

# The AMERICAN REVENUER



**"Dedicated to the Service of all Revenue Stamp Enthusiasts"**

**Member: National Federation of Stamp Clubs**

Vol. 23, No. 6, Whole No. 216

June 1969

## LOOKING BACK

### A Series on the early days of the ARA

(Editor's note: With this autobiography, we begin a series on the early days of the American Revenue Association. When anyone reaches the age of 22 years, he is entitled to do a little looking back to see his crigins. We begin with a look at the "founding father" of the ARA, our member with the number "one"—Elbert S. A. Hubbard.)

Elbert S. A. Hubbard, originally of Pasadena, California, began collecting stamps when his younger brother Herbert found some old documents and letters in an abandoned attic in his "home town" of Marshall, Missouri.

After he had collected the usual U. S. postage stamps for several years, he became interested mainly in the Revenue stamps issued by the Federal Government, and traded off most of his postage stamps for them. He added to his collection as he traveled the country playing first trom-

## NEW ASSISTANT EDITOR

It is with great pride that we announce the appointment of a new Assistant Editor of *The American Revenuer*, Louis S. Alfano, ARA 1142, of Brooklyn, New York. This appointment was announced by the president of the American Revenue Association, Dr. Albert Thill.

Mr. Alfano will work closely with the editor, the Rev. John C. Ruback. Both have been quite prolific in their writing for *The American Revenuer*. And both expect to continue to write.

So—from now on, articles may be sent to either the editor or his assistant. Both will acknowledge material received and both will give all assistance possible to those who need help in putting their thoughts down on paper.

News deadline will still be the first day of the month preceding the date of the issue: 1 May for the June issue, 1 August for the September issue, etc.

# THE AMERICAN REVENUER

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Vol. 23, No. 6, Whole No. 216

June 1969

bone with various mid-west dance orchestras.

While back in his home town for a short period, he helped a friend, a beer distributor, transfer beer to and from box cars. He noticed pieces of paper falling off of the rain-soaked cases and this started him on his all-time specialty — collecting State Revenue stamps. These first were Missouri beer tax stamps—many unlisted and quite rare.

He eventually found Cabot's catalogue on the State-issued stamps thru an ad in Linn's, and almost gave up at the sight of the immense quantity and total cost of the stamps listed in that catalogue. But he persevered and within a year or two, the catalogue editor asked him to write the next issue since he was finding so

many new and unlisted varieties!

World War II put "El" into the Army and he finally became first trombonist in several bands at the huge training base of Camp Roberts, California. On his off-duty time he still collected stamps and started writing a column in "Linn's Weekly Stamp News," the world's largest philatelic paper. "El" confides that the bands were lenient and allowed him to have TWO footlockers—one of which was full of stamps! He played evening recreation-hall shows for Red Skelton and weekends at the Hollywood Canteen, as extra duty, and eventually had his own ten-piece off-duty orchestra at the base officers' clubs, with Mel Torme playing the drums.

After the war, he settled in Los

Angeles and formed two national stamp collector's societies, besides re-writing the U. S. State Revenue Catalogue, writing articles and columns in all leading U. S. stamp papers, and performing with many orchestras notably with Spade Cooley, T.V. show pioneer in the area. About this time he married Elinor Mae Skube, a professional swimmer who had come to Los Angeles from Pueblo, Colorado.

Eventually "El" Hubbard, while re-writing the catalogue, formed the leading collection of these stamps, and accumulated about five million duplicate stamps. His 30-plus volume collection of these stamps easily makes him just about the world's authority in this field. His favorites are document and stock transfer stamps and especially the beer stamps—most of which are large-size stamps used on cases and barrels.

In 1947 Mr. Hubbard founded the American Revenue Association, which has become the largest of its kind in the world. For many years he was president and editor of its journal.

In 1955 he formed the State Revenue Society, of which he has also been president and editor of its bi-monthly paper.

"El" entered the aerospace industry in 1951, and eventually became a technical writer on satellites and space programs. He is currently a publications engineer with Ampex Corporation, Redwood City, California. He is also a part-time trombonist with the Johnny Vaughn Orchestra and other local musical groups. He is also consultant to Hubbard's Cupboard (Stamps and Coins) owned by his wife, in downtown San Jose.

The Hubbards have three teen age daughters, Renee, Denise and Camille.

(Such is the history of the founder of the ARA. We know he will continue to serve the stamp collecting fraternity for long years.)

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## ON THE SCARCITY OF SOME OF THE BATTLESHIP REVENUES

Most collectors of United States Revenue stamps assemble but one

June 1969

set of the documentaries and one set of the proprietaries, for most albums provide one space for each. Furthermore, the catalogue bunches the stamps together, and this can be misleading.

Actually, the battleship revenues (R161 thru R178 and RB20 thru RB31) come in two distinctly different perforations. They are either rouletted 5½ or hyphen hole perforated 7. And the chances are that you are missing the scarcer items of these two different perforations.

One collector of these stamps offers to send a good example of each of the two types of perforations free of charge to any who will send a self addressed envelope to him: Arthur J. Soderling (ARA 1132), 19 North Clark St., Chicago, Ill. 60602.

Incidentally, Mr. Soderling comments that precancels of these stamps are a very interesting sideline, for one can find interesting designs, names of different doctors and the company names of various railroads, express companies, etc. To the precancel collector, these different cancellations can change the value of a stamp from a few cents to several dollars.

Which is just another way of saying that the collecting of Revenue stamps can be not only an interesting but a profitable sideline—or even a full-time occupation if you really want to dig in!

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## 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.

221

A. SODERLING

19 N. Clark St., Chicago, IL 60602

Page 79

# The Classic Revenue Stamps of Finland

The KS-Insignia

By William Ittett (ARA 519)



During the nineteenth century the Finnish general revenue stamps were imprinted with a cancellation-like seal or insignia of the finance administration. This was in red, or rarely in carmine. From the first letter of each of the last two words in the stamp text—Kartta Stempeli—this is generally known as the KS-stamp.

There were four types of KS-insignia, although only the first two were used on the issues of 1865 and 1866 which are under consideration in this series of articles. The issue of 1881 carried all four types, KS-1 being the most common and KS-4 being the most rare. On the issue of 1891 only KS-2 and KS-4 are found.

From the accompanying illustration with an assist from the following table, the KS types may be identified:

	KS-1	KS-2	KS-3	KS-4
INNER CIRCLE	Double line	Double line	Single line	Single line
OUTER CIRCLE	Double line	Double line	Double line	Single line
TEXT	Small letters	Small letters	Small letters	Large letters
HAT (on staff)	Large: under part colored in	Small	Large: under part with white band	Small

KS-2 was in use on all the issues and was thereby the longest in use. The stamp became rather worn with use and, the circles being quite close together, often appear to have a single-line circle. This is especially true after 1881, but can be noticed earlier.

The information for this article has been taken from Dr. Olander's recent catalogue of Finnish revenues, along with other published sources.

## THE EDITOR'S THOUGHTS

This is our last issue of "The American Revenuer" until September. I don't quite know why there are no issues printed during July and August—but at this point, I'm not complaining! This two month holiday will give me, I hope, time to accumulate material for the fall months. I do hope that more members will do some writing on their specialties.

The ARA is really a society of specialists—and the quality and broad scope of articles over the years show this. There really aren't many who collect Finnish fiscals (no pun intended!) but perhaps Bill Ittel's articles will cause more to become interested. Not an awful lot of you collect United States Narcotic stamps, but Louis Alfano and I are trying to make some converts. Perhaps more are interested in Match and Medicine and so find Bruce Miller's articles interesting. (I must admit that I find his stories fascinating, and I don't own a single M and M and have no plans to own any!)

What I am trying to get around to is this: why are there so few articles appearing about the regular issue U. S. revenues, about German (or French or British) revenues, about Duck stamps and Motor Vehicle stamps. These are all revenue fields that have sizeable numbers of collectors.

And then there is revenue collecting in general. Won't someone sit down and organize his thoughts and find illustrations for a series on revenue stamp collecting in general? A good series such as this might be made up into a handbook which could be offered free through the weekly and monthly stamp papers as an inducement to learn about the American Revenue Association.

Any takers?

\* \* \*

A pleasant thought: would there be any interest among the members for some good revenue slide programs to be used in your local stamp clubs? These could be available to members

for a nominal fee (\$1.50 plus postage both ways?) and to non-members for a slightly higher fee. They would, thus, pay for themselves in a year or two—if they were used.

I'll start the ball rolling and say that I will have available for September meetings (at no cost to the ARA itself but for the fee mentioned above, to each user) two programs. The first will be 40 to 50 slides: "An Introduction to United States Tax Paid Revenue Stamps." The second will be "United States Narcotic Stamps"—about 30 slides. Both will have a taped commentary as well as a typed script.

Now: who will volunteer to work on some other fields? M and M — First Issues — Battleships — Foreign — Playing Cards — any area. I'll be glad to give some technical advice (for what it may be worth) and I'll volunteer to act as script editor, reader, taper, go-between on the slide making and booking agent.

So there. It isn't often that you can persuade even an EX-Army man to volunteer for anything! But I am. Who's going to take me up on it?

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

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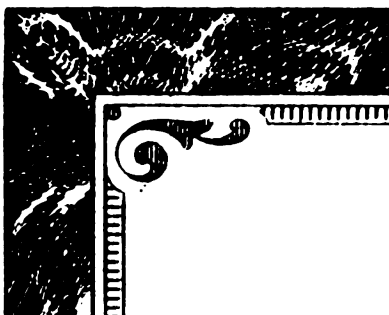
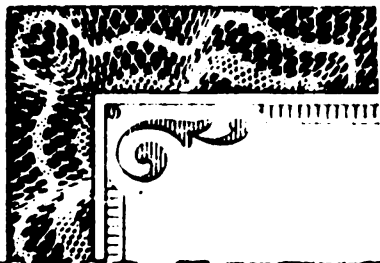
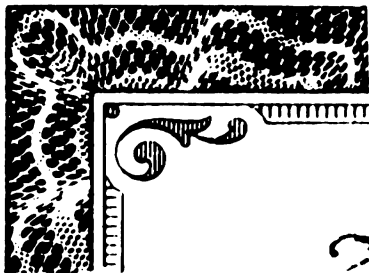
## STATE CATALOG FOR INDIVIDUAL STAMP CLUBS

The author of the U. S. State Revenue catalog, Elbert S. A. Hubbard, advises us that he will be pleased to send individual local stamp clubs a copy of the catalog listing of their State, if they will send him a stamped reply envelope (business-size if possible).

He also states that the clubs may reproduce the catalog by any means available for each member who desires a copy.

Interested readers may reach him at: 3739 Benton, Santa Clara, California 95051. Copies of local revenue stamps would be appreciated by him for inclusion in the addenda listings being prepared.

## "DOTS" ON THE 1910 CUSTOMS CIGARS STAMP



Our indefatigable hunter of minor varieties, Charles Hermann (ARA 5) has located another one! And his find prompted your editor to look over his duplicates and find yet another variation on the same stamp.

The stamp in question is the United States 1910 Customs Imported Cigars stamp, which is unlisted by Scott of course. In the upper left corner is an ornament. The top figure shows a copy that is "plain." The center illustration shows a dot just below the ornament. The bottom one shows TWO dots below the ornament.

There is a similar ornament in the

upper right corner which shows the same dot, dots or lack of dots. The ornaments in the lower left and lower right corners show no dots on any copies that we have looked at.

Going on to the 1931 issue (which is basically the same stamp, with only a change of date) there seem to be NO dots on any copies that we have examined.

What do others find? What explanation does anyone have? On this one, write to your editor: The Rev. John C. Ruback, 809 West Cedar Av., Duncan, OK 73533.

## U. S. REVENUE WANT LISTS FILLED

Sideline Material,  
Tax Paid and Foreign Revenues

221

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

**HRH**  
NEW YORK

## THE BEST MARKET

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11

# **Your A. R. A. Officers**

**Assistant Editor:**

**Louis S. Alfano, ARA 1142**

## **Some Autobiographical Notes**

I came into this world right here in Brooklyn, N. Y., on the 26th of October, 1942, and as far back as memory goes : Have been a "collector" of one thing or another. At about age five it was bus transfers which were carelessly stuffed into the milk-box, much to the dismay of both my mom and the milkman. Then came soda and beer bottle caps, bubble gum cards, and all the other miscellany with which a boy can stuff his pockets and dresser drawers.

My first philatelic experience came at around age ten, with a dollar album and one of those "fabulous" fifty-cent mixtures which, at the time, contained about 90% three-cent prexies. For the Christmas after my thirteenth birthday I wheedled my dad into getting me a brand new 1956 Scott's Catalog (worldwide combined edition), and from then on the kid was hooked! By the time I was fourteen I found the whole world to be too great a task, early U. S. postage stamps too expensive, and U. S. fiscals to be both interesting and within my means.

One of my first fiscal acquisitions, and still the pride of my collection despite its nominal value, was a copy of the 25c Certificate stamp (R41c) with a neat blue "Columbus & Indiana Central Ry. Co." handstamped cancellation. Although the stamp is

off-center to the left by about three-fourths of a millimetre, I wouldn't trade it for ten superbly centered copies with the identical cancel—it signifies the beginning of my twelve years as a fiscal philatelist.

Of late, a good deal of my free time is being spent on fiscal philatelic research, a pastime which keeps me up into the wee hours of many more mornings than I'd care to admit. However, I wouldn't spend the time if it weren't enjoyable.

To earn my keep I work as an Import Specialist for the Bureau of Customs, appraising and assessing duty on various imported commodities. Being single, I am able to spend a disproportionate amount of my earnings on my stamps, philatelic literature, and organization dues. In addition to the ARA, I belong to the American Philatelic Society, Bureau Issues Association, and the Collectors Club of New York.

As I assume the assistant editorship of the **American Revenuer**, I hope to be able to encourage the membership to submit articles for publication. After all, every article is an ESSAY, an attempt at the facts, and merely because some uncertainty about the subject exists, one should not be dissuaded from writing. If anyone finds an error or misstatement in any article which appears under my by-line, I hope he will write in and correct me, as we need all the information we can get if we are ever to solve the puzzles of fiscal philately.

(Editor's Note: Welcome aboard, Lou!)

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## **Are You Interested In Special United States Revenue Tax Stamps**

**Issued from 1873 to 1885?**

**I have a large selection to choose from.**

**I can make a collection of over 50 different subjects and dates.**

**Write for information and prices.**

**ANTHONY GIACOMELLI**

**43 West Maple Drive**

**ARA 448**

**New Hyde Park, N. Y.**

**216**

# Fiscal Stamps of the NDH

By William Ittel (ARA 519)

## Part VIII

This is the eighth and final part of a series of articles cataloguing the revenue stamps of the Independent State of Croatia, Nezavisna Drzava Hrvatska. Prices are in U. S. dollars for mint stamps. Add a premium of about 200% for used specimens.

### Section 8

#### CHURCH STAMPS. CRKVA MARKA



1943. Islamic Religious Community. Various designs inscribed NEZAVISNA DRZAVA HRVATSKA and ISLMSKA VJERSKA ZAJEDNICA. Values in kuna.

1.	2k Green	-----	\$1.50
2.	5k Red	-----	1.50
3.	10k Brown	-----	1.00
4.	20k Yellow	-----	2.00
5.	50k Gray-black	-----	5.00



194-. Roman Catholic Church. Inscribed BILJEG KATOLICKE CRKVE. Value in banica and kuna.

6.	25b Blue	-----	\$ .65
7.	50b Red	-----	.50
8.	5k Yellow	-----	.80
9.	10k Brown	-----	.50

10.	20k Blue	-----	.75
11.	50k Green	-----	1.00
12.	100k Carmine	-----	1.50
13.	250k Dark Green	-----	3.00

Both of these issues were used as forerunners for the federal people's republic: the former with rubberstamp overprint reading DEMOKRATSKA FEDERATIVNA JUGOSLAVIJA, the latter with the 20 kuna value surcharged in dinar.

### Section 9

#### CONTROL BANDS

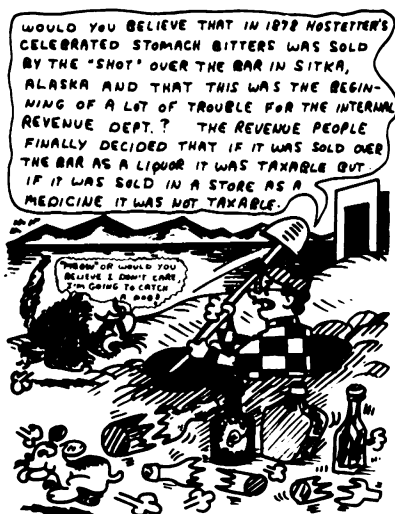
1941. Inscribed DRZAVNA TROSARINA and NEZAVISNA DRZAVA HRVATSKA in a circle. Various colors and serial numbers.

1.	No value	-----	\$1.00
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Without the long and continuing research of Dimitri Spajic of Belgrade, this series would not have been possible.

## WOULD YOU BELIEVE?

(See Scotts RS132 and 133)



Reprinted, with permission, from "Would You Believe," by Cecil Munsey (ARA 1138), a compilation of unusual facts pertaining to bottle collecting.



## REVENUES? WHY REVENUES?

By Louis S. Alfano (ARA 1142)

This reaction on the part of dealers and non-fiscal philatelists is a virtually daily occurrence in the philatelic life of every fiscophile. Since I collect only U. S. issues, I shall confine my answer to this field.

One good reason for collecting revenue stamps is their virtual freedom from the susceptibility to pressure for special issues and propaganda uses that their postal cousins are perennially heir to. In over 100 years there has been but one commemorative U. S. Revenue stamp, Scott's number R733, and if ever a commemorative was apropos of anything, this one is certainly the epitome of appropriateness—a revenue stamp commemorating the centennial of the U. S. Internal Revenue Service. If they're still issuing revenue stamps 100 years from now, a bicentennial issue would not be objectionable either.

The reason I was attracted to U. S. Revenues, however, was not the above, but one of economics. I began collecting stamps when I was about twelve years old, and catalog values of classic U. S. Postage stamps floored me. Thumbing through a Scott's, I found that a better collection of classic U. S. Revenues could be had for a small fraction of the cost of such a collection of postage stamps. If I recall correctly, my first classic Revenue was a copy of R44c, the 25c Certificate stamp—a stamp I fell in love with, but I digress. Of the first hundred major numbers of U. S. Postage stamps listed in Scott's (1968), only three list for less than a dollar; while of the first hundred Revenue major numbers, fifty-nine are listed in that price range. It is obvious from this that a thinking young collector with a dollar in his pocket would be attracted to Revenue collecting, the buck will fill many more spaces.

Then there is the matter of the artistic value of the stamps—virtually every U. S. Revenue stamp is a fine example of the engraver's art, a joy to behold. On the other hand, some of our recent postal paper

would be lucky to take the booby prize in a kindergarten fingerpainting contest. Consider the merits of RO165 (San Francisco Match Co. private die proprietary) against postage stamp 1259 (the 1964 "Fine Arts" issue)—which one is finer art? Many other examples could be cited, but this one should be sufficient—however, if a big difference in catalog value bothers you, compare the same postage stamp with R44c, mentioned above, which catalogs for only two paltry cents more than a used copy of the "Fine Arts" stamp.

On top of all I have stated, as one becomes a more advanced fiscophile the opportunities for research in this field become self-evident as one discovers the plethora of unlisted Revenue material around and the scant information given for most listed issues. I have spent many trying but rewarding hours learning about these, and I haven't even scratched the surface yet.

Why Revenues? Each stamp is issued for a strictly practical purpose, a decent collection needn't be expensive, they are true works of art, and they give lots of opportunity for research. What more can one want from an avocation? Happy collecting!

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## 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

## THE QUESTIONING FISCALIST

#4

### Cigarette Packages

Sometimes I think I let my imagination carry me too far afield—and I find myself clear out of the field of stamp collecting! But, I do get to wondering:

Why is it that for the past fifty or more years cigarettes have been packaged in 20's—primarily? In 1902, the standard was ten cigarettes for five cents, packed in a box with a premium gift of some sort. These cigarettes were of straight Bright tobacco (flue-cured, mostly from North Carolina). Cigarettes made from Turkish tobacco were also sold in packages of ten, but at 25c a pack—and these accounted for a quarter of all cigarettes sold in 1903.

The great change in type of cigarette—to what we know as the modern blended cigarette—came in 1913. The first were Camels, a blend of Bright plus Burley (from Kentucky and Tennessee) and fire cured tobacco (from Maryland). Camels were followed by Lucky Strike (1916) and Old Gold (1926). By 1921 cigarettes had emerged as the nation's favorite way of consuming tobacco.

From about 1918 on, Tax Paid stamps were made available for cigarettes in packages of 5, 8, 10, 12, 15, 16, 20, 24, 40, 50 and 100. Yet, with all of these possibilities, for some reason the pack of 20 caught on and the others were just oddities. Some were popular for a time—the “flat fifties” that were carried in the “roaring twenties” and the Army rations had packages of ten and the airlines today give out packs of two, three or five. But in all the years from at least 1932 on, millions more of the 20 cigarette stamps were used

than all other values combined.

Why?

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

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### THE A. R. A. LIBRARY

I have always been a lover of the song about “Marian, the Librarian.” But, obviously, it will not be my theme song.

I am your librarian, however, and as such will do all in my power to serve you.

The last complete listing of material in our library was published in 1966. I refer you to that for items available.

As for rules: You may keep any item for 30 days. You must pay the return postage and should include in the package, in an envelope, stamps to pay the postage to you. Some items may be sent First Class or Insured, because of their value or condition. The borrower must return material by the same class as he received it or by any “higher” or safer class.

It should go without saying that members must not mutilate any material. If you desire to make photographic reproductions of any material do not take any book or pamphlet apart. And remember the copyright laws!

It is our hope that we can issue, as a supplement to the February or March issue next year, a new Library listing as well as a complete index to “The American Revenuer.”

I ask that for the next month or two you not swamp me with requests. The material is now beginning to arrive from the previous librarian, but we all know the speed of the U. S. Post Office. I will need some time, after it has all arrived, to put it into some sort of organization. Therefore, please be patient for a little while. But after we are “in business,” I will guarantee you 48 hour service—and I hope you will be as conscientious in returning the material!

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

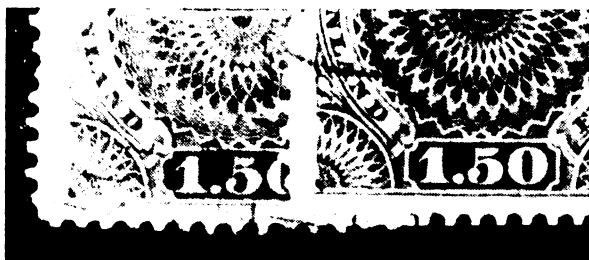
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## Thailand (Siam) Revenues WANTED

F. H. GLOECKNER  
110 E. 4th Avenue  
CONSHOCKEN, PA. 19428

218

## DOUBLE TRANSFER ON SCOTT LISTED REVENUE



A report has been forwarded by Charles Hermann (ARA 5) of an unlisted double transfer on Scott R78, the \$1.50 Inland Exchange Revenue.

The illustration shows the lower left corner, with the double transfer on the left and the normal stamp on the right. There seems to be a doubling over most of the stamp of any line that is horizontal.

Don't let the extra lines at odd angles in the left hand stamp confuse you. The stamp was cancelled with

the familiar herringbone cut cancelation, to which blue ink (same color as the stamp, almost) was added. And on a blue stamp, this does tend to confuse matters.

Does anyone else have examples of this double transfer? Or copies of any other double transfers that have not yet been reported or listed in Scotts?

Why not check your stamps and contact Charles Hermann, 10124 Samoa Av., Tujunga, CA. 91042.

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### LOUIE'S LITTLE LINES . . .

#### Occasional Notes From Your Assistant Editor . . .

Just because your fiscal specialty is an obscure one, don't hesitate to write an article for the "Revenuer." I can think of no better way to generate interest in your field than to write about it for all to see. Bill Ittel's two series on Croatia and Serbia have been running for over a year now, and before he put pen to paper I had no idea how many fiscals these two nations had issued. I may never collect Croatia or Serbia, but at least I'll recognize their fiscals when and if I run across them.

In the past we have had articles on such diverse fiscal fields as the issues of Reunion Island, and the postwar SHAEF occupation issues. A bibliography on Chinese revenues, and checklists of fiscals of the Rhodesias and Nyasaland, Central Lithuania, the Bechuanaland, Poland, and Haiti have also been published, as well as a significant article on the refugee stamps of the League of Na-

tions. Tell me you collect all of these items and I'll sincerely wish you luck as I have enough of a chore just trying to keep up with the fiscals of the United States.

Last December 18th at the annual Open House of the Board of Governors of the Collectors Club of New York, one of the governors exhibited Bolivian taxpaid, and I found that their tobacco stamps are first cousins in size and format to the U. S. narcotic tax strips. In fact, at first glance I thought that they were trial color proofs of our narcotic stamps. You learn something new all the time.

So keep digging for info, and don't hesitate to send it in, no matter HOW obscure the field, because as John Ruback has said many times before, we're not proud, we NEED articles to keep YOUR publication alive. I'll even accept your rough notes and try to put them into shape for publication. You'll find my address on the inside cover, so keep my mailbox as overstuffed as you can.

Lou Alfano, ARA 1142  
Assistant Editor

## DOCTORS???

Some years ago the writer was curious about the many Medicine makers who used the prefix "Dr." or the suffix "M.D." on patent medicine labels, direction sheets and advertisements.

So a partial listing was made from the RS numbers of Private Die Medicine stamps in Scott's United States Stamp Catalogue — Specialized, and the seats of learning addressed. Among the number were these three:

### JAMES COOK AYER

In numerous advertisements and in "Reminiscences of James Cook Ayer and the Town of Ayer" by Charles Cowley, 1879, is the statement: "... the University of Pennsylvania gave him the degree of Doctor of Medicine."

### DAVID JAYNE

According to his many advertisement: "In 1818, at the age of 19, he took up the study of medicine at the University of Pennsylvania in Philadelphia. After completing his studies in 1822 . . ."

### RAY VAUGHN PIERCE

In his advertisements: "... his medical training was received at the Eclectic College of Medicine in Cincinnati, Ohio and later from the University of Pennsylvania in Philadelphia. Following his graduation . . ."

The facts are. Letter to the writer dated November 26, 1943 signed by Mr. Phelps Soule, Secretary, University of Pennsylvania read in part: "... our records fail to show that James Cook Ayer ever received a degree from the University, either honorary or in course."

On December 6, 1943, Mr. Soule again wrote: "I find that we have no record of David Jayne or Ray Vaughn Pierce attending the University or receiving honorary degrees from it. I imagine these worthies, like Dr. Ayer, probably faked the degree for business reasons."

Henry W. Holcombe  
(ARA 105)

## SECRETARY'S REPORT

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

### New Members

- 1186 Thomas H. Stevenson
- 1187 John A. Hicks
- 1188 Mrs. Jean M. Ousdahl
- 1189 Capt. Anthony W. Hill
- 1190 James R. Hopkins
- 1191 Mrs. Donald D. Williams
- 1192 Robert M. Smith
- 1193 David W. Rickman
- 1194 Walter G. Zippmann
- 1195 James M. Santos

### Reinstated

- 1600 Robert E. Ames
- 609 Thomas A. Cox
- 1135 Philip H. Snyder

### Applications Received

- Brantley, Charles W., 3910 8th Court South, Birmingham, Ala. 35222, by John C. Ruback. All Scott-listed USIR, unlisted and state tobacco products.
- German, William J., 57 East Pearl St., Nashua, N. H. 03060, by E. S. A. Hubbard. USIR, taxpays, states.
- Joesten, Leonard, P. O. Box 870, Yreka, Cal. 96097, by Secretary. Ecuador.
- Kopf, Irving, 9516 Avenue L, Brooklyn, N. Y. 11236, by Secretary. French Indo-China, French Offices in China, Cambodia, Laos, Vietnam, Thailand.
- Venn, Porter W., 36 White Birch, Pease AFB, N. H. 03801, by Secretary. All U. S. revenues except stamped paper and private dies.

### Address Changes

- Brandt, Jack, 727 6th Ave. S. W., Apt. 1006, Calgary 2, Alb. Can.
- Norris, William T., 51 Court St., Belfast, Me. 04915.
- Roser, Dr. Charles L., Suite G, 36 Medical Arts Bldg., 1169 Eastern Parkway, Louisville, Ky. 40217.

Previous membership total -- 390  
New members ----- 10  
Reinstated ----- 3  
Current membership total -- 403

## REVENUE GREATS OF YESTER-YEAR

### George Cabot (1882-1961)

One of the all-time greats in the revenue field is the late George D. Cabot. Beginning as a stamp collector at the early age of nine years, Mr. Cabot attained national prominence in philately and especially in the revenue field.

He was active in the formation of the American Revenue Association, holding membership number ten. He served as a member of the Board of Directors for two terms and as president of the society from 1954 to 1956. He was made Honorary Life Member number 2 after his terms of office. He was also a contributing member of the State Revenue Society and was made Honorary Member number 1 posthumously, as a tribute to his outstanding contributions to the state revenue field.

Mr. Cabot's interest in state revenue stamps began about 1925. In 1936 he undertook the formidable task of writing an up-to-date catalog of these stamps, with the help of the other revenue greats of that period: Frank L. Applegate and E. R. Vanderhoof.

After more than three years of painstaking research, he published his 1940 State Revenue Catalogue, which was a milestone in the documentation of these stamps. In fact, it was not until twenty years later that his catalogue was superseded, and then he and Charles H. Hermann (ARA 5) were the prime contributors to the new catalogue, edited by Elbert S. A. Hubbard (ARA 1).

George Cabot's interest in state

revenues was a deep one which led him to help many newcomers. He had many articles on revenue stamps published in the philatelic press and came to be considered the "Dean of Revenuers" after the death of E. R. Vanderhoof. During his most active days in philately he was the greatest contributor to the field of state revenues. Although his activities were necessarily curtailed because of age, he was helping to document state revenues even up to the time of his death.

Born in Lawrence, Massachusetts, in 1881, Mr. Cabot graduated from Columbia University School of Mines in 1903, and soon was working as an engineer for heavy construction firms. Later he joined the American Viscose Corporation, where he served as Construction Superintendent until 1936.

From 1936 on, he spent much time on his stamp interests, and in addition to the ARA and SRS, he belonged to the Collectors Club of New York, the American Philatelic Society and the Society of Philatelic Americans. He was well known to most of the leading philatelists in the New York area, even to those not particularly interested in revenue stamps. Other than his main interest in state revenues, he was also interested in foreign revenue stamps, League of Nations displaced persons stamps, United Nations revenue stamps and our United States revenues.

Mr. Cabot willed his stamps to his eldest son, George Cabot, Jr., of Warwick, Rhode Island. The bulk of them were auctioned by Robert Siegel of New York in 1965.

George D. Cabot was one of the "Revenue Greats of Yesteryear."

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## 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

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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

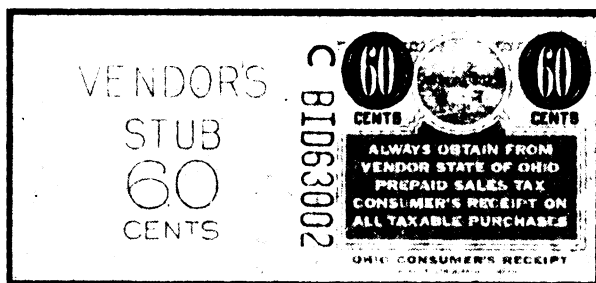
June 1969

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

Page 69

# U. S. Political Subdivisions Revenue Stamps

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



## STAMP QUANTITIES

Ohio has issued the greatest quantity of stamps of any State, and the largest group this State has used is the sales tax stamps, some of which were affixed by staples to the documents, giving them the status of document "stamps." About 250 major varieties of these stamps were issued. Here is one of the rare instances of overlapping between collecting by philatelists and numismatists, for many coin collectors also collect these "stamps," considering them to be a form of sales tax token.

First in quantities used of a single category are the stamps on tobacco products. Cigarette stamps have been issued by all states except Alaska, Hawaii, Michigan, and North Carolina.

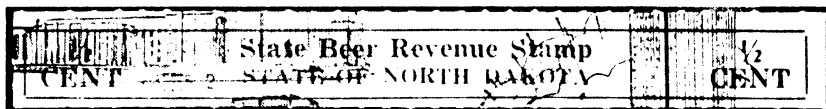
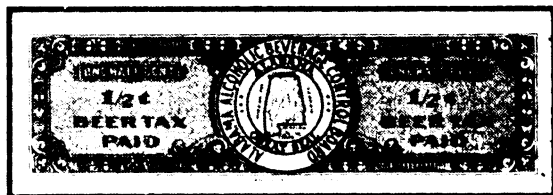
Liquor stamps come next, for second place, although fifteen of our states have only used what they call "Liquor Control" stamps, which are not true TAX stamps. The few states which haven't used any kind of liquor stamps are Connecticut, Hawaii,

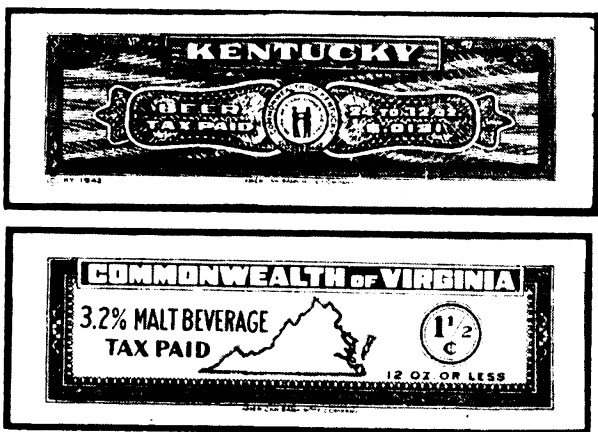
Massachusetts, New Jersey, and Rhode Island.

Third in numbers issued are the New York stock transfer document stamps. Stamps in this category have also been issued by Massachusetts, Missouri, Pennsylvania, and Texas.



Fourth in the major categories issued are the beer stamps, most of which are large-sized stamps, used on cases and barrels. The few issued for use on bottles (except for Ohio) are mostly quite scarce, because they were used on imported, and hence not





very widely consumed, brands.

In fifth place are the documentary stamps (other than those for stock transfers) which have been used by Alabama, California (the first adhesive "revenues" issued in the United States), Florida, Illinois, Indiana, Iowa, Kansas, Louisiana, Maine, Massachusetts, Maryland, Michigan, Minnesota, Missouri, Mississippi, Nevada, New Hampshire, New York, North Carolina, Oregon, Ohio (sales tax), Pennsylvania, Rhode Island, South Carolina, Texas, Virginia, Washington, and West Virginia. About ten of these states started using documentary stamps (mostly meter stamps) on the first of January 1968, the date on which the Federal Government relinquished this tax.

Perhaps sixth are oleomargarine stamps, which have been used by Alabama, Georgia, Idaho, Iowa, Kentucky, Minnesota, North Dakota, South Dakota, Tennessee, Utah, Wisconsin, and Wyoming.

About seventh are malt stamps, issued by Arkansas, Idaho, Indiana, Kansas, Louisiana, Michigan, Mississippi, Ohio, South Dakota and Tennessee.

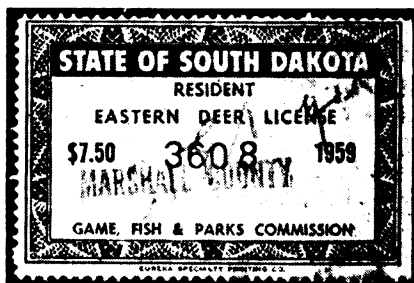
Around eighth place are soft drink stamps which have come from Kentucky, Louisiana, Missouri, Ohio, Pennsylvania, South Carolina, and West Virginia.

Last place would be a tie between odd items taxed by only one or a few states, such as the exotic issues previously listed as "Weird Taxes."

## LICENSE STAMPS



Although properly speaking, license stamps are not tax stamps, they are stamps, and hence legitimately collectible by philatelists. They are also extremely popular among the collectors of the federal duck hunting-license stamps, since most of these stamps are for similar outdoor sports. Hunting stamps have been issued by Illinois, Kansas, South Dakota, Tenn-

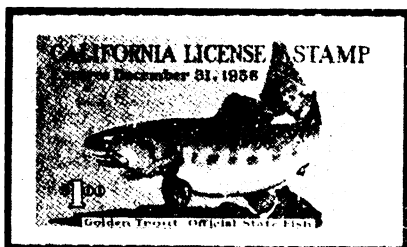




essec, Utah, Virginia, and Washington. Fishing stamps have come from Alaska, Arizona, California, Delaware, Michigan, Nevada, New Jersey, Penn-



sylvania, Tennessee, and Utah. There have been also license stamps for special animals and fish; such as trout, elk, quail, turkey, etc.



## BOOK REVIEW

**THE REVENUE STAMPS OF FINLAND**, by Dr. Harald Olander. Edited by William Ittel. 5½x8½ inches, 39 pages, illustrated. Text in English and German. Available from the Editor, 136 Dickson Ave., Ben Avon, Pittsburgh, Penn. 15202. Price \$3.25, postpaid.

Collectors of foreign revenues are again indebted to William Ittel for the publication of another revenue catalog, this one dealing in a semi-



Dr. Harald Olander

specialized manner with the issues of Finland.

Dr. Olander, a bishop of the Liberal Catholic Church in Finland and the author of a number of specialized articles in the philatelic press in Finnish and German, compiled it a number of years ago. His manuscript, in German, needing a translator and a publisher, languished until it came to the Editor's attention. It has been brought up to date and should fill yet another gap in literature dealing with foreign revenues.

Besides general revenue stamps, Bill of Lading, Railway Ticket, Corporate Stock, Income, Securities and Alcohol Tax Stamps are listed and priced in U. S. dollars. Areas of possible specialization are indicated for those interested in this manner of collecting.

Many of the listings in this catalog appear in print for the first time in any language. The Hellman catalog, published in 1944 in the Finnish language, listed only the general revenue stamps. This Olander catalog, with text in English and German, should be useful to both American and European collectors.

Part of the difficulty in collecting revenue issues has been the absence of catalogues. We welcome the appearance of this one and hope its editor will keep up the good work.

—John A. Norton (ARA 610)