

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 23, No. 7, Whole No. 217

September 1969

A POSSIBLE NEW PRIVATE DIE MATCH "PROVISIONAL"

Bruce Miller, ARA #732

The writer has recently reported on a hitherto unlisted "private die match provisional" of the San Francisco Percussion Match Company (AR, May 1969). Still another such item has come to light, in the form of a copy of the First Issue 5c Playing Cards, bearing a handstamped cancel in black as illustrated.



The overprint "P. T. I. / (date)" in black in two straight lines has long been known on both the 3c Foreign Exchange and 4c Proprietary (Riley's #12 and 13, AR, September 1968, p. 76). However, the circular cancel shown has not been previously reported. The stamp in question was provided by John S. Bobo, who comments on it as follows:

"Re the Ives Match cancel. I believe that the proprietary and playing cards stamps were used interchangeably. I am inclined to believe that the Ives item might have been used to pay a match tax although

the rate doesn't seem to jibe with any of the ISSUED match stamps per se.

"The fact that it was precancelled is significant. (Vestiges of other strikes are visible along the edges). Proprietary and playing card stamps were NOT to be used for documentary tax payment at any time, even though the various other titles were found to be unworkable and were subsequently dropped as far as enforcement was concerned. This, however, did not apply to the aforementioned two titles, proprietary and playing cards."

The significance of the precancellation lies in the clue it affords to the nature of the stamp's use. Cancellation of stamps used on documents was required by law, but cancels were, as a rule, applied AFTER the stamp was affixed. Cancellation of stamps used on proprietary articles was NOT mandatory, but when such stamps were cancelled, this was almost invariably done BEFORE they were affixed. The resultant saving in time and labor, particularly where large quantities of stamps were involved, was enormous.

Phineas T. Ives' match factory was in operation at Wallingford, Connecticut from the mid-1850's until early in 1881. (See AR, February 1966, p. 22). Ives' first private stamp, issued in May 1865, was in the unique denomination of 8c, which accounts for

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—The Rev. John C. Ruback, 809 Cedar, Duncan, Okla. 73533

Assistant Editor—Louis S. Alfano, 2148 East 38th St., Brooklyn, N. Y. 11234

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 (3½ 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. 7, Whole No. 217

September 1969

his use of a 4c "provisional" (in pairs). A 1c private die was added in 1867, but the 8c stamp remained in use concurrently until early in 1871.

No evidence exists to suggest that Ives would have required a 5c stamp for his matches, unless we make the assumption that it was used together with a 3c to make up the 8c rate. The use of such a heterogeneous combination would have been awkward and laborious, but given circumstances in which neither the 8c private stamp nor 4c government stamp were available, it could conceivably have been resorted to. Since the P. T. I. straight-line cancel exists on the 3c Foreign Exchange, it is tempting to visualize an emergency in which Ives was forced to stamp

his boxes of 800 matches with that stamp plus a 5c Playing Cards. Such usage of the Foreign Exchange stamp would have been contrary to law, but so would the use of the Playing Cards stamp on a document.

The most obvious unanswered questions are: Why would Ives have used an inconvenient combination of two different denominations when he presumably could have utilized strips or blocks of 8 of his 1c private stamp? And what is the significance of the circular cancel on the 5c Playing Cards, while an entirely different straight-line cancel was used on the 3c Foreign Exchange and 4c Proprietary?

In conclusion, the only reasonable certain fact elicited is that P. T. Ives did find some use for a 5c Playing

Cards stamp on or about January 13, 1868. All else is conjecture. The possibility must be considered that the stamp was in fact used, albeit illegally, on some taxable document, on a photograph, or even on some proprietary article other than matches in which Ives had an interest. (The New Haven drug firm of Cowles & Leete are known to have been involved with Ives' match business, and it is within the realm of possibility that it was they who used the 5c Playing Cards.)

The writer is grateful to John for the opportunity to examine this stamp, and would be very interested in hearing from any reader who can add anything to the matter.

A. R. A. MEMBERS HONORED

The State Revenue Society, in the May issue of its State Revenue Newsletter, announced the election of several A. R. A. members to office in its organization.

O. R. Bloom (ARA 808) was elected president, Carl Sternad (ARA 1025) was elected vice-president and David C. Strock (ARA 21) was re-elected secretary-treasurer.

Stepping down as president (after fourteen years) was the founder of both SRS and ARA, Elbert S. A. Hubbard (ARA 1).

Congratulations to these men on their election—and congratulations to SRS on choosing such good men! And an accolade to El Hubbard for his long service.

NEW ARA YEARBOOK ON THE WAY

The 1970 ARA Yearbook, scheduled to appear next February, will be wholly revised and complete, and will supersede all previous editions. As presently planned, the contents will consist of:

1. **MEMBERSHIP ROSTER.** In order to ensure accuracy, all members are urged to recheck their own listings as given in the 1968 roster, and communicate any desired changes or corrections to the secretary prior to

December 31, 1969. This is especially important in view of the fact that collecting specialties will be written cut in the new edition, instead of indicated by number, and elimination of obsolete listings will conserve valuable space.

2. **CUMULATIVE INDEX TO THE AMERICAN REVENUER, 1947 thru 1969** (by Josef Schonfeld).

3. **ARA LIBRARY LIST** (by John C. Ruback).

4. **ARA CONSTITUTION.**

Depending on the availability of funds, additional feature material may be included. As always, the 1970 Yearbook will be distributed without charge to all members in good standing at the time of its publication.

"AMID THE DUST AND COBWERS OF THE FISCALIST'S ARCHIVES"

A Series of Extracts of Historic Interest

Resurrected by Louis S. Alfano

Number 1

(From "The Fiscal Philatelist," Vol. I, No. 5, London, April 1893)
Comparing fiscals with postage stamps, publishers Fred. Geo. C. Lundy and Walter Morley observed:

"... The Fiscal stamp is of greater antiquity, and each class has its own history; it is always of value (with few exceptions) whilst attached to its respective document, whereas the Postage stamp from an outsider's point of view, is valueless when cancelled, its duty having been fulfilled. The designs are more varied and beautiful, and the cost of the average Fiscal stamp is within the reach of all.

"The Postage stamp is only a carrier's label, expressing thereon the cost of transit, whereas a Fiscal stamp makes a document only valid whilst it is 'watching over it.'"

Thailand (Siam) Revenues WANTED

213

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

FAMOUS PHILATELIST DIES

Gustave H. Fabian, Jr. (1883-1969)



Gus, as he was affectionately known by all his friends, passed away on 22 March 1969. He was born in New York City on 29 December 1883, and attended local school, eventually graduating from the Brooklyn College of Pharmacy at the age of 19. Gus started collecting stamps at the age of 12 under the influence of his father, Gus Senior, who earlier had operated the Atlas Stamp Company in lower Manhattan (1869) and was a friendly competitor of the world famous J. Walter Scott.

Gus operated a drug store for many years and was the source for many of the early provisional hand-stamped Narcotic stamps, many of which would not be around today were it not for Gus' interest in all U. S. stamps. He eventually returned to his first love and operated the Atlas Stamp Company together with his son Lester. Gus retired in 1937 and thereafter did all his business from home. He knew every dealer, operator and satcheleer in the business. It's unfortunate that Gus never wrote a book, but it probably would have been too hot to handle!

I first met Gus at the FIPEX show in New York City, where the American Revenue Association had a lounge. We had corresponded for many years and we might have met earlier but Gus was a hard guy to pry from hearth and home. Subsequently I saw Gus at his home in Hempstead when we negotiated the sale of all his tax paid. I don't mean to digress unnecessarily, but thought some of these sidelights might prove more interesting than an ordinary cold obituary. Most members of A. R. A. knew Gus by reputation or correspondence; to have known him personally was another thing.

Gus was of Italian extraction and was a "joiner" having been a member of over 40 stamp societies and clubs of one sort or another. Gus donated stamps to Boys Town and similar homes and was ever ready to give a talk on stamps. He won many a ribbon for his gorgeous U. S. postage stamps, many of which he had in great quantity. These I was privileged to see while his guest.

Always unassuming and modest, Gus was the first to puncture the pomposity of the phonies that abound in the fraternity. I jokingly asked him once about "caveat emptor." His laconic reply was: "Another Roman lum." He had made his point. Gus was a most interesting person to talk to and with.

He is survived by his wife Ida and sons Lester and Charles and daughter Rose Bentz. Thus comes to an end an era of philately that spanned a century. We will all miss him. So long, Gus. Requiescat in pace.

John S. Bobo (ARA 3)

U. S. REVENUE WANT LISTS FILLED

Sideline Material,
Tax Paid and Foreign Revenues

221

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

The American Revenuer

THE QUESTIONING FISCALIST

(Note: This column is meant to be open to all of the members of the American Revenue Association. Do you have a question that has been bugging you? A question that no one can seem to answer? Things for which you can locate no satisfactory explanation? Send them in to "The Questioning Fiscalist" care of the Editor, giving as much information as you can about the subject. Send material for illustration if possible, and pose your question. We can't guarantee an answer—but we do guarantee that you will never get an answer if you don't ask the question!)

#5

Why Blue Paper?

Our question or questions this month have to do with the color of paper used for United States Tax Paid stamps issued for tobacco products.

Almost from the beginning (at least from 1879 on) a blue paper was used for cigarette, cigar, tobacco and snuff. This was not true during the period from 1883 to 1910, when Uncle Sam's Bureau of Printing and Engraving experimented with various colored papers. These varieties are described differently by different catalogues, but the terms dark blue, light blue, bright blue, greenish blue, green and grey have been attached to some of the different shades.

Which leads us to the first question: what was the purpose of this experimentation by the Bureau? Were they seeking the best shade of paper, or were they just being careless about the paper they purchased?

Around 1910 the Bureau seems to have settled on one shade of blue, very similar to the bright blue of the experimental days. Was this the shade that looked best? Was it cheaper to make than some other shade? Why? It seems to this writer that some of the stamps printed on this paper are almost impossible to see: the Class B cigarette stamps of 1932 to 1955, printed in green on the blue paper, and the Class A cigar stamps

September 1969

of the 1930's, printed in orange ink. One needs a very good light to see what one has.

So—who in the world thought that blue paper was best for tobacco products Tax Paid stamps of the United States, and why?

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

WOULD YOU BELIEVE?

(See Scotts RS42 and 48)



Reprinted, with permission, from "Would You Believe," by Cecil Munsey (ARA 135), a compilation of unusual facts pertaining to bottle collecting.

NEW EXCITING!!!

1969

SISSONS CANADIAN REVENUE CATALOG

Hundreds of Price Changes

New Groups such as
SEMI-OFFICIAL AIRMAILS
PERF. INITIALS — ETC.

Illustrated Throughout.

A STAMP BONUS—CAT. OVER \$7
BOTH YOURS FOR ONLY \$3.00

218

L. A. DAVENPORT

230 Lonsmount Dr., Toronto 349, Can.

EDITORIAL COMMENTS

Here we are, back again after a two month lay-off. Why the lay-off? We really don't know—except for the logistics of the situation: (a) Lack of money and (b) Lack of material. Of course, both of these could be corrected and The American Revenuer could be an every month publication (and might grow in size and beauty) if (1) we had more members and (2) more writers.

Sounds simple, doesn't it? And it really is, for if point one were accomplished, then point two would follow almost automatically.

I've tried to point out "revenueurs" who aren't members of ARA—and we've picked up a few of these. "El" Hubbard has written in other publications (see below) about us, and this has helped. But what have YOU done?

* * *

BE ON THE LOOK-OUT FOR: The new American Philatelic Congress Book (35th edition) is due for release at the APC annual convention which will be held at SEPAD, 31 October, 1 and 2 November, 1969. This book will have 224 pages. Editor is David C. Stump. Articles will be, as usual, most worthwhile. For information on the book and on APC membership, write James P. Harris, P. O. Box 3646, Wilmington, N. C. 28401.

* * *

WINNERS: David L. Rhoades (ARA 1003) won a first at KISCOPEX—the 38th annual Wisconsin Federation of Stamp Clubs exhibit on 17 and 18 May, with "United States Revenues." Congratulations!

Homer C. Landis (ARA 77) won a Bronze Award at ARPEX 69—the Arizona exhibition held in connection with the American Philatelic Society spring meeting at Tucson. His entry, "U. S. Playing Card Revenues."

Mathias Koref (ARA 1020) exhibited at MAIPEX '69 (Maine Philatelic Society's exhibition 17 and 18 May 1969) and won a first in the United States division, runner up Best of Show and Most Popular exhibit with twenty-seven pages of Match and Medicine stamps and related material.

Noted that at the Federation of

Iowa Stamp Clubs exhibition in April, a collection of Duck Stamps autographed by designers was a first prize winner in the United States category. One A. R. Broholm is listed as the exhibitor. How come he isn't a member of ARA?

* * *

NEW COLUMNIST: In case you don't subscribe to STAMPS, you should know that the ARA founder, Elbert S. A. Hubbard (ARA 1) has become a regular (every other week?) columnist. Title: "On and Off The Beaten Path." These are all interestingly written and all (so far at least) in our field. One in which he specifically mentioned ARA and my name has brought ten requests for information. Keep up the good work, El.

* * *

OLEOMARGARINE-er: Our oleo specialist, Carter Litchfield, formerly of Texas and now for a year in Wales, has compiled a well illustrated check list of Utah oleomargarine tax stamps. Copies were sent to all SRS members. And he offers to send a copy to anyone who asks for it. Use his old address or the new one that the Secretary's report should have.

* * *

COPIES TO AUTHORS: It is the policy of the present editorial staff to send two copies free to each person who has an article printed in The American Revenuer. If there are any authors who have not received their extra copies of issues of February through June 1969, let us know, and they will be sent.

* * *

A REQUEST TO ALL AUTHORS: In submitting completed articles for publication, it would be most helpful if you would send a carbon copy along with the original. Purpose: to foil Uncle Sam's mail in case it loses the material as it goes to the printer. I no longer have a free Thermofax available to me!

* * *

ADVERTISERS: Noted an ad in LINN'S for member Max C. Kaye (ARA 1167) and who could miss the full page ad of member Fred Dorfman (ARA 352), with first issues,

wines, dateds, M and M, etc.

* * *

FOREIGN REVENUES: An article in LINN'S of 14 July on foreign revenue literature mentions a catalogue on Channel Island Revenues available at 60c from the Channel Islands Specialists Society at 122 Woodyates Rd.,

London SE 12, England. Also a listing of Luxembourg revenues made by Josef Schonfeld (ARA 354) available from W. W. Sadler, 3222 Kensington Ave., Richmond, Va. And a catalogue of Liechtenstein revenues is available for \$2.75 from Helmut Stuempel, 82-50 135th St., Kew Gardens, N. Y.

TREASURER'S REPORT

Report Period: September 1, 1968-June 30, 1969.

OPERATING FUND:

Balance, September 1, 1968

\$1007.41

RECEIPTS:

Dues and contributions

\$1380.50

Advertising

161.80

Subscriptions, sale of publications, etc.

15.61

Total receipts

1557.41

Operating fund sub-total (prior balance plus receipts)

\$2564.82

DISBURSEMENTS:

Miller Print Shop (AR, printing, etc.)

\$1188.43

Secretary's expenses (postage, supplies)

63.80

Editor's expenses

9.80

Advertising in WSC

60.00

Dues — NFSC

2.00

Sales Dept. (150 salesbooks)

48.70

Total disbursements

\$1372.73

Operating fund balance June 30, 1969 (sub-total less disb'ts)

\$1192.09

(\$1142.81 on deposit First Western Bank, Arcadia, Calif. \$49.28 cash on hand)

VANDERHOOF MEMORIAL FUND:

Balance, September 1, 1968

\$990.89

Interest on account to Dec. 1, 1968

20.02

Vanderhoof Fund balance

\$1010.91

(No disbursements)

On deposit savings account First Western Bank, Arcadia, Calif.

For purposes of financial reporting, the Treasurer has decided to adopt the standard July 1-June 30 fiscal year, in place of the September 1-August 30 year previously used. Neither arrangement corresponds with the ARA business year of October 1-September 30, but June 30 seems the most logical and convenient cutoff point, as there is little fiscal activity during the summer hiatus. As a result of this change, the above report covers a period of only 10 months, instead of the usual 12. The item of \$48.70 expended on behalf of the Sales Department will be repaid to the operating fund when sufficient funds become available to the Sales Manager, as it is intended that Sales shall be self-sustaining. A separate statement of the Sales Department's financial status is given elsewhere. It will be noted that the Vanderhoof Fund has now passed the "thou" mark, but only the First Western Bank seems destined to benefit from this fact. The Fund was established to provide financial assistance for worthwhile projects in the revenue field, but the present Treasurer has not received a SINGLE inquiry regarding possible use of this money.

THE CLASSIC REVENUE STAMPS OF FINLAND

By William Itt-1 (ARA 519)

The Issue of 1866

This is the fifth and final article on the classic revenues of Finland



1866. Size 28x62 mm. Serpentine roulette types I, II, III, IV, simple or compound. KS-1 and KS-2. Text in both native languages: Finnish and Swedish.

	KS-1	KS-2
25. 10p Brown	\$2.60	2.60
26. 20p Brown	.50	.50
a. Wide numerals	30.00	24.00
27. 25p Brown	.85	.65
28. 30p Brown	.40	.40
a. Salmon	3.00	4.00
29. 40p Brown	.65	1.40
a. Wide numerals		26.25
30. 50p Brown	1.00	.90
a. Wide numerals	.75	.75
31. 60p Brown	.40	.50
a. Salmon	3.50	4.50
32. 80p Brown	1.30	2.60
a. Salmon	4.35	5.20
33. 1m Blue	.50	1.00
a. Violet		25.00
34. 1½ Blue	RR	
35. 2m Blue	1.00	1.00
36. 3m Blue	1.30	1.85
37. 4m Blue	4.35	2.60
38. 5m Blue	1.95	9.75

a. Violet		29.25
39. 6m Blue	26.00	19.50
40. 7m Blue	RR	
41. 8m Blue	13.00	13.35
42. 10m Blue	5.20	5.20
a. Double border	17.25	22.50
43. 15m Blue	19.50	32.40
44. 20m Blue	6.50	12.00
45. 25m Blue	R	
46. 30m Blue	P	
a. Double border		
47. 40m Blue	32.40	19.50
48. 50m Blue	3.25	5.70
49. 60m Blue	RR	
50. 80m Blue	RR	
51. 100m Blue	52.00	26.00
52. 150m Blue	RRR	
53. 200m Blue	RRR	
54. 500m Blue	RRR	

The mark values have the lower value-shield (with text in Finnish) with a single or double border. The 10m and 30m are found in both forms.

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 7-4160

11

YOUR A. R. A. OFFICERS

Advertising Manager:

John S. Bobo, ARA 3

An Autobiography

Originally a native of Chicago, I now call Des Plaines, Illinois home. This is a suburb north west of Chicago, adjacent to O'Hare International Airport.

I first started collecting stamps at the age of 12 back in 1926. This consisted of a 4x4x6 chalk box, if memory serves me correctly, filled with junk duplicates from my father's collection—stuff like 5c and 8c Omahas, Columbians to the 10c value, and of course earlier items. Seems like there were hundreds of 3c purples, but of course that's about the only stuff that was around in those days. Later I acquired the whole works; no real rarities, though. Stamp collecting was quite sophisticated long before that time.

First got interested in Revenues about 1937, when I happened to become attracted to several 1898 battleships with printed cancels. That did it. Thereafter those were the only stamps I pursued, and managed to acquire over 1500 varieties. In those days they were still plentiful and could be had as ordinary revenues.

Then one day I happened to get a 1/2 barrel beer stamp of the 1878 variety which I thought was a real rarity and that started me off on tax paid—the only stamps I really fell in love with. In those days these also could be had easily and dealers were glad to get rid of them. I obliged them and amassed enough to paper a mansion, I think. I subsequently did find the only two extant copies of the 1898 1/3 barrel beer stamp, but that's another story. I must write a book one day!

I have the privilege of being member number three. El Hubbard and I had been exchanging stamps for some years and we had met several times back in the days when he was traveling with the "name" bands. He suggested a revenue society and we up and did it with the help of many other aficionados. A lot of water has gone over the dam in the intervening



years. I have had the pleasure of meeting and getting to know as many of our members as anybody, I think. Many of them have since departed one way or another.

I am currently employed as a field engineer for a food packaging machinery manufacturer, which takes me through most of the United States and Canada. This handicaps the philatelic activity somewhat, but has the compensating factor of allowing me to meet many philatelic dealers and collectors.

I reside with my wife Mae, who thinks that all stamp collectors are a little nutty except one. Or is it the other way around? I would ask her, but don't want to interrupt her counting a million stamps. (That keeps them from getting into mischief!)

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

U. S. Political Subdivisions Revenue Stamps

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

Part III

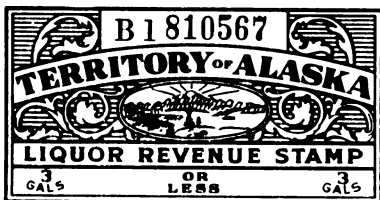
DISCONTINUED ISSUES



The number of current-issue excise and inspection stamps is gradually lessening, with the elimination of most tax groups in many States. This points to the fact that most of these stamp groups will probably follow the trend of our "Match and Medicine" stamps, both as to popularity and price.



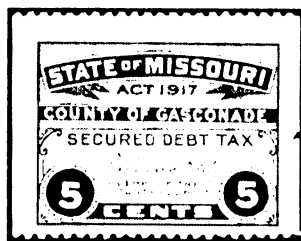
Some stamp groups which have been discontinued in recent years are: Alaska: liquor, beer and wine (1945); Arizona: liquor and wine (1943); Arkansas: feed (1949); California: liquor (1911); Colorado: fertilizer and beer (1953); Connecticut: bedding



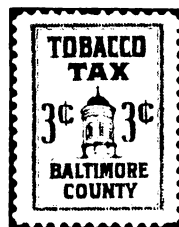
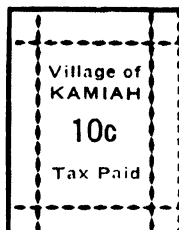
(1953); Delaware: cigars; Florida: feed (1963?); Georgia: feed (1965); Idaho: malt (1949) and oleo (1967); Indiana: beer (1965); Kansas: livestock remedy (1947), beer (1960?), liquor and malt (1969); Kentucky: fertilizer (1948); Michigan: beer (1956); Mississippi: beer and wine (1945), malt (1952) feed, fertilizer, and cotton seed meal (1945); Missouri: export beer (?), apples (1943); Nevada: beer, wine, liquor (1944); North Carolina: wine (1967), insecticide (1945); North Dakota: cigarette papers (1952); Wisconsin: beer (1953); Wyoming: liquor (1945?).

Indications are that all liquor and beer stamps will follow this trend to disuse, in favor of a report system. Feed and fertilizer stamps are also following the road to discontinuance. It would therefore be wise to gather the stamps now in use while you can.

COUNTY AND CITY ISSUES



The classics of county-issued stamps are those of Missouri, mainly those for use, along with the State-issued stamps, on "Secured Debt" documents. Oregon counties use meter stamps and California's 58 counties used "Documentary" stamps in up to 17 denominations from January through June of 1968 when a few changed to





"meters" and most went to hand-stamps. Many counties in Georgia have issued quaint and/or colorful beer case stamps.



The earliest city issues were those of Kansas City, Missouri (cigarette, 1917) and Oregon and Washington issues, mostly on liquors of various kinds. Cigarette stamps were also issued long ago by some Alabama,

Florida and other Missouri cities; and by New York City. More recently, these political subdivisions issued many more stamps, and new ones have come from Colorado and Georgia. A few of the cities have also issued stamps for beer, liquor, and cigars.



A list of most of these "local" revenue stamps was written by this writer in 1957 and was published by the State Revenue Society. This booklet is now very scarce, but in spite of the many obsolete prices in it, is still a very helpful book, and the best available to date.



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

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

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

FISHING, Hunting, Dated Revenue, Wines and Indiana Intangibles. Will buy, sell or exchange. Art Soderling, 19 N. Clark St., Chicago, Ill. 60602. 220

MATCH & MEDICINE revenue stamps, 100 different in excellent condition for this type of stamp. Scott catalogue \$250; 75% off or \$62.50 net, satisfaction guaranteed or return for full refund. Have 1 lot only! Victor E. Graham, ARA 371, 8365 Gregory Way, Beverly Hills, Cal. 90211. 217

FOREIGN revenues, many thousands in stock. Ask for approvals. W. J. Pieterse, 13 Franconia Dr., Nashua, N. H. 03060. 218

WANTED: Revenues from Lebanon, Syria, Curacao, Indonesia, Suriname, Danzig and Upper Silesia. W. J. Pieterse, 13 Franconia Dr., Nashua, N. H. 03060. 218

U. S. FEDERAL Duck Stamp Errors, varieties, proofs and essays wanted. Send description and asking price. R. Featherstone, 25 Tilton Place, Middletown, N. J. 07718. 218

WANTED—we pay 1/2c each for any Scott listed revenue. Domzall, 2231 San Pablo Ave., Berkeley, California. 217

WANTED — Tax Pairs with head of Abraham Lincoln, particularly snuff stamps with stars also tin foils. Lee Adams, 114 Wynnwood Drive, Peoria, Illinois 61614. 220



Many cities used tiny depression scrip stamps during the "Great Depression" of the 1930's. These are listed in Cabot's 1940 State Revenue Catalog, and updated listings are to be published soon. These stamps, and the paper scrip-money to which they were attached, are also avidly sought by those numismatists who like to

stray from the "beaten path."
(to be continued)

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

WANTED

**REVENUES OF MOROCCO,
ALGERIA and TUNISIA**

LT. COL. BILL BRYAN
P. O. Box 246, Lapwai, Idaho 83540
217

SALES DEPARTMENT FINANCIAL REPORT

Gerald M. Abrams, Sales Manager

REPORT PERIOD: October 1, 1968-June 30, 1969

RECEIPTS:

Sales of salesbooks ----- \$83.10

EXPENDITURES:

Van Dahl Publications (salesbooks) ----- 13.53
Bank charges (checks, rubber stamps, etc.) ----- 8.71
Bank service charges on account ----- 1.60
Rubber stamp ----- 6.51
Stationery ----- 14.74
Postage (correspondence and circuit mailings) ----- 10.19
Total expenditures ----- 55.21

ASSETS:

6 large salesbooks at .45 ----- 2.70
11 small salesbooks at .30 ----- 4.20
Cash on hand (on deposit) ----- 20.69
Total assets ----- 27.59

LIABILITIES:

ARA operating fund (initial order of salesbooks) ----- 48.00

SUMMARY:

Expenditures plus assets equals receipts ----- \$83.10
Assets minus liabilities ----- -\$20.11

(Treasurer's note: Mr. Abrams' report on the first nine months of the Sales Department's operation is very encouraging, and there seems every reason to believe that this service will eventually pay its own way without cost to the ARA operating fund. Members are reminded that there is NO CHARGE to either buyer or seller for use of the circuits, other than the cost of salesbooks and mailing. The FULL AMOUNT OF ALL SALES is remitted to the seller. In effect, the sales circuits are a FREE SERVICE to the membership, without commissions or brokerage fees. Where can you get a better deal?)

SECRETARY'S REPORT

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

NEW MEMBERS

1196 Raymond M. Featherstone
1197 Anthony Gruzdis
1198 Jeffrey N. Crown
1199 John B. Norton
1200 Derek P. Whitmarsh
1201 Walter J. Lorino, Sr.
1202 Leonard Joesten
1203 Charles W. Brantley
1204 Irving Kopf
1205 William J. German
1206 Porter W. Venn

REINSTATED

1137 Dennis L. Shaver

APPLICATIONS RECEIVED

ANSLEY, Ernest C., 3874 So. Sycamore Ave., Los Angeles, Calif. 90008, by Secretary. USIR, M&M
DAVENPORT, Leslie A., 230 Lonsmount Drive, Toronto 349, Ont., Canada, by John S. Bobo. Mainly Canadian revenues, some U.S. (dealer)

GAUDIO, John J., 303 Otis St., Denver, Colo. 80226, by Secretary. All US revenues, incl. M&M

GREENBERG, Arthur H., 181 River Road, Nutley, N. J. 07110, by John C. Ruback. Doc's, proprietaries, wines, playing cards, stock transfer, future deliv.

GRIFFENHAGEN, George, 2501 Drexel St., Vienna, Va. 22180, by Secretary. US private medicine, British medicine duty, others.

HIMPSL, Frank F., 153 Ravine Dr., Matawan, N. J. 07747, by Herman Herst, Jr. Revenues in general, including narcotics, spirits, etc.

HORTON, Charles A., 384 East Dr., Oak Ridge, Tenn. 37830, by Herman Herst, Jr. US, esp M&M and blocks.

KING, M. C., Box 488, Kirkland, Wash. 98033, by Herman Herst, Jr. US and foreign.

LAWRENCE, John W., 838 Chestnut, Winnetka, Ill. 60091, by Herman Herst, Jr. General (beginner).

LEISHER, Ronald P., 1006 Plum St., Aurora, Ill. 60506, by Secretary.

USIR and states.

LUTEY, Glen, P. O. Box 123, Free-land, Wash. 98249, by Secretary. USIR, may expand.

MATHEWS, Lawrence E., 2984 So. 1735 E St., Salt Lake City, Utah 84106, by Herman Herst, Jr. General (beginner).

MOSKAL, David A., 142 Sterling St., Worcester, Mass. 01610, by Herman Herst, Jr. Scott-listed USIR, plus narcotic, tobacco, snuff and beer, some states.

MUELLER, Barbara R., 225 South Fischer Av., Jefferson, Wis. 53549 by E. S. A. Hubbard. US Civil war, embossed and stamped paper

ROEMMELT, Chester W., 13 Liberty St., Montpelier, Vt. 05602, by Secretary. 19th C. US and foreign
RORKE, Dr. Joseph F., 7000 East Camelback Road, Scottsdale, Ariz. 85251, by John C. Ruback. USIR, mainly 1st issue, beginning medicine.

STONE, Leon C., 4747 Mathews Ave., Indianapolis, Ind. 46227, by Herman Herst, Jr. 1898 Battleship doc's and prop's, multiples of any kind.

SUTLIFF, Earl J., 3209 Hope Street, Huntington Park, Cal. 90255, by Secretary. US, Canada, Mexico, some other foreign. (Part-time dealer "Earl Stamps").

APPLICATION FOR REINSTATEMENT

780 OLANDER, Dr. Harald K., Iso-linnankatu 5B, Pori, Finland, by William Ittel. Specialist in Finland.

ADDRESS CHANGES

William C. Aichele, 1621 Cienega Rd., Hollister, Cal. 95023.

Byron R. Cameron, 4100 Galt Ocean Drive, Apt. PH 11, Fort Lauderdale, Fla. 33308.

Michael J. Morrissey, 337 So. Kellner Road, Columbus, Ohio 43209.

Mark J. Nearman, P. O. Box 519, Seattle, Wash.

John W. Nicklin, 470 West 42nd St., Room 622, New York, N. Y. 10036

The Rev. Elwood S. Poore, 3950 Meadowbrook Drive, Fort Worth, Tex. 76103.

Dennis L. Shaver, E. 9015 Cataldo,
Apt. 3, Spokane, Wash. 99206.
Col. Loren B. Thompson, 11 West-
wood Rd., Plymouth, Mass. 02360
George A. Van Horn, P. O. Box 1266,
Monrovia, Cal. 91016
Maynard Violet (dba Town House,
Ltd.), 3914 N. Christiana Ave.,
Chicago, Ill. 60618

Previous membership total - 403
New members ----- 11
Reinstated ----- 1
Current membership total - 415

SALES DEPARTMENT GENERAL REPORT

Affirmative! This has been the membership's overwhelming response to a recent query regarding interest in an auction sale. Therefore, the Sales Manager is going ahead with plans to begin an auction sales program.

Interested members are requested to forward any material to be auctioned to the Sales Manager via insured mail. This may include anything from a single item up to an entire collection.

A brief description of each lot, together with a minimum acceptable bid or asking price should be included with the material.

All offerings should be in our hands no later than one month from receipt of this notice, at which time a complete listing will be prepared for publication in the next issue of *The American Revenuer*.

It is suggested that offerings be restricted to the following:

1. Scott-listed U. S. Revenues
2. Non-Scott U. S. Revenues
3. U. S. State or local Revenues
4. Foreign Revenues
5. Cinderella material
6. Miscellaneous material (Telegraphs, revenue stamped paper, Revenue cut squares, Officially Sealed stamps, etc.) of world-wide nature
7. Literature pertaining to any of the above.

In accordance with the consensus of member suggestions, the fee for the Sales Department to cover expenses

will be 5% of realized price for each lot, but not to exceed \$3.00 per lot. This fee will also cover expenses incurred in the general operation of the Sales Department.

If our first auction is successful, there will be others. That is entirely in your hands.

We also wish to announce that the Sales Circuits have started, and that at this writing (mid-August) seven circuits are in the hands of members. Each circuit consists of seven members. If you are not on the receiving end of these circuits, please be patient. The filled sales books are very slow in arriving. As soon as a decent circuit can be assembled, it is on the way.

Remember that helpful suggestions from members, concerning the operation of this department, are welcome at any time—as are filled salesbooks of material!

Gerald M. Abrams (ARA 1065)
Sales Manager

PUERTO RICO REVENUE STAMPS

Terry Hines (ARA 1160) reports that information from the island that the following revenue stamps are presently available from the Office of the Collector of Internal Revenue, San Juan:

General use: 1c, 5c, 10c, 25c, 50c, \$1, \$3, \$5, \$10, \$20, \$50, \$100, \$200, \$500, \$1,000, \$2,500, \$10,000.

Puerto Rico Bar Association: 25c and \$1.

Puerto Rico College of Engineers, Architects and Surveyors: 50c, \$1, \$5, \$10, \$25, \$50.

Cigarette Stamps: 13c, 22c, 24c, 26c, 28c.

Beverage Identification stamps: (1) Rum (lily color): 1 gallon— $\frac{1}{4}$ c; $\frac{1}{2}$ gallon— $\frac{1}{4}$ c; 1 quart— $\frac{1}{4}$ c; 4/5 quart— $\frac{1}{4}$ c; 1 pint—1/8c; less than $\frac{1}{2}$ pint—1/8c. (2) Wine (green): 1 gallon $\frac{1}{4}$ c; 1 pint $\frac{1}{4}$ c; 4/5 pint—1/8c; $\frac{1}{2}$ pint—1/8c; less than $\frac{1}{2}$ pint—1/8c.

Narcotic Identification Stamp: 1c.

Terry further says that sales of beverage and narcotic stamps must be authorized by the District Internal Revenue Agent, San Juan.

LATIN AMERICA REVENUES

FOR SPECIALISTS

Our new catalogue lists a very limited supply of die and plate proofs, Waterlow's sample revenue stamps of the following countries (many of these stamps are officially punched with a small hole for security purposes).

Argentina (6 essays *\$25), **Bolivia** (1884, 1925 & 1945 \$2.50-\$5.00 each), **Brazil** (1908-21 134 different \$350), **Chile** (1880, 1900 and 1904 with composite miniature sheets of nine from \$25), **Colombia** (3 different *\$11.50), **Costa Rica** (1895 four composite sheets of four \$35, other \$2.50-\$3.50 each), **Ecuador** (1899 composite sheet \$25, 1904 5s. and 10s. *\$6.50), **Guatemala** (1898 10p. miniature sheet of nine \$12), **Honduras** (six different \$15), **Nicaragua** (1889 from \$3, miniature sheets of nine from \$25), **Peru** (1892 die proofs from \$25— a unique set of nine \$325; 1910 miniature sheets of six from \$20 and nine \$15, singles from \$2., later issues from *\$2.50 each), **Salvador** (1896 composite sheet of ten \$35, 1930 singles \$1.50 each), **Uruguay** (9 different \$20, composite sheets of nine from \$30), **Venezuela** (6 different *\$13.50).

* blocks of four pro rata

Catalogue with 239 illustrations (22 in colour) \$1.25 post free.

Illustrated lists of individual countries—send 25c postage.

Every discerning specialist will want a page or so of these colourful proofs in his collection.



ROBSON LOWE (BERMUDA) LTD.
P. O. BOX 88, HARRINGTON SOUND
BERMUDA

REVENUES — POSTAL STATIONERY — "Out-of-the-Way's"

ADVERTISING Stamps of Belgium, Denmark, Germany, Italy, New Zealand, 3145 stamps, made up in album -----		\$175.00
AUSTRIA Revenues for Montenegro 1916, 200 stamps mixed -----		7.50
AUSTRIA Provisionals for Yugoslavia 1919, 60 stamps (12 dif. & multi.)		18.00
AUSTRIA 1929 Essays by Hesshaimer, collection of 410 on album sheets		20.00
AUSTRIA 1850: Nr. 5, 25 fine copies, on pieces, postmark PESTH ----		15.00
BAVARIA 1920 Railway Revs*, 13 sheets of 50, wmk, with borders (650)		14.00
CHAINBREAKERS 1919 of Yugoslavia, 1000 stamps mixed, abt 150 var.		22.00
FORMOSA Postwar Revenues, 1000 mixed, singles and blocks -----		7.50
FORMOSA, Postwar Revenues \$1000 (100), and \$5000 (35) -----		7.50
FORMOSA provisionals, overprinted, 4 values, mixture of 275 revenues		7.50
FORMOSA Postwar used postcard collection, 750 cards, all diff by values, types, cancellations, frankings and pictures on the back -----		70.00
FORMOSA, same but only 2 collections of 100 diff. -----		11.00
GERMANY #212/13 & 215, 3 sheets 100 * with ads thru middle of sheets		30.00
GERMANY #C8/9, 11, 15-19 cpl.—8 mint sheets of 100, same ads ----		52.50
GERMANY 1919/23; 22 diff. sheets of 100* postage, semipostal, commemor. and airmail stamps, all with 10" long advertisements -----		85.00
GERMANY Revenues 1920, 9 sheets of 50*, watermarked, borders (450)		9.50
GERMANY 1910: 50 diff. police seals and 145 Cinderellas -----		22.50
GREECE 1895: 20 1., Essays in 8 diff. colors, 150 sets (1200) -----		9.00
JAMAICA Revenues 1897/1905, 1/- (#28 & 54) & 2/- (#29 & 56), ovpt. JUDICIAL, 70 pairs -----		22.00
JUGOSLAVIA #20 Postal forgery on full parcel card, forger jailed 15 yr		17.50
MEXICO 1874/1944 REVENUES, magnificent collection of over 4000 diff. mounted in chronological order in 9 books. Many rare copies ----		600.00
MEXICO 1874/1944 1000 mixed duplicates, about 150 diff. -----		12.50
MONTENEGRO 1874/1906, specialized collection of 1545 stamps with numerous errors, varieties, types, wmk, mounted in album & descrbd		135.00
MONTENEGRO 1887, Michel #6/II/z, mint sheet of 100, cat. DM 1500—		25.00
OLD-SERBIA Revenues, 1884/91, beautiful col of 231, mostly multiples, many military canc., 40 have inverted ovpts and 277 duplicates (408)		60.00
PARAGUAY #2, Essays in 12 diff. colors, 12 of each (144) -----		8.00
PRUSSIA 1920 Revenues, 4 compl sets of 23*: 10 pf to 400 Mk. -----		9.00
ROMANIA XIX Cent. Mixture of 1000 stamps mounted, color, plate, shade, watermark, perforation and cancellation varieties, good cat. ----		25.00
ROMANIA 1918: #240/42, J50/51, RA7/8, RAJ7/8, 200 diff errors & var. listed and unlisted, all genuine, and legitimate, many extremely rare, mounted and described in 2 booklets -----		110.00
ROMANIA 1918: #240/41, J50/51, all with double ovpt* (4) some unlisted		8.00
ROMANIA 19th cent. postcards, genuine used (100), mint (20), mtd albm		70.00
ROMANIA 1875: 7 diff. USED postcards with striking errors -----		15.00
SERBIA #31a* with certificate, Michel cat. DM 500.—		27.00
SERBIA, old postcards, 80 diff. (12 used, 68 mint) -----		16.00
TURKEY XIX Cent. mint collection of 750 stamps, specialized, in singles and blocks, mounted in album -----		50.00
U.S.A. 1865 #PR2, 3, 4, fine copies (3) Big newspaper stamps -----		14.00
U.S.A. same but 3 sets all in different shades (9) Newspaper stamps		40.00
U.S.A. #398//700, collection of 232 stamps, incl. 3 sets of 3 diff. shades #PR2, 3, 4, cat. \$500.00 -----		135.00
U.S.A. Same, 180 duplicates, cat. \$105.00 -----		20.00

Collections may be sent for inspection to members of APS, SPA, ASDA, or BPA. More details gladly furnished. Payment in installments can be arranged.

UNUSUAL STAMP SERVICE P. O. Box 1365 Torrance, Calif. 90505