

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 24, No. 1, Whole Number 221

January 1970

CURRENT REVENUE STAMPS OF THE U. S. VIRGIN ISLANDS

By Serge A. Korff, ARA 110

In the American Revenuer, #10, Vol. 22, for December 1968, I gave a preliminary report on the revenue stamps currently in use in the U. S. Virgin Islands. Since then I have had the opportunity of further studying the situation, and have learned some further facts of philatelic interest.

In an article on the subject in an earlier issue of AR, it was implied that these stamps could be obtained only at the Virgin Islands National Bank. It turns out that they are available in all banks. At the time of my visit, the Virgin Islands National Bank had only a few in stock, whereas The Chase Manhattan Bank had the full set. This includes some high denominations not previously reported.

All the stamps resemble the illustration on page 16, in the excellent article by Roger Preston, AR, Vol. 22, March 1968. The only difference is that the denominations are in U. S. Currency, dollars and cents. The design is the same, a frame and eagle, on a lathework background. This background is sometimes in the same color but lighter hue than the eagle and frame, and in other denominations it is of a different color. The



full sheets bear a guide line in the center bottom.

The denominations available at the present time are:

- 2c pink frame and eagle on light green lathework background
- 10c green on green
- 20c pink on green
- 40c dark grey on lighter grey
- 60c pink on grey-blue
- \$1 dark blue on lighter blue
- \$2 yellow on lighter yellow
- \$10 red on pink
- \$20 grey-black on pink
- \$100 pink on green

The Virgin Islands revenue stamps are perforated 10½.

All are now being sold at the various banks at face value at the pres-

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 and Librarian—John C. Ruback, 630 Pecan, Burkburnett, Texas 76354
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
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ent writing. The zip code for the Chase Manhattan Bank, Frederiksted, St. Croix, U. S. Virgin Islands is 00840; Christiansted, St. Croix, is 00820.



BAGLEY & DUNHAM
by Bruce Miller, ARA #732

Upon the death of Howard C. Ives in October 1878 the firm of Ives & Bagley (formerly Ives & Judd) became Bagley & Dunham. Edward P. Dunham was the late Ives' brother-in-law, and probably assumed the partnership on behalf of his sister. The Ives & Judd stamp, originally that of Edwin R. Tyler, was altered

to Bagley & Dunham in October 1878 (RO15).

Charles R. Bagley dropped out of the business sometime prior to 1880, and for a time the factory, located at Prospect, Connecticut, was the sole property of Dunham and/or his sister, Ives' widow.

In about July 1880 Benjamin O. Bowers bought into the business, which became Bowers & Dunham, and the die was altered accordingly.

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):

SALVADOR

1896 printed in 1902 for overprinting:

Composite sheets of ten values, severed horizontally

1c 5c 10c 25c 50c 1p 5p 10p 25p 50p purple
thin paper, ungummed, \$40 sheet
same, but thin paper, gummed \$35 sheet

c. 1930 Timbre Fiscal (with coupon attached):

50c. chocolate \$1.50, 50c. carmine \$1.50 pair *\$2.50 pair

*Blocks of four pro rata

VENEZUELA

1947 10c. sepia \$3, 2 bol. deep blue \$3, ungummed. Both *\$5 pair

—on blue Winchester Security paper, ungummed (the 50c. is on pink): 5c. deep purple \$3, 20c. cobalt \$2, 50c. bright mauve \$2.50, 1b orange \$2.50.

Four values. *\$8.50 set

*Blocks of four pro rata

Note: the 5c. and 10c. were authorized for postal use and all are found postally used.

- 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.

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EDITORIAL COMMENTS

We begin in this issue what to us is a new way of printing special material.

Bill Ittel (ARA 519) and Domenico Facci (ARA 892) have compiled what amounts to a catalogue of the classic revenue stamps of Lombardy-Venetia—and a tremendous job it must have been.

Now, we could just print a few pages in each issue, any old place, as we have done with serialized material in the past. But we are going to do something different. In each issue of the AMERICAN REVENUER for the next few months the center four pages will be given over to this catalogue. The article may stop in the middle of a list of stamps—or most any place, just as it happens to break. But next month it will take up from where it left off.

SO—when the article is completed, there will be a complete catalogue that can be lifted out of each issue and either stapled together or punched for a small three-ring binder.

Several foreign stamp magazines are doing this and it sounded like a good idea to us. We hope you like it.

* * * *

CONGRATULATIONS DEPARTMENT: Have had so many letters from Mathias Koref (ARA 1020) of late, that I'm not sure I have rounded them all up! In all of them Revenuer Koref gives some news, much of it about awards he has won. And he has won so many recently that the last letter began with "This is becoming embarrassing!"

But Revenuer Koref has won some great awards. At SEPAD he exhibited his Match and Medicine Advertising Cards, tied to their respective Provisionals of 1871-1881, and Match and Medicines and Proprietary of 1898 and their Encased Postage. For this he won a Bronze Award. Then he went on to CENJEX and received a Gold Award then on to NEPEX and won a First—Gold Award.

Conclusion: This man must have a great exhibit—and I sure would

like to see it some day.

* * * *

There is one other conclusion to be drawn from the above, and that is that if more people showed their revenues, they, too, could garner some awards.

And when they do, please let us know about it so that we can publicize it.

* * * *

More Awards: Sam Smith (ARA 1081) was awarded a silver medal at FLOREX for his exhibit of "Revenue Stamped Paper of the United States."

And at MANPEX 69, back in the spring, Dr. William Vincent (ARA 1145) and Richard Steele (ARA 1179) won a second place award for an exhibit entitled "Revenue Stamps of the Civil War." This was composed of First Issue stamps (oddities, varieties, color varieties, documents, fraudulently re-used stamps, etc.).

Congratulations to all!

* * * *

M & M collector C. B. Stebbins (ARA 556) reports an interesting stamp. He says that he has two copies of Scott RS222A, D. H. Seelye & Co., 8c black. One is imperf and the other cut to shape. He says that the cut-to-shape was listed back in 1907 by Scotts, then No. 3497a. By 1925 it was dropped.

* * * *

Had an inquiry, plus a copy of a Narcotic stamp from a man some time back. I wrote him a letter, sent his stamp back and gave him some info about ARA. My letter returned to me "Addressee Unknown." If any of you know Robert E. Roman, 1831 Wilson, Chicago, IL 60640, please let me know where I can reach him.

* * * *

One last item: We begin this issue what I hope will be a series of "Club Notes"—notes on various revenue groups around the country. We will be glad not only to list meeting times but would appreciate news of what each club is doing. Let us know.

SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer
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1232 James P. Elliott
1233 Krishen Chopra
1234 Roy J. Rogers
1235 Michel Bernard
1236 Dr. R. Leonard Carroll, Jr.
1250 Gordon B. Garrett, Editor
"Egyptian Topics" (exch. n/c)

Applications Received

BURIANEK, Josef, Praha 6, Dionysce
7, Czechoslovakia, by William It-
tel. Austria-Hungary, Czechoslo-
vakia, Bohemia and Moravia, Slo-
vakia.
HARRISON, Robin C., 77 Nashua
Road, Route 4, Billerica, Mass.
01821, by Secretary. USIR, Tax-
pays, M&M, customs.
HASEGAWA, Stephen J., 205 Clem-
ent St., San Francisco, Cal. 94118
by John S. Bobo. Japan, esp.
hand-engraved issues, and incl.
documents, literature, etc.
KIENER, Bert N., 219 So. Winton
Road, Rochester, N. Y. 14610, by
Herman Herst, Jr. Overprinted
proprietarys thru 1898, private
die medicine.
MOSS, Leroy E., 1431 Ave. 47, Los
Angeles, Cal. 90042, by Secretary.
Wines.
NATHAN, Bernard, 816 Buntin St.,
Vincennes, Ind. 47591, by Secre-
tary. All US.
STANIFER, Michael, 104 Barnes Mill
Road, Richmond, Ky., by Mar-
garet Howard. Genl USIR, hunt-
ing permits.
WESSEL, Dorothy W., P. O. Box 651,
Elgin, Ill. 60120, by Secretary.
USIR, state hunting and fishing,
Mexico.

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Mark J. Nearman, 6010 51st Avenue
N. E., Seattle, Wash. 98115.
Leon C. Stone, 7728 Southfield Drive,
Indianapolis, Ind. 46227.

Previous membership total_ 435
New members ----- 6
Current membership total - 441

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Wilds Bacot, Jr.
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Steven F. Bear
George W. Brett
Irvin Burns
William W. Coates
Wallace L. Coble
Benamin E. Coleman
Roger B. Cotting
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Anthony Gruzdis
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Dr. Albert E. Thill
Norman J. Thompson
Mort D. Turner
George A. Van Horn
Maynard Violet
Honer E. Webb
Donald H. Weinhardt
Derek P. Whitmarsh
George W. Wolters
Eugene C. Wood

**L OUIE'S
LITTLE
LINES**

**Occasional Notes From Your
Assistant Editor . . .**

In this column in the October issue I mentioned that the New York Chapter had been planning to participate in LIPEX this year. Unfortunately, the show was cancelled and so our balloon was burst by circumstances beyond our control. But that won't stop us from trying elsewhere!

The ARA will celebrate its silver anniversary in 1972, and I don't think it's any too early to start planning to make our 25th year a real banner year for Fiscal Philately. One idea which occurs to me is that we might sponsor three regional shows that year to be called FISCEX East, FISCEX Central, and FISCEX West. Of course, such plans will require a lot of work on the part of ALL members of the ARA, but it's about time that we heard from some of our own "Silent Majority."

Another idea for 1972 is the publication of "The Best of the American Revenuer"—a special 25th anniversary handbook. This handbook would reprint as many of the most significant original articles published in the AR as space and funds would permit.

It must be pointed out here that both of the above ideas are presently only the products of my own fertile imagination and do not have official ARA sanction. If you have any opinion on either idea, or any ideas of your own for our 25th anniversary, PLEASE write and let me know. It would be a shame if we didn't do something special to celebrate '72.

It looks like the people at Scott Publications are finally beginning to wake up! Just a few years ago they began listing some Puerto Rico Revenues, and now (in the '70 Specialized) they've given us a partial listing for Hawaii. I may be a dreamer, but the day may be coming when they'll list U. S. Virgin Islands, Philippines under U. S. administration, Vera Cruz, and the rest of Puerto Rico and Hawaii—not to mention my biggest pipe dream, U. S. Taxpayers. They certainly rate our thanks for coming this far, and our encouragement to go all the way in the revenue field.

Yours truly is now the proud owner of that master work on world revenues, the 1915 Forbin Catalogue, and if I get enough inquiries I may attempt translations of one or two of the smaller sections in future AR's. Write me if you're interested.

It's good to see some new names on our by-lines in the past few months. Maybe some of you are finally realizing that you all DO have something to contribute to your Association. If every member would write just one article a year we'd have nearly 500 original articles to publish. I'm sure that many of you will find that you've got a lot more to offer than you realize, and that you will also enjoy seeing your own articles in print.

If you have rough notes and no time to prepare a formal article, send me your notes and I'll put them into articles with your by-line. It appears that John Ruback will not have as much time to devote to re-writes as he has had in the past, so, I repeat, send your notes to ME.

Lou Alfano (ARA 1142)
Assistant Editor

PLEASE MENTION THE AMERICAN REVENUER WHEN
ANSWERING ADS

The Classic Revenue Stamps of Lombardy-Venetia

William Ittel, ARA 519, and Domenico Facci, ARA 892



Austria



Austrian Italy

Historians have noted that the eagle in the Austrian coat of arms has two heads, the one traditionally to watch the French, the other the Turks. This may well have been, but it overlooks the equally traditional Habsburg interest in points south—Spain and Italy.

When in 1854 Austria issued its and one of the world's first adhesive revenue stamps, she also issued special stamps for use in her provinces of Lombardy and Venetia (also known as Austrian Italy), the even-then mercantile North of Italy containing the major cities of Milan and Venice. The two issues were required since there were two monetary systems. Referring only to the language in which the inscriptions and values were written, they were known as the "German Revenues" and the "Italian Revenues." These appellations had nothing to do with nationality nor the fact that the German Emperor for centuries was the Holy Roman emperor who, for almost as many centuries was a Habsburg. Upon the dissolution of the Austrian empire after the first world war, Austrian stamps were overprinted "German Austria," merely meaning the German-speaking part of Austria which remained. But the confusion continued to exist, with the Allies strenuously objecting to this term, feeling that by then the word "German" had become so closely associated with "Germany" and Prussian militarism.

Of the two different monetary systems, the Lombardy-Venetian Lire and Centesimi based on silver were relatively more valuable than the paper-based Austrian Florins and Kreuzer. This difference inspired quite a bit of hanky-panky during the mid 1800's for which advanced collectors should be properly thankful. For instance, the fact that revenue stamps could be bought in bulk quantities in these provinces at a discount, and were not specifically prohibited for use as postage stamps, resulted in the many postally-used revenues of that time. Another ruse was the purchase of Austrian revenues at a relative discount with hard coin, with subsequent tinting of the paper to an appropriate shade for eventual use in Lombardy-Venetia. At least one case is known of a revenue stamp being used as a revenue, then being cleaned and later used to frank a letter! Lombardy-Venetian stamps used in the other provinces are scarce because they cost relatively more, but apparently they were legal.

In any event, Lombardy and Venetia had their own Austrian revenue stamps until the larger part of the former was lost to Italy in 1859 and the entire area in 1866 as a result of military reverses at the hands of France and Prussia. The eagle should also have been looking north!

Italy had planned special revenue stamps for her Mantovan provinces and when she acquired Lombardy and Venetia they were then used for the whole area. All carried their values in two currencies—Lire and Florins!

This in itself is rather unique, but no more so than the reason for the dual values. During the first years under Italian suzerainty, the old Austrian tax laws remained in force! At the same time, many of the offices continued to use the old Austrian cancellers, with the "I" for Imperial scalped out and the "R" for Royal left in. This was the transitional period, the so-called *Risorgimento*.

Except for the first issue, of 1854, which had values in Lire, the designs and denominations of the Lombardy-Venetia revenues were the same as those used in Austria. For the purpose of distinction, they were printed in a different color and, later, in addition rose paper was used. All of these Austrian Italy stamps were the product of the K. u. K. Hof-und Staatsdruckerei in Vienna, the general motifs having been borrowed from already existing revenue stamped paper and government bonds. Proofs were ready as early as 1853 and were actually submitted as postal essays during the Verona counterfeit scare of that year. However, they eventually appeared as revenues, with the addition of a 1 kreuzer value which was adapted from a postal essay. The latter was typographed like the postals rather than being engraved like the revenues, and is certainly one of the poorer designs. The newly engraved eighteen designs, plus one borrowed from 1849 stamped paper and the 1 Kr value adapted from the essay (for a total of twenty designs) remained in use in Lombardy-Venetia until the end, and in the other Austrian provinces until 1875. Some of the designs came out in more than one unit of value.

The background underprint is a beech-leaf design, printed by the Auer-Process. Hofrat Alois Auer von Welsbach was head of the State Printing Works, a large and respected establishment of about one thousand employees. He perfected this printing method whereby under high pressure (50 tons!) an actual leaf was used to produce the printing plate. (Apparently his son was equally ingenious for he is credited with inventing the then-modern gas lamp!) The black circular center designs, the vignettes, were engraved and each one surrounded by a different leaf background print. The units of value were at first typographed, then later engraved on the design clichés themselves and printed in one step on flat-bed presses. There are many varieties of these engraved numerals. Later, several of the values came out printed from plates using identical clichés which had been made through electrotypes of a single engraved die.

The paper of these stamps varies from the thinnest (0.03 mm) parchment-like onion skin to quite thick (0.10 mm) handmade wove paper. The paper, both hand and machine made, was first procured from an outside contractor, but then produced by the state paper mill. In emergencies, apparently both sources were tapped. Many shades of printing inks were used, as were dyes for the papers. Differentiating these shades is a problem. The stamps were all line perforated 17 to 12, simple and compound.

The guillotine perforator was bought from Perkins, Bacon & Co. in London, a machine based on the Henry Archer patents. The Austrian perforations are generally clean-cut. This suggests the skill of the state printing works as compared to the Perkins, Bacon perforating trials which failed. De la Rue eventually perforated British stamps only in 1854. Sweden followed in 1855, Norway in 1856 and the United States in 1857. Hence, these revenues are among the very first perforated stamps, as well as being among the first of the adhesive variety.

Until 1868 the Lombardy-Venetian revenues were also unique within the Empire since, until that year, there were no other special revenues issued by Austria. 1868 saw the separate issue for the Kingdom of Hungary under the dual monarchy, and another series for the Military Border District, the three hundred mile long *Militärgrenze* buffer state facing the Turks.

The following catalogization is based upon extant literature as well as collections of the stamps themselves. It has not been possible to illustrate all of the designs, but they are distinctive enough that collectors will have no trouble identifying them for what they are.

Pricing is difficult, with a wide gap between the bid-and-ask prices of buyers and sellers, especially as regards the middle to high values. The prices shown are essentially bid-prices and are absolutely net. They should be valid for pricing an intact collection. However, in attempting to buy individual middle to high values, collectors will find, no doubt, asking prices to be much higher. Perhaps three to four hundred percent. Any quickening of demand will raise the prices dramatically for most values of all of the issues.

Much help on this work has been received from Josef Schonfeld of Vancouver and John Norton of New York City.

LOMBARDY-VENETIA ISSUE FINDER

1854-1866 Austrian Italy:



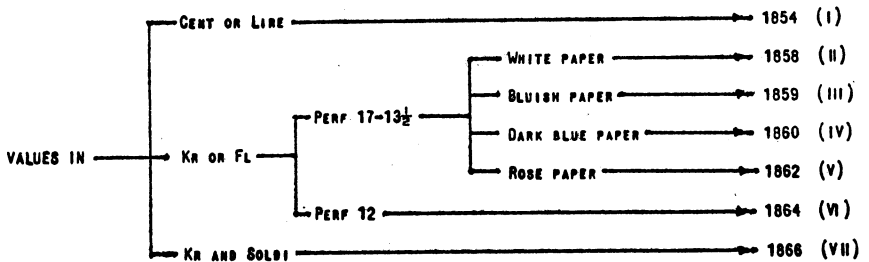
I



II-VI



VIII



1866-1870 Risorgimento:



VIII



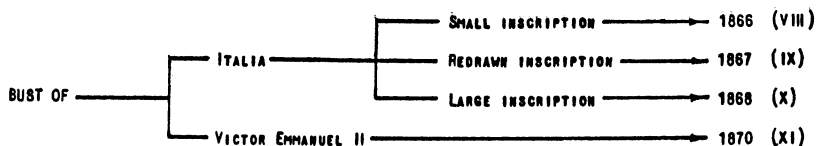
IX



X



XI



- 1866: Letters and numerals in the inscriptions are small.
 1867: FIOR. values redrawn. Fragments of horizontal lines are usually visible above the new value. A flat-top numeral 3 was used in this issue.
 1868: There were two printings: (1) "Lire Italiane O." remained small and all the other letters and figures increased in size, and (2) all letters and numerals increased in size.

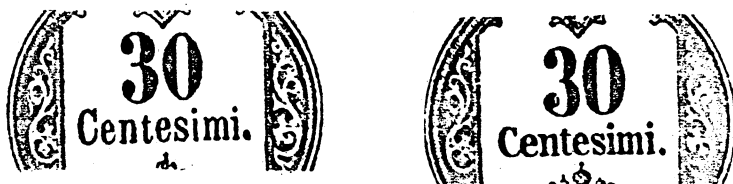
TYPOGRAPHED OR ENGRAVED?

15 Centesimi. 30 Centesimi. 50 Centesimi. 75 Centesimi.

Typographed

15 Centesimi. 30 Centesimi. 50 Centesimi. 75 Centesimi.

Engraved



Typographed

Engraved

The general characteristics of typography vs engraving apply to these issues: (1) Printing with movable type tends to push an impression into the paper, from the pressure of the press. This can often be seen on the back of the stamp, especially in oblique light, (2) Engraving tends to pile up ink on the printed face of the stamp. This can often be seen, or felt with the finger nail.

Barring these clues, the Lombardy-Venetian inscriptions themselves should be observed. Typographed inscriptions, being printed in a second step within the engraved vignette are often misplaced off-center. Typography means, too, with the use of movable type that each figure and letter must be separated from each other. Engraved inscriptions are never misplaced and more often than not the serifs of adjoining letters are connected.

The typographed letter "I" has little if any serif, the engraved a definite serif. The typographed "C" is round, the engraved oval, which appears to be leaning backwards, counter-clockwise. The typographed period is oval, the engraved more round in shape.

Close observation of the later issues in which typography was not used will yield examples of the engraved inscriptions.

(to be continued)

SERBIAN KCP-OVERPRINTS

(This article is a very free translation by William Ittel, ARA 519, of an article by Dimitri Spajic of Belgrade which appeared in the Yugoslav "Filatelist" in 1957: Taksene marke Kraljevine Srbije sa kontrolnim monogramom KCP.)



Debt consolidation, much in evidence in consumer advertising in recent years, is nothing new. Take a look at the monogram found overprinted on the 1884 and 1895 issues of Serbian fiscal stamps.

Even though this monogram is rather ornate and might well be the initials of a new monarch or occupying power, such is not the case. The initials are an intertwined "KCP," meaning Bureau of Serbian Revenue. The monogram was applied to the stamps as a method of controlling the flow of revenue produced by the stamps, and was used by the Kingdom of Serbia from 1884 to 1896, about twelve years.

Around 1880, Serbia found itself in financial difficulty. Recent wars had been costly, and even prior obligations remained outstanding. So as to consolidate the national debt, in June of 1884 a decree permitted the borrowing of 25 million dinars. The Serbian Finance Minister was empowered to arrange a credit, and he immediately proceeded to negotiate with both Viennese and Paris bankers. The eventual loan for 25 million dinars was to be amortized over a seventy year period and called for certain burdensome guarantees regarding the repayment of principal and payment of interest. These guarantees were

what brought the KCP-monogram into existence.

Serbia had regularly taxed consumable goods. For the life of the loan, she was forced to assign to loan payment all the revenues from that source, normally collected through revenue stamps. The usual stamps were overprinted with the KCP-monogram so as to apply all the revenue coming in against the loan through a specially created office, the Bureau of Serbian Revenue.

Existing revenue stamps were recalled during July and August of 1884 and the monogram applied. It was also applied to stamps printed later. The unmarked stamps then lost their validity. The credit was formally finalized in November, 1884.

Serbia completely liquidated the loan by 1896. The Bureau having served its purpose, the Serbian fiscal issue of 1897 appeared without the monogram control overprint and it was seen no more, except by collectors.



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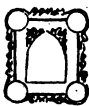
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REVENUE STAMPED PAPER

Samuel S. Smith (ARA 1081)



Type A

Size: 22 x 25mm.
Numeral in center.

Part III — The A Design

The A die was developed by the American Prototype Company of New York in 1866 and had a value of 2c. Except for the I die, it is the smallest of the designs measuring 22x25 mm. In the three prior reference works by Sterling, Henkels, and Vanderhoof, it was observed in as many as ten colors. At present, the Scott Specialized Catalog lists only 6 colors for this die, leaving certain numbers blank, as can be seen by the comparison chart which I have prepared. It is strange that neither Sterling or Henkels noted the orange with an imprint on both sides, and although I have never seen this particular item, or heard of a collector who owns one, my confidence in the Vanderhoof list convinces me that it does exist. I have also never seen mint or used examples of the brown, red, blue, violet, or black single imprint, although I have specimens of the latter two items.

As has been noted before, and will be commented on hereafter in this series, the question of the "label" given to a color is one of personal preference. I will not enter the argument between yellow and lemon, but hope that as a result of these articles, some standard checklist can be established and then adopted by Scott. Certainly the listing of "orange (shades)" cannot encompass the range from yellow to brown, although violet may well cover lilac, purple and pearl. With the help of fellow collectors, comparison of these colors can be made, and some standardization accomplished.

All of the mint or used items of the A design that I have examined, appear on receipts, and nothing else. I have a specimen check bearing the

black imprint, but for reasons best known to the American Prototype Company, these checks, if ever used, must have been in limited supply. In the black and orange the imprint appears both single (on one side) and double (on front and back). The latter items are quite interesting, since under normal circumstances the receipt was given by the person receiving the money and therefore paying the tax. The double imprints were apparently from receipt books made for companies that paid the 2c tax as an accommodation to their creditors even though they were giving the funds. Therefore, since the company giving the funds had the receipt book, and was retaining the receipt, rather than giving it, they could use both sides. These double receipts appear in the B and C dies, as well as the A die, and all of those that I have seen were printed for, and used by William Topping and Company.



Type A1

Perhaps the most interesting item in all of Revenue Stamped Paper is the "tapeworm." This is a long vertical imprint with one complete and a number of partial impressions. It was used on a Bank Specie Clerk's Statement, and was designed so that a stamp fell on each line, opposite the name of each bank. There seems to be some confusion among prior cataloguers, concerning the number of stamps used in the die: Sterling (57); Henkels (57 or more); Vanderhoof (57); and Scott (54 to 58). All the copies I have examined have 57 stamps (one complete and 56 partials), although a fellow collector has written concerning two "tapeworms" in his collection, one with 54 and

the other with 58 stamps. I will check these out, and would be interested in hearing about any other varieties. I have been most gratified by the response to the first two of these articles, and would like to hear

from any person interested in this phase of Revenue Collecting. If you can send a list of the items you have, need, and duplicates this work can continue. Address all items to 407 Lincoln Rd., Suite 9-A, Miami Beach, Florida 33139.

"A" Die Comparison Chart

| Basic Color of Stamp & Design | Scott # | Vanderhoof # | Sterling # | Henkel # |
|-------------------------------|---------|--------------|------------|----------|
| Black | 1 | 1 | 1 thru 8 | 1 thru 7 |
| Black (both sides) | 1a | 1a | 17 | 16 |
| Orange | 2 | 2 | 13 | 12 |
| Orange (both sides) | 2a | 2a | — | — |
| Blue | 3 | 3 | 9 | 8 |
| Brown | — | 4 | 14* | 13* |
| Carmine | 5** | 5 | 10 | 9 |
| Yellow | — | 6 | 11*** | 10*** |
| Lilac | } 8**** | 7 | 12 | 11 |
| Purple | | 8 | 16 | 15 |
| Green | 9 | 9 | — | — |
| Pearl | — | — | 15 | 14 |
| Orange Multiple (Tapeworm) | 10 | 10 | 18 | 17 |

*—Color referred to as Deep Orange
 **—Color referred to as Red

***—Color referred to as Lemon
 ****—Color referred to as Violet

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

FOR SALE: The American Revenuer, Vol. 1, No. 1 to date complete. Pristine condition. Best offer. Homer C. Landis, ARA 77, 421 East Victoria, Santa Barbara, Calif 93101. 220

WANTED Playing Card revenue stamp, Scott's RF-6a cancelled 1915 reading down, "17" inverted. Miller H. Hurt, 1679 Turnbull Canyon Road, La Puente, CA 91745. 221

WANTED—Foreign revenues for patent and proprietary medicines including, but not limited to, Cape of Good Hope,

France, Italy, Japan, Portugal and Spain. George Griggenhagen, 2501 Drexel Street, Vienna, Virginia 22180 223

U. S. Match & Medicines at realistic prices. Send want list or request approvals. Bill Lenz, 115 Sussex Road, Tenafly, N. J. 07670. 221

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ARA 582

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Closing date January 23, 1970

Satisfaction Guaranteed. All lots sold to highest bidder. Lots will be sent to ARA members giving their numbers, or to others giving satisfactory references, before payment. All lots sold plus postage. Bids will be accepted on combinations of lots or for the entire list of lots. Abbreviations used: M—mint; U—used; DOC—document; C—cent; Oz—ounce; Lb—pound.

- | Lot # | Description |
|-------|---|
| 1 | 60 Foreign revenues |
| 2 | 1 Russia Rev. CV Mueller \$30.00 |
| 3 | 48 Canada excise on checks |
| 4 | 32 State Revenues |
| 5 | 18 Narcotics U purple |
| 6 | 30 US Snuff stamps. 24 diff. includes 1 and 3 lbs. |
| 7 | 17 Liquor strips pink. 10 diff. U. |
| 8 | Rectified spirits, Porto Rico. 16 diff. |
| 9 | 6 Fermented fruit juice 1933 |
| 10 | 11 Oleo uncolored. 5 diff. |
| 11 | US Cigars. 40 diff. Mostly not torn |
| 12 | US Cigars. Large sheet 16¼x13 in. Orange. 10 cigar stamps for 1,000 each. \$25.00 per M. M. |
| 13 | US Cigarettes. 90. About 65 diff. Also 2 sea stores, 13 "stamps no longer required" labels |
| 14 | US Beer, and Fermented Malt Liquor. 2⅞" square. ½ bbl 1914, ½ bbl Emergency tax 12½c, ½ bbl 1933, ½ bbl 1916 (75c), ½ bbl 1933, ½ bbl 1878 50c. Same overprinted QUARTER BBL. SERIES 1898, 2 more as last |
| 15 | Fermented malt liquor. 4¼x2½", ¼ bbl green 1933 overprinted Act of March 22, 1933. ¼ bbl 1933 green 4 copies ½ bbl orange—3 copies |
| 16 | F—M—L5½x4¼" ½ bbl 1935, ¼ bbl 1934, 10 copies, ½ bbl 1934, 3 copies, ½ bbl 1947 |
| 17 | F—M—L. 3¾ square Center out 5 bbl also 1 inch sq centers from 5, 10, 25 bbl stamps. 1933. |
| 18 | F—M—L—. Vertical pair 1 bbl blue regular bbl stamps with centers out. |
| 19 | F—M—L—. Vert. pair 10 bbls 1933 centers out. |
| 20 | F—M—L—. Vert pair 25 bbls 1933. Centers out. |
| 21 | F—M—L—. 1945 500 bbl. Center out. |
| 22 | F—M—L. Block of 4 100 bbl stamps. Centers out. |
| 23 | Tobacco. 2 oz green on green strip, 1875, and 20 lbs 1885 with coupons. Last is only fair. |
| 24 | Tobacco. 85 strips mixed dates and weights. About 75 diff. |
| 25 | Distilled Spirits. 6x3⅞". 2 4/10 gals. and 3 gals. Large. |
| 26 | Customs House Cashiers office 20 and 30c, Am. Foreign Service, 9 diff. Consular service, 12 diff.; 5 Customs service, 2 inspected baggage. |
| 27 | Ret. Liquor dealer 1940. \$25.00; Meat inspection stamp 1891. |
| 28 | Stubs for retail liquor dealer. 6½x7" brown paper 1879 with coupons. Special tax stamp. As before 1877 yellow paper. Both \$25 per year. |
| 29 | Stub special tax stamp. Dealer in Manufactured Tobacco 1878. Violet paper. Coupons. \$5 per year. 6½x7". |
| 30 | Distillery Warehouse Stamp 1878. Green paper. Red No. 7¼x3¼". |
| 31 | Printed on documents. 8 pieces. 4 checks, 2 unused; 2 R R share certif. |

- illustrated. M, K & T RR Co. has imprinted Brit. stamp & NY stamp; 1 as above except no Brit. stamp; Stock transfer cert. Little Schuylkill Navigation, Railroad and Coal Co.—US 5c orange Lincoln imprinted stp.
- 32 About 100 state Revs. Mixed.
- 33 Special tax stamp 6¾x7¾". Retail Liquor Dealer. \$25 on white. 1874.
- 34 Same—1876 pink.
- 35 Same—1877 lemon.
- 36 Same—1878 purple.
- 37 Same—1879 brown.
- 38 Same—1880 orange.
- 39 Same—1882 yellow.
- 40 Same—1883 green.
- 41 Same—1885 white.
- 42 Same—but Dealers Mfd. Tobacco—\$5 1874 white.
- 43 Same—1875 green.
- 44 Same—1878 purple.
- 45 Same—1880 orange.
- 46 Same—1881 white.
- 47 Same—1882 yellow.
- 48 Same only \$2.40, 1884 white.
- 49 Sheet of metal 24x18 in. Printed 1 side for cutting out beer bottle caps. Each has state name and unit price. About 75 complete designs per sheet.
- 50 About 10 pieces cut from similar sheet. 2 units per piece.
- 51 Cigarettes. Priced catalog by Henry Tolman II.

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.

CLUB NOTES

Seattle—Meet monthly at the Collectors Club of Seattle, 7212 East Green Lake Dr. North, Seattle, Wash. 98115, on the second Wednesday at 7:30 p.m. The chairman is David C. Strock, 4109 25th Ave., SW, Seattle, Wash. 98106.

OLD SPECIAL USE STAMPS AVAILABLE FOR COLLECTORS

The Arizona Game and Fish Department has forty-five different resident and non-resident trout and special use stamps dating back to 1956 available for collectors at \$1.00 each. The stamps, which are required of fishermen in waters common to Arizona, California, Nevada, and Utah, plus those for use in designated trout waters within Arizona, are offered unused (mint) to collectors. The price of \$1.00 each covers postage and handling.

Some supplies of stamps are limited. All are sold on a first-come basis. A list of stamps is available from Fiscal Supervisor, Arizona Game and Fish Department, 2211 West Greenway Road, Phoenix, Arizona 85023.

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