

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 24, No. 2, Whole Number 222

February 1970

THE 1899 HIGH VALUES

By H. B. Beaumont (ARA 247)

The highest denomination of the 1898 series was \$50. There was a demand for higher values and just before the end of the fiscal year June 30, 1899, the Internal Revenue began issuing three high values, the \$100, \$500 and \$1000, Scott's Nos. R179, 180, and 181. These are large stamps, 27½x46 mm, and they are bi-colored. On all three the central vignette is a black portrait: Marshall on the \$100, Hamilton on the \$500 and Madison on the \$1000. The frame of the \$100 is yellow brown, of the \$500 carmine lake and of the \$1000 green. The plate numbers are:

	Frame	Vignette
\$100	9259	9263
\$500	9261	9264
\$1000	9262	9265

The format of the sheets was unlike any stamps the Bureau had printed before. They were printed like the pages of a check book that had four checks to the page. To the right of the sheet was a vertical row of four stamps. To the left of each stamp was a stub on which could be entered the name of the purchaser and other information. Each stamp was numbered and the same number appeared on the stub. The stamps are imperforate and a black line separated the stamps to aid in cutting them apart. Because of the form in



which they were printed, blocks are impossible, but vertical pairs, and strips of three and four are known. The watermark was Scott's 191R.

The Bureau delivered the stamps to the Internal Revenue in books about seven by eight inches. The book of \$100 had eighty pages, \$32,000 face; the \$500 book had forty pages, \$80,000 face; the \$1000 book had twenty pages, \$80,000 face. These books were broken up into smaller books for delivery to the offices of the collectors. Christopher West says the books had ten pages of the \$100, two pages of the \$500 and one page of the \$1000, a total of \$12,000 face per book.

The quantities issued were:

\$100	17360 stamps
\$500	2600 stamps
\$1000	3800 stamps

However, in the year ending June 30, 1903, the Treasury Department redeemed \$1,031,975 face value of the

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 — $\frac{1}{4}$ page (3 $\frac{1}{2}$ inches), \$5.00 — $\frac{1}{2}$ page, \$9.00 — Page, \$15

Contract Rates

Column inch, \$1.25 — $\frac{1}{4}$ page, \$4.40 — $\frac{1}{2}$ 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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1898 series and the collectors returned \$37,522,145 face value. So it is quite possible that not all of these three stamps issued were actually used.

Acknowledgements:

L. W. Crouch—The Fiscal Stamps of the United States. Stamp Lover Booklets No. 2 edited by Fred J. Melville, London, no date (about 1908)

Cris West (Elliott Perry)—United States Revenue Stamps. Severn-Wylie-Jewett Co., Portland, Maine 1918

249 of the Society of Philatelic Americans, extends to all ARA members a warm invitation to attend "Memphex '70", the Spring meeting of the American Philatelic Society, will be held in Memphis, at the Sheraton-Peabody Hotel, March 19-22, 1970.

Features of the show will include: 32 Dealer Bourse—An excellent opportunity for all dealers. 300 Frame Exhibition—Plenty of space for everyone—prospectus available now.

Several regional meetings of various philatelic societies. And a generally satisfying experience for all attending!

Dealers interested in securing table space should write TODAY for bourse table information, to: Memphex '70 Bourse, Box 11,425, Memphis, TN 38111.

MEMPHEX '70

Memphis Stamp Collectors Society, Inc., Chapter 542-44035 of the American Philatelic Society and Chapter

SECRETARY'S REPORT

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

New Members

1237 Holland H. Bruce
1238 Sohan Lal Dhawan
1239 David F. Emery
1240 Thomas W. Turner
1241 Norman H. Liebman

Deceased

806 Frederick Sang

**Dropped for Non-Payment of Dues,
Failure to Comply with Sales De-
partment Regulations, and Failure to
Acknowledge Official Correspondence**
1128 Norman J. Thompson

Applications Received

BLECKWENN, Brian M., 710 Bar-
bara Blvd., Franklin Square, L.
I., N. Y. 11010, by Herman Herst
Jr. First issue, including varie-
ties, proofs, errors, etc.

HUMPHREY, R. E., 805 24th Ave.,
Apt. 1, Santa Cruz, Cal. 95060,
by Secretary. Dealer, will buy,
sell or exchange wines.

MITCHELL, H. Harrison, 138 Ham-
mond St., (P. O. Box 196), Bang-
gor, Maine 04401, by Secretary.
US and British Coonies.

ROSENBLATT, Herbert, 1631 Cres-
cent Place, Venice, Cal. 90291, by
Secretary. Germany.

Address Changes

John H. Lucas, 94 S. Harrison Street,
East Orange, N. J. 07018.

Robert G. Richards, 31 King Street,
Pottstown, Pa. 19464.

Irving A. Wiggins, 103 N. Glenroy
Ave., Los Angeles, Cal. 90049.

Previous membership total	441
New members -----	5
Deceased -----	1
Dropped, NPD, etc. -----	1
Current membership total -	444

Second notices were sent early last month to those members still in arrears for 1970 dues. Most have responded; those who have not will be deleted from the new roster and removed from the mailing list prior to the publication of the 1970 Yearbook.

As indicated in the above report, it has proven necessary to drop former member #1128, Norman J. Thompson, with prejudice. Fortunately, such unhappy situations arise very infrequently in the ARA—the Secretary is aware of only one other, and that was long before his time.

NEW YORK CHAPTER NOTES

At the December meeting the annual election of Chapter officers was held, and the incumbents, Ronald Friedlander (ARA 1052), President, and Mathias Koref (ARA 1020), Secretary-Treasurer, were unanimously reelected by acclamation.

The members of the Chapter extend their thanks to:

Matty Koref—for supplying us with refreshments at all our meetings during the year.

Mrs. M. Koref—for writing and mailing out our monthly meeting notices.

Mr. Philip Silver, President of the Collectors Club, and the Collectors Club Board of Governors—for permitting us to use their facilities for our meetings.

Mrs. Josephine Eldridge, Collectors Club Librarian—for allowing us to use the Library during our meetings.

Plans are being made for the N. Y. Chapter to participate in INTERPEX this spring. I hope all ARA'ers who attend the show will stop by our lounge and say hello. If the plans don't fall through, we hope we'll be able to bring in many new members. We're planning on frames as well as a lounge, so people will be able to see that fiscal stamps are really the "rich uncles" and not the "poor relations" of postal issues. We may have a few surprises for you, so "come on down!"

The Chapter meets at 8 p.m. on the first Thursday of each month at the Collectors Club, 22 East 35th Street, New York City. All meetings are informal and everyone is welcome to attend. So if you're in New York when we meet, make it a point to stop in.

Lou Alfano (ARA 1142)

Specimen Oleomargarine Special Tax Stamps In The Smithsonian Collection

By Carter Litchfield, ARA #880

Among the many philatelic treasures in the collection of the Smithsonian Institution is a specimen set of 1942 oleomargarine special tax stamps. Through the courtesy of Mr. Carl Scheele and his staff, I recently had an opportunity to view and to obtain photographs of these unusual items. Since

STUB OF SPECIAL TAX STAMP N°

0000

WHOLESALE DEALER IN OLEOMARGARINE

\$480 A YEAR

Issued by the Collector for the _____ District of _____

to _____

at _____ on _____

Form 11 filed _____

for the period commencing _____

AMOUNT OF TAX \$

PENALTY \$

WHOLESALE DEALER IN OLEOMARGARINE, JULY, 1941

WHOLESALE DEALER IN OLEOMARGARINE, AUG., 1941

WHOLESALE DEALER IN OLEOMARGARINE, SEPT., 1941

WHOLESALE DEALER IN OLEOMARGARINE, OCT., 1941

WHOLESALE DEALER IN OLEOMARGARINE, NOV., 1941

WHOLESALE DEALER IN OLEOMARGARINE, DEC., 1941

WHOLESALE DEALER IN OLEOMARGARINE, JAN., 1942

WHOLESALE DEALER IN OLEOMARGARINE, FEB., 1942

WHOLESALE DEALER IN OLEOMARGARINE, MAR., 1942

WHOLESALE DEALER IN OLEOMARGARINE, APR., 1942

WHOLESALE DEALER IN OLEOMARGARINE, MAY, 1942

WHOLESALE DEALER IN OLEOMARGARINE, JUNE, 1942

\$480 <small>UNITED STATES</small>	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> SPECIAL TAX STAMP </div> <div style="text-align: center;"> <small>INTERNAL REVENUE</small> </div> </div> <p style="text-align: center; font-size: small;">THIS STAMP EXPIRES JUNE 30, 1942 THIS STAMP IS NOT TRANSFERABLE ON CHANGE OF OWNERSHIP OF THE BUSINESS ISSUED FOR THE PERIOD REPRESENTED BY THE COUPONS</p> <p style="text-align: center; font-weight: bold; font-size: large;">WHOLESALE DEALER IN OLEOMARGARINE</p> <p style="text-align: center; font-size: x-small;">UPON CHANGE OF OWNERSHIP, CONTROL OR ADDRESS, NOTIFY COLLECTOR IMMEDIATELY</p> <p style="text-align: center;">Issued by the Collector for the _____ District of _____</p> <div style="border: 1px solid black; height: 100px; margin: 10px auto; width: 80%;"></div>	<div style="border: 1px solid black; padding: 5px; width: 50px; margin: 0 auto;">0000</div>
--	---	---

Figure 1—Specimen of 1942 oleomargarine stamp

Book No. <u>0000</u>	FISCAL YEAR 1942
SPECIAL TAX STAMPS FOR Wholesale Dealer in Oleomargarine	
From No. <u>0000</u> to No. <u>0000</u>	

UNITED STATES INTERNAL REVENUE OFFICE OF THE COMMISSIONER	
Received from Collector..... District.....	
Counted by	
No. Coupons.....	Value, \$.....
Credited	

Figure 2—Front cover of folder

they are unknown in private collections, I would like to record their existence by writing this short article for publication in the **American Revenuer**.

The Smithsonian collection has specimen copies of all five 1942 values of oleomargarine special tax stamps: \$6 Retail Dealer in Uncolored Oleomargarine, \$48 Retail Dealer in Oleomargarine, \$200 Wholesale Dealer in Uncolored Oleomargarine, \$480 Wholesale Dealer in Oleomargarine, and \$600 Manufacturer of Oleomargarine. All values are printed in black and red on a green surfaced paper with a white obverse. Except for the license title and the numerals of value, the format is the same for each denomination. The rectangular stamp itself (exclusive of coupons and stub) measures 148x78mm.

The \$480 value is typical and will be described and illustrated in detail. It is a Type VIII oleo special tax stamp (see checklist in the January 1967 **American Revenuer**). The total unused form is divided into three parts: stub, monthly coupons, and special tax stamp (figure 1). Used copies, of course, only show the stamp and the coupons, since the stub is meant to be retained by the tax collector. Note that the serial number on the stub and stamp is "0000" which designates this as a specimen copy. The single stamp in the Smithsonian collection is contained in a buff cardboard folder. Suitable identity and accounting information are printed on the front and back covers of this folder. On the front cover (figure 2) are two rectangular blocks. The upper one is titled "SPECIAL TAX STAMPS FOR WHOLESALE DEALER IN OLEOMARGARINE," "FISCAL YEAR 1942," as well as giving the serial numbers of the book and the stamps it contains. The lower block has spaces for the name, number, and district of the tax collector to whom the book of stamps was issued as well as an accounting of the coupons remaining when the book was returned to the office of the Commissioner of Internal Revenue. The back cover (figure 3) has a printed table for tabulat-

**SUMMARY of Stamps and Coupons returned to Commissioner
of Internal Revenue**

PAGE	COUPONS	STAMPS	VALUE		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total.....			\$		

.....Collector,.....District of.....

Figure 3—Back cover of folder.

ing the value of the stamps and coupons returned with the book. The book in the Smithsonian collection contains only one \$480 specimen stamp, but Type VIII special tax stamps were normally issued 10 or 100 to a book.

To my knowledge, this is the only example of the \$480 special tax stamps for Wholesale Dealer in Oleomargarine that has survived from 65 years of usage. A 1966 survey of major collections produced no copies of the \$480 denomination (see January 1967 **American Revenuer**). This is not too surprising, since except for 1948, 1949, and 1950, less than 280 copies of the \$480 value were issued each year. In some years (1941 and 1942) as few as 2 copies were purchased. With the increased sales of colored oleo after World War II, a record 1685 copies of the \$480 stamp were issued in 1950, the last year of federal oleomargarine taxation. Did any of these possibly survive and reach philatelic circles? If you know of any, please drop me a line.

**SOUVENIR SHEETS AVAILABLE
FROM BUREAU OF ENGRAVING
AND PRINTING**

During 1969 the Bureau of Engraving and Printing produced four distinctive souvenir sheets in complement to major philatelic and numismatic exhibitions featuring Bureau participation. They are:

1. Sandipex—a multi-color postal-type sheet prepared for the San Diego International Philatelic Exhibition.
2. A. N. A.—78th Anniversary—engraving of the American Eagle that appeared on early \$10.00 U. S. Notes and were subsequently referred to as "Jackass Notes."
3. Fresno Fair, Fresno, California—prepared for the Fresno Numismatic Society with a "City of Washington" theme.
4. National Postage Stamp Show—a philatelic sheet with modified engravings of the first Special Delivery Stamp produced in the Bureau of Engraving and Printing.

A limited number of these sheets are available, on a first-come-first-served basis, at \$1.00 each, including postage. Collectors desiring to obtain copies may order them from the:

Bureau of Engraving and Printing
Office Services Branch
14th & "C" Streets, S. W.
Washington, D. C. 20226

THE CLASSIC REVENUE STAMPS OF LOMBARDY-VENETIA (Cont.)

A. AUSTRIAN ITALY

1. Documentary Stamps

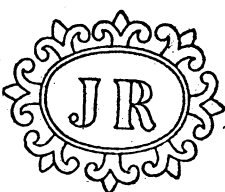


1854 Printed by the State Printing Works, Vienna. Design black (and 5c orange, 10c rose) with green background on white to Yellowish handmade or machinemade watermarked (Wmk 1, Wmk 2) paper. Value indications A) typographed or B) engraved. Perforated 17-13½, simple or compound.

	A	B
1. 5c Green on white	.20	--
2. 10c Green on white	2.00	--
3. 15c Green on white	.10	.10
4. 30c Green on white	.05	.05
5. 50c Green on white	.10	.10
6. 75c Green on white	.05	.05
7. 1.50L Green on white	.10	.05
8. 2.25L Green on white	.15	.30
9. 3L Green on white	.15	.15
10. 6L Green on white	.15	.30
11. 9L Green on white	.30	.30
12. 12L Green on white	.60	.40
13. 15L Green on white	.80	RR
14. 18L Green on white	1.00	24.00
15. 24L Green on white	1.30	2.00
16. 30L Green on white	1.50	RR
17. 36L Green on white	2.50	10.00
18. 42L Green on white	5.00	RRR
19. 48L Green on white	6.00	?
20. 54L Green on white	10.00	?
21. 60L Green on white	5.00	15.00

3B. 15c Background printed on verso	-----	\$45.00
4B. 30c Double impression of background	-----	40.00
5B. 50c Imperforate	-----	40.00
6B. 75c Background printed on verso	-----	40.00
6A. 75c Inverted center	----	15.00

7B. 1.50L Background printed on verso	-----	65.00
9A. 3L Lire in large letters		1.00
10A. 6L Inverted center	---	65.00
12A. 12L Length of inscription 18 or 19½mm instead of 19mm	-----	?
13A. 15L Distance between Lire and 15 4 or 6mm instead of 5mm	-----	2.00
14A. 18L Length of inscription 22½mm instead of 23mm		2.50
18A. 42L Inscription in 1 line RRR		



Ad 41a

WMK 1 In two types: (1) Oval design 65x58mm, numerals end in a point, (2) Oval design 65x51mm, numerals with curved ends. This is the watermark of the J. Reichle paper factory, a contract papermaker.



S. AE. F.
S. AE. F.

WMK 2 In two types (1) Eagle 78x52mm, letters with rounded serifs, (2) Eagle 71x55mm, letters with pointed serifs. This is the watermark of the state paper works, Aerial-Papierfabrik Schlöglmühl.

These were sheet watermarks and only a few of the stamps in each sheet show the design. Stamps showing a watermark carry a heavy premium in price, especially with the eagle



1858-1862 Printed by the State Printing Works, Vienna. Design black with rose background on A) 1858: thin white paper, B) 1869: bluish paper, C) 1860: dark blue paper, D) 1862: thin rose parchment paper and E) 1862: soft rose wove paper. Unwatermarked. Value indications engraved, 1858-1859 some values typographed. Perforated 16-13½, simple or compound. If no catalogue price is given, this means that no stamp in that value was issued in that series.

			A) 1858		B) 1859		C) 1860		D) 1862		E) 1862
	Value	Indication:	x.Type	y.Engr	x.Type	y.Engr	Engr	Engr	Engr	Engr	Engr
		Color of Paper:		White		Bluish	Blue	Rose	Rose	Rose	Rose
22.	½k	Rose	-----	.40	5.00	.30	1.30	1.00	.05		
23.	1k	Rose	-----								20.00
24.	2k	Rose	-----	.70	.10	.10	.25	.10	.20		
25.	4k	Rosé	-----	.80	.10	.10	2.50	.10	.40		
26.	5k	Rose: Type I	-----	.80	.10	.10	.50	.10	.40		
		Type II	-----					.05			
27.	6k	Rose: Type I	-----	.05		.10	.05	.05	.30		
		Type II	-----					.05			
28.	7k	Rose	-----	.80	.70	.10	.70	.10	1.00		
29.	10k	Rose	-----		.10						
30.	12k	Rose	-----	.10	.25	.30	.60	.10	.40		
31.	15k	Rose	-----		.05	.10	.05	.05	1.00		
32.	25k	Rose	-----	.15	.50	.30	15.00	.10	.60		
33.	30k	Rose	-----		.05	.10	.05	.10	.40		
34.	50k	Rose	-----		.10	.25		.10	.50		
35.	60k	Rose	-----	.20	.25	.70		.40	1.35		
36.	72k	Rose	-----	RR		.50	1.00	.50			
37.	75k	Rose	-----	.40		.70		.40	1.80		
38.	1F	Rose	-----	.25		.25	.90	.10	1.40		
39.	2F	Rose	-----	.30		.35	1.30	.10			
40.	3F	Rose	-----	.50		.70	3.00	.15			
41.	4F	Rose	-----	.80							
42.	5F	Rose	-----	.60		.50		.15			
43.	6F	Rose	-----	1.00		1.00		.40			
44.	8F	Rose	-----	1.50							
45.	10F	Rose	-----	1.20		1.00		.30			
46.	12F	Rose	-----	3.70		3.00		.90			
47.	14F	Rose	-----	5.00		4.50		3.00			
48.	16F	Rose	-----	7.50							
49.	18F	Rose	-----	9.00							
50.	20F	Rose	-----	3.50		2.75		.50			

22Bx. ½k No period after kr 35.00
 22Bx. ½k Inverted center -- 40.00
 27By. 6k Imperforate ----- 18.00
 27D, TII 6k Inverted center ----- ?
 34By. 50k No period after Kr \$45.00
 40C. 3F Perforated 12x12 ----- 45.00

1862 50Kr and 6Kr Type II values
 printed from stereotypes:



Type I



Type II

(Narrower, thinner
 numeral)



Type I



Type II

(Rounder numeral)

Compare: All 5k and 6k values of the
 engraved issues 1854-1860 are Type
 I; of 1864 and 1866, Type II.



1864 Printed by the State Printing
 Works, Vienna. Design black
 with dull, and later bright rose back-
 ground on A) soft rose paper with
 medium mesh, unwatermarked, and
 B) thick rose watermarked (Wmk 3)
 paper with heavy checkered mesh.
 Perforated 12.

A B

51. ½k Rose on rose -- 2.50

52. 1k Rose on rose --- .10
 53. 2k Rose on rose --- 5.00
 54. 3k Rose on rose --- .20
 55. 4k Rose on rose --- .40
 56. 5k Rose on rose --- .05
 57. 6k Rose on rose --- .05
 58. 7k Rose on rose --- .10
 59. 10k Rose on rose --- .10
 60. 12k Rose on rose --- .10
 61. 15k Rose on rose --- .10
 62. 25k Rose on rose --- .20
 63. 30k Rose on rose --- .30
 64. 36k Rose on rose --- .05
 65. 50k Rose on rose --- .20
 66. 60k Rose on rose --- 5.00
 67. 90k Rose on rose --- .40
 68. 1F Rose on rose --- .25
 69. 250F Rose on rose --- .30
 70. 7F Rose on rose --- 2.00
 71. 15F Rose on rose --- 1.50

58B. 7k Part imperforate --- \$5.00
 61A. 15k Perf 13½x12 ----- 5.00
 65A. 50k Perf 13½x12 ----- 9.00



1866 Printed by the State Printing
 Works, Vienna. Design black
 with light rose background on A)
 thick rose watermarked (Wmk 3) pa-
 per with heavy checkered mesh and
 B) thin rose wove paper with fine
 mesh, unwatermarked. Perforated 12.

A B

72. ½k Rose on rose --- .90
 73. 2k Rose on rose --- .15
 74. 3k Rose on rose --- .10
 75. 4k Rose on rose --- .15
 76. 5k Rose on rose --- .10
 77. 7k Rose on rose --- .14
 78. 10k Rose on rose --- .25
 79. 12k Rose on rose --- .10
 80. 15k Rose on rose --- .10
 81. 25k Rose on rose --- .25
 82. 36k Rose on rose --- .10
 83. 50k Rose on rose --- .10
 84. 60k Rose on rose --- .60
 85. 75k Rose on rose --- .60
 86. 90k Rose on rose --- 1.00

5, 7, 10, 15 and 36k known part
 imperforate ----- \$5.00

The soft rose paper of 1862 (E) is the same as of 1864 (A). The difference in the issues is the perforation gauge. The heavily checkered paper of 1864 (B) is the same as that of 1866 (A). The latter issue is recognized, of course, by the additional value indicator in Soldi.

STEM

WMK 3 Double line STEMPEL-MARKEN once on a sheet, in two types of letters, in four height sizes: 22, 24, 25 and 27mm.

- A. AUSTRIAN ITALY
2. Calendar stamps



1854-1862 Printed by the State Printing Works, Vienna. Design black with rose (1854) or blue (1858-1862) background on white and rose (1862) paper. Watermarked (1854) same as documentary stamps. Values A) typographed on B) engraved. Perforated $16\frac{1}{2} \times 13\frac{1}{2}$, simple or compound.

- 1A. 15c Rose on white
 - a. Inscription $11\frac{1}{2}$ mm long 2.00
 - b. Inscription $12\frac{1}{2}$ mm long 6.00
- 2A. 6k Blue on white ----- 8.00
- 3B. 6k Blue on rose ----- RRR

- A. AUSTRIAN ITALY
3. Advertising (Poster) stamps



1854-1862 Printed by the State Printing Works, Vienna. Design black with green (1854) or blue (1858-1862) background on white and rose (1862) paper. Watermarked (1854) same as Documentary stamps. Values A) typographed or B) engraved in red, blue, or black. Perforated $16\frac{1}{2}$ - $13\frac{1}{2}$, simple or compound.

- 1A. 3c Red and green on white
 - a. Inscription 14mm long .20
 - b. Inscription 15mm long .50
- 2A. 5c Blue and green on white 3.00
- 3A. 1k Blue on white ----- 6.00
- 4A. 2k Blue on white ----- 9.00
- 5B. 1k Blue on rose ----- RRR
- 6B. 2k Blue on rose ----- RRR

- A. AUSTRIAN ITALY

4. Newspaper tax stamps



1853 Printed by the State Printing Works, Vienna. Typographed on white paper, unwatermarked. Imperforate.

1. 2k Green -----

Issued for Austria and recognized through Lombardy-Venetia cancellation. See standard postage stamp catalogues for catalog value.

1858 Printed by the State Printing Works, Vienna. Typographed on white paper, at first without watermark, after June 1864 with sheet watermark ZEITUNGS-MARKEN in double-line caps 22mm high. Imperforate.

2. 1k Black -----
3. 2k Light red -----
4. 4k Light red -----

Reprinted in 1873 on smooth paper. See standard postage stamp catalogues for catalog value.

EDITORIAL COMMENTS

Not often does the editor of a small journal such as this enter into controversy over stamp matters, particularly when the idea comes out of a much larger organization—and one that he happens to belong to!

No one has asked my opinion so I will have to give it without being asked—and that can be dangerous!

Surely all have heard of the proposal, quite well publicized in the **APS Journal**, that there be established a National Academy of Philately in the United States. There have been fine comments on this: pro, by Daniel Vooyo in **Philatelic Literature Review** and con by Bob Masters in the **United States Specialist**, and Harry Goodkind in the **Collectors Club Philatelist**.

One point made by all is the idea of pulling in more of the "lone" collectors. To my mind, bigness will not attract the lone collector. He is "lone" usually because he wants to be.

We all know that there are many revenueurs like this. They've been collecting for years, but don't want to join the American Revenue Association. Why should we think that such a loner would join this super organization

Another point of disagreement concerns the proposed museum. And here I think my brother editor, Harry Goodkind had the best idea: to establish regional clubs, libraries and museums rather than one big central one. He is perfectly right that people in Texas would be more apt to get to Dallas to see the museum or visit the library, than would get to New York or Washington or wherever. Sure, I might visit such a museum in Chicago or Philadelphia — but I've never done anything but pass through those towns in my life (and being an ex-Army man, I've done a bit of traveling.)

All of the writers have hit the nail on the head when they said that it boils down to people: who has the real interest to do something. If all of the interest is concentrated at the top, then the top people will get what they want where they want it

and it will help them and a few others close by. But if the people in Los Angeles, San Francisco, Denver, Dallas-Fort Worth, St. Louis and some other places really got interested, there could be a network of affiliated philatelic academies that could benefit a great many more people.

But that won't just happen; it will take work. So I believe we should expend our energy and money where it will do the most good—at the local and state level and in our present specialized organizations.

All of which leads in to a pitch, once again, for more material. We've been having some great material recently, but the barrel is beginning to run a bit dry. By March we may very well be back to an eight page journal if some of our writers and researchers don't get with it.

I know there are many of you who have some great stories to tell, some wonderful specialties to write about or even just a single stamp to tell of. Write it down and send it along. Type it if you can (with a carbon for me to hold just in case Uncle's men in blue happen to lose what I send to the printer) or send it in in at least semi-legible longhand. And send illustrations — actual stamps, photographs or whatever. (They'll be returned to you when the article has been published.)

Noted some time ago and lost the note that our Secretary-Treasurer won an honorable mention at SESCO for some non-fiscal material: G & M Washington Paid Reply Cards 1915. Congratulations to Bruce Miller.

Finally found my last note on Matthias Koref's winnings. But I'll skip it because there is a separate article by the Assistant Editor elsewhere in this issue that has ALL of member Koref's accomplishments—and in order, too.

Another better-late-than-never note is that member Joseph L. Eisendrath (ARA 560) received the Bohn Award for 1969 from Aero Philatelists for distinguished services to aerophilately.

ly. Congratulations, Joe.

One last item for this month is Henry W. Holcombe (ARA 105), who received the Les Scriber Award at BALPEX 69 for his story "Matches—Upstream on the Canal: American Match Company of Amsterdam," published in the American Philatelist of May 1968. Congratulations!

John C. Ruback (ARA 292)
Editor

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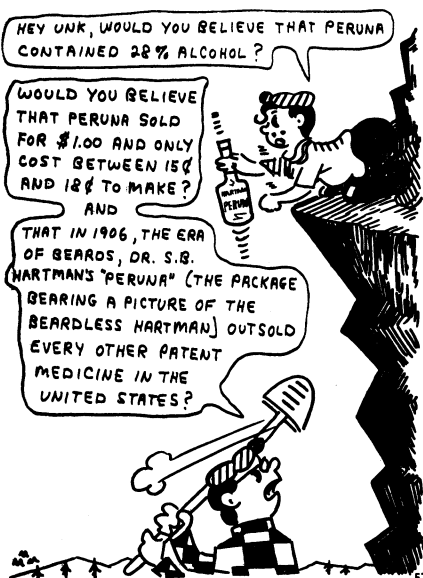
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CIRCUIT NOTES

By Gerald M. Abrams

(Editor's note: We begin this month what we expect will be a regular monthly column by the ARA Sales Manager, Gerald Abrams. Questions should be directed to him; his address appears on the masthead, page 18.)

At the current writing, twenty sales circuits have been distributed among the members signed up. Of the twenty circuits, nine have made the rounds and have been returned to the Sales Manager. Sales are high, and those non-contributing members with material to sell are foolish not to take advantage of this resource. Salesbooks are always available.

Four salesbooks have been returned to their owners, 80-85% cleaned out, on the average. The remaining percentages of unsold material are essentially attributable to damaged or otherwise undesirable material.

Since we sold over 150 books and have received, thus far, less than 40 filled ones, I must apologize to those members who have requested circuits but who have not yet received any books to look through. Please be patient, and as soon as our procrastinating members get the filled books to me, they'll be on their way.

A few cautionary notes follow for those on the current circuit run:

1. Damaged circuits. Occasionally a member will receive a circuit which has been damaged in the mails en route to him. The damage may be the result of a number of causes, among which are fire, water, humidity, excessive heat, rough handling by machinery, breakage of paint, oil or chemical containers in mail bags containing our circuits, and careless handling by postal employees. Should any member receive a damaged circuit, he should request the postal clerk or mailman to mark it "Damaged in the Postal Service" or "Received in bad condition at (name of post office)" or some such marking. The circuit, together with the entire

wrapper, should be repackaged and mailed directly to the Sales Manager.

If it should be necessary to file a claim, this will be done by the Sales Division. Of course, claims can only be processed if circuit members continue to mail the packages insured.

2. Material needed. The demand for material of all types has grown rapidly since the inception of the Sales Division. The demand is especially great for U. S. Scott-listed revenues. Any sales book containing such material, in desirable condition, and reasonably priced, will enjoy sizeable sales. We cannot emphasize too strongly that the material must be desirable. Stamps that are torn, badly punched, heavily cancelled, thinned, or that have undesirable faults, will not sell unless priced very low—approximately 1/10 catalogue or less. Entering this type of material and overpricing it is a waste of everyone's time.

3. Dealer members. It is pointed out to members who are dealers that if they are unhappy with their sales results in recent years, we might suggest using our division as a source of additional sales, since the material we have already offered has been snapped up fairly quickly.

By the time you read this column, our first auction sale will be over. Bids are currently coming in fairly heavily, and our first attempt may be (at the moment) considered semi-successful. I am, therefore, taking this opportunity of announcing Auction No. 2. All members with material for sale should forward same to the Sales Manager, together with a brief description of each lot and a suggested or minimum bid. During Auction No. 1, only five members sent material. This time, let's go all out. The finger is also pointing directly at our dealer members.

If, by March or April, the Sales Manager has sufficient material on hand, and adequate interest, we will hold Auction No. 2. If he deems otherwise, the material will be returned to the owners and the auction cancelled.

What do you say?

REVENUE STAMPED PAPER

By Samuel S. Smith (ARA 1081)



Type B
Size: 31 x 48mm.
Eagle in center.

Part IV—The B Die

In 1865, the American Phototype Company of New York introduced the B die, with a value of 2c. No design was printed in a greater variety of colors than the B die. The only limit to the colors employed seemed to be a name for each one. Vanderhoof listed 14 separate shades, and even Scott's Specialized reflects 8 different colors. Of course, neither of these can compare with the Sterling and Henkels listings, which described 22 and 23 shades respectively. Among the problems that this created for collectors was to differentiate between: "black, slate, and intense black"; or carmine, lake, pink, purple, puce, red and violet."

If the color "hair splitting" was not enough, Sterling and Henkels further subdivided this die in relation to the position of the imprints on the check, i.e. left, center, and right. Thus they swelled their totals to 49 separate items of a single plain imprint, 35 more than Vanderhoof's revision. It is little wonder that faced with such minutiae, collectors abandoned the field of Revenue Stamped Paper.

As I noted in the introductory articles, the underclassification by Scott is no better than the overclassification by the earlier catalogues. The shade differences in some of the colors are so wide and divergent, as to require something more of a description than the catchall of "shades." For example, in the greens, blues, blacks, and reds, the differences are pronounced enough to at least warrant a listing of "light" and "dark," and of course—yellow will never be

a shade of orange.

In addition to the single imprints of the die, it appeared with a variety of restrictive legends. GOOD ONLY FOR CHECKS AND DRAFTS PAYABLE AT SIGHT, is found enclosed in rectangular and octagonal tablets. The octagonal tablet also appears inverted, although I have never seen this item. The legend, GOOD ONLY WHEN ISSUED FOR THE PAYMENT OF MONEY, is found in an octagonal tablet and without a tablet. The last type of restrictive legend was on certificates of deposit, which were imprinted: GOOD WHEN THE AMOUNT DOES NOT EXCEED \$100. All of these certificates I have seen have been from the Citizens' Savings Bank of Petersburg, Virginia, and the B die appears both with and without the legend. The tax rate on deposits was 2c for \$100 or less, and 5c for deposits exceeding \$100. In some cases, certificates bearing the restriction were issued for deposits of over \$100, and bear 3c adhesive revenues for the additional tax.

As in the A die, William Topping & Co. also used the B imprint for receipt books, with pages imprinted on both sides. These are found in the orange color, both plain and with the phrase GOOD WHEN ISSUED FOR THE PAYMENT OF MONEY enclosed in an octagonal tablet. These pages again reflect that the 2c tax was being paid by the payor rather than the payee, contrary to the normal procedure.

The B die is also found used in connection with imprinted stamps of states and foreign countries. Many bonds sold to foreign nationals have impressions of German and English tax stamps, but to my knowledge, no listing of these has ever been attempted. On checks, the B die, in orange, is found used on an International Bank Draft with a blue 10 centimes stamp of France impressed to the right. The B imprint is overprinted with "check," in red, reading upwards. All examples of these that I have seen have been between the banking houses of M. Morgan's Sons (New York) and Messrs. Fould & Co.

(Paris). Nevada also imposed a 2c tax on checks, which was paid by imprinted or adhesive stamps. Neither Sterling or Henkel listed any of these and two of the three known types were first noted by Vanderhoof. The B die with GOOD ONLY FOR CHECKS AND DRAFTS PAYABLE AT SIGHT in an octagonal tablet is found with a 2c Nevada orange red superimposed and also with a 2c Nevada green imprinted at the left. Vanderhoof didn't list the 2c orange red superimposed over the B die, with the above legend in the rectangular tablet, in his 1936 list. This rarity was first noted in Cabot's State Revenue Catalogue, and then by Scott in the 1938 Specialized. Cabot listed its value as RRR, indicating that only 1 to 3 copies were known at that time. I think we can concede that more than three copies now exist, and even though Scott shows no price the last copy sold at auction brought \$55.00. All of the Nevada overprints that I have ever examined were drawn on The Agency of the Bank of California, Virginia, Nevada.

While neither Sterling or Henkels listed the Nevada overprints in their catalogues, they did list two varieties which have been subsequently omitted by both Vanderhoof and Scott. The first is the "Sample Die" of the B design. This was a specially made die used for sample checks and receipts. It differs from the normal die by the use of the word "sample" in place of "two cents" under the eagle. It came only in orange, and the lower right of the check.

The other variety omitted from current listings is the B imprint used for advertising by the American Phototype Co. on its cards and billheads. It is found in orange and purple and is overprinted with the following language, which I repeat, despite its length, to show the variety of uses which may be found in the area of Revenue Stamped Paper: "This Company, under contract with the Internal Revenue Department, prints the following Vouchers, with the REVENUE STAMP IMPRINTED THEREON, viz: Checks, Bills of Exchange, Drafts, Bills of Lading, Bills of Sale,

Certificates, Brokers' Notes, Original Process, Pawnors' Checks, Passage Tickets, Powers of Attorney, Proxies, Protests, Warehouse Receipts, Weighers Returns, Satisfactions of Judgments, Sheriffs Returns, Receipts for Money or Property, &c."

I firmly believe that these latter two varieties should be listed in the next Scotts Specialized. Although it is true that they are not true stamps, since no tax was paid through them, They are clearly varieties of this die. In the absence of any listing for them in another section, such as proofs or essays, they should be included in the RN catalogue. I have already been in contact with Scott Publications, and they have agreed to consider any suggestions for changes in the RN section. If you have any comments, please let me know at 407 Lincoln Road, Suite 9-A, Miami Beach, Florida 33139.

(Editor's Note: Illustrations in this and last month's installment are from Scott's Catalogue.)



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