

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

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May 1969

RUBACK REPLACES WEBB AS EDITOR AND LIBRARIAN

Effective April 1, 1969, the Reverend John C. Ruback, Vice-President and former Assistant Editor, has been appointed to the offices of ARA Librarian and Editor of the American Revenuer. He replaces Mr. Honer E. Webb, who has occupied these posts since 1961.

All correspondence relative to the Revenuer or the Library, including requests for library material or back issues of the Revenuer, notes and articles for publication, stamps or other material to be illustrated, etc., should be hereafter directed to Father Ruback.

Requests for library material and back issues previously sent to Mr. Webb have in many cases been neither filled nor acknowledged. Insofar as possible, these back-orders will be given priority by the new Librarian and filled in order as received by his predecessor. However, members are urged to be patient and allow Mr. Ruback sufficient time to set up the library and editorial operations in such a way that the best service may be rendered. He deserves our thanks, support and co-operation.

Address Mr. Ruback at 809 Cedar, Duncan, Okla. 73533.

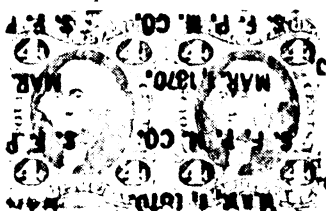
A NEW "PROVISIONAL MATCH STAMP" DISCOVERY

Bruce Miller (ARA 732)

Through the courtesy of Frederick Sang (ARA #806) the writer has had the opportunity of examining what is evidently a hitherto unreported "provisional private match stamp." (The term provisional has long been applied to government proprietaries overprinted, i.e. cancelled, by firms possessing private dies. Such provisionals usually, although not invariably, antedated the use of the private stamps.)

This particular provisional consists of a horizontal pair of the First Issue

4c proprietary, handstamped in blue, sans-serif capitals:



The overprint is inverted, and repeated on the two stamps at intervals of 6 mm. vertically and 9 mm. horizontally.

In the writer's opinion, this provisional was undoubtedly used by the
(continued on page 65)

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Vol. 23, No. 5, Whole No. 215

May 1969

BOOK REVIEWS

PRIVATE DIE PROPRIETARY MEDICINE STAMPS. George B. Griffenhagen, R.Ph. Vol. 4 Medical Series, Handbook No. 66 published by the American Topical Association, 3306 North 50th St., Milwaukee, Wis. 53216. Copy right 1969. 78pp., illus. \$4.00.

This book fills a long-felt need for M&M collectors, particularly those whose interest extends beyond the stamps to the histories of the companies and proprietors themselves. This is the first attempt, insofar as the reviewer is aware, to gather such histories into one volume. The venerable Boston Revenue Book, first published in 1899, was and still is the standard reference work as regards dates of issue, quantities is-

sued, papers, printing and other purely philatelic data. But the Boston book contains little in the way of background or historical material.

Mr. Griffenhagen provides a concise history of each medicine firm and its products, followed by a listing of its private dies with Scott numbers and date of issue, a list of regular revenues with cancellations (if any), and even a list of encased postage stamps, where such exist. An "Index of Proprietary Medicines Mentioned" is included, and Appendix I consists of a reprint of Henry W. Holcombe's privately printed (1944) "Check List of Facsimile Labels of U. S. Private Die Proprietary Medicine Stamps."

There is in fact much more of Holcombe than of Griffenhagen in the book, a fact which the author gener-

ously acknowledges in his Introduction. "But if it hadn't been for one man, (Henry W. Holcombe), the history of many firms involved in this commentary may still today be hidden in the city directories, medical almanacs, magazine and newspaper advertisements. . . . Holcombe authored a series of 122 separate articles which were published in six philatelic magazines from 1936 to 1942. A companion series of 18 articles was subsequently authored by Holcombe and published in 'Weekly Philatelic Gossip' from 1955 to 1957. But except for those who have the resources to dig out each of these 140 separate articles or to go to the New York Public Library where one complete set of all articles was bound and deposited by Holcombe, the information is still largely unavailable to the average philatelic collector of these unique stamps. Since the 'Check List of Facsimile Labels' privately printed by Holcombe in 1944 is a rarity, it is published as an appendix to this Handbook. Thus this compilation is offered in keeping with Henry Woodruff Holcombe's often stated philosophy that 'what you keep to yourself you lose; what you give away you keep forever'."

We must indeed be grateful to Mr. Griffenhagen for performing this service. Henry Holcombe's original articles are marvels of painstaking research and deduction worthy of 221B Baker Street, and many are as fascinating to read as any detective novel. But for the collector who desires the essential data for album write-ups or simply to satisfy his curiosity as to who, what, when and where, Mr. Griffenhagen's accounts will serve very well.

By way of criticism, one can only regret that the author did not avail himself of the opportunity to score another first, and include illustrations of ALL the private medicine dies. This could have been accomplished without difficulty within the compass of the book.

—

WOULD YOU BELIEVE. Cecil Munsey. Published by the author, May 1969

3653 Collier Avenue, San Diego, Cal. 92116. Copyright 1968. 112 pp., cartoons by Preston Cooper. \$2.00.

This little book is intended for bottle collectors (whose numbers are becoming legion) and consists of cartoons featuring a family of glazophiles, who utter interesting facts about bottles, patent medicines and their proprietors while digging, climbing and swinging on ropes in fanatic pursuit of old bottles.

Cecil Munsey is an ARA member, and an enthusiastic collector of medicine stamps as well as bottles, and many of the facts given relate to firms or individuals who used private dies. For example, "Would you believe that in 1878 Hostetter's Celebrated Stomach Bitters was sold by the shot over the bar in Sitka, Alaska?" or "Would you believe that P. H. Drake chopped down an entire mountainside so that he could advertise his Plantation Bitters to passengers of the Pennsylvania Railroad in letters four hundred feet tall?" (That would really give Ladybird cardiac arrest!)

Mr. Munsey has provided many chuckles and much information of interest to M&M collectors in his book.

Bruce Miller (ARA 732)

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?

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THE QUESTIONING FISCALIST

#3

The New "Series" of Narcotic Stamps



Figure 1

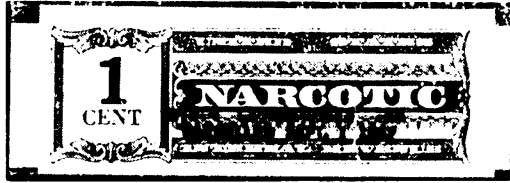


Figure 2

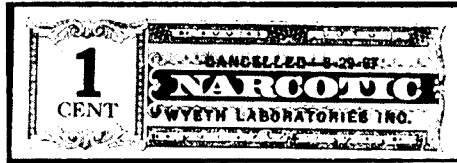


Figure 3

Our question for this month has to do with the new "series" of Narcotic stamps which began appearing a few years ago.

Most revenueurs are familiar with the strip stamps (fig. 1) that have been the definitive stamps since 1919. These purple stamps come in two shades, four sizes, imperforate and roulette, and in many values from one cent to \$1.28. (See *American Revenueur* of February 1968, page 11, for a partial check list.)

Sometime in 1966—the earliest date of issue I can locate is May 1, 1966—Uncle Sam apparently decided to give a new look to our Narcotic stamps. The color is still purple, but the size is a little different and the design has been changed. So far, only a one cent value has been found, and only imperforate. It was said that the stamp was being issued in coils of 25,000 stamps, which would make quite a good sized coil. (My math is not too good, but I would estimate such a coil would be about a foot in diameter.)

At first the stamps that were found had the basic design engraved and the value put on by the rubber blanket method in use for Postage Due stamps. They also show part of some

sort of Electric Eye marking. (Figure 2).

Later on stamps were found that had the value engraved as part of the basic design. (Figure 3). The earliest date I have found is 8-29-67.

So much for known and rumored facts. Now to the questions:

1. What was the "First Day of Issue" of this Fourth Issue of Narcotic stamps?

2. Is it a new "series" or just one value? Has anybody seen or does anyone know of other values?

3. Has the rubber blanket system been dropped in favor of an all-engraved stamp?

4. Was/is the stamp issued in such large coils? Was/is it issued roulette as well as imperforate? In sheets?

5. Are the marginal markings on the earlier variety Electric Eye markings—and if so, what is their purpose? Were they for the Bureau of Engraving and Printing or for the user?

Any answers to these questions will be greatly appreciated. All information received will be reported in a future issue of the *American Revenueur*.

(The Rev.) John C. Ruback
(ARA 292)

(continued from first page)

San Francisco Percussion Match Company (see AR, February 1969, p. 28). The following facts support this conclusion:

1) The initials agree with those of the firm. (Although listed by both the Boston Revenue Book and Scotts Specialized simply as the San Francisco Match Company, contemporary directory listings include the word "Percussion" as part of the company name.)

2) The date March 1, 1870, falls within the life of the firm (1868-76) and predates the appearance of the private stamp in 1872.

3) The only private die ordered was a 12c denomination, and in making up a 12c rate with government stamps a strip of three 4c would be the most logical combination. (No 6c proprietary was available in 1870, and the only other possible combinations of a single value would have been 12 1c, 6 2c or 4 3c, any of which would have been unnecessarily clumsy to handle and affix.)

In all probability the existing pair was originally a strip of three, from which one stamp was at some time removed.

This San Francisco Percussion Match provisional is not listed by Sterling (1888), the Boston Revenue Book (1899) nor by Nast (1911), and does not appear on Richard Riley's collated list (AR, September 1968, pp. 75-76). It is, insofar as the writer can determine, a new discovery, and thanks are due to Mr. Sang for bringing it to light.

CIVIL WAR REVENUE SHEET SIZES

It is now over a century since the appearance of our first issue of revenue stamps, which made their debut in 1862. Complete sheets of these do not turn up these days with the frequency they once did. Thus most philatelists have no idea of the number of stamps on a sheet.

The number of stamps per sheet varied with the actual size of the stamp. The sheet size undoubtedly was decided on the basis of the cap-

abilities of the printing press used.

The smallest size stamps were the one and two cent. These were issued in sheets of 210 stamps.

The next size was that used for the 3c, 4c, 5c, 6c, 10c, 15c and 20c stamps. These were printed 170 stamps to the sheet.

A small rectangular size was used for the 25c, 30c and 40c denominations, which came 102 per sheet.

Next larger rectangular size was the 50c, 60c and 70c, which came in sheets of 85 stamps.

A trifle larger stamp size for the \$1, \$1.30, \$1.60 and \$1.90 justified their being issued in sheets of 85 stamps.

Still larger denominations, with values of \$2, \$2.50, \$3, \$3.50, \$5 and \$10 came in sheets of 72.

Remaining, of course, are the highest values of the set, which were printed in sheets of 54.

(Just imagine the problems of the clerks who had to keep track of the dollar values of the stock of stamps they had!)

It has not been commented upon too often lately, but it has been widely known in the past that these revenue stamps were sold at a discount to large purchasers. The idea was to make their purchase attractive so that banks, corporations and even individuals would stock them and offer them for sale to users at face value. Many users of these stamps naturally took advantage of the offer to obtain their own needs for fiscal stamps at a discount from face value. These latter were in the minority, however, but they did save themselves some money.

—Herman Herst, Jr. (ARA 265)

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SOME ANSWERS AND COMMENTS TO THE QUESTIONING FISCALIST

Louis S. Alfano (ARA 1142)

The use of the word "fiscalist" requires no apologia, as most of us are indeed actually fiscalists, and not merely revenueurs. The distinction is this: all revenue stamps are indeed fiscals, but not all fiscals are revenueurs. Even the Scott Catalog errs on this score—the Consular Fee, Customs Fee, Boating, and Migratory Bird Hunting stamps are, in fact fiscals, but NOT revenueurs. These issues have no more place in a REVENUE collection than do Parcel Post stamps in a collection of Airmails, they are actually even farther apart. A revenue stamp is one issued by the Revenue Department of a government (such as the U. S. Bureau of Internal Revenue), while a fiscal stamp is any tax, license, or permit stamp issued by any government agency.

Why were such people as Belknap, Carter, and other relatively obscure personages allowed to appear on some of our fiscals? Put into one word, the answer is politics. On page 412 of "Sloane's Column," with relation to the portrait of Silas Wright on the Customs Fee stamps (Scott's RL series), George B. Sloane wrote: "A reader suggests that as the stamps were issued in 1887, during the first term of Grover Cleveland, the administration had probably embraced the traditional custom of honoring one of their party's 'saints'."

Sol Altmann, in his award-winning series in the "Collectors Club Philatelist," quotes "Mason's Coin and Stamp Collectors Magazine" of September 1869 on this score, and the song is the same. The highlights of this article state that "... the modest old gentleman at the head of the Internal Revenue Bureau has ordered a new series of revenue tobacco stamps . . . the stamps for five pounds are ornamented with the 'phiz' of the Commissioner (Columbus Delano—L. S. A.) himself, the forty pound stamp with a vignette of General Sherman and the sixty pound stamp with a likeness of President Grant.

"There is a delicate touch of gratitude in this, as well as a stroke of policy . . . , as President Grant is believed to be rather susceptible to this kind of flattery . . .

"This species of toadism and mutual admiration is only equalled by that of Clark, formerly Chief of the Currency Bureau . . . , who, with equal modesty, had his own likeness engraved on the five cents notes.

"Congress . . . will have something to say, about placing living men on . . . revenue stamps."

Apparently President Grant and his cronies were indeed quite receptive to membership in the Mutual Admiration Society, as the taxpayers of the Grant administration read like a "Who's Who in the Republican Back Room." Among those receiving this dubious distinction were Belknap, Grant's Secretary of War; Boutwell, Grant's Secretary of the Treasury; Carter, Lincoln's Minister to Bolivia; Cisco, Lincoln's Assistant Secretary of Treasury, and, coincidentally, landlord of the Continental Banknote Company; Chase, Chief Justice of the Supreme Court under Lincoln and Grant; and many others.

Did DeWitt Clinton smoke cigarettes? I really don't know, but the reason he appeared on the vast majority of our Cigarette taxpayers is somewhat outside the realm of strict politics. An unsigned article (probably El Hubbard) in our own "American Revenuer" of July 1950, entitled "How DeWitt Clinton Made It!" gives this explanation: "History experts at the Bureau of Internal Revenue say that a separate stamp for cigarettes was authorized in 1876, the year of the 50th Anniversary of the Erie Canal. Since DeWitt Clinton was the chief promoter of the Erie Canal project, the powers that be decided that it was only fitting that his likeness be engraved upon the new issue of cigarette stamps." I guess we would call the Clintons the longest-running commemorative series in philatelic history, both in number of stamps in the set and in duration—the Black Blot boys could have a field day with this one!

I hope this helps clear up one or

two of the clouds of mystery surrounding our fiscals.

THOUGHTS OF THE EDITOR

This month our column changes title as the writer changes jobs. I appreciate the confidence which the Board of Directors has placed in me. It is a rather awesome thing to find oneself solely responsible for guiding into print sixteen pages of a specialized journal such as this, each month. Some selection has to be made between and among the articles sent. Some editing of the material has to be done. Some typing of handwritten material must be done. Some original material must be written. All in all, quite a few hours' work.

And when this issue has been sent to the printer, then the editor can start his ulcer churning a bit by worrying about next month's issue—and the one after that. Some thought must be given to the question of whom can we tap for some fresh material for June—and for September—and for December.

So, instead of making big fancy-sounding promises about my tour of duty as editor of "The American Revenuer," I will say only this: I will try.

And, if YOU will also try, we will

together produce good and useful issues of this journal.

* * *

News tells us that Homer C. Landis (ARA 77) won the Grand Award and a Gold Medal for his presentation of 1894-1926 Playing Card stamps at the Filatelic Fiesta held by the San Jose Stamp Club on 8 and 9 February. Congratulations!

* * *

Our biographical column "Your ARA Officers" has now run out of current officers. Unfortunately two of our Board members chose not to respond to your editor's request for biographical material. I'm sorry, too, for I had hoped to tell you about all of them. Don't know about you, but I sort of like to know who my elected representatives are.

* * *

Next month we will begin a series of reminiscences of the beginnings and early days of The American Revenue Association. Most of the information comes from our number one member, Elbert S. A. Hubbard. We also plan to publish biographical sketches of some of the greats of the Revenue field who have died. Anyone who has known some of the greats is invited to write his reminiscences.

(The Rev.) John C. Ruback
(ARA 292)

NEW BOOK

Private Die PROPRIETARY MEDICINE Stamps

This definitive 80-page 1969 book is the complete word on these fascinating U. S. revenues (Scott #RS1-315). Author George Griffenhagen documents the history of proprietary medicine firms: 132 in all for tax on such remedies as Drake's Plantation Bitters, Dr. Williams Pink Pills for Pale People, and Mrs. Winslow's Soothing Syrup.

The monograph lists firms alphabetically (cross indexed with specific references) and a special product index is provided to track down manufacturers. Fully documented with references to Henry W. Holcombe's 30-years of published features. Mr. Holcombe provides a section on Facsimile labels of U. S. Private Dies. 13 full page illustration plates. "Best" since the Boston Revenue Book!

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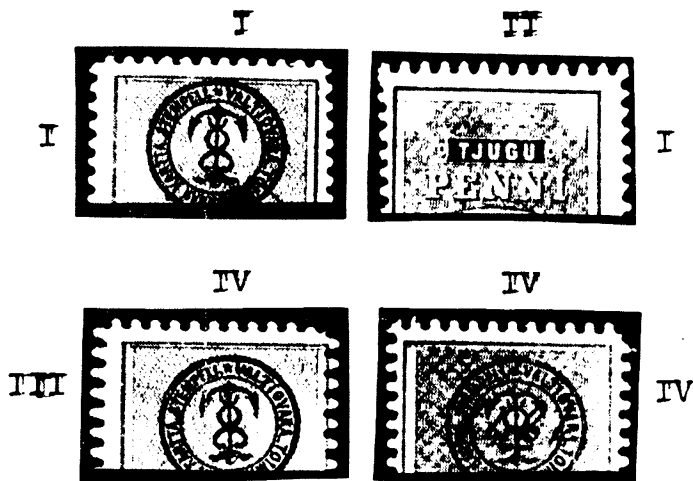
May 1969

Page 67

The Classic Revenue Stamps of Finland

The Serpentine Roulettes of 1865 and 1866

By William Itteti (ARA 519)



The early issues of Finnish general revenue stamps were serpentine rouletted. There were four types, the same as for the postage stamps, although they are not found in the same relative scarcity. The roulette types came about through the method of hand rouletting: a cutting disc held in one hand was drawn along a straight-edge held in the other. Finnish collectors have a much more detailed explanation, but generally speaking the different types were caused by the wearing out and subsequent sharpening of these discs.

The standard U. S. postage stamp catalogues do not adequately describe these roulettes, although I suppose there is no particular reason why they should go into as much detail as European catalogues as, for instance, Michel. However, it is important to remember that the types are not of the same scarcity. Scott catalogues Finland No. 10 (40p rose) at one price. AFA Frimaerkekatolog Skandinavien 1969, however, catalogs roulette types I, II and III at 200

Danish kroner, but roulette type IV at 3,500 kroner! So to the collector of Finnish postage or revenue stamps, the roulette types are of importance.

The illustration accompanying this article probably describes the roulette types best. But Michel is quite descriptive verbally, too: Type I: wave shaped; Type II: short tongue; Type III: long tongue; and Type IV: shovel shaped. Type IV is the rarest in the postal issues, Type III with the fiscals. Types I and II are most often met in the fiscals.

Many of the classic Finnish revenues are found with more than one roulette type, that is to say compound. For example, on the issue of 1866 four values are known with three roulette types on the same stamp: IVxIx IIxI; IIxIVxIVxI; IVxIIIxIVxI; and IVxIVxIIIxImperforate.

As another example, for the issue of 1865 the following table indicates with an "x" those values of the issue that have been found with the different roulette types:

Roulettes

Value	IxI	IxII	IxIII	IxIV	IIxI	IIxII	IIxIV	IIIxI	IVxI	IVxII	IVxIV
20p	x	x			x	x	x		x		x
30p	x	x			x	x			x		
40p	x	x			x	x					
50p	x				x	x	x		x		
60p	x	x		x	x	x	x		x	x	x
70p					x	x			x		
80p		x	x		x	x			x		
1m	x	x			x	x			x		x
2m	x	x			x		x		x		x
3m	x	x		x	x	x			x		
4m	x	x		x	x				x		
5m	x	x		x					x		
6m	x	x			x						
7m	x				x						
8m	x				x			x			
10m	x				x		x	x			
15m	x				x						
20m					x	x					
25m					x	x					
30m					x	x					
40m	x	x			x	x					
50m					x	x					
60m								x	x		
80m									x	x	

The following combinations have not been found on the issues of 1865 at all: IIxIII, IIIxII, IIIxIII, IIIxIV, IVxIII.



The above information is mostly from the published writings of Messrs Olander, Petterson and Gronblom, the writer's own collection being too meagre for such a study. And, of course, all Finnish fiscalists are indebted to Mr. Hellman.

HRH

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1178 Platsky, Barry
1179 Steele, Richard W.
1180 Wilkens, Ernest C.
1181 Christie, Dr. Victor J. W.
1182 Altmann, Solomon
1183 Mateson, Mack E.
1184 Wood, Eugene C.
1185 DeKay, W. R.

Reinstated

443 Kimmell, Arthur
1127 Harnish, Herbert G.

Applications Received

Crown, Jeffrey N., Box 4505, College Station, Texas 77840, by Carter Litchfield. USIR, M&M, stamped paper, states.
Featherstone, Raymond M., Jr., 25 Tilton Place, Middletown, N. J. 07748, by Secretary. U.S. duck stamps.
Gruzdis, Anthony, 395 Belmont Ave., Haledon, N. J. 07508, by Secretary. USIR, taxpays, states, Br. Commonwealth, Canada, Cuba.
Lorino, Walter J., Sr., 937 Elmeer Ave., Metairie, La. 70005, by Secretary. USIR, States and Foreign.
Norton, John B., 27613 Decatur Way, Hayward, Calif. 94545, by Secretary. US and Iceland (including literature).
Whitmarsh, Derek P., 1720 N. E. 177, Seattle, Wash. 98155, by David C. Strock. Great Britain and all colonies (part-time dealer "A.A. Stamps").

Address Changes

Enschede, E. J., Pagodedreef 27, Utrecht, Netherlands.
Morrisey, Lt. Michael J., SPD, Operations, Ft. Devens, Mass. 01438

Previous membership total - 380
New Members ----- 8
Reinstated ----- 2
Current membership total - 390

CONTRIBUTING MEMBERS FOR 1969

The following members have all contributed \$5.00 or more for the current year. Our new Sales Department is just lifting off the pad, and it is intended to maintain the Revenue at a minimum of 16 pages per issue if at all possible. As a result, operating expenses for the coming year will undoubtedly show an increase, making these contributions of greater importance than ever before.

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SALES DEPARTMENT TO START

Our announcement in the March 1969 issue of "The American Revenuer" has had excellent results. Orders for sales books have been coming in steadily. We have reached the point now where I feel we may succeed.

This then will serve as notice that the sales books have been ordered and are in the process of being fabricated. As soon as they are received, they will be on the way to members who ordered them. It should then be only a short time before the circuits can begin.

But do not let this notice create a false sense of security. Sales books filled with material will be our only means of growth and stability. I remind all members that material for sale will always be needed.

It may be of interest to know whether any members would be interested in participating in occasional auction sales, sponsored by the Sales Department. Anyone interested in such an activity should let the Sales Manager know. We will need both buyers and sellers, so please drop me a line. If we have good response to this inquiry, we may be able to get under way and provide an outlet for some of the better material you may have (or a source for some you may want) and thus be able to help many members. The Sales Manager will conduct all proceedings. He would also like some suggestions from the members as to what percentage seems reasonable as a Sales Department assessment to cover expenses.

—Gerald M. Abrams (ARA 1065)

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,
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U. S. and States approvals — fair to bargain prices. Send me "States" approvals at your prices. Hubbard's Cupboard. 17 W. San Fernando, San Jose, CA 95113. 218

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NEW COLLECTING ANGLE FOR REVENUERS

Elbert S. A. Hubbard (ARA 1)



Now that most U. S. revenue issues have been stopped, "Mr. U. S. Revenuer," where do you go from here for collecting pleasures?

To my knowledge, there are only a few categories of U. S. revenues still in use that can be picked up from original sources. These are the duck-hunting license stamps, and two categories of narcotics stamps. The latter stamps are in a "grey" area—legal collecting dubious—so there is not much left, unless you consider the other license stamps, such as wagering and other "business" licenses.

The most popular of the U. S. revenue issues were those for use on various documents, including stock transfers. In 1968 these "document" stamps were completely replaced by stamps issued by our political subdivisions. Some of the latter stamps even preceded the U. S. issues, many also were used concurrently with them and many are still in use.

So, I am suggesting that you "Revenuers" now turn to these stamps to keep up your collecting interests. They are really MUCH more interesting, colorful, and entertaining than their Federal counterparts have been since the first three issues.



California was the first U. S. political division to issue adhesive stamps of any kind. These started way back in 1857 and stopped in 1869. Recently every California county used Documentary stamps. However, all but a few discontinued them after only six months of use in the first half of 1968. Handstamps and meter stamps replaced most of these county stamps.

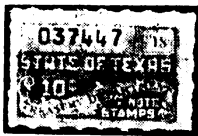
About seventeen of our States also are using meter stamps, mostly from Pitney-Bowes machines.

Paper adhesive document stamps, other than meter stamps, are now in use in Florida, Illinois, Indiana, Iowa, Massachusetts, Minnesota, New York, North Carolina, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Washington and West Virginia. Many local stamps are in use in Pennsylvania on Real Estate Transfers. However, their use is diminishing in favor of handstamps.

The first catalog solely on U. S. political subdivision's (State's) document stamps was Brewster C. Kenyon's book of 1920, over 48 years ago.

Because of the new interest being shown in State Documentary Stamps, your writer recently decided to put out a separate booklet on these issues. This is data extracted from my 1960 State Revenue Catalog (\$5), but sells for just \$2 to accommodate those collectors who are only interested in this phase.

An addenda to this catalog is now being prepared and will contain the combined knowledge of the "Three H's": Hubbard, Hines, and Hermann, otherwise known as "El." Terry, and Charlie. The rough draft has been prepared and is now ready for the long process of checking, cross-checking, and decisions of how far to go in listing many kinds of minor varieties.



Collectors who can help with the addenda in any way are urged to contact the author.



AMERICAN MATCH COMPANY OF AMSTERDAM, NEW YORK

The match stamp inscribed only "American Match Co." and bearing the likeness of an eagle facing left (RO 12) has been an "enigma wrapped in a mystery" for fully a century. The Boston Revenue Book (1899) attributes it simply to "Amsterdam" without further comment. Elliott Perry, in his "Christopher West" article (Mekeel's, Dec. 4, 1920, p. 663) "... regrets his inability to add much to what is known about this stamp. The Boston Book credits it to Amsterdam, N. Y., ... but all efforts to find trace of a match factory or such a concern in Amsterdam at the time the stamp was in use (1867-69) have so far been fruitless."

The greater part of the mystery has at long last been solved by Henry W. Holcombe (ARA #105), whose article "Matches . . . Upstream on the Canal: American Match Company of Amsterdam" appears in the American Philatelist, Vol. 82, No. 5, May, 1968, pp. 389-391. In the course of exemplary historical detective work, Mr. Holcombe not only reveals the



exact location of the firm's factory (on John Street in Amsterdam), but even illustrates for us their "Improved Friction Matches," discovered in the original container after almost a century.

However, as Mr. Holcombe observes, "Persisting is the riddle of the similarity between the frame design of the 1-cent Amsterdam and (American Match Company of Cleveland) stamps. Was there a connection of some sort betwixt the two match firms? Seems more than likely. The lapse of time makes it improbable the facts will ever be known." (The resemblance of which he speaks is clearly shown in the accompanying illustrations of the two stamps in question.)

The difficulties involved in even at tempting to solve these riddles cannot be over-emphasized, and Mr. Holcombe's noteworthy success in doing so has earned him the well-deserved gratitude of all Match and Medicine enthusiasts. For it must be remembered that the world of 100 years ago was a very primitive and limited one in terms of what we know today as "data storage and retrieval systems." Even in 1867 it would not have been an easy matter for an interested party to learn the full story of the American Match Company, unless he had the good fortune to reside on John Street in Amsterdam!

(Review by Bruce Miller, ARA 732)

Thailand (Siam) Revenues WANTED

213

F. H. GLOECKNER
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U. S. Political Subdivisions Revenue Stamps

A Synopsis, by Elbert S. A. Hubbard, ARA 1

(Editor's note: This is the first installment of an article especially written for "The American Revenuer" by the founder of our society, who is also the founder of the State Revenue Society. Illustrations are from the author's personal collection.)



As with many other areas of revenue stamp collecting, the field of U. S. local revenues is unknown to many philatelists. This is proven beyond a doubt by the many times one is able to pick up nice copies of State, County, or City revenues from collectors and dealers who are not interested in this type of material, and who have no idea of the value of these stamps, or of what they were used for. At most stamp clubs, when the State Revenue Catalog is

shown, the members start coming over to see what it is all about—they just can't believe that such a catalog exists!

WEIRD TAXES

Although thousands of stamps have been issued to collect our States' various taxes, the stamp collectors who notice them are exceedingly small in number. How many philatelists know that stamps have been issued for such amazing purposes as taxes on

syrups, oil, gasoline, tangerines, dog food, laundry, shucked oysters, cleaning-and-pressing, livestock remedy, lard substitutes, terrapin, gun shells, paint-and-varnish, sporting goods, bear damage, soft drinks, insecticides, powdered milk, candy, elk, quail, trout, cotton seed meal, and flower seeds? Well, they have—and on many more items as well!



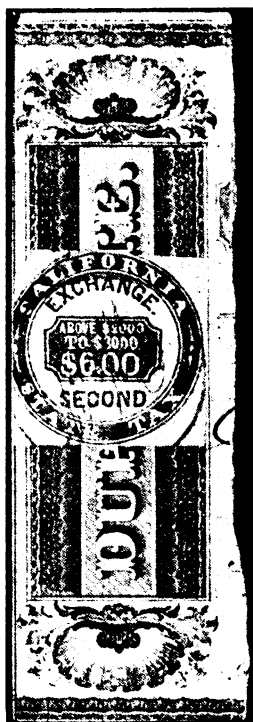
STAMP GROUPS

The State Documentary stamps are one of the most interesting groups to collect and study, and are about the most popular of all—with many issues that are very beautiful in design and execution. Most of the 19th century issues represent considerable historical interest, because they are the earliest **adhesive tax stamps** used in our country, all previous U. S. tax stamps having been **embossed**. The documentary stamps of just Nevada, Oregon, and California provide interesting study for any collector. They are especially interesting when on the original documents, for one can then see history in the making.

The oddest segment of all document stamps is the Louisiana issues for use on lottery tickets. These are also among the rarest of State revenues. One of the two sets even pictures the Masonic emblem!

Excise stamps are mostly on tobacco products, liquors, malt-and-soft beverages, cosmetics, oleomargarine and the like. Here, again, is a field bulging with interest. More than a few of these stamps are very beautiful, or very quaint. When they are mounted in a State-by-State series, they make a collection that is extremely interesting, odd, and colorful.

The Inspection Fee stamps offer a



great variety for collecting, as these were among the earliest levies and have been numerous and constant until very recent years. Most of the stamps listed above as "Weird Taxes" fall in this group.

As one can readily see, stamps have been struck for about every conceivable type of goods, with special emphasis on the things that are hardest to get along without, however, Connecticut has "stamped" elevators; several states levied on honey; Florida taxed limes; South Carolina, oysters; and Louisiana, paris green. It is interesting to note that some of the taxes were used by a few foreign countries: one example is a tax on seed, which was levied by several states and was also used for some years by Hungary.

(to be continued)

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Fiscal Stamps of the NDH

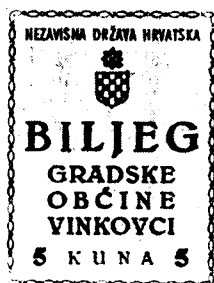
By William Ittel (ARA 519)

(Part VII, continued)

VINKOVCI

1941. Inscribed NEZAVISNA DRZAVA HRVATSKA BILJEG OPCINE VINKOVCI with values in dinar.

162.	2d Green	-----	\$.35
163.	3d Blue	-----	.45
164.	5d Violet	-----	.85
165.	10d Brown	-----	1.00
166.	20d Orange	-----	2.00
167.	50d Olive-green	-----	3.50
1941.	Same format with value in kuna		
168.	5k Violet	-----	\$1.00



194—. Inscribed NEZAVISNA DRZAVA HRVATSKA BILJEG GRAD-SKE OBCINE VINKOVCI, with values in kuna.

169.	5k Violet	-----	\$.35
170.	10k Brown	-----	.40
171.	20k Red	-----	.45
172.	50k Green	-----	.50
194—.	Same as prior issue but in smaller format.		
173.	2k Green	-----	\$.30
174.	50k Olive-green	-----	.45
175.	100k Light brown	-----	.75

VIROVITICA

1941. Inscribed GRAD. BILJEG. GRAD VIROVITICA. Printed in black on reddish brown paper, with values in kuna.

176.	10k Black/red-brown	---	\$.25
177.	20k Black/red-brown	---	.35

VUKOVAR

194—. Prior issue inscribed GRAD VUKOVAR and TAKSENA MARKA, surcharged KUNA.

178.	0.25k Red	-----	\$.30
179.	0.50k Orange	-----	.25
180.	1k Yellow	-----	.30

181.	2k Blue	-----	.30
182.	5k Brown	-----	.25
183.	10k Violet	-----	.35
184.	20k Green	-----	.40
185.	50k Red	-----	.50

194—. Similar stamps printed in black on colored papers with values in kuna

186.	4k Black/rose	-----	\$.30
187.	10k Black/blue	-----	.20
188.	20k Black/green	-----	.25
189.	50k Black/red-brown	---	.30
190.	100k Black/yellow	-----	.45

194—. Inscribed GRAD VUKOVAR and GRADSKI BILJEG, with values in kuna.

191.	1k Black/gray	-----	\$.35
192.	5k Black/brown	-----	.20
193.	10k Black/blue	-----	.25
194.	20k Black/green	-----	.30
195.	50k Black/violet	-----	.35
196.	500k Black/red-brown	---	1.50
194—.	Same with color change.		
197.	1k Black/violet	-----	\$.40

ZAGREB

1942, March 23. Inscribed BILJEG OBCINE SLOB. I KR. GL. GRADA ZAGREBA, with values in kuna.

198.	1k Orange/gray	-----	\$.25
199.	2k Yellow/gray	-----	.20
200.	5k Blue/gray	-----	.25
201.	10k Carmine/gray	-----	.30
202.	50k Green/gray	-----	.35

1943, February 12. Additional values.

203.	100k Yellow/violet	-----	\$.50
204.	250k Violet/gray	-----	.75

1945, January 1. Stamp of prior issue overprinted GRADSKA REDARSTV-ENA PRISTOJBA.

205.	100k Yellow/violet	-----	\$1.50
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ZEMUN

1943, August 23. Inscribed STEM-PELMARKE DER STADT SEMLIN and BILJEG GRADA ZEMUNA.

206.	2k Violet	-----	\$.35
207.	5k Green	-----	.40
208.	10k Brown	-----	.45
209.	15k Red	-----	.65
210.	20k Green	-----	.75
211.	50k Blue	-----	1.00

It is regretted that it has not been possible to illustrate all of the municipal issues. The expenditure for plates and for space would have been too great. Collectors wishing help on identification should feel free to contact the author.