

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 23, No. 1, Whole No. 211

January 1969

INDIANA DOCUMENT "INTANGIBLES" STAMPS Soderling—Pruess—Hubbard



The Indiana "Intangibles" stamps are paper adhesive stamps, a type preferred by most collectors. All are a "normal" size, usually well centered and perforated. The stamps are clearly identified as to State, intended use, and exact year of validity. They are well designed and printed in a variety of pleasing colors. There are no extremely rare ones and, as state revenues go, so they are relatively easy to acquire.

The use of stamps was discontinued in 1965. The new law provided for the filing of reports. Unused 1964 and 1965 stamps were redeemable for cash. This seems to be the only case in which cash refunds were ever made. Although stamps have gone by the wayside, the Intangibles tax still continues.

For most years stamps issued were 5 cents, 10, 25, 50 cent, \$1.00, \$2.50,

\$5.00 and \$10.00. In 1942 a 15 cent value was added which was discontinued in 1962. There should be at least 285 different major stamps plus a few major varieties, notably of the years of 1942 and 1932. The \$5 and \$10 stamps were apparently discontinued in 1961.

The law providing for the "Intangibles" stamps was passed in 1933. Stamps had to be purchased each year at the rate of 5 cents for each \$20 market value ($\frac{1}{4}\%$) of all outstanding indebtedness, conditional sales contracts, stocks, bonds, corporate securities, mortgages, etc. This was, therefore, a documentary tax. The value for tax purposes was determined by the most recent December 31st quotations for those securities, subject to fluctuations in value.



A new issue of stamps was required each year showing the year for which they were valid. Stamps were to be cancelled by writing or stamping the initials of the user and the date on the stamp. Stamps were usually 1) attached to the documents,

THE AMERICAN REVENUER

Official Organ of the
AMERICAN REVENUE ASSOCIATION
Published monthly (except July and August)
Subscription \$3.00 per year
Copy 50c

Second Class Postage Paid at Lawrence, Kansas

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Office of Publication—821 Vermont St., Lawrence, Kansas 66044

Advertising Rates

Column inch, \$1.50 — $\frac{1}{4}$ page (3 $\frac{1}{2}$ inches), \$5.00 — $\frac{1}{2}$ page, \$9.00 — Page, \$15

Contract Rates

Column inch, \$1.25 — $\frac{1}{4}$ page, \$4.40 — $\frac{1}{2}$ page, \$8.00 — Full page, \$13.50

These rates are for a minimum of five insertions and payable in advance at the full total cost.

Send all ad copy with check to Advertising Manager
John S. Bobo, 1668 Sycamore Street, Des Plaines, Ill.

Advertising Forms Close 10th of Month
Preceding Date of Issue

Editorial Forms Close 1st of Month
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2) kept in an envelope attached to the document, or 3) affixed to separate sheets attached to the document.

Each County Treasurer was required to keep a supply of stamps at his own risk and expense until 1955. In 1955 the Treasurer was allowed a 1% discount, up to a \$1000 maximum; in 1959 this was changed to a straight 1%. The discount money went into the County general fund. Many banks, brokerage houses and small loan companies also handled the stamps for their own convenience but were never given a discount.

Unused stamps of one year could not be redeemed, but could be exchanged for current stamps from January 1 to January 20, and the County Treasurer was expected to exchange his stock by January 30. However, there were numerous cases when this deadline was extended. In 1959 the



law was changed to allow the County Treasurer until August 1 of the following year to exchange stamps and individuals were given until July 20. However, stamps of the previous year could not be sold beyond June 30 and a penalty of \$100-\$500 and up to 60 days imprisonment was provided for such illegal sales.

Of the net proceeds from sale of stamps, 10% went to the State General Fund and 90% was returned to the Counties in proportion to the amount of tax collected in each County. From the County's portion, 25% went to the County General Fund and

75% to school funds.

A 1951 law provided for the use of meters and in 1957 provision was made for small loan, finance, and installment-sales companies to file monthly or quarterly reports and pay the tax in a lump sum. Each document had to be stamped with a rubber stamp showing the firm's permit number. An alternate registration system (in lieu of stamps) was provided from the beginning of this tax. Securities could be registered with the tax commissioners and the tax paid in cash, whereupon a receipt was issued for attachment to the document.

Interested readers may obtain more information on these stamps by contacting Elbert S. A. Hubbard (ARA #1), 3739 Benton St., Santa Clara, Calif. 95051, or Kenneth P. Pruess (ARA #918), 1441 Urbana Lane, Lincoln, Nebraska 68505.

STATE REVENUE LITERATURE INDEX

Do you know that there is a vast amount of published literature on state revenue stamps? Many of these studies were published so many years ago that they are virtually unknown to present collectors of these stamps. Many journals in which these studies were published have since gone by the wayside. How many of you "State Revenuers" have seen one of the philatelic (and literary!) gems from the pen of E. L. Vanderhoof? What about Applegate, Cabot, Heydon, and Bartlett to mention some other oldtimers?

ARA member and SRS editor Ken Pruess (ARA #918) is in the process of compiling a card index to ALL State revenue literature and invites your assistance. At such time as this index reaches a reasonable degree of completion (hopefully within a year), it will be published for distribution. But much help is needed.

How can you participate? Simply by sending him a complete bibliographic reference to ANY and ALL literature with which you are familiar. Do not send the literature itself unless requested. Citations should in-

clude the author(s), date of publication, place of publication, and page numbers. Even any clues will be helpful when a full citation is not possible.

What should be included? Anything pertaining to State revenues. The index should include catalogs (including dealer's price lists such as those of Applegate); catalogs of auctions having a good representation of state revenues (such as the Cabot auction); all publications or articles which have appeared in the philatelic press, whether in general circulation papers or specialist journals; all privately printed or mimeographed articles (even typewritten manuscripts if they were circulated to any extent or copies have been deposited in libraries); books which pertain to stamp taxes; even articles in trade journals where appropriate.

Readers who can aid in this project are urged to contact Kenneth P. Pruess, 1441 Urbana Lane, Lincoln, Neb. 68505.

HRH

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tf

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

Edwin H. Meyer, ARA #491

(continued from last issue)

The following Tariff of U. S. Foreign Service Fees was dated July 22, 1953, and contains only 47 Service items in contrast to the 107 items listed in 1896.

Invoice Services

Item No.

Fee

1. Certification of invoice in such number of copies as will meet the re-

Form 138
(Amended May, 1924)

**DECLARATION OF SELLER OR SHIPPER, OR THE AGENT OF EITHER,
WHEN MERCHANDISE IS SHIPPED IN PURSUANCE OF A PUR-
CHASE OR AN AGREEMENT TO PURCHASE**

I, August 1924
acting in the capacity described below, hereby declare that

Berlin, Germany
of the seller of the merchandise described in the
arr. the seller of the merchandise is sold or agreed
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 each invoice are true and correct.

I we further declare that

and that it is intended to make entry of said merchandise at the
port of Cologne, Ohio

in the United States of America. (Verzollungsort)

Dated at Berlin, Germany this
5 day of February (Month)
(Year)

Mr. [Signature]
(Agent of seller)

(Agent of shipper)

CONSULAR CERTIFICATE
Form 140
(Amended May, 1924)

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 \$2.50 United States gold, equal to one dollar
has been paid by affixing stamps to the duplicate copy of this
document.

Witness my hand and official office the day and year aforesaid.

[Signature]
This Cert. of the United States of America.

6 Feb. 1928
(Date)

AMERICAN
REVENUE
STAMP

Figure 3

An importation certificate, 1926, with RK24

quirements of the regulations and instructions and provide the shipper with one copy (in addition to original), including any additional declaration or certificate not otherwise provided for which is required by law or regulations for use in connection with the entry of the wares or the forwarding of the same in bond (see item No. 30) ---- 2.50 (See figure 3)

2. Certification of invoice of returned American goods ----- 1.00
3. Certificates and declarations as above described, when issued for a shipment not covered by a consular invoice, including declaration of foreign shipper of articles exported for exhibition and return (Form No. 204) and immigrant's oath regarding teams and vehicles, and in connection with quarantine regulations ----- 1.00
Exception—Certificates for insecticides (Form DSP-31 & DSP-32) No fee
4. Certificate to extra copies of invoices, each ----- 1.00 (See figure 4)
5. Certificate of disinfection of goods to be shipped to United States in such number of copies as will meet the requirements of the regula-

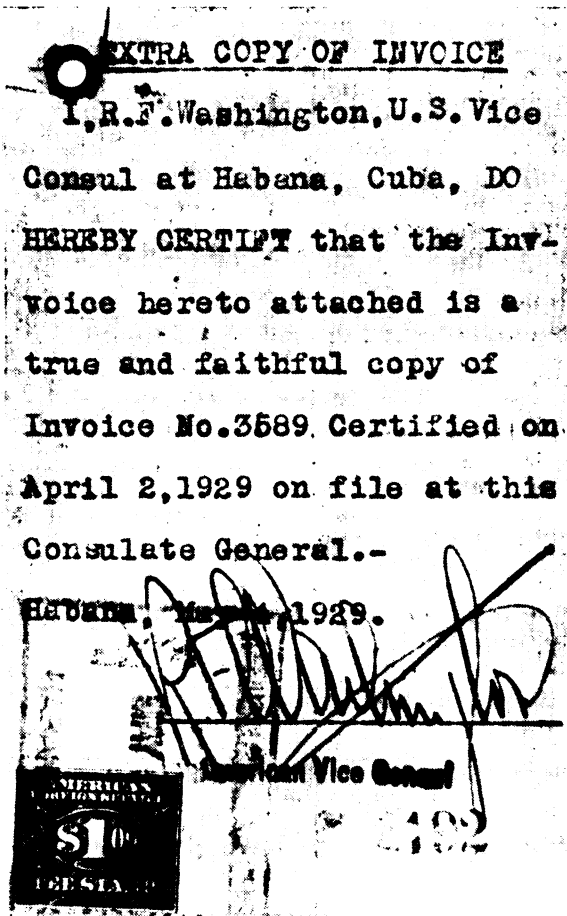


Figure 4

Certificate attached to an extra copy of an invoice—1929. RK27

tions and instructions and provide the shipper with one copy for his own use ----- 2.50

Passport Services

6. Execution of application for passport (no exceptions) ----- 1.00
- Examination of passport application executed before a foreign official 1.00
- Examination of passport application accompanied by a certificate signed by the applicant and two witnesses ----- 1.00
- Issue of passport ----- 9.00
- Exceptions—
- (a) Officers or employees of the United States traveling on official business, or members of their immediate families ----- No Fee
- (b) Seaman ----- No Fee
- (c) Widows, children, parents, brothers, and sisters of American soldiers, sailors, or marines buried abroad, whose journey is for the purpose of visiting graves of such soldiers, sailors, or marines, No Fee
- Amendment or verification of an American passport ----- No Fee
- Renewal of an American passport ----- 5.00
- Exceptions—Same as (a), (b), and (c) above respecting issue of passports if bearer of passport has status held by him at time of issue of passport.
- Execution of application for registration ----- No Fee
- Issue of card or certificate of identity and registration ----- 1.00
- Issue of card of identification for use on the Mexican border (Form No. 225-B) ----- 1.00
- Execution of affidavit in regard to American birth in connection with application for registration or for passport ----- No Fee
- For a certified copy of executed form for repatriation of native-born women under the act of June 25, 1936 (c.801.49 Stat. 1917) as amend. 1.00
- For a certified copy of executed form for repatriation of native-born American women under sec. 324 of the Immigration and Nationality Act. (66 Stat. 247) ----- 5.00

Visa Services for Aliens

7. Furnishing and verification of application for immigrant visa, including duplicate copy ----- 5.00
- Issuance of each immigrant visa ----- 20.00
- Furnishing and verification of application and issuance of nonimmigrant visa (See Current Schedule of Nonimmigrant Visa Fees)
- Furnishing and verification of application for, and issuance of, non-immigrant visa to alien in transit to and from the headquarters district, U. N., in accordance with the Headquarters Agreement ----- No Fee
- Visa of alien crew list ----- 2.00
- Supplemental visa of alien crew list ----- No Fee

Services to Vessels and Seamen

8. Canceled by E. O. 9591, July 21, 1945.
9. For receiving and delivering ship's register and papers, \$1 for each 100 tons or fraction thereof, registered measurement (net), of the vessel for which the service is performed, if under 1,000 tons; but for American vessels running regularly by weekly or monthly trips, or otherwise, to or between foreign ports, this tonnage fee will not be charged for more than four trips in a year; and tonnage fees shall not be exacted for any vessel 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 (sec. V-22).

10. And for every additional 100 tons net or fraction thereof50
11. Shipping or discharging seamen, including the certificate thereof attached to crew list and shipping articles and given to seamen	2.00
12. Authentication of copies of protests or other necessary documents for vessels or seamen not otherwise provided for	2.00
13. Preparation and acknowledgment for vessels or seamen of any oath or declaration for which a form is given in the Foreign Service Manual, or a similar necessary service not otherwise provided for. See item No. 7 for visa of alien crew lists	2.00
14. Preparation and execution for vessels or seamen of any certificate for which a form is given in the Foreign Service Manual, or similar necessary service not otherwise provided for	2.00
15. Orders or letters for vessels or seamen for which forms are given in the Foreign Service Manual, or other similar necessary service not otherwise provided for	2.00
16. Recording, when necessary, for vessels or seamen any document covered by the provisions of the Foreign Service Manual, for every 100 words or fraction thereof50
17. Noting marine protest	2.00
18. Extending marine protest	3.00
If it exceeds 200 words, for every additional 100 words50
19. Protest of master against charterers or freighters	2.00
20. Clearance when issued by the consul, as at free ports	2.00
21. Attending an appraisement of vessels' goods or effects, for each day's attendance	5.00
22. Attending sale of vessel's goods, for each day's attendance during which the sale continues	5.00
23. Attendance at a shipwreck, or for the purpose of assisting a ship in distress, or of saving wrecked goods or property, over and above the traveling expenses, whenever the consul's interposition is required by the parties interested, for each day	5.00

Miscellaneous Notarial and Other Services

24. Administering an oath and certificate thereof	2.00
(See figure 5)	
Exceptions—	
For administering the oath of allegiance under the act of June 25, 1936 (c. 801.49 Stat. 1917), as amended to a native-born American woman who lost her citizenship solely by marriage to an alien No fee	
For administering the oath of allegiance under the Immigration and Nationality Act to a native-born American woman who lost her citizenship solely by marriage to an alien and whose marriage is terminated (66 Stat. 247)	
25. Administering any and all oaths required to be made by pensioners and their witnesses in the execution of their pension vouchers, or by persons presenting claims for pensions or increase of pensions, or claims for insurance or insurance allowances paid by Federal or a State Government, or allotments, or certifying to the competency of a local official before whom said papers were executed or for other services in relation thereto	No Fee
26. Administering oaths or taking acknowledgments of officials or employees of the United States Government, or any corporation in which the United States or its representative shall own the entire outstanding capital stock, in connection with their official business or accounts	No Fee

Know All Men by These Presents:

That Patricia Percival Wiggins and Porter P. Wiggins, Jr.
 wife and husband,
 of the County of _____ and State of _____ in consideration
 of the sum of One Dollar and other valuable consideration ~~FORBES~~
 in hand paid by Shirley A. Percival, Jr.
 of the County of Polk and state of Iowa do hereby
 QUIT CLAIM unto the said Shirley A. Percival, Jr.
~~WARRA!~~ STATES OF AMERICA

On this 11th day of May A. D. 19 53, before me, Theodore Sellin
 Vice Consul of the United States of America at Copenhagen, Denmark,
~~notary public~~ personally appeared
 - - - - - PATRICIA PERCIVAL WIGGINS and PORTER P. WIGGINS, JR. - - - - -

to me known to be the persons named in and who executed the foregoing
 instrument and acknowledged that they executed the same as
 their voluntary act and deed.

THEODORE SELLIN

Vice Consul of the United States of America

Notary Public

SERVICE NO: 9005

RECEIVED: \$2.00 402

Figure 5

A Quit Claim Deed executed in Copenhagen, Denmark, in 1953. RK35 attached

27. Administering oaths or taking acknowledgments, or authenticating the signatures of foreign officials, in connection with kinsmen's petitions for wages and effects of deceased seamen of the American merchant marine ----- No Fee
28. Acknowledgment of a deed or power of attorney, or similar service, incl. one or more signatures, with certificate thereof, for each copy 2.00
29. Acknowledgments and authentications connected with the assignment and transfer of United States bonds or other United States Government financial obligations or of powers of attorney therefor or to collect interest thereon ----- No Fee
30. Notarial and other services rendered officials of foreign governments who render gratuitously reciprocal courtesies to officers (including military and naval officers) of the Government of the U. S. ----- No Fee
31. Certifying to official character of a foreign notary or other official. 2.00
 Exception—

Authentications under authority of the United States Quarantine Regulations, in the form prescribed by the Department of State, certifying to official character of officials who sign foreign de-
 ratization certificates and deratization exemption certificates -- No Fee

32. For taking depositions, executing commissions or letters rogatory, where the record of testimony including caption and certificate does not exceed 500 words (excluding punctuation) ----- 10.00
 For each additional 100 words or fraction thereof ----- .50

The foregoing fee shall cover the administration of the oath and all services of the consul as commissioner, but shall not include services of clerk, stenographer (dictation and typing), or typist, which shall be additional at the rate prescribed herein for copying.

33. Translating or interpreting, for every 100 words of translation or fraction thereof, or for interpreter per hour or fraction thereof ---- 1.00
The foregoing fee shall be collected only when it is necessary that a member of a consular staff be detailed as translator or interpreter in the execution of a commission to take testimony.
Exception—This item is not applicable to criminal cases under the act of June 20, 1936 (49 Stat. 1561, 1564).
34. Copies (carbon copies to be charged for at the same rate as originals. This includes the typing of office forms where requested and where such service is not included in any other item of this tariff).
For every 100 words or fraction thereof ----- .50
35. For certifying to the correctness of a copy of, or extract from, a document, official or private ----- 2.00
Each copy certified is to be considered an original, and a fee charged for the certification.
Exception—For the certification of a document, or copy thereof, the original of which is authorized to be furnished without charge, No Fee
36. Additional fee for all services contemplated by fees numbered 24, 28, 31, 32, 34 and 35, when rendered elsewhere than at the consular office at the request of the interested parties, for each hour or fraction -- 1.00
In connection with any service rendered outside of the consular office at the request of private individuals, the exact amount of the expenses actually and necessarily incurred by the person rendering the service shall be collected from the persons for whom the service is performed in addition to the fee or fees prescribed therefor, but no amount in excess of the fee or fees prescribed and such actual and necessary expenses shall be charged or accepted.
37. Recording unofficial documents in consulate upon request:
For every 100 words or fraction thereof ----- .50
38. Any and all services indicated in the tariff of fees performed for the official use of the Government of the United States; any and all notarial services, such as the administration of oaths or the taking of acknowledgments, in connection with the execution of forms or other documents issued by or to be presented to any department or agency of the Government of the United States, the gratis performance of which is not otherwise provided for in the tariff of fees; and any and all notarial services performed for members of the armed forces of the United States or for any civilian employees of the Government of the United States ----- No Fee
39. Any and all services in connection with the execution of tax returns, Federal, State, Territorial, municipal, or insular ----- No Fee
40. Canceled by E. O. 9507, December, 1944.
41. For certifying to the correctness of copies of certificates of American origin, manufacture, or inspection, where such services are performed upon written orders of the Secretary of State for the purpose of advancing the export trade of the United States (see item No. 1) -- No Fee
42. Presenting a bill of exchange or other negotiable instrument for acceptance, payment, or protest, for each hour or fraction thereof outside of the consular office ----- 1.00
43. Certifying to protest and noting of a bill of exchange or other negotiable instrument and giving notice thereof to drawer and endorsers when requested to do so ----- 2.00

44. Any and all services performed for American citizens while outside the United States in preparation of ballots to be used in any primary, general, or other public elections in the United States, its Territories or possessions, whether Federal, State, Territorial, county, town, or municipal ----- No Fee
45. Certificate of Witness to Marriage (Form No. 87), in quadruplicate 1.00
46. For taking into possession the personal estate of any citizen who shall die within the limits of a consular district, inventorying, selling, and finally disposing of, according to law, the balance due thereon for each \$100 of market value or fraction thereof ----- 2.00
Exception—No fee shall be charged on securities not negotiable by the consular officer; and evidences of debt not due and payable in the country where the decedent died. No charge shall be made for placing the official seal upon the personal property or effects of such deceased citizen, or for breaking or removing such seals.
47. For each certificate of protection, semsar, or certificate of employment issued at Tangier ----- 2.00

(to be continued)

HELP NEEDED WITH STATE REVENUE CATALOGUE

The collection against which the State Revenue Catalogue is written needs the following stamps. Please help with any that you have. Send to Elbert S. A. Hubbard (ARA #1), 3739 Benton, Santa Clara, CA 95051.

Alabama F29

Arkansas C12, CR1, 2, 54, 59x, 64, 66, 70, 71

California D217, 227, 228, 330

Florida D9, 10, 11, CF4, 7, 14, GR6, TA18, LI2, 3, 4, F10, 11, FE16

Georgia CS1, IF22, SF8, 14

Idaho M8, 9

Indiana M6

Hawaii D8

Kansas D2, 8, 9, 20, 21, 22, Mp4, 6, F1, 2, 12, FE3, 5A, 8

Kentucky FE21, 22, 23, 24, 25, 26, 27, 28, 29, 31, 34, 35, 37, 39, 43, 45A, 49, 50, 114, 115, 122, 124, 125, 135, 149, 153

Louisiana LY1, M4, F10, 15, 81, IF27, 30

Mississippi T22, 38, 39, 41, 45, 46, 47, 48, 49, 51, 58, 59, 63, 65A, F7, 8, 16, 23, CS1, 7

Nebraska F6

New York D20, 23, 25, 26, 27, 29, 30, 31, 32, ST59

North Carolina IF½, PV7, F61, 73, 74

North Dakota C17

Oregon D27

Pennsylvania D25, 26

South Carolina D10, 11, 12, BL9, 79, FE5

Tennessee T34, 57, 111, Cr2, 3, 4, AM7, F1, 64, 81, 88, 106, 107, 108, 110, CE1, 3, 5, GC1, 2, 4, 11, 12, 20, 21, 22, 24

Texas D6, 7, 9

Virginia F19, 23

Washington D7, 8, 14

West Virginia F6

U. S. REVENUE STAMPED PAPER (RN GROUP)

I have been researching the above area and need specimens, information and help from fellow A. R. A. members and collectors. I am willing to buy, sell, trade or even borrow these items. Unused, used, entire or cut squares needed. Details gladly furnished all inquiries.

SAMUEL S. SMITH
407 Lincoln Road #9-A
Miami Beach, FL 33139

211

Fiscal Stamps of the NDH

By William Ittel (ARA 519)

Part V

This is the fifth part of a multipart 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 stamps add a 200% premium.

Section 4

JUDICIAL STAMPS. SUDSKA MARKA



1941. Definitive design inscribed SUDSKI BILJEG and NEZAVISNA DRŽAVA HRVATSKA. Values in banica and kuna.

97.	50b Lt and dk blue-green	\$.05
98.	1k Lt and dk brown	.08
99.	2k Lt and dk green	.10
100.	5k Carmine/yellow	.12
101.	10k Lt and dk brown	.15
102.	25k Brown/blue	.35
103.	50k Blue	1.00

Section 5

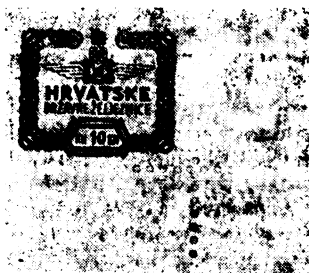
MISCELLANEOUS STAMPS



1941. Highway fund. September 9. De-
January 1969

sign inscribed PRISTOJBA ZA PUTNI FOND. Values in kuna.

104.	10k Green	\$1.50
105.	10k Blue	2.50
106.	15k Blue	2.00



1941. Railway. Design inscribed HRVATSKE DRŽAVNE ŽELJEZNICE. Values in kuna.

107.	2k	\$
108.	5k Red	1.00
109.	10k Green	2.00
110.	20k Red/blue	3.00

This completes the cataloguing of the national issues.

TRANSLATION of Serbo-Croat stamp inscriptions, Sections 4 and 5:
HRVATSKE DRŽAVNE ŽELJEZNICE
Croatian state railways.
PRISTOJBA ZA PUTNI FOND
duty toward highway fund.
SUDSKI BILJEG, Judicial stamp.

ASSISTANT'S ASIDES

I wonder why so many stamp dealers don't bother to answer their mail. I sent handwritten (and legible!) letters to thirteen dealers in the United States and to five in foreign countries, asking if they had any foreign Tax Paid type material available. One month later I had replies from three of the foreign and five of the U. S. dealers. What a way to do business! (Incidentally, none of the replies was useful!)

* * *

A. R. A. members in the news: Judges at BALPEX 68 included Geo. T. Turner (ARA #764) and Carl H. Scheele (ARA #1047). Judges at EF-

IMEX included J. H. Sissons (ARA #700).

Robert H. Cunliffe (ARA #733) went on from his "World Series" win at the American Philatelic Society exhibition to win a large gold medal and the Mexican Philatelic Federation prize at EFIMEX for his "19th Century U. S. Fiscals."

* * *

Some more people who should be members of the A. R. A.: Sol Altman, who won the Eugene Klein Memorial Award for a great series of articles on Tax Paid published in 1967 in the "Collectors Club Philatelist."

* * *

Where were the revenueurs? At EFIMEX only one exhibit of revenueurs won any prize—that of member Robert Cunliffe (see above). How come no other revenueurs, U. S. or foreign, won prizes? Were any exhibit-
ed?

At NORBAPEX, there were 265 frames of stamps exhibited and at CENJEX there were 125 frames—and no revenue winners? Were there any exhibitors even?

* * *

It is not usually the practice of any magazine to give free publicity—they need the revenue from their advertisements. And "The American Revenuer" is no exception!

But occasionally something important comes along and is as much news as it is free advertising.

Such an "important" is the twenty-two page newsletter from Janet van den Berg, Box 330, Worthington, OH 43085. This is just chock full of revenues: Spanish local revenues, Swiss cantonal revenues, Mexican, Turkish, Costa Rican, Virgin Islands, Nossibe, Japan in China, Colombia, Cuba, Fernando Po, etc. There are also dozens of phantasy and Cinderella items, plus many other oddities. Also some Scott-listed material. Just a wealth of material for any ARA member. My suggestion is that you may be missing something that you really need if you don't get a copy of this newsletter-price list.

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

A Discovery

Howard B. Beaumont, ARA 247

E. B. Sterling's listing, number 1001 and number 230 in the collation appearing in *The American Revenuer* for October 1968, page 93, has been attributed for years to Kidder of Kidder and Laird, who, as manufacturers of perfumeries during the post Civil War period were obliged to pay a tax on their products. The cancel reads:

K.

1, 6, 75.

While listed by Sterling, it was not included in either Adenaw or the Boston Revenue Book.

In 1966, Dan Guid of Monson, Me., who, if I remember correctly, is a collector of antique bottles, found a bottle of "Adamson's Botanic Cough Balsam," manufactured by F. W. Kinsman, Augusta, Maine. Pasted on the label was a copy of Scotts RB-12a, cancelled with the identical cancel listed by Sterling. There would seem to be no doubt, then, that Sterling's number 1001 should be accorded to A. W. Kinsman. Thus the stamp would appear to be a medicine rather than a perfumery provisional, and from one of the many companies which never had a private die stamp.

It is quite uncommon that such definitive items should turn up after all of these years, particularly ones that shed some light on the identity of the numerous companies who precancelled our earlier revenue issues.

If any members know of other items, please send the information to Richard F. Riley, 649 Bienvenida, Pacific Palisades, CA 90272 or to Howard B. Beaumont, 506 Stevenson Lane, Baltimore, MD 21204.

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The American Revenuer

YOUR A. R. A. OFFICERS

(Introducing the new ARA officers to those who elected them)

Secretary-Treasurer:

Bruce Miller (ARA 732)

Take a man who has been collecting stamps since the age of seven, add to that a special interest in history, salt it with a desire to be of help to others—and you have what seems to be a perfect formula for a secretary-treasurer of the ARA!

If not the perfect formula, at least a real good one, for Bruce Miller is now starting his second two year term in what is probably the most demanding elective office of ARA. He says that his only real complaint about the office is that too many members don't send their dues in when they should, thereby causing him much unnecessary work chasing after them.

Bruce wrote, "Your secretary-treasurer was born in San Francisco in 1928, which makes me old enough to appreciate . . . and young enough to enjoy it! Reared in genteel poverty during the great depression, I was a bit too young for service in World War II, but spent eighteen months in the Army thereafter, rising to the rank of corporal. Later I attended San Francisco State College.

"After assaying a variety of occupations (most of which I decline to name in the grounds of self-incrimination) I accepted a position with the State Division of Highways, administering the regulation of outdoor advertising over a large portion of southern California. I have lived in Arcadia for eight years, and have been married to a gorgeous redhead for the same length of time. I have one offspring, female, age six.

"I have collected stamps since the age of seven, with the usual hiatus when I discovered . . . Collecting interests embrace private match stamps and U. S. postal cards. Interests other than philately: herpetology, ornithology, art, sports cars, British military history and uniforms, science fiction and . . .

"Incidentally, I first became interested in stamp collecting through Cap-

tain Tim Healy's radio stamp show of about 1934. Does anybody else remember it?"

Bruce has been the author of a number of articles that have appeared in "The American Revenuer" over the past four years, including quite a series of histories of match companies.

Would that all ARA officers were as willing to share their knowledge as our secretary-treasurer is!!

IMPRESSED DUTY STAMPS OF IRELAND

Need a new collecting area and some help in learning about it?

Two A. R. A. members, Dr. Samuel B. Frank (ARA A#487) and Josef Schonfeld (ARA #354) have teamed up to do an amazing amount of research on Ireland's "Impressed Duty Stamps"—embossed deed stamps used in Ireland from 1774 down to the present time.

Two sections of a five part article have been published as Supplements 37 and 38 to the "Revealer," the publication of the Eire Philatelic Association. Supplement 37 (4 pages, 8½ x 11, typed, offset) contains a history of the use of these embossing dies, and a good discussion of the styles used. Supplement 38 (8 pages, same size) begins a catalogue listing—the most complete ever published—of the dies, with dates of use wherever known.

Copies of these Supplements are available at 50c each from Mr. William T. McCaw, 368 Grand Street, Newburgh, N. Y. 12550. He also has copies available of Supplements 32 and 33, which listed ordinary Irish adhesive revenue stamps.

WORLD WIDE REVENUES ON APPROVAL

A. FIOCCO, ARA 822
6220 31st Ave., Apt. 1
Montreal, Zone 409, P. Q., Canada

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A. R. A. SALES DEPARTMENT READY TO ROLL

Sales Manager Announces Rules

The American Revenue Association's Sales Manager, Gerald M. Abrams (ARA 1065) has announced that the Sales Department is ready to function.

This Sales Department was set up as a result of the interest of fifty-five members of ARA, shown by their response to an article in the October 1968 issue of "The American Revenuer." This figure is somewhat less than was anticipated, but it has been decided to start the Department and see what success members will make of it.

Mr. Abrams, in consultation with the ARA Secretary, Bruce Miller, has drafted a set of rules. He recommends that all concerned read the rules carefully so that there will be no misunderstanding. All questions should be directed to the Sales Manager, Gerald M. Abrams, 3840 Lealman Ave., Claremont, California 91711.

Prospective buyers are waiting. It is now up to the sellers to take action. Let's make it a big success.

Sales Circuit Rules

I. Rules Pertaining to Buyers

A. Retention

Circuits may be retained for a maximum of 10 days from date of receipt. Date of receipt and of shipment shall be entered by buyer on form provided.

B. Trans-shipment

Prior to or at expiration of allotted time, buyer is to re-package circuit and ship circuit to next recipient. Packages are to be mailed certified and insured (insure for \$50.00). The certification is relatively inexpensive and a certain way to eliminate loss of circuits, since recipients must sign for package.

C. Removal of Material

As a stamp or set of stamps is removed from the circuit book by the buyer, he is to enter his ARA membership no. and initials legibly in the empty space (or spaces), in order that proper accounting may be accomplished.

D. Payment

Buyer will tally his purchases and make appropriate entries on the form provided. The filled out form and a check for the full amount of purchase, made out to "The American Revenue Association" shall be mailed directly to the Sales Manager within 10 days of receipt of circuit (independently of the mailing of the circuit to the next recipient).

E. Final Recipient

The last recipient on the circuit will fill out all information on the form provided and mail form and check to Sales Manager independently of mailing of package. He will also mail the package to the Sales Manager as directed.

II. Rules Pertaining to Sellers

A. Salesbooks

Salesbooks are available in two sizes, regular and large. Sellers may order books as required from the Sales Manager. All orders for salesbooks shall be accompanied by checks made out to "The American Revenue Association."

The regular size books are priced at 45 cents per book, and are 6x9", containing 20 pages of 25 spaces each.

The large size books are priced at 55 cents per book, and are 8½x11", containing 20 blank pages. All prices include postage.

B. Material

Material is to be mounted and priced by single item or by set by the seller.

Individual items or sets may be hinge-mounted in the salesbooks or in glassine envelopes which are in turn hinged or taped to the salesbooks. In the interests of successful sales, it is recommended that material which might be construed as "damaged" be eliminated from the salesbooks. When placing an item in the salesbook, ask yourself this question: "Would I buy this stamp at this price?"

C. Identification

On the inside front cover of the salesbook, the seller shall enter his name, address and ARA membership no. (for ease of identification) since, once purchased, the salesbook is the property of the seller. It is recommended that each seller identify each book with his own individual serial number.

D. Classification of Material

It is requested that material be categorized prior to mounting in the salesbooks.

1. Mount all U. S. state material in groups by state and, similarly, local issues.
2. Mount all U. S. Scott-listed material in a group, preferably in groups of individual R numbers.
3. Mount all non-Scott material in groups wherever feasible.
4. Mount all foreign material in groups by country and by topic (i.e., documentaries, liquor, telegraphs, locals, etc.)
5. It is further recommended that the above four categories not be mounted in the same salesbooks, since the buyers have expressed distinct preferences as to material.

E. Submission

All salesbooks containing material for sale shall be forwarded to the Sales Manager for further distribution. It is recommended that the books be shipped certified and insured, to safeguard the seller.

III. Functions of Sales Manager

- A. Sales Manager will receive all material for sale.
- B. Sales Manager will compose and ship circuits in accordance with members' requirements, as outlined in their requests for material.
- C. Sales Manager will accumulate all filled-out purchase forms and buyers' checks. All checks will be deposited in a separate ARA Sales Dept. account.
- D. Upon return of a given circuit, Sales Manager will re-tally members' purchases and re-check

buyers entries on forms. It is assumed that all checks submitted will match purchases. In the event of inadvertent arithmetical errors, either underpayments or overpayments, the Sales Manager will contact the individual buyer for appropriate corrections. It must be noted that continued conduct regarding purchases which may be considered dishonest will be cause for expulsion from the ARA, and such expulsion will be so noted in the ARA magazine.

- E. In the judgement of the Sales Manager, when a salesbook has been nearly or totally emptied, he will retire the salesbook and mail it back to the owner. Also, any salesbooks from which, continuously, no purchases have been made, will also be retired. A tally sheet will be made for each book, and upon its retirement a check will be sent to the seller for the full amount due.

IV. General Comments

The only expense to the buyer will be the cost of the material purchased and his mailing expense to the next recipient. The only expense to the seller will be the cost of salesbooks and the mailing expense to the Sales Manager.

The Sales Manager will conduct all further activities.

It is to be noted that the success or failure of this venture will depend largely on the accuracy with which the buyers report and pay for their purchases, and on the sellers' offering of acceptable material for sale, and at reasonable prices.

The stability and growth of the Sales Department is strictly up to you.

WANTED

Back issues of the American Revenues, also literature on 19th Cent. U. S. Revenues. Quote. 12

Lt. Michael J. Morrissey

HHC, 100th S&S Bn.

Fort Devens, Mass. 01433

SECRETARY'S REPORT

Secretary-Treasurer: **Bruce Miller**
521 Alster Ave., Arcadia, Cal. 9106

New Members

1167 Kaye, Max C.
1168 Benoit, Robert

Resigned

113 Hooghkirk, Robert C.
660 DeNormandie, Robert H.

Applications Received

Beach, Edwin W., 5727 Spilman Ave.,
Sacramento, Calif. 95819, by Ho-
ward B. Beaumont. Collects USIR
R-RL, match and medicine, tele-
graphs.

Frye, Joe F., 3657 Oakley Ave., Mem-
phis, Tenn. 38111, by John C. Ru-
back. World revenues, specializ-
ing in Scandinavia (dealer, 'Mid-
land Stamp Co.').

Gaucet, Maurice, 49 Boulevard Victor
Hugo, 83 Frejus, France, by H.
Janton. Collects world-wide reve-
nues.

Leser, Ronald E., 1408 West Broad
St., Quakertown, Pa. 18951, by
E. S. A. Hubbard. USIR, non-
Scott US, state and local.

Address Changes

Brotherton, Norton T., 2006 Stanley,
Ann Arbor, Mich. 48104.

Eisele, Herman, 841 Engineers Bldg.,
Cleveland, Ohio 44114.

Ward, Richard U., 830 North Willow,
La Puente, Cal. 91746.

Previous membership total	397
New members	2
Resigned	2
Current membership total	397

PUBLICATIONS AVAILABLE FROM THE SECRETARY

**MULTIPLE PIECES OF U.S. REV-
ENUES 1862-81**, by George T. Turn-
er (ARA #200). Published in 1965 by
the Bureau Issues Association, Inc.,
this valuable reference booklet lists
the known multiples of all values of
the issues covered. 25c, stamps or
coin.

**REVENUE STAMP DUTIES. AB-
STRACT OF THE U.S. EXCISE TAX
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ster Ave., Arcadia, Calif. 91006.

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catalog will be sent you. Why wear
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ing want lists when you can have
your stamp needs delivered to your
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1668 Sycamore St., Des Plaines, Ill. 60018

WANTED—Plate Numbers. R153-154-
155, 159, 160. Also Dr. Kilmer Collec-
tions. Send Priced. Markovitz, Dealer,
Box 744, New York, N. Y. 10005. 212

WANTED: Herrick Family Medicine
Co. cancels on RS95, RS118. Purchase,
swap, examination, correspondence.

Purpose: listing in The Revenuer. Rich-
ard F. Riley, 649 Bienvenida, Pacific
Palisades, Calif. 90272. 213

WANT Puerto Rico fine used uncut
revenues: R-1, 3, 6, 7, 8, 9; RE-3, 4, 6
thru 16, 32, 42. Elmo A. James, P. O.
Box 361, Ft. Pierce, FL 33450. 211