permitted by law. However, bisects officially used are known and catalogued on some denominations. (See Figure 2).

Senate Report #1202—May 3, 1900 covered the reorganization of the consular and diplomatic service so that official would be paid adequate salaries and would not be dependant on a percentage of the fees collected.

Around 1890 there was an enormous increase in American Exports, chiefly in manufactured articles. The development of the industrial system had reached a point where production was far in excess of the home market and the complex commercial relations and industrial interests had originated hostility to American products in many countries, so the enlargement and perfection of the Consular Service was necessary.

The Consular Service of the U. S. developed out of the necessities of our foreign commerce, but had not kept in step with this country's growth and had remained practically unchanged since 1790.

It was necessary to establish a Service that was not controlled by the political parties, so that our Consular Officials could become career officers and improve our relationships with the world.

It was recommended that all fees, official or unofficial, received by any office in the Consular Service, for services rendered, should be accounted for and paid into the U. S. Treasury; and the only compensation of such officers should be salaries fixed by law.

The act of April 5, 1906 saw the second reorganization of Consular Offices which were now under Civil Service. Secretary of State Elihu Root sponsored the reorganization. The pertinent parts are:

1. Creation of five inspectors of consulates.

744337
 Form 134
 (Amended May, 1928)
 DECLARATION OF SELLER OR SHIPPER, OR THE AGENT OF EITHER,
 WHEN MERCHANDISE IS SHIPPED IN PURSUANCE OF A PURCHASE
 OR AN AGREEMENT TO PURCHASE

I, Ernst Büpki,
 acting in the capacity described below, truly declare that
Ernst Büpki
 of Switzerland
 is the {seller-} or {shipper-} of the merchandise
 described in the within or attached invoice; that the
 merchandise is sold or agreed to be sold; that there is no
 other invoice differing from the within or attached invoice,
 and that all the statements contained herein and in such
 invoice are true and correct.

I further declare that the wholesale
market price is frs. 1.10
per box portions and 95 cts.
per box entire
 and that it is intended to make entry of said merchandise
 at the port of New - Y. o. r. k

in the United States of America.
 Dated at Berne, Switzerland this
18th day of August 1928

Büpki & Co.

(Seller)

(Shipper)

Ernst Büpki
 (Agent of seller)

(Agent of shipper)

CONSULAR CERTIFICATE

Form 140
 (Amended May, 1928)

AUG 18 1928

I do hereby certify that this invoice was this day
 produced to me by the signer of the above declaration.

I do further certify that I am satisfied that the person
 making the declaration above is the person he represents
 himself to be, and that a fee of \$5.00 United States gold,
 equal to frs. 13.- has been paid by affixing

stamps to the duplicate copy of this document.

Witness my hand and seal of office the day and year

Ernst Büpki
 U.S. Consul, the United States of America.

Figure 2

Importation Certificate with an illegal use of a \$5.00 bisect—RK19a

2. Prohibition of appointments of foreigners to clerkships in consulates with salaries of \$1000.00 or more.
3. Prohibition of consuls from engaging in business or practicing law.
4. Requiring the performance of notarial services which had heretofore been optional.

5. Requiring all fees to be paid into the Treasury of the U. S.
6. Salary provided by law to be the sole compensation of officers.
7. **Directing the use of Adhesive Fee Stamps** as a check against failure to account for fees. Unstamped documents would be invalid.

The Rogers Act of July 1, 1924 was a complete reorganization of the diplomatic and consular services. Both services merged under the inclusive designation "Foreign Service of the U. S." and resulted in the change on the fee stamps in September, 1924, beginning with Scotts Catalogue Number RK-22.

The Diplomatic service had been under Civil Service since 1909 but the defects of a dual system remained. The defects were in the area of criticisms of salaries, promotions, lack of interchangeability of position between the two services and inadequate retirement provisions.

Rogers Act of July 1, 1924

"All officials below the rank of minister are designated as Foreign Service Officers. The old diplomatic and consular classes are abolished and nine new classes created with salaries from \$9,000—\$3,000 per year. Unclassified subordinates draw salaries of \$3,600 and less."

Duties of Consuls

1. Shipment, discharge and relief of Seaman of American vessels.
2. Adjustment of differences between Masters and Crews.
3. Reclamation of deserters.
4. Protection of U. S. Citizens.
5. Settlement of estates of citizens who die intestate in foreign countries.
6. Issuance of bills of health certifying to the sanitary condition of the cargo, passengers and crew of vessels clearing foreign ports for ports in the U. S.
7. Issuing and visaing of passports.
8. Superintending the disinfection of merchandise exported to U. S. from a district in which infectious diseases exist.
9. Certification of invoices of merchandise valued at more than \$100—exported to the U. S.

(to be continued)

SECRETARY'S REPORT

Secretary-Treasurer: Bruce Miller

521 Alster Ave., Arcadia, Cal. 91006

New Members

- 1164 Aronson, Vincent O.
 1165 Darrell, Paul B.
 1166 Glennon, Barnard R.

Reinstated

- 411 Poore, Elwood S.

Resigned

- 1137 Shaver, Dennis L.

Applications Received

- Coleman, Benjamin E., 112 Oleander St., Neptune Beach, Fla. 32233, by Robert H. Shellhamer. Collects foreign, especially Spanish Colonies and Latin America.
 Czul, James C., CMR #3, Box 1488.

Travis AFB, Cal. 94535, by E. S. A. Hubbard. Collects USIR, state, foreign, and phantom revenues.

Fey, William W., Jr., 5630 North 4th St., Philadelphia, Pa. 19120, by secretary. General collector.

Address Changes

Nearman, Mark J., 4602 Chase Ave., Bethesda, Md. 20014.

Previous membership total ..	394
New members	3
Reinstated	1
Resigned	1
Current membership total ..	397

Members who have not yet paid their 1969 dues are respectfully urged to do so at their earliest convenience, so that the expense of mailing individual reminder notices may be avoided.

Silver Tax Stamp Error

The following letter, addressed to Robert Wagner (ARA 1136), throws some light on the errors found on the 1942 Silver Tax stamps, Scott's RG95 through RG101. The letter was passed along by John S. Bobo (ARA 3).

**TREASURY DEPARTMENT
BUREAU OF ENGRAVING AND PRINTING
Washington, D. C. 20226**

Commander Robert M. Wagner
P. O. Box 725
Arlington, Virginia 22216
Dear Commander Wagner:

August 15, 1968

I am sorry that I am unable to cite a definite figure as to the number of Series 1942 Silver Tax stamps that were overprinted in error, as requested in your inquiry of July 27, 1968.

An investigation made of the matter when the existence of the error was first brought to the Bureau's attention in September 1943 resulted in the following findings:

The irregularity was confined to a small quantity of 100-subject sheets of \$1, \$2, \$3, \$4, \$5, \$10, and \$20 Silver Tax stamps overprinted on October 27 and 28, 1942. On some of these sheets, the fourth stamp from the top in the fifth row from the right-hand side was overprinted "Series 5942" instead of the proper designation, "Series 1942."

The exact number of stamps erroneously overprinted could not be determined; however, since only 20 sheets for each denomination were overprinted during the span of the two days, the defective items could not have exceeded 20 for any of the respective values.

Because of the lapse of time between the date on which the work was completed and that on which the Bureau became aware of the situation, no definite explanation of the cause for the defect could be made. It was thought that very probably the irregularity occurred in resetting type to replace an overprinting slug that had been damaged after the job had been partially printed.

Unaware of the irregularity, the Bureau delivered some of the erroneous work to the philatelic section of the Bureau of Internal Revenue. The defective stamps were discovered by a private individual who purchased some of the sheets from that section.

At the time the situation was reported there were on hand in the Bureau of Engraving and Printing two sheets of the \$1 denomination, thirteen of the \$3, nine of the \$4, eleven of the \$5, seven of the \$10, and fifteen sheets of the \$20 denomination which were found to contain the irregularity. All this stock was destroyed.

This Bureau has no information as to what disposition was made of the defective stock held by the Bureau of Internal Revenue at the time the error was discovered.

I trust that this information, though meager, will be of some interest to you. If I can be of further assistance, please feel free to write again.

Very truly yours,

James A. Conlon, Director

Fiscal Stamps of Serbia

UNDER GERMAN OCCUPATION: 1941-1945

By William Ittel, ARA 519

PART III

This is the third part of a multi-part article cataloguing the national and provincial revenue stamps of Serbia under German occupation during World War II.

SECTION 3

PROVINCIAL STAMPS. OKRUZNA MARKA

On January 9, 1942, Germany formally divided Occupied-Serbia into 14 provinces. All except one, Nis, had one or more issues of stamps. Nis used the former Moravska Banovina stamps without any additional markings.

Reprints of these Moravska stamps were used with overprints in two provinces: Zaječar and Lekovac. Banat, with a large German population minority, had a distinct issue inscribed in German—Stempelmarke.

Subsequently, a **Definitive Issue** (illustrated below) was designed for use in all the provinces with the appropriate provincial capital name being overprinted at the top in black:



All of these stamps had a faint network overprint.

The provincial numbers, names and capitals were as follows:

NUMBER	NAME	CAPITAL
I — Banat		Petrovgrad
	(now Zrenjanin)	
II — Beograd		Beograd
III — Valjevo		Valjevo
IV — Zaječar		Zaječar
V — Kragujevac		Kragujevac

VI — Kraljevo	Kraljevo
VII — Kruševac	Kruševac
VIII — Leskovac	Leskovac
IX — Mitrovica	Mitrovica
X — Morava	Jagodina
XI — Nis	Nis
XII — Požarevac	Požarevac
XIII — Užice	Užice
XIV — Šabac	Šabac

The type of Moravska Banovina stamps overprinted for use in the several provinces was as follows:



The following part, Part IV, will list and catalogue the 140 stamps issued by these fourteen provinces.

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FIVE NEW M&M VARIETIES LISTED IN SCOTT'S 1969 CATALOG

Five newly listed minor varieties appear for the first time in the private die proprietary section of the 1969 edition of Scott's Specialized, where a total of 88 revisions have been made.

Naturally, most of the changes were in pricing, all upward, and the group showed a total advance of \$274.55. In addition, valuations totaling \$137.50 were assigned to seven varieties which hitherto had been unpriced.

The newly listed varieties were all experimental silks, as follows: R049e, Byam Carlton; RS103e, 4c Hazeltine; RS141e, Hutchings & Hillyer; RS194e, 1c Ransom, and RS274e, Wright. All five are unpriced, but some idea of their value may be gleaned from the results of the recent Lilly auction wherein some of them appeared. The Hazeltine brought \$50, the Hutchings & Hillyer, \$19, and two copies of the Wright in one lot brought \$18.

The ultramarine Ayer, RS9u, together with some other experimental silks which hitherto had been indicated by a dash, are given prices for the first time in the 1969 edition. They are: R059e, F.E.C., \$10; R088e, Gates, \$20; R0180e, U.S.M Co., \$8; RS9n, Ayer, \$60; RS42e, 1c Bull, \$30; RS170e, McLean, \$8.50. In the 1898 issue, RS289h, Lanman & Kemp, is listed in the unused column for the first time, and priced at \$1.

Most of the price changes reflect a tightening in the available supply of medium priced stamps on the market, and should affect many items in the average collection. Majority of these are in the \$2 to \$10 range, but a dozen or more advances are noted in stamps listed under a buck. Among the high-powered material, there was very little movement this year. Three that did score boosts were: Silk paper of the 5c Greenleaf match, up \$50; watermarked paper of the 4c Hiscox medicine, up \$25; and RS200a, the Ring's 4c imperf., up \$25.

Several typographical errors that

appeared in the 1968 edition have been rectified. For instance, RU5d is properly priced again at 25c. In 1968 the listing had weirdly come up \$5. As collectors know, this Dougherty playing card stamp is quite common.

Boosts, apparently not based on rarity, have been given to the 1c Mansfield stamps in blocks of four, imperf between, which were used by Mansfield & Higbee and their successor, S. Mansfield & Co., in lieu of 4c stamps, thus saving the price of a separate die. Similarly, pairs, imperf between, were used as 2c stamps. Generally speaking, the pairs have always been scarcer than the blocks, and for many years were valued higher in the catalogue. This situation may have tempted somebody in the past to reach for his scissors. At any rate, one runs across many a pair with one straight edge, and even singles with two straight edges, and these are probably the remains of butchered blocks. Well, there is no longer any profit in all this snipping. The value of RS173 and RS174 in blocks is now double that of the pairs.

—Sherwood Springer (ARA 399)

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The American Revenuer

CALIFORNIA COUNTIES PHILATELIC RACKET

Buying stamps for about ½ cent each and selling them for \$110.00 each could be a profitable business, except that few collectors can or will spend that much for a stamp! In addition, these are California county tax stamps which only a small group of philatelists collect.

On January 1, 1968, a California State department sold a supply of Document Tax stamps to each county to tax real estate transfers, a tax that the Federal Government had relinquished to its political subdivisions. Each blue stamp was black overprinted with the county name, the value, and DOCUMENTARY TAX STAMP.

On July 1, 1968, most of the counties discontinued the use of the stamps in favor of meter stamps, handstamps, or machine accounting and impressing. Some counties destroyed the remainders, however a few are known to be attempting to sell the remainders at FULL FACE value!

The fifty-eight counties used most of these values: \$.55, 1.10, 1.65, 2.20, 2.75, 3.30, 3.85, 4.40, 4.95, 5.50, 11, 22, 33, 44, 55, 110, and 550, which total a little over \$765. To buy one of each stamp at face value would only cost a collector about \$44,384.00 for nearly 1,000 different stamps (some provisionals were issued).

One county offers collectors the opportunity of buying all values EXCEPT the \$550.00 for face value cancelled-to-order! So for remainder stamps that cost them perhaps 9 cents, they are only asking you to pay \$215.25!

It appears that this is the most deservng case of all time for a "Black Blot" and the condemnation of all philatelic clubs, dealers, and collectors.

Keep in mind that this situation could be repeated in some of our other 51 States—heaven forbid! However, we feel that this situation will be short-lived as it gets publicized

and the County officials see the true situation.

Elbert Hubbard, ARA 1,
SRS 1

STATE REVENUE CATALOGING

The job of compiling lists of all State Revenue stamps issued in the United States is a formidable one. Although many of our 52 states have discontinued certain types of stamps in the past five to ten years, it is quite a task to obtain and record those stamps which are still in use. Since there is very little data available from the State officers, most of the information must be compiled from stamps which fellow collectors supply from their states.

Members of The State Revenue Society, 3739 Benton, Santa Clara, Cal. are attempting to keep the authoritative catalog of these stamps up-to-date. This catalog was originally compiled by George D. Cabot in 1941 and updated by Elbert S. A. Hubbard (ARA #1) in 1960.

New listings of several States have already been prepared for publication, and much addenda material has been assembled. Part of this material is being published monthly in THE STATE REVENUE NEWSLETTER and will be incorporated into any new printed pages for the loose-leaf catalog.

If you feel that you might help with this project, please contact the Society and send examples of stamps or lists of them for recording. Persons who send stamps for listing, etc., will receive other stamps and/or their State's Revenue catalog in return upon request.

A subscription to the newsletter may be obtained for \$2 per year or a substantial donation of State Revenue stamps.

Any help which readers may be able to give will be greatly appreciated by the members of the Society and all collectors who use the catalog as a guide.

REVENUE STAMPS OF MEXICO

The world of revenue literature has been greatly enriched by the recent publication of "The Revenue Stamps of Mexico" by Richard B. Stevens.

The book is of large size having pages about 8½x11. It is completely illustrated and the listings are extensive and include 1968 issues. There is an extensive amount of descriptive material which makes it both a catalog and handbook on these issues.

Material on the Stamped Revenue Paper and the Spanish issues of the colonial days enhances the value of this work. Much of this has not previously appeared in listings of Mexican revenues.

It appears that the pages were individually typed up and the appropriate stamps mounted thereon. Then the entire page was reproduced by one of the current methods used for such reproductions. In some cases the stamps do not reproduce as well as others and is not the equal of printed catalogs such as Scott's with the fine cuts that are provided there. Such reproduction in this case would make the cost prohibitive as the market is not as large as Scott has.

Anyone with an interest in the revenues of Mexico should obtain this catalog. Only if their efforts are supported can our students continue to bring out publications such as this.

The catalog is published by the Elmhurst Philatelic Society, a group devoted to the philately of Mexico.

The Revenue Stamps of Mexico is available from them at P. O. Box 152, Elmhurst, Illinois 60126. The price is \$15.00 postpaid. It is also available in a 3-ring vinyl binder edition for the same price for those who wish a loose-leaf version, which could be maintained with their collection.

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