

AMERICAN



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 23, No. 9, Whole Number 219

November 1969

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# United States Revenue Stamped Paper

Samuel S. Smith (ARA 1081)

What is Revenue Stamped Paper? If you ask this question you are in good company-the company of many U. S. dealers and collectors. At a recent ASDA show, out of 15 dealers surveyed, only 4 dealers knew what it was, and only one of these had any items at all. These stamps were preprinted on checks, receipts, stock certificates, bonds and incurance policies. They were authorized by Congress in 1862 and used until 1882. Values range from \$.01 to \$1.00 and bear the legend "United States Internal Revenue." These were in use simultaneously with the 1st, 2nd, and 3rd Revenue series. and as Vanderhoof described them: "They were used in lieu of adhesive stamps and thus bear the same relation to other revenues that envelope bear to adhesive postage stamps."

Perhaps no section of Scott-listed U. S. Revenues has been more neglected than Revenue Stamped Paper. In the 107 years since the first printing of these stamps, only three detailed listings have been compile!. The first was by E. B. Sterling in his 1888 Catalog, which remained the only reference for 20 years. Then in 1908 A. F. Henkels revised the Sterling list, in two articles written for Mekeel's Stamp Weekly. No further work was done in the area for almost 30 years until E. R. Vanderhoof compiled a list in 1936. The Vanderhoof list was drawn from the Sterling and Henkels studies, but greatly simplified their listing to only 208 varieties. Since Sterling had listed 244 items



1886 check, with 2 cent tax paid by adhesive revenue stamp (R6c). The adhesives were in use simultaneously with the RN imprints, both for checks without the imprint and where the amount required payment of a tax exceeding the imprint.

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Vol. 23, No. 9, Whole Number 219

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and Henkels had expanded the Sterling list to 292, at least the Vanderhoof list gave collectors a reasonable basis to form a collection.

Scott's first listed these stamps in its 1937 U.S. Specialized, under the prefix SP, which obviously stood for stamped paper. In 1940 the prefix was changed to RN. Scotts used the same design classifications as Vanderhoof, lettering the dies from A to Y. Unfortunately the similarity of listings ended here. While the other authors had broken down their dies in detailed colors, Scott used only major colors such as red, orange and brown, with the notation "shades" after these. Thus Scott listed only 141 numbers, skipping many of Vanderhoof's numbers for no apparent reason. For example under the A die or

design, Vanderhoof had shown nine colors numbered 1 to 9. Scott lists only six colors, numbered 1 to 9, but omits 4, 6 and 7, thereby depriving collectors of a complete method cf. cataloging the items in their collections.

As one might imagine, with such a haphazard handling of the cataloging of varieties, prices were handled no better. A review of the catalog prices from the 1937 to the 1969 edition shows no change in a majority of the prices. Since RN items rarely appear in auction, prices are admittedly difficult to determine, but certainly to ignore them is not a realistic solution. In the June 1968 Siegel auction a copy of RN-A10, listed for \$7.50 in the 1987 and 1969 editions, sold for \$52.50, while a copy of RN-I2, which

#### Page 126

#### The American Revenuer

catalogued for \$18.00 throughout the years, realized \$80.00. Under these circumstances, collectors can find different dealers asking from \$.50 to \$5.00 for the same items.

Thus ignored by the collectors, avoided by the dealers, and left in limbo by the cataloguers for these many years, the area of U.S. Revenue Stamped Paper represents an opportunity for exploration and development. During the past three years I have attempted to bridge the gap between 1936 and the present, and reach a happy medium between the 292 varieties of Henkel and the meager 141 items covered by Scott. I must confess that despite three years of work in this area, correspondence with other RN collectors, and the canvassing of dealer stocks, there are many varieties that I have never seen. Likewise I have come across varieties unlisted by any of the researchers. Perhaps with the aid of ARA members, some modern listing of varieties and current prices can be made. Such a job cannot be completed by one person, so I welcome any help through correspondence, or loan of items for inspection. In fu-

#### Introductory Offer— PHILIPPINE REVENUES

60 different - \$1.00

222 Severino N. Luna (ARA 991) 919 Nicanor Reyes Street Manila, Philippines ture issues I hope to cover each die design, with special emphasis on color shades, usages, and errors. Address all letters to Samuel S. Smith, 407 Lincoln Road, Suite 9-A, Miami Beach, Florida, 33139.

117 184

1870 check, with imprint of RNB1 to pay the 2 cent tax. Having checks imprinted with the stamps in advance and paying the tax in advance, was a convenience for the users, and mainly employed by commercial accounts, rather than personal accounts.

# **REVENUE STAMPS OF INDIA**

10	diff.	Telegraphs. Cut half. Queen \$3	00.
20	diff.	Court fees. Geo. V, Geo. VI, Queen, punched 3	.00
5	diff.	Foreign bills. Queen 1	.00
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5	diff.	Foreign bill, long type. Queen1	.00
8	diff.	Small court fees. Punched. Scarce1	.50
	S	ea Post Paid. Dealers write for bulk discounts.	

Remittance American Express M/O

#### SANTOSH KUMAR ARA

49-G Connaught Circus, New Delhi 1, India

219

# Engraver's Marks on the Barham Pile Cure U. S. Private Proprietary Stamp

By Richard F. Riley (ARA 506)

#### Part II

(Editor's note: This is the second part of a two part article. For illustration of the full sheet and of the horizontal and vertical guide lines, see last month's issue. Figure 4 is a single stamp from the sheet.)

All vertical lines except V7 and V10 originate in a dot on H28 and extend to H1 where they end without a dotted terminal. Positioning dots for V7 and V10 were used but they occur in the bottom selvage near the top of the National Bank Note Company insignia. The presence of V7 in left pane stamps and V10 in right pane stamps further characterizes stamps of the right and left panes. Both V7 and V10 pass through the left edge of K of Bank in the N. B. N. Co. insignia under the L and R panels and traces of this line are to be found most readily between the stamp design and the perforations. There may possibly have been centering lines between V1 and V2 and between V15 and V16 but if so they are too faint to be at all discernable. V1, V5 and V10 are very faint, largely hidden by the design and best seen between stamps. V9, V10, V11 and V12 are also very faint and are not discernable on some positions. At least three of the vertical lines show some doubling; they are V3, V12 and V15. Traces of doubling of V3 are seen on stamps in positions 3, 9, 15, 17, 19, 21, 23, 25, and 27. Traces of doubling in V12 are seen on stamps in positions 12, 16, 18, 20, 22, 24 and 28. Doubling of V3 and V12 is probably too faint to always be of certain value in allocating position. Doubling of V15 is fairly prominent on most right pane stamps, and is best seen in the upper half of the stamp. On stamps in positions 2, 4, 10 and 24 the two lines are close enough to appear almost as one while there is but a trace of both lines on no. 14. The others show the two lines clearly.

V7, V10 and V13 create some interesting minor varieties. As with other vertical lines which transect the body of the stamp design and which can be seen principally between the stamp design and the perforations, remnants of V7, V10 and V13 can also be located in the stamp design itself. Traces ef V7 can be seen as a hairline across the first S of STATES on some positions. It shows clearly on no. 17 and 23, is absent on no. 1, 3, 25 and 27 and shows faintly on the remainder of those in the left panel. On both no. 20 and 26, V10 appears as a vertical hairline in the top serif of the first E of GENUINE, and is a characteristic of these two positions. Traces of V13 can be seen in the design of all right pane stamps except no. 2. On no. 20 and 24 it appears clearly as a vertical hairline above the head of the bull running from the head to the circle. On the remainder it appears as a short vertical line running from the bull's head toward the circle but extending through only two or three of the horizontal lines of shading directly above the head of the bull.

Only two features of interest were noted. The first consists of a hairlins in the vertical bar of the numeral 4 in 24R and runs between the first S

SPORT COLOR		
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#### Figure 4-Barham's Pile Cure Stamp

The American Revenuer

of STATES and the bottom left foot of L in the word INTERNAL. Also on 15M there are two diagonal lines in the colorless area off to the right of the word CUSE and below the letters Bo of Box.

The evidence given above and differences in horizontal alignment noted in further detail later indicates conclusively that each stamp was entered by the use of three separate dies in constructing the design of the whole stamp. The positioning of the left portion of the left pane stamps to their corner dots and those of the right portion of the right pane stamps to their corner dots provides further characterization for each position in the sheet.

The possible position of the entered transfer to the dots on the H and V lines is shown in Figure 4 for cases where the transfer was not entered on top of or touching a dot. They are lettered a, b, c and d for descriptive purposes. Where the transfer was superimposed or touches a dot the same relative positions are described as A, B, C or D. In a few instances the position of the dot is obscured by the transfer and its position is uncertain and in the summary its position in indicated by a question mark. In several instances where the design might be open to some debate the alignment is designated for example as B-b.

The following summarizes the features which characterize each stamp in the left pane. The stamp position, positions of the upper and lower dots on V1 and other distinguishing marks are given in that order.

1. B-b, C. H1 and H2 are clearly evident.

3. a, A. This might be confused with 27 which however is distinguished by the dots on H28.

5. b-a, C. Lower left margin shows tip of N. B. N. Co. insignia, if very poorly centered it can only be confused with 15, which see.

7. a, C. Left margin shows left portion of N. B. N. Co. insignia. The right end of 7M is low with respect to 7R thus distinguishing it from 19 with which it might be confused.

9. b, C? (not clearly visible). Left portion of N. B. N. Co. Can be easily distinguished from 21 by H10 which is seen distinctly below 9L and 9R and by the poorly aligned 9M section which covers this line.

11. a, C? (not clearly visible). Upper margin shows tip of N. B. N. Co. insignia, if very poorly centered could be confused with 13. The left end of 11M is aligned horizontally below 11L. These panels are well aligned on 18. See 23.

13. a, C? (not clearly visible). May show dot below dot at V1-H8 intersection. See Fig. 1 and comment on 11 above.



Fig. 5. Schematic diagram of the arrangement of the L and R panel die entries with respect to the alignment dots and lines. The panel entries are represented by heavy lines (drawn to different scales) and the alignment lines with dots, by light lines.

November 1969

15. b-a, C. There are two diagonal plate scratches on 15 at top end of the word CURE below and above of Bo of Box.

17. b-a, C? (not clearly visible). Lower left margin shows tip of N. B. N. Co. insignia, if very poorly centered can be distinguished by V7 line in the first S of STATES which is very faint or absent on all others in left pane except 23, which see.

19. b, C. Right portion of N. B. N. Co. insignia. The right end of 19M is well aligned horizontally with 19R distinguishing it from 7.

21. a-b, D. Left portion of N. B. N. Co. insignia. H21 and H22 are hardly perceptible on 21 while H10 is quite apparent on 9 with which it might be confused.

23. c, d. Upper margin shows tip of N. B. N. Co. insignia if not poorly centered. V7 appears clearly in the first S of STATES on 23 but not on 11.

25. b, D. H25 and H26 shows scarcely at all.

27. b, B. Clearly distinguished by the dots on H28.

The following summarizes the features which characterize each stamp in the right pane. Given in order are the stamp position, positions of the upper and lower dots on V16 and other distinguishing characteristics and comment.

2. c, b. H1 and H2 visible, doubling of V15 appears only as line strengthening toward the top of the stamp.

4. c, b-c. Differs from 14 in that doubling of V15 is very evident on 4 but only a trace shows on 14. Compare 6.

6. c, c. Tip of N. B. N. Co. insignia shows at lower right if not obliterated by off center perforation. 4, 6, and 14, which are quite similar, can be distinguished from each other by the horizontal alignment of their L, M and R panels at their adjacent edges. On 4, 4M is low with respect to 4L and 4R. On 6, 6L and 6M are well aligned and 6M is low with respect to 6R. On 14, 14M is lower than 14L and 14M is well aligned with 14R.

8. c, c-C. Left portion of N. B. N. Co. insignia and lacks other distinguishing characteristics of 20, which see.

10. ? (lost by perforation?), C. Right portion of N. B. N. Co. insignia. V15 doubling shows only as line strengthening at top. Compare 22.

12. c, c. Tip of N. B. N. Co. insignia appears at top right. The right end top corner of 12M is well aligned with the left end top corner of 12R. Compare 26.

14. c, b-c. V15 shows a trace double in upper part of stamp. Centering dot between H8 and H9 may show below intersection of H8 and V16. See 6.

16. c, B. Centering dot between H8 and H9 may show above intersection of H9 and V16. The right end top corner of 16M is higher than the left end top corner of 16R.

18. c, B. Left tip of N. B. N. Co. insignia shows at lower right. The right end of top corner of 18M is lower than left end top corner of 18R.

20. c, c. Left portion of N. B. N. Co. insignia in right margin. V13 shows clearly as full hairline above head of bull, V10 is evident as a hairline through top serif of the first E of GENUINE.

22. b, B. Right portion of N. B. N. Co. insignia shows at right. V15 doubling very evident in top portion of stamp but not in 10.

24. b, B. Tip of N. B. N. Co. insignia at top right of stamp. V13 shows as a full hairline above bull's head and V15 appears essentially as a single line at top half of stamp.

26. c, C. V10 appears as a hairline in top serif of the first E of GENU-INE. The top right end corner of 26M is slightly lower than the top left end corner of 26R.

28. c, c-d. Clearly distinguished by the dots along H28.

# 

Ref.	
BR 16	Imposto de Sello: c. 1921
	2000r-50,000r. (5 values) \$30
BR 17	c. 1925 (no stop)
	30r800r. (5 values) \$17.50
ER 18	c. 1925 (with stop)
1,1,0 1()	50r to 800r. (6 values) \$50
BR 19	
10/4 110	composite sheet 9 vals. \$15
BR 20	PARA Thesouro do Estado:
6 <b>R</b> 20	· · · · · · · · · · · · · · · · · · ·
	c. 1921 100r. to 50000r.
	(nine values without over-
	print) \$35
BR 20a	
	(4 values with overpt.) \$30
BR 21	· · · · · · · · · · · · · · · · · · ·
	100r. purple \$6
BR 22	RIO GRANDE DO SUL
	Imposta Addicional: 20c.
	die proof \$25
<b>BR 23</b>	ditto 5%: 100r. blue,
	sheet of nine \$15 ditto (Barbosa por-
	ditto (Barbosa por-
	trait): composite sheet of
	three 200r. and six 300r. \$15
BR 26	ditto: 100r. to 50,000r.
	(9 values) \$25
BR 27	
211 21	5000a., and 10,000r.
BR 29	ditto, overprinted "Custa J
DR 49	
	(6 values)

All in unissued colours, overprinted "WATERLOW & SONS LTD SPEC-IMEN" and punched with a small hole



BR	27	S. PAULO Imposto do Sello: composite sheet of three each 1500r.,	00r.,	
		5000a., and 10,000r. \$17.5	0	
BR	29	ditto, overprinted "Custa Judiciares": 300r. to 10,000r.		
		(6 values) \$17.5	0	
$\mathbf{BR}$	30	1908 Taxa de Expediente: 50,000r. imperf \$7.5	0	
$\mathbf{BR}$	32	ditto: composite sheet of six 2000r. and three 5000r \$2	5	
BR	XB	A collection of 134 stamps with five miniature sheets of nine \$35	0	

#### A complete list of all Brazilian Revenues sent on receipt of 25c postage or the Latin America catalogue \$1.25

# ROBSON LOWE (BERMUDA) LTD. P. O. Box 88, Harrington Sound, BERMUDA

November 1969

### Revenues

(Editor's note: The following article, reprinted with permission, and edited slightly, is from "Herst's Outbursts," a publication supplied free, for a six cent stamped envelope, by Herman Herst, Jr. (ARA 265), Shrub Oak, N. Y. 10588—and it is well worth reading every issue.)

The United States is one of the few countries in the world whose fiscal stamps are collected almost as widely as are its postage stamps. Other countries have revenue stamps almost as beautiful, and still other countries have a revenue history almost as colorful as our own. (Great Britain, for example, had a tax on opera hats, graduated according to the height of the hat. It is probably the fairest tax ever applied by any taxing authority in the world's history, since it really hit hardest those most able to pay it!)

Actually, revenue stamps predate postage stamps. When Rowland Hill's fantile brain started working on a scheme to collect the postage on letters bafore they were sent—at that time, the recipient paid the postage, in this country, as well as everywhere else—he had a century old precedent of revenue stamps to adapt for his plan. Britain's "Stamp Act" which so infuriated the American colonists that revolution and independence entered their minds, was a tax, applicable only to the colonists, payable by a revenue stamp.

The principal source of funds in the early days of our nation, both under the Asticles of Confederation and the Constitution, were various types of excise taxes, many of them paid with revenue stamps. Most of the original thirteen. States had their individual stamps. In the first half of the nineteenth century, the Federal Government obtained a large portion of its revenues from the same source.

When Civil War broke out in 1861, the need for funds to fight the war was unprecedented. Our first income tax was instituted, to be discontinued later when the Supreme Court ruled it unconstitutional. (Little chance of that happening again, for in 1913, the

Constitution was amended to permit it.) If we today feel overburdened with nuisance taxes, a few tears shed by us might have comforted the citizenry of 1861. Among the items taxed (and the tax paid by an adhesive revenue stamp) were canned and preserved foods, business receipts, train and all travel tickets, telegrams, bank checks, wills, teachers' certificates, and dozens of other items. Individual stamps for each category were issued, but when the futility of being able to keep on hand stamps of each denomination for each subject was noted, the stamps were used indiscriminately.

The taxes were levied according to the amount of money involved in the instrument being taxed. A mortgage of \$1,000 paid only a nominal tax, but one for a million dollars paid a much larger one, thus necessitating the issuance of revenue stamps with a face value of as much as one thousand dollars. Since perhaps hundreds of lower denominations were used for each higher one, it is the latter which naturally are more desired and more valuable.

The first issue of Federal adhesive revenue stamps appeared in 1861. It was followed in the next few years by what collectors term, for reason of convenience, the second and third issues, although it has now been established that many of these were used concurrently; in other words, when the second issue appeared, the first issue was not discontinued.

A War was going on, and the demand for the stamps always exceeded the supply. Stamp deliveries were made of unfinished stamps (imperforates) and of half-finished stamps (part perforates). In the haste to get the stamps into the hands of users, many sheets which under ordinary circumstances would have been returned for destruction, were sold, which is why so many revenue stamps are seen with crazy perforations: double, diagonal, triple and zigzag.

These revenues on the original documents always attract considerable interest, especially if the document is of small neat size, and is itself of attractive appearance.

In 1861, electricity was, of course, known, but its principal use was by quack doctors to cure illnesses forwhich they were just concocting private proprietary medicines. (These too were taxed with revenue stamps. ... even that new fangled novelty, photographs, had to have a revenue stamp affixed to the back of each one to show that the tax had been paid.) The principal source of energy was of course water-power, and in 1832, the Boston Water Power Company was organized to supply industry of that To raise money, city with water. shares of stock were issued. Each of the red and black, neat album-sized stock certificates carries a lovely delicate vignette of the Boston skyline as it was in 1832, some factories belching smoke (air pollution existed then, too!), and others, (ostensibly clients of the Boston Water Power Co.), existing under a placid sky.

When the Civil War came along, each certificate was of course taxed, the 25c being collected by means of a 25c revenue stamp (in this case, inscribed "Certificate"), and applied to the corner of the share of stock. The stamp is a part perforate, meaning that the printers neglected to add any horizontal perforations, thus making it necessary for someone at the Boston Water Power Co. to cut each one apart with scissors.

The stamp is of only nominal value, as anyone can see by looking up Scott #R43b, but properly used on this document, one can have a most interesting philatelic document.

#### WHO HAS GOOD M & M STOCKS? 'El" Hubbard (ARA 1)

"Revenuers" who are experienced in collecting the fascinating "Match and Medicine" stamps, have found that that very few dealers have anywhere near complete stocks of these elusive stamps.

It isn't always the higher priced items which are elusive, but often there is considerable trouble in lecating even fairly presentable copies of some of the cheaper varieties. Usual prices paid for good average copies are around 50% of catalog value and sometimes down to 35%. However, fine specimens often bring up to and over full catalog value, depending upon actual supply and demand, instead of Scott's estimate of supply and demand as reflected by the catalog price.

The best stocks that we know of are those of Springer and Dorfman. Who else has "presentable" stocks of these issues?

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This is not designed to be a scholarly paper on the Pitney-Bowes machine which was in use for a period of time to show payment of Documentary Transfer Tax on real estate transfers, and also stock transfers, but rather my own experience with the machine.

In November of 1964 I was manager of a large title insurance company in California that used a fairly large quantity of revenue stamps. The handling, accounting, etc. of these stamps was quite a chore. When I heard that Pitney-Bowes had at last convinced the Treasury Department of the safety and security of the meter, I contacted a salesman for a demonstration.

Briefly, the machine worked similar to any other type of postage meter, and would print either on the document itself, or would dispense tapes. As with postage meters, Specimen meters were available for use of the salesman. Illustration No. 1 herewith shows an impression from such a specimen machine. The overall size of the impression is 82x22mm. The vertical number is the serial number of that particular impression. and would change with each impression, whether it was for zero value or up to \$999.99. The date, of course, was changed daily and the amount was controlled by the operator.

The actual impression to pay the tax is shown as Illustration No. 2. Again the serial number of the impression reads vertically, to the left. The "Specimen" has been replaced with a picture of the Treasury Department as in Scott R733, and the Treasury Scal added to the left of the date. The values are in reverse reading numbers (white against a red background). The meter number shows between the date and the denomination.

The tapes were printed on a gummed safety paper which was "supposed to disintegrate in the event an attempt was made to soak it off the document." Actually any careful philatelist could remove it. The tapes are perforated 14 lengthwise by 15½ vertically.

The Treasury rules were that impressions made directly on the documents need not be cancelled, but that tapes should be cancelled by writing or stamping the date of use on them. To the best of my knowledge no effort was made to enforce this rule.

Refunds were made on errors by presenting proper proof to the Treasury Department. The meters were set only by the local department of Internal Revenue. Appropriate record books were kept by the operator and presented to the Department of Internal Revenue for approval upon

#### The American Revenuer

presentation of the meter for resetting.

I don't believe more than one type of meter was used. It would seem to me that an example of the meter should be in any representative collection of Documentary or Stock Transfer stamps. Specimen impressions might be harder to come by.

#### SECRETARY'S REPORT

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

#### New Members

- 1207 M. C. King
- 1208 Lawrence E. Mathews
- 1209 John W. Lawrence
- 1210 George B. Griffenhagen (CM)
- 1211 Barbara R. Mueller 1212 Charles A. Horton
- 1213 Leon C. Stone
- 1214 Frank F. Himpsl (CM)
- 1215 David A. Moskal
- 1216 Arthur H. Greenberg
- 1217 Ernest C. Ansley
- 1218 John J. Gaudio
- 1219 Earl J. Sutliff
- 1220 (Void-assigned in error)
- Chester W. Roemmelt 1221
- 1222 Glen Lutey
- 1228 Ronald P. Leisher
- 1224 Dr. Joseph F. Rorke
- 1225 Leslie A. Davenport

#### Reinstated

780 Dr. Harald K. Olander

#### Deceased

85 Theodore Sheldon

#### Resigned

808 Fritz F. Billig 1188 Jean M. Ousdahl

#### **Applications** Received

- BERNARD, Michel, 6, Square Henri-Delormel, F 75 Paris-14e, France, by Maurice Gauchet. France and French Colonies, Switzerland, Germany, China, Japan, U. S., etc. Locals of all countries.
- CARROLL, Dr. R. Leonard, Jr., Box 75, 241 Wiehl St., Chattanooga, Tenn. 37403, by Donald M. Nelson. USIR.
- CHOPRA, Krishen, Block 1/19 Ramesh Nagar, New Delhi 15, India.

November 1969

by Secretary.

- ELLIOTT, James P., 1445 Fort St. #401, Victoria, B. C., Canada, by Secretary. US, pre-1900.
- ROGERS, Roy J., P. O. Box 9842, Sacramento, Cal. 95823, by John S. Bobo. General World, listed or unlisted, singles or quantity (dealer, "Scot Stamp Co.")

#### Address Changes

- Ernest C. Ansley, 520 So. Burnside Ave., Apt. 11K, Los Angeles, Cal. 90036.
- Jack F. Beach, 10001 La Tijera Blvd., Los Angeles, Cal. 90045.
- James C. Czyl, 2337 W. 144th Place, Posen, Ill. 60469.
- Carl W. Georgi, 85 High Park, Buffalo, N. Y. 14226. Richard W. Harbison, 15000 Altata
- Dr., Pacific Palisades, Cal. 90272
- John A. Hicks, #11 Warren Place, Brooklyn, N. Y. 11201. Capt. Anthony W. Hill, Rt. 1, Box 41,
- Manchester, Md. 21102.
- Terence M. Hines, Box 5598 Duke Station, Durham, N. C. 27706.
- Carter Litchfield, 2001 Five Mile Line Road, Penfield, N. Y. 14526.
- Daniel L. Rhoades, 1719 Manitowoc Ave., South Milwaukee, Wisc. 53172.
- Lawrence E. Sexton, 550 Crawford. Nogales, Ariz. 85621.
- Maynard Violet, 2529 W. Pensacola. Chicago, Ill. 60618.
- Robert H. Zimmerli, 38 E. Brutus St., Weedsport, N. Y. 13166.

Previous membership total _ 4	
New members	18
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Deceased	1
Resigned	
Current membership total _ 4	30

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Page 185

# 'Amid the Dust and Cobwebs of the Fiscalist's Archives'

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Resurrected by Louis S. Alfano (ARA 1142)

#### Number 2

(From "The Fiscal Philatelist," Vol. I, No. 7, London, June, 1893)

Publishers Lundy and Morley quote from an article in the "Canadian Journal of Philately," Vol. I. No. 1, entitled "Classes to Collect," by W. Cullen Brown, Esq.:

"Revenue stamps have for years been despised and scorned as stamps not fit to collect. Why so? For no other reason than that they were for **REVENUE** use and not for postal use. The cloud of ignorance which has so long hung over the eyes of collectors, hiding from their vision this matter in its true light, is at last beginning to lift, and disclose to their long-dimmed vision their errors, mistakes, and lost opportunities of the past. In plain words they now see their foolishness in leaving neglected so important a part of Philately. Five years ago, revenue stamps were a drug, and could be bought for a song. but during the past year the demand has increased to such an extent that already they are commanding prices which are in many cases one hundred fold higher than those at which the same stamps could be bought for five years ago. The collecting of revenue stamps was brought before Philatelists in the following manner: Dealers began pushing and booming the revenue stamps, each dealer those of his own country (specialists gave rise to the above), till step by step the dealer brought country after country before his customers' notice, first United States, then Mexico. then Canada, then Great Britain, and so on. At the time of writing, revenue stamp collecting has increased to a degree even more remarkable than the increase of postal-card collecting has been. Dealers all over the country are advertising 'Revenues a specialty.' . . I, myself, can see no reason whatever why revenue stamps should not occupy the position of influence with stamp collectors that postage stamps do. As to beauty, excellence

of design harmony of color, &c., they are in many cases superior to postage stamps. The uplifted curtain of the future discloses to our view the time, not now far distant, when revenue stamps will be collected equally as much as postage stamps. In a very short time many of the rare revenue stamps will command prices quite as high as the rarer varieties of postage stamps. 'A word to the wise is sufficient;' complete your sets 'while it is yet day, for the night cometh,' and the favourable opportunity will be for ever gone."

#### CONDITIONITIS

When collecting liquor or tobacc. stamps, always take the best copy available—even if it is a paste-up of pieces from several different stamps. Later on you may be able to replace it with a better specimen and you can pass on the poorer copy to another collector. Revenue stamps just don't regularly come through their proper usage in the best condition. Accept the fact that you may never be able to get a perfect specimen!

How many collectors know that the state of California issued adhesive revenue stamps before our Federal government did? California issued its first adhesive in 1857, just five years before the United States issued its first. Nevada, Louisiana and Oregon followed in 1865, 1866 and 1871, respectively.

When answering ads, please let the advertiser know you saw their ad in the REVENUER.

By Bruce Miller ARA #732



These are the initials of Edwin R. Tyler of Prospect, Connecticut, who entered the match and hardware business in about 1865. His factory was located in the northwest corner of the town of Prospect, in an area known locally as "Rag Hollow," where the Ten Mile River (in reality little more than a creek) provided a source of motive power for an assortment of small manufacturing concerns.

Tyler's factory was originally built at an unknown date by one Wilcox, and by 1856 was owned by Richard Tyler and Samuel C. Bronson. The former was no doubt a relative of Edwin R. Tyler, while the latter was very likely related to John Bronson, who was also in the match business at Prospect during the 1860's, along with Stephen H. Payne. The exact relationships among the individuals named cannot be determined, nor is it clear whether or not any of them were connected with E. R. Tyler's affairs. Evidence suggests that there was more than one match factory at Prospect during the period circa 1850-1870.

Tyler's private stamp (RO177) bears a 5-pointed star as the central design, and was first issued in September, 1866. Aside from the initials "E. R. T." tucked away at the bottom, it provides no clue to its ownership or place of origin. The brand name "Star Matches" was used by at least two other firms, and Tyler's choice of a star vignette for his stamp would suggest that he used it also.

In May 1870 Tyler sold his business to the firm of Ives & Judd, who ordered the stamps without change until October, 1875, when the die was

finally altered for them. Hence, all the "E. R. T." stamps on silk paper, and some on old paper, were used by Ives & Judd.

Tyler subsequently associated himself with James G. Hotchkiss of West Haven, Connecticut, where he was killed, apparently in 1873, by an explosion of phosphorus match-head composition.

#### EDITORIAL COMMENTS

Your editor is now a REAL editor!

As of 15 October 1969 I became the editor and manager of the Burkburnett (Texas) INFORMER/STAR —a weekly newspaper in North Texas, just across the Red River from my previously-adopted state of Oklahoma.

Now I am a Texan (you can tell it by my string tie, boots and "youall") and am very proud of it!

These comments are, therefore, of necessity, very short, for learning how to put together a paste-andscissors newspaper is a new experience. But I learn fast, and I can tell the "hot metal" boys that this is a cinch compared to their work. All of which means that this is an offset operation and not a letter press paper.

There will be no delay in any requests for material from the library, for it was moved intact from its previous location.

There may be some delay in correspondence from time to time, but never more than a few days. When the paper has to go to bed, everything else stops. (I had my supper last night at 11:30 p.m.) Besides, my title of editor is somewhat misleading, for I am also the reporter, photographer, rewrite man, advertising salesman, delivery boy, chief folder, assistant layout man—all in addition to being editor.

But it is fun. And next month I'll talk less about myself and more about goings on in the world of revenuers.

#### REVENUE GREATS OF YESTERYEAR

Dr. Lionel Hartley (1876-1968)



Dr. Hartley was born December 30. 1876, in Philadelphia, the same year that city was celebrating its centen-ary, an interesting aspect. He attended public and private schools in New York City, including the College of the City of New York. His formal education culminated in a degree in dentistry from the University of Pennsylvania, graduating in 1897. He selected New York City as the place for beginning his practice, no doubt influenced by his former associations and acquaintances. Later he specialized in orthodontics and commuted to Hartford and Waterbury, Connecticut one dav a week.

Dr. Hartley had many avocations other than philately. Among these

were photography and prestidigitation. He was at one time president of the Society of American Magicians and gave performances for the Armed Forces and for charity. His philatelic adventures began at the age of six and never diminished thereafter.

Dr. Hartley's world reknowned collection of Mexican fiscals was donated to the Smithsonian Institution and will be known as the "Hartley Collection." This collection consisted of ever ten volumes of material.

Information for this article was furnished by Miss Rosalie Hartley, Lionel's favorite sister, to whom he was greatly attached. The writer had the pleasure of meeting Dr. Hart'ey on several occasions at stamp shows in New York. All we can say is, Bon voyage, Dr. Hartley—you left a pleasant philatelic legacy.

John S. Bobo (ARA 3)

# URGEN FLY 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.

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FISHING, Hunting, Dated Revenue, Wines and Indiana intangibles. Will buy, sell or exchange. Art Soderling, 19 N. Clark St., Chicago, Ill. 60602. 220 WANTED -- Tax Paids with head of Abraham Lincoln, particularly snuff stamps with stars also tin foils. Lee Adams, 144 Wynnwood Drive, Peoria, Illinois 61614. 220

# R · R · R · R · R · R · R

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