

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 23, No. 2, Whole No. 212

February 1969

THE RETURN OF JOCK & WILDNER

By Bruce Miller, ARA #732

That philatelic UFO, the Jock & Wildner "match stamp," has again shown up on the radarscope. In regard to this latest sighting, the writer has received the following letter from Mr. Elliott Perry (ARA HLM #6), whose researches in the field of M&M's span half a century. Mr. Perry writes:

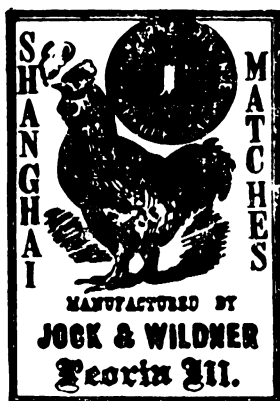
"Your Jock & Wildner story (AR, April, 1968, pp. 25-28) is very interesting. Bob Siegel or somebody in his office should have read it before the recent sale in which a copy was illustrated and described as a great and uncatalogued unique rarity--or words to that effect.

"I happen to know where there are two copies, borrowed them and compared them with the 'unique' copy in the Siegel sale. All three are identical in design.

"Several years ago I spent a few days in Peoria doing philatelic research etc. Found nothing on J & W and believe a friend there wrote me that he also had tried and failed.

"My guess would be that Doc Petrie rather than 'just as good' Taylor was the perpetrator.

"I never had more than one copy and am not sure I had even one. I do not know the source of either of



the two I know about but suppose one of them was the copy in the Harmer sale of Nov. 1965."

The copy of this stamp to which Mr. Perry refers in his first paragraph was offered by Robert A. Siegel Auctions of New York in their sale of the Josiah K. Lilly Collection. Part IX, September 26, 1968, as lot #539. In their catalogue it is described (p. 52) thus: "Jock & Wildner, 1c red. Neatly Sealed tears, Very Fine Appearance, Unique, Unlisted in Scott, Extremely Rare & Handsome Stamp . . ." An illustration of the stamp appears on the facing page. Comparison with the illustration of the copy included in the H. R. Harmer sale (November 2-5, 1965, plate XXV) reveals that the two are different copies. So, as Mr. Perry ob-

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

Editor & Librarian—Honer E. Webb, R. D. #1, Lewisburg, Pa. 17837
Assistant Editor—The Rev. John C. Ruback, 809 Cedar, Duncan, Okla. 73533
Advertising Manager—John S. Bobo, 1668 Sycamore St., Des Plaines, Ill. 60018
Sales Manager—Gerald M. Abrams, 3840 Lealma Ave., Claremont, Cal. 91711
Office of Publication—821 Vermont St., Lawrence, Kansas 66044

Advertising Rates

Column inch, \$1.50 — ¼ page (3¼ inches), \$5.00 — ½ page, \$9.00 — Page, \$15

Contract Rates

Column inch, \$1.25 — ¼ page, \$4.40 — ½ 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
Preceding Date of Issue

American Revenue Association Board of Directors

Dr. Albert E. Thill, President

The Rev. John C. Ruback, Vice-President

Dr. Hugh P. Shellabear, Eastern Rep.

George T. Turner, Eastern Rep.

I. Irving Silverman, Central Rep.

Joseph S. Einstein, Central Rep.

Abe Hochman, Western Rep.

Sherwood Springer, Western Rep.

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

Vol. 23, No. 2, Whole No. 212

February 1969

serves, not only is the Jock & Wildner not "unique," but apparently at least three copies exist, instead of only two as stated in the writer's previous article (*ibid.*, p. 25).

Mr. Perry's statement that the 3 copies are "identical" is of considerable significance. Studies of the John J. Macklin stamp (from which the Jock & Wildner design is copied) have shown that, insofar as can be determined, no two stamps in the sheet were identical (*cf.* Boston Revenue Book, Gossip reprint, p. 200). This is commonly found with type-set designs and were the Jock & Wildner printed in SHEETS one would expect the same situation. It would be stretching coincidence rather far to assume that all three of the surviving specimens came from exactly the same sheet position. Instead, it seems virtually certain that they were INDIVIDUALLY

printed from a single die. A VERY unlikely procedure to have been used with a legitimate stamp of this nature, but exactly what one would expect with a bogus production.

In any case, the Josiah K. Lilly copy fetched \$320, up by \$60 from the price brought by the Watson copy in the 1965 Harmer sale. Were the Jock & Wildner's creator still alive today at an advanced age, it seems likely that this would finally do him in. Cause of death: "died laughing!"

WANTED for my collection

REVENUE STAMPS OF
SOUTH AMERICA

212

John F. O'Brien, ARA 561

6213 Conness Way
Sacramento, Calif. 95842

FORMER ARA MEMBER, W. ARTHUR MCKINNEY, DIES

W. Arthur McKinney (former ARA #245) longtime editor of the Stamp and Coin column of "Boys' Life," died 28 October 1968 after a short illness. He was 79.

A lifelong stamp collector, Mr. McKinney was named as Stamp editor in 1951 and continued in that post until June 1968. He was co-author with Harry D. Thorsen, Jr., of the book, "Scouts on Stamps of the World," and was the founder and first president of SOSSI—Scouts on Stamps Society International.

SECRETARY'S REPORT

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

New Members

1169 Fey, William W.
1170 Czyl, James C.
1171 Coleman, Benjamin E.

Deceased

792 Driancourt, Raymond V.
798 Guiseppe, Visintin
1049 Diamond, James P.

Applications Received

Conland, Henry J., 391 Main St., Catskill, N. Y. 12414, by Ray W. Bidwell. Collects USIR.
Lunan, Frederick W., Box 5038, Gulfport, Fla. 33707, by John S. Bobo. Collects USIR, cancels on US & foreign revenues, 19th Century taxpays, Mexico.

Application for Reinstatement

800 Thompson, Loren B., 63 Mount-haven Drive, Livingston, N. J., 07039, by Howard B. Beaumont. Collects US playing cards, M&M cancellations.

Address Changes

Hodgdon, Frank W., III, 160 Trails-west Dr., Chesterfield, Mo. 63017
Schrader, William B., 3 Clarks Trailer Court, R3 Box 1277 Skipper, Lutz, Fla. 33549.

Vincent, Dr. William F., 76 Overbrook Road, Vernon, Conn. 06086.

Previous membership total	397
New members	3
Deceased	3
Current membership total	397

NEW HAMPSHIRE TOBACCO STAMPS AVAILABLE

Thanks to the efforts of a member of the State Revenue Society, Terry Hines, New Hampshire tobacco stamps are now available to collectors. Mr. Hines took the case all the way to the governor's office. Perhaps more collectors should do this. (Of course, it helps if one is a resident of the state, and it might prove especially effective during an election year!)

The only restriction on the purchase of the stamps is that the small size stamps must be purchased in multiples of ten and the large sized and higher denominations, in multiples of five.

Available (in multiples of 10) are:
½c, 1½, 2, 2½, 3, 3½, 4, 4½, 5, 5½, 6, 6½, 7, 7½, 8, 8½, 9, 10, 10½, 11, 12, 13, 15, 15½, 18½, 20, 22½, and 25c.

Available (in multiples of 5) are:
29c, 75c, \$1.12½, 1.20, 1.50, 2.02½, and \$2.25.

The heat transfer stamp (in rolls of 30,000) and the meter imprints are not available to collectors. However, there is little advantage in having mint copies of most heat transfer stamps, as they must be transferred before one can see the design!

—from

State Revenue Newsletter

U. S. REVENUES EXCLUSIVELY

Singles, Multiples, Cancellations
**WINES
PLAYING CARDS**

H. B. Beaumont
506 Stevenson Lane
Baltimore, Md. 21204 213

ASSISTANT'S ASIDES

Two revenue exhibits received awards at the 82nd Anniversary Exhibition of the Chicago Philatelic Society back in November: William M. Fitch's "Proprietary Stamps of the Civil War Period"—a gold medal; and Richard B. Stevens, a gold medal in the Literature Class for "Revenue Stamps of Mexico". As far as I can tell, neither of these gentlemen are members of the American Revenue Association. How come?

The December issue of *The American Philatelist* has the concluding installment of a most interesting series by George G. Hafer, Jr., on advertising on postage stamps and postal stationery. Appendix C gives an alphabetical listing of U. S. companies which issued private die stamps—match, medicine, perfumery, playing cards and canned fruit.

A member needs help. Samuel S. Smith (ARA 1081) is trying to complete some research in the area of U. S. Revenue stamped paper—which he plans to send to us for publication upon completion. He is interested in information, specimens—anything you can do to help him. Why not write him and offer assistance? His address is 407 Lincoln Road, Miami Beach, FL 33139.

An ARA member, Arnold H. Warren (ARA 1018) received one of the Luff Awards at the fall APS Convention. He was given the award for Distinguished Philatelic Research for his outstanding work, "Fiscal Stamps of the Philippines: A Handbook-Catalogue, 1856-1968." Among previous winners who signed the Roll of Distinguished Recipients of the John N. Luff Award were two ARA members: Herman Herst, Jr., (ARA 265) and Earl P. L. Apfelbaum (ARA 349).

The Secretary has turned over to

me the answers he received to the questionnaire in the January 1968 *American Revenuer*. (See the May AR, page 45, for a tabulation of these replies and some comment by the Secretary, Bruce Miller.) After reading them all, not once, but thrice, I'm still not sure what we have in these 28 replies. One thing is certain: they are all interesting! They range from pats on the back to indignation (and that word may be too mild!)

Twenty-eight replies were finally received—but out of almost 400 possible, this is not much to base an opinion on. The two replies that came in late do not change the results of the survey appreciably.

I will not plow again the ground that the Secretary plowed in his comments, but I would like to add some of my own.

The majority of answerers seem to vote for a "bigger and better" monthly journal, the publication of revenue catalogues and handbooks and sales circuits.

Since the publication of the questionnaire, we have seen an increase in the size of *The American Revenuer*. Pages, by months, from January 1968 8, 4, 12, 12, 12, 16, 16, 16, 16—a total of 128 pages (plus the yearbook in February). This is more than 1965, 1966 or 1967—the only years I have complete sets for. We will continue to have 12 or more pages for as long as we have enough material. But no editor can dream up all of the material himself. He needs help—Yours!

In the works for *The American Revenuer* in the near future: a four part article on the collecting of state revenue stamps; a series to be entitled "The Questioning Fiscalist"—questions about revenues that have both-cord collectors for years; biographies of the "Great Revenuers of Yesterday." Projected also is either a short series of articles on Finnish revenues or the publication of a priced catalogue; a "handbook" on United States narcotic stamps; an article on the labels which replaced the Tax Paid stamps on cigarettes. All of this sounds impressive—and it is—but all

of this material will not give us full issues for more than a couple of months. We will need more.

The suggestions made about publishing revenue catalogues and handbooks are great—providing there are some members who are willing to put in the time updating, pricing and illustrating some of the older handbooks and/or compiling new ones. This is a field we would like to hear from more members about. I think it is a great idea, for we are all aware of the lack of up-to-date catalogue information in English on many nation's revenue stamps. We do have the money and I am willing to help in the editing. Do you have the information and the time and the inclination?

To make the ARA a better society all that it will take is some work by the members. If we were the size of the APS or SPA, then 95% of the members could sit back and enjoy what the 5% did, for that 5% would be many more than our total membership. But when you let 5% of the ARA members do all of the work, you're talking about a very small number, and so few can not possibly come up with all of the material to fill a larger **American Revenuer**. (But to pat ourselves on the back, would you believe that our November Journal has about 1/6th as many column inches of non-advertising material as the largest monthly journal of a national society—and that society has not 6 times as many members as we do, but almost 50 times as many. On that basis we should be publishing only two pages or they should be publishing 800 pages each month!)

It all boils down to the fact that we ain't so good, but we ain't so bad, either, and we sure could be better if more of you helped out.

—John C. Ruback
Assistant Editor

STATE REVENUE CATALOG ADDENDA

The State Revenue Society, 3739 Benton, Santa Clara, Calif., 95051, has issued many pages of addenda to the "Hubbard Catalog of U. S. State Revenue Stamps." The following pages are available for an addressed return envelope and 10 cents each to cover mailing and handling: California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Georgia Local Revenues, Idaho, Indiana, Iowa, Illinois, Kentucky, Maine, Maryland, Michigan, Minnesota, and Mississippi. An extensive Ohio addenda is available at 50 cents.

A few stamps from the home State of interested collectors will be accepted in place of the 10c cents charge. A self-addressed return envelope is necessary in either case. Other States addenda pages will be issued during the balance of this year and will be mailed to all paid up members of the Society.

Membership in the State Revenue Society is \$3 per year for regular membership and \$5 per year for contributing membership.

PLACE YOUR ADVERTISEMENT HERE

U. S. REVENUE WANT LISTS FILLED

Sideline Material,
Tax Pairs and Foreign Revenues

221

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

Please mention this publication when answering ads. Thanks!

ATTENTION! HAVE YOU PAID YOUR DUES FOR 1969?

Below are listed all members with 1969 dues unpaid as of December 31, 1968. If your name is here, and you have not already remitted, please do so if possible prior to March 1, 1969. Members delinquent as of that date will be regretfully listed as dropped for non-payment in the April Revenuer. (In the opinion of the Secretary, the present method of collecting annual dues leaves much to be desired in the way of efficiency, expedition and economy. It is his intention to introduce some improved procedures with the 1970 fiscal year.)

1144 Adams, Larry D.
685 Adams, William T.
1000 Ames, Robert E.
547 Astore, Anthony A.
755 Barton, Norman J.
570 Baughman, Robert W.
1008 Beach, Jack F.
1153 Bear, Steven F.
1102 Benson, John J.
571 Bomar, William J.
505 Bonser, Raymond K.
1070 Brenner, Solis J.
650 Brett, George W.
1062 Brotherton, Norton T.
756 Bulkley, Jonathan D.
388 Burns, Irvin
611 Cameron, Byron R.
1133 Cappel, Dwight H.
909 Coates, William W.
558 Combs, Lee O.
1099 Cotting, Roger B.
609 Cox, Thomas A.
760 Curtis, Charles B.
921 LeShazo, Earl L.
1013 De Veer, Cerrit W. A.
617 Dilworth, John R.
939 Dinger, Paul C.
745 Drzazga, John
73 Eisele, Herman
703 Engstrom, Gerald R.
680 Enschede, Edzard J.
1095 Farrell, Dr. Corinne
1143 Florman, Arthur
1052 Friedlander, Ronald
520 Frock, R. L.
480 Gates, Roy W.
314 Gerhardt, James S.
584 Giokaris, D. James
754 The Gloeckner Stamp Trust
1063 Gray, E. A.

233 Green, Dick
1098 Grimm, Roscoe
842 Hahn, Paul
824 Hansen, Roy E.
1127 Harnish, Herbert G.
101 Hartley, Dr. Lionel
116 Held, Edward R.
645 Hellman, E. A.
698 Hinkel, William F.
470 Hochman, Abe
834 Hollander, Samuel J.
1108 Horowitz, Dr. Leon
157 Kaiser, Dr. John B.
1103 Kalman, Maxwell M.
1012 Karlson, Frank H.
536 Kimelman, William
973 Kimmel, A. Murl
443 Kimmell, Arthur
1109 Kullman, William L.
1042 Kumar, Santosh
974 Kurtzman, Dr. Joseph L.
1115 Lauria, Frank P.
924 Lenz, William F.
604 Lingle, Dolores K.
244 Little, Philip, Jr.
863 Loewus, Cdr. Julian S.
1120 Mallette, Frank G.
686 Mettee, Bradley T. J., Jr.
843 McCredie, Walter C.
1026 McNeil, Michael B.
766 Nelson, Donald M.
825 Perl, Arnold
678 Phillips, Richard E.
1124 Ragatz, Lowell
339 Reed, C. A.
737 Richardson, Edward A.
758 Robinson, Norman A.
1084 Salsman, Lawrence F.
681 Sanders, Alexander T.
806 Sang, Frederick
834 Schedler, C. W.
1047 Scheele, Carl H.
1147 Schrader, William B.
603 Schroller, Norbert J.
249 Schumm, Edwin T.
112 Sepaniak, Arthur J.
85 Sheldon, Theodore
190 Silverman, I. Irving
1110 Snure, Howard F., Jr.
1135 Snyder, Philip H.
122 Stagg, Arthur C.
556 Stebbins, Cortland B.
894 Steinmetz, Robert D.
1129 Taliaferro, Joseph W. Jr.
1128 Thompson, Norman J.
1094 Tupper, Edward B.
1148 Ward, Richard U.
1085 Weinhardt, Donald H.

- 478 Westholm, Woodrow W.
- 627 White, Marcus W.
- 657 Williamson, Fred D.
- 1125 Wright, John G.
- 580 Zinda, Henry R.
- 992 Zinkel, Duane F.

YOUR A. R. A. OFFICERS

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

Board of Directors, Eastern Rep.

Dr. Hugh P. Shellabear (ARA 8)

The Board of Directors of the American Revenue Association consists of the three elected officers and six others, two each from the east, central and western sections of the United States. One of the earliest members of the ARA is Dr. Hugh P. Shellabear (ARA 8), who is serving his second four year term as a director.

Dr. Shellabear wrote the following biography:

"Stamp collecting began for me in Singapore in 1899, on my eighth birthday, when my father gave me a full set of the then current issue of the stamps of French Indochina. It became a general collection of the used stamps of the world mounted in an Imperial album, enlarged chiefly by trading. I was never an avid collector and gradually lost interest in high school and college.

"The urge returned for some reason in my first year in Johns Hopkins Medical School, but in the form of a subscription to a new issue service that furnished plate blocks of four of the commemorative issues of the U. S. at 25% over face for selected centering. Meanwhile I filled in gradually the back issues to 1900. This phase came to an end with the advent of the first world war in 1917, but I was fortunate to have obtained the Panama-Pacific set perforated 10, before that time.

"When collecting began again in 1922, the effort was directed to the booklet panes, coil stamps, commemoratives and even included a fair col-

lection of bureau precancels and Civil War revenue stamps. All these had to be sold during the depression to keep the mortgage holder at bay. For some reason I picked out from the revenue collection those stamps handstamped cancelled by railroad and express companies. They amounted to 17 stamps.

"These became the nucleus of my present day interests. I had become greatly interested in the rapid development of the U. S. in the period from 1850 to 1875, and the effect that the Civil War had on this expansion. So the study of the stamp tax laws gave me a good background for the collections of cancellations of railroad, ship, express, telegraph, mining and petroleum companies. From 1939 on, then, I have accumulated as many stamp cancels and documents pertaining to these companies as possible.

"Some of these collections now rest in the hands of other collectors, as I have found that when it reaches a point that new cancels are too hard to find, I lose interest. Perhaps that is another sign of advancing years, but my basic interest in the cancels will never fade, since they give such an insight into the lives and activities of the people who lived in that exciting period of expansion of our country."

URGENTLY WANTED!

Pardon the desperate appeal, but what does one have to do to induce readers of this publication to write for one of our auction catalogs?

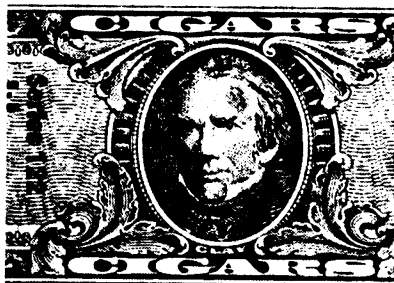
Quite a number of members of this group already bid in our sales, but there must be others who for reasons best known to themselves prefer to add to their collections the hard way.

It's like the guy in Times Square trying to sell dollar bills for 85c. He knew he had a good deal going for those who ignored his spiel, but they wouldn't listen.

If the country's top dealers who handle revenues find auction the best means for buying, isn't it common sense that you would too? Or are we wrong?

HERMAN HERST, JR. 220
Shrub Oak, New York 10588

PLATE REPAIRS ON U. S. CIGAR STAMP



I have found a plate repair on the 25 Cigars, Class E, Series 122 stamp.

The repaired area is on Clay's left forehead (to the observer's right) and is a dark area about the size of his chin.

The dashes forming the lines across his forehead are crowded and not always in line on this repaired stamp. The fourth line below the hair on the forehead normally has two dashes omitted to highlight the forehead. These seem to have been filled in on the repaired area.

Since the basic stamp could be used for other values or series, it is possible that this repair may show up on other values, classes and/or series. Please report to the editor or to the undersigned any other stamps you find with this interesting repair.

—Chas. H. Hermann (ARA 5)
10124 Samoa Avenue
Tujunga, CA 91042

FLORIDA DOCUMENTARY STAMPS

By Terry Hines

Since the Florida Document Stamp tax was initiated in 1931, there have been five comptrollers. Their terms of office are as follows::

Ernest Amos	1917-1932
J. M. Lee	1933-1945
C. M. Gay	1946-1954
Ray Green	1955-1964
F. Dickinson	1965-

The original design had Amos' signature and the first issue of the current design was signed Lee. Thereafter, when a new comptroller took office, stamps with his signature were not issued until those with his predecessor's signature were used up. According to the State, the following values were in use during 1953: 10c, 30c, 50c, \$1, 3, 5, 10, 25, \$100; which is far enough into Mr. Gay's term that we can assume they all bore his name.

During Mr. Green's tenure, on 7-1-63, these values were in use: 10c, 20c, 30c, \$1, 3, 5, 10, 25, \$100. On June 30, 1964, at the very end of Green's term, the current values were: 5c, 15, 30, 75c, \$1.50, 3, 5, 10, 25, and \$100. Those 75c and \$1.50 values were new!

Mr. Dickinson's signature has now appeared on these values: 5c, 15, 30, 50, 75c, \$4, 5, 10, 25, \$100. Some of the colors are changed from the past issues.

Two kinds of stamps are now required: The regular documentary stamps discussed above (at the rate of 30c per \$100 or fraction) and a new Surtax stamp (at 55c per \$500 or fraction). There is a 55c black on white, perforated 12½ Surtax stamp, and also denominations of \$1.10, 5.50, 11.00, and \$110.00.

In addition, meters on safety tape are used for both taxes: the documentary meter is black, and the Surtax is in red. The Documentary meters are used in 32 counties as follows: Alachua, Bay, Bevard, Beward, Collier, Columbia, Dade, Duval, Escambia, Charlotte, Highlands, Indian River, Lake, Lee, Leon, Nanatee, Marion, Okaloosa, Osceola, Orange, Pasco, Pinellas, Polk, Putnam, Palm eBach, Hillsborough, St. Johns, St. Lucie, Sarasota, Seminole, Taylor and Volusia. Ten Counties use the Surtax meters: Brevard, Breward, Collier, Dade, Duval, Escambia, Hillsborough, Orange, Pinellas, and Polk.

Readers who can help with the cataloging of these stamps are urged to contact State Revenue Society President Mr. Elbert S. A. Hubbard, 3739 Benton Street, Santa Clara, Cal. 95051.

SUBJECT INDEX

FOR THE AMERICAN REVENUER

By Josef Schonfeld, ARA 354

Items are listed by contents rather than by title. Arrangement is the same as that used for the Indexes published in the 1966 and 1968 Yearbooks.

GENERAL INFORMATION

Comments on Revenue Stamp Collecting (Miller), Jan. 1968 (5)

UNITED STATES

General

Plating of U. S. Revenues (Beaumont), Oct. 1968 (86)

First Issue

Precancelled Revenues 1862/81 (Riley), Sep., Oct., Nov., Dec. 1968 (75, 93, 110, 116)

Provisional Match Stamps (Miller), June 1968 (62)

Ship Cancels (Shellabear), Jan. 1968 (3)

Documentary and Stock Transfer

Deliveries, Serial Numbers, (Bobo), June 1968 (53)

Playing Cards

Cancellations, Manufacturers (Waggoner), Oct. 1968 (84)

Silver Tax

Error (Treasury Department), Dec. 1968 (124)

Consular Service Fee

Consular Service Fee Stamps (Meyer), Nov., Dec. 1968 (97, 120)

Stamped Paper

Flaw on RN-D1 (Giacomelli), March 1968 (23)

Private Die Proprietary Stamps

Precancelled Revenues 1862/81 (Riley), Sep., Oct., Nov., Dec., 1968 (75, 93, 110, 116)

Histories of Match Companies (Miller):

American Match Co., June 1968 (63)

Empire Match Co., Sept. 1968 (65)

Jock & Wildner, April 1968 (25)

Portland Match Co., April 1968 (34)

Powell and his wrappers, Jan. 1968 (6)

Provisional Overprints, June 1968 (62)

The National Union Match Co., March 1968 (21)

Narcotics

Preliminary Check List (Alfano), Feb. 1968 (11)

Oleo

Additional Special Tax Stamps (Litchfield), Oct. 1968 (81)

Cancels

on Playing Card Stamps (Waggoner), Oct. 1968 (84)

Ship Cancels (Shellabear), Jan. 1968 (3)

Frecancels

As Provisional Match Stamps (Miller), June 1968 (62)
On 1862/81 Revenues (Riley). Sep., Oct., Nov., Dec. 1968 (75, 93, 110, 116)

State and City Revenue Stamps

California Counties (Hubbard), Dec. 1968 (127)
Colorado, Wine & Liquor (Overman, Pruess), Sep. 1968 (70)
Oregon, Louisiana (Hubbard), Oct. 1968 (96)

U. S. Possessions

Puerto Rico Revenues (Bobo & others), March, April, May 1968 (17, 29, 41)
Virgin Islands and Puerto Rico (Korff), Dec. 1968 (113)
Virgin Islands (Preston), March 1968 (13)

FOREIGN COUNTRIES

Croatia: Fiscals of the NDH (Ittel), May, June, Oct., Nov. 1968 (37, 61, 83, 109)
Danish West Indies: Virgin Islands (Preston), March 1968 (13)
Norway: Revenue Stamps (Brofos), April 1968 (35)
Serbia: Fiscals (Ittel), June, Oct., Dec. 1968 (49, 95, 125)

LITERATURE

United States

Scott's 1969 Specialized (reviewed: Bobo, Springer), Nov., Dec. 1968 (107, 126)
Boston Revenue Book, Dec. 1968 (118)
Western Collector; features M&M, June 1968 (64)
State Documentary Catalog (Hubbard), Dec. 1968 (115)
State Revenue News Letter, Dec. 1968 (127)
Wisconsin Oleomargarine Stamps (Litchfield), Oct. 1968 (91)

Foreign

Mexico (Stevens), Oct., Dec. 1968 (89, 128)
Yugoslavia (Spajic, Ittel), Nov. 1968 (105)

Varied Contents

Philatelic Sidelines Handbooks (Larsen), Feb., May, Nov., 1968 (9, 47, 104)

AMERICAN REVENUE ASSOCIATION

Various

Membership Roster, YB 1968 (2)
Questionnaire; How to improve the ARA and the AR, Jan., May 1968 (1, 45)
Sales Manager, May, Sep. 1968 (48, 67)

American Revenuer

Subject Index 1966-67 (Schonfeld), YB 1968 (16)
Correction to Index (Schonfeld), April 1968 (33)

Biographies

Ruback, Rev. John C., Dec. 1968 (115)
Thill, Dr. Albert E., Nov. 1968 (112)

Awards

Feb., Dec. 1968 (9, 114, 119)

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

Edwin H. Meyer, ARA #491

(continued from last issue)

The latest provision of the law requiring the use of fee stamps by the Foreign Service was contained in Section 1196 of Title 22 of the U. S. Code. This law was repealed by Public Law 101, 84th Congress, approved June 28, 1953, and the use of Fee Stamps was hereby eliminated.

The Department's Foreign Service Circular #146 dated September 7, 1955 instructed the Foreign Service Posts to discontinue the use of Fee Stamps at the close of business September 30, 1955. This instruction also established a procedure for the audit of the Fee Stamp Account and the supply of Fee Stamps on hand that date and ARRANGED FOR THE DESTRUCTION OF THE BALANCE OF FEE STAMPS ON HAND.

Scott's United States Specialized Stamp Catalogue listed the forty major varieties of the Consular Service Stamps and the Foreign Service stamps under the Scott Catalogue designation RK1 through RK40.

These stamps were printed 100 (10 wide x 20 high) to a sheet, with two guide lines extending through the center of the sheet, one horizontal and one vertical, and the arrow is part of the guide lines.

The horizontal guide lines and the top, bottom and right margins were imperforate and only the margin outside the left vertical row of 20 stamps was perforated. As these stamps were delivered by the Bureau of Engraving & Printing in books of 500 stamps, 100 stamps to a sheet and were stapled on the left side, it was necessary to perforate the left margin so individual stamps could be removed without tearing the stamps.

Each Bureau sheet of 200 was cut on the horizontal imperforate guide line to form the booklet sheet of 100. Therefore, a booklet sheet was always composed of either the upper right and upper left pane or the lower right and lower left pane.

This accounts for the fact that all left margin imprints and plate numbers being perforated while all right margin markings are imperforated. (See figure 6.)

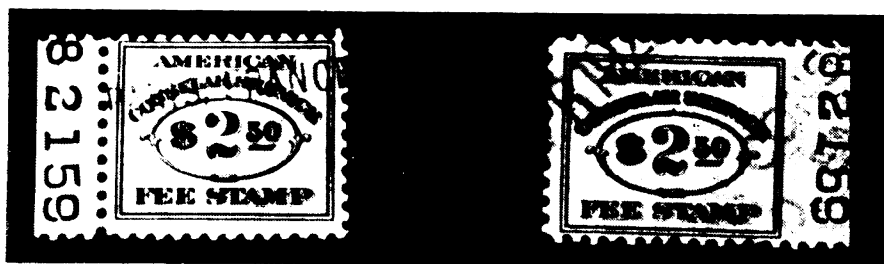


Figure 6

RK18, showing perforations at left, none on right. Stamps also show deformed plate numbers. Left: 8—bottom deformed; 2—color gap; lines from lower part of 8 to top of 2; 9—tail split. Right: 2—doubled; 1, 5 and 9—askew; 9—tail split.

The location of the plate numbers on each sheet of 200 stamps of American Consular Service Fees is as follows:

1—opposite 8th stamp down from upper left corner.

1—opposite 3rd stamp up from lower left corner.

1—opposite 8th stamp down from upper right corner.

1—opposite 3rd stamp up from lower right corner.

The plate number is parallel with the vertical rows of stamps. The wording "Bureau of Printing and Engraving" appears twice in the left margin, centered parallel with the 5th and 6th stamp from the upper left and lower right corners of the first vertical row of stamps, and also twice in the right margin in the same location except for #71589 for the \$9.00 value.

The location of the Plate Numbers on each sheet of 200 Foreign Service Fees is above the 5th stamp from the upper right hand corner in a parallel position with the first horizontal row of stamps on all plates except #163124 for the \$20.00 value. On plate #163124 the number is above the 3rd stamp from the upper right hand corner.

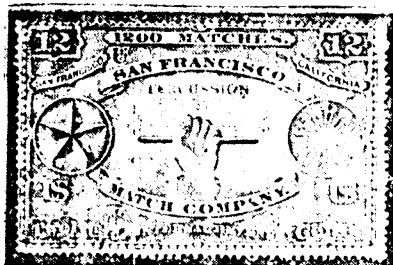
These stamps were printed by the intaglio process from flat engraved plates on flatbed printing presses.

The Foreign Service plates originated from a master die. The master die was produced by means of a geometric lathe and the lettering was engraved by Mr. Frank Lamasure. From this master die a master roll was taken up. This roll was used to make the individual dies for each denomination, after which the Bureau artists engraved the numerals, as well as the background.

(to be continued)

MATCH COMPANIES

By Bruce Miller



Stamps identified by the initials "N. & C. / S. F." (RD140) were used by Newbauer & Company, owners of the Metropolitan Match Factory. This concern was established in 1866 by Herman W. Newbauer, a coal dealer. The 4c private die was not ordered until 1871, and the 2c First Issue Proprietary is to be found cancelled with "Newbauer & Co." and date, reading up. By 1875 Newbauer had abandoned the coal business and was devoting himself exclusively to the match factory. In 1887 the business was incorporated as the Metropolitan Match & Commercial Company, with Herman W. Newbauer as president and S.

Newbauer as secretary.

The SAN FRANCISCO PERCUSSION MATCH COMPANY was established in 1868 by J. F. Atwill and Charles K. Clark. Four years elapsed before a private die was ordered, an impressive blue 12c value (RD145). The central motif is a clenched fist holding what is either a candle burning at both ends or two lighted sticks of dynamite end to end. Whether this signified that the owners were real blowers, or just hoped to make a big bang in the match business, we can alas, never know.

The senior partner, Joseph Fairfield Atwill (1813-1893), was prominent in the early business life of San Francisco. A native of Boston, he arrived in California in October, 1849. His chief interest was Atwill & Company, a music-publishing firm, and doubtless the venture into the match business was strictly a sideline. By 1875 he was no longer associated with the company, Clark having become the sole proprietor. In 1876 the business was at a new location, under the ownership of Henry Watson, and soon thereafter it disappeared entirely. The stamps were evidently all used by Atwill and Clark, since none were issued after December, 1874.

Fiscal Stamps of Serbia

UNDER GERMAN OCCUPATION: 1941-1945

By William Ittel, ARA 519

Part IV

This is the fourth part of a multi-part article cataloguing the national and provincial revenue stamps of Serbia under German occupation during World War II. For the stamps listed as "Definitive Issue" please refer to the illustration of that type which appeared in Part III. Collectors are reminded that much of the research on which this series is based was done by Dimitri Spajic of Belgrade.



1944. PROVINCE I, BANAT. CAPITAL PETROVGRAD. Various scenes inscribed "Banat" and "Stempelmarke".

1. 0.25d Violet	\$6.00
2. 0.50d Red	.75
3. 1d Brown	.50
4. 2d Yellow	.50
5. 3d Green	1.00
6. 5d Black	.50
7. 10d Greenish blue	3.00
8. 20d Blue	1.00
9. 50d Blue on blue paper	5.00

1943. PROVINCE II, BEOGRAD. CAPITAL BEOGRAD. Definitive Issue inscribed "Beograd".

10. 0.25 Red	\$.75
11. 0.50d Violet	.50
12. 1d Brown	.35
13. 2d Blue	.80
14. 5d Green	.35
15. 20d Orange	1.50
16. 50d Blue	2.00

1943. PROVINCE II. Prior issue surcharged with new values.

17. 5d on 0.25d Red	\$.80
a. Inverted overprint	2.00

18. 5d on 0.50d Violet	.50
a. Inverted overprint	2.00

1943. PROVINCE III, VALJEVO.

CAPITAL VALJEVO. Definitive issue inscribed "Valjevo".

19. 0.25d Red	\$3.00
20. 0.50d Violet	1.50
21. 1d Brown	1.00
22. 2d Blue	.80
23. 5d Green	.60
24. 20d Orange	1.00

1942. PROVINCE IV, ZAJEČAR.

CAPITAL ZAJEČAR. Moravska Banovina stamps of 1932 (see type-illustration in Part III) overprinted "IV Okrug zajecarski".

25. 25p Violet	\$.50
26. 50p Brown	.35
27. 1d Blue	.25
28. 2d Green	.40
29. 3d Red	.75
30. 10d Brown/green	1.00
31. 20d Blue/green	5.00
32. 50d Brown/blue	5.00
33. 100d Violet/orange	12.00

1943. PROVINCE IV. Definitive Issue inscribed "Zaječar".

34. 0.25d Red	\$.50
35. 0.50d Violet	.80
36. 1d Brown	.85
37. 2d Blue	1.00
38. 5d Green	2.00
39. 20d Orange	5.00
40. 50d Blue	6.00

1943. PROVINCE V, KRAGUJEVAC.

CAPITAL KRAGUJEVAC. Definitive Issue inscribed "Kragujevac".

41. 0.25d Red	\$.80
42. 0.50d Violet	.50
43. 1d Brown	.35
44. 2d Blue	.40
45. 5d Green	.45
46. 20d Orange	.75
47. 50d Blue	2.00

1945. PROVISIONAL ISSUE UPON LIBERATION. Prior issue overprinted with FNRJ coat-of-arms in violet by handstamp.

48. 0.25d Red	\$ 1.50
49. 0.50d Violet	1.50
50. 1d Brown	1.50

1943. PROVINCE VI, KRALJEVO.
CAPITAL KRALJEVO. Definitive issue inscribed "Kraljevo".

51.	0.25d Red	-----	\$.80
52.	0.50d Violet	-----	.60
53.	1d Brown	-----	.50
54.	2d Blue	-----	.75
55.	3d Yellow	-----	2.00
56.	5d Green	-----	1.00
57.	10d Violet	-----	2.00
58.	20d Orange	-----	2.50
59.	50d Blue	-----	10.00
60.	100d Yellow-green	-----	15.00

1944. PROVINCE VI. Prior issue surcharged with new values.

61.	10d on 0.25d Red	-----	\$2.00
62.	10d on 0.50d Violet	-----	2.00
63.	10d on 1d Brown	-----	2.00

1943. PROVINCE VII. KRUSEVAC.
CAPITAL KRUSEVAC. Definitive issue inscribed "Krushevac".

64.	0.25d Red	-----	\$1.00
65.	0.50d Violet	-----	.80
66.	1d Brown	-----	\$.50
67.	2d Blue	-----	.50
68.	5d Green	-----	.75
69.	20d Orange	-----	2.00
70.	50d Blue	-----	10.00

1942. PROVINCE VIII, LESKOVAC.
CAPITAL LESKOVAC. Moravska Banovina stamps of 1932 (see type-illustration in Part III) with rubber-stamp overprint "Leskovacki VII".

71.	25p Violet	-----	\$25.00
72.	50p Brown	-----	25.00
73.	1d Blue	-----	25.00
73.	1d Blue	-----	25.00
74.	2d Green	-----	25.00
75.	3d Red	-----	25.00
76.	10d Brown/green	-----	25.00

1943. PROVINCE VIII. Moravska Banovina stamps of 1932 (see type-illustration in Part III) overprinted "8. Leskovacki Okrug" in y) red or z) black.

77y.	25p Violet	-----	\$1.00
78y.	50p Brown	-----	1.00
79y.	1d Blue	-----	2.00
80y.	2d Green	-----	2.00
81y.	3d Red	-----	2.50
82y.	10d Brown/green	-----	3.00
83z.	20d Blue/green	-----	3.50
84z.	50d Brown/blue	-----	4.00
85z.	100d Violet/orange	-----	8.00

There are 8 overprint varieties.

1943. PROVINCE VIII. Definitive issue inscribed "Leskovac".

86.	0.25d Red	-----	\$.80
87.	0.50d Violet	-----	.75
88.	1d Brown	-----	.85
89.	2d Blue	-----	1.00
90.	5d Green	-----	2.00
91.	20d Orange	-----	3.50
92.	50d Blue	-----	8.00

1945. PROVISIONAL ISSUE UPON LIBERATION. Stamp of 1943 Provisional Issue (82y) overprinted with FNRJ coat-of-arms and OKRUZNI NARODNI ODBOR in black.

93.	10d Brown/green/red/blk.	-----	\$3.50
-----	--------------------------	-------	--------

1945. PROVISIONAL ISSUE UPON LIBERATION. Stamps of 1943 Definitive Issue overprinted with FNRJ coat-of-arms and OKRUZNI NARODNI ODBOR in black.

94.	0.50d Violet	-----	\$1.00
95.	2d Blue	-----	1.50
96.	5d on 0.25d Red	-----	2.50
97.	20d Orange	-----	4.50

1943. PROVINCE IX, MITROVICA.
CAPITAL MITROVICA. Definitive issue inscribed "Mitrovica".

98.	0.25d Red	-----	\$.35
99.	0.50d Violet	-----	2.00
100.	1d Brown	-----	1.00
101.	2d Blue	-----	1.50
102.	5d Green	-----	.45
103.	20d Orange	-----	.80
104.	50d Blue	-----	5.00

1942. PROVINCE X, MORAVA. CAPITAL JAGODINA. Definitive Issue inscribed "Jagodina".

105.	0.50d Violet	-----	\$1.50
106.	1d Brown	-----	.50
107.	2d Blue	-----	.75
108.	5d Green	-----	.50
109.	20d Orange	-----	1.00
110.	50d Blue	-----	3.50

1942. PROVINCE XII, POZAREVAC.
CAPITAL POZAREVAC. Definitive Issue inscribed "Pozarevac".

111.	0.25d Red	-----	\$.50
112.	0.50d Violet	-----	.65
113.	1d Brown	-----	.35
114.	2d Blue	-----	.45
115.	5d Green	-----	.75
116.	20d Orange	-----	1.50
117.	50d Blue	-----	3.50

1943. PROVINCE XIII, UŽICE. CAPITAL UŽICE. Definitive Issue inscribed "Užice".

118.	0.25d Red	-----	\$3.00
119.	0.50d Violet	-----	3.00
120.	1d Brown	-----	.85
121.	2d Blue	-----	.85
122.	5d Green	-----	1.00
123.	10d Violet	-----	3.50
124.	20d Orange	-----	5.00

1943. PROVINCE XIV, ŠABAC. CAPITAL ŠABAC. Definitive Issue inscribed "Šabac".

125.	0.25d Red	-----	\$2.90
126.	0.50d Violet	-----	1.50
127.	1d Brown	-----	1.30
128.	2d Blue	-----	1.00
129.	5d Green	-----	1.50
130.	20d Orange	-----	5.00
131.	50d Blue	-----	7.00

1945. ČAČAK PROVISIONAL ISSUE UPON LIBERATION. Stamps of the 1943 Definitive Issue of Province VI overprinted with star and "OKRUŽNI NARODNI ODBOR—ČAČAK" in y) violet or z) red.

132y.	0.50d Violet	-----	\$2.50
133z.	2d Blue	-----	3.00
134z.	3d Yellow	-----	3.00
135z.	10d Violet	-----	3.50

1945. ČAČAK DEFINITIVE ISSUE. Design with FNRJ coat-of-arms, inscribed "O. N. O. ČAČAK".

136.	0.25d Rose	-----	\$1.00
137.	1d Brown	-----	1.50
138.	5d Green	-----	2.00
139.	10d Violet	-----	2.50
140.	20d Orange	-----	5.00

Strictly speaking the stamps issued after the liberation should not be included in this occupation section. As a matter of convenience and since they were used in the same geographical areas, they are included here, even though they were issued under the FNRJ.

WANTED

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

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

WORLD WIDE REVENUES ON APPROVAL

213

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

DATED REVENUES & WINE STAMPS

Offered at Bargain Prices

Want to Buy, Sell or Trade the Fishing and Hunting Stamps of the different United States. Can furnish nearly all of the intangible tax stamps of Indiana.

A. SODERLING
19 N. Clark St., Chicago, IL 60602
221

HRH
NEW YORK

THE BEST MARKET

for United States Revenues
is the H. R. Harmer Auctions

COLLECTING? Request the deluxe, liberally illustrated, accurately described auction catalogues. They are free, together with a leaflet "How to Buy at Auction."

SELLING? Ask for the booklet "Modern Methods of Philatelic Selling" explaining the many advantages of utilising Harmers.

H. R. Harmer, Inc.

International Philatelic Auctioneers
6 West 48th Street
New York, N. Y. 10036
(212) PL 7-4460

tr

B—BAG

(In this column we hope to present cogent comments from our readers—favorable or adverse. We make no promises to print all mail received, but signed letters which contain workable suggestions will be given the most favorable consideration. We reserve the right to edit letters because of space limitations. Names will be omitted from publication upon request.)

(We begin this month with a reply received to the questionnaire of last January. We think this is a "workable suggestion"—do you?)

"As briefly as possible, I'd like to see the few mainstay members contribute \$5.00 each per year to buy (annually) a silver plated plate or platter as an award for the best Revenue exhibit in a show. And, that the award "travel" from one good regional show to another around the country.

"An example might be COMPEX here in Chicagoland one year, New York area the next, west coast the third, and so on.

"If we could raise, say, \$35.00 annually, a nice plate or platter could be purchased and (hopefully) the Exhibit Committee could arrange for the cost of the engraving for the winner.

"The objects of this proposal are: to attract attention to revenues at as many shows as possible; to offer a collector a chance to get a special

award (many of us are mug-hunters, after all); to educate some of our fellow collectors to our pets and their delights; to promote the IDEA of Revenues (or all types) as a worthwhile collection.

"If the proposal is considered meritorious, I'd like to back the idea to the extent that the first invoice for \$5.00 be sent to me. I'll remit promptly."

(We invite your thoughts on this, good readers—and on other revenue subjects also.)

FREE ILLINOIS STATE REVENUE CATALOG

Readers who are interested in unusual "Americana" items may obtain a free catalog of Illinois stamps by sending a stamped reply envelope to "El" Hubbard (ARA #1) 3739 Benton, Santa Clara, California 95051. This listing is from the authoritative 1960 U. S. State Revenue catalog by Mr. Hubbard.

The State Revenue Society is in the process of up-dating other sections of the looseleaf catalog and would appreciate any examples of recent and current State Revenue stamps, or data on them. Especially sought is information on the State Document stamps that came into use when the Federal Government relinquished document to local governments on January 1, 1968.

REVENUE MART

Buy, sell and exchange. 5c per word, minimum 20 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: Herrick Family Medicine Co. cancels on RS95, RS118. Purchase, swap, examination, correspondence. Purpose: listing in The Revenuer. Richard F. Riley, 649 Bienvenida, Pacific Palisades, Calif. 90272. 213

WANTED—Plate Numbers, R153-154-155, 159, 160. Also Dr. Kilmer Collections. Send Priced. Markovits, Dealer.

Box 744, New York, N. Y. 10005. 212
FISHING & Hunting, will buy, sell or Exchange; also dateds. Wines and intangibles of Indiana. A. Soderling, 19 N. Clark St., Chicago, Ill. 60602. 220

WANTED: Paying 1/2c each for any Scott listed U.S. revenue. No quantity too large nor too small. Azar, 2231 San Pablo, Berkeley, Calif. 213