

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 24, No. 4, Whole Number 224

April 1970

Destroy That Stamp!

By Anthony Giacomelli (ARA 448)

I am very happy, to say the least, that our ancestors did not follow the rules to the full extent of the law when it came to doing what they were supposed to do to the Tax Paid stamps.

Conforming to an Act entitled "An Act To Provide Internal Revenue to Support the Government, To Pay Interest on The National Public Debt, And for Other Purposes," meant that the proprietors or manufacturers of taxable goods as prescribed by law, had to place upon it a stamp as an indication of having paid the tax due.

This stamp was to be placed so that it would be utterly destroyed when the box or container was opened or emptied. There were many taxable items or categories.

It would have been sad, indeed, if every stamp had been destroyed as the law directed. I'm sure if "complied with," many of my beautiful Tax Pairs, especially the exquisite Beer Stamps, would not be around—to say nothing of the beautiful tobacco products stamps and many others, such as some of the match and medicine series.

NOTICE!

Every person who empties any cigar box, tobacco or distilled spirit package, must at the time of emptying such box or package utterly destroy the stamps thereon. Spirit packages must, in addition to destroying the stamps, have all marks and brands both on the head of the package and the bung stave, entirely obliterated.

"Special Tax" stamps must be posted in a conspicuous place in your place of business. Ignorance of the law will be no excuse; it is the duty of the Collector or his Deputy, to report such violations to the United States District Attorney, at Chicago, for prosecution.

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Send all ad copy with check to Advertising Manager

John S. Bobo, 1668 Sycamore Street, Des Plaines, Ill.

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Editorial Forms Close 1st of Month

Preceding Date of Issue

Preceding Date of Issue

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Vol. 24, No. 4, Whole Number 224

April 1979

A while back, I was thumbing through several books of remainders of the Special Tax Stamps of 1879, category "Manufacturer of Cigars" and on the top stamp was glued a government-printed notice about the importance of making sure of destroying stamps and the importance of properly displaying the Special Tax Stamps.

I think that there is no doubt that Manuel Contreras of Florida, Anton Heilkrempfer of Columbus, Nebraska or Antonio Sota of Texas and many others were in no mood to show this tax stamp that cost \$10.00—and I'm quite sure it made them irritable every time they saw it considering the fact that they had a roll by hand many hundreds of cigars to pay for it.

Aren't you glad that they didn't

destroy all the stamps?

EDITORIAL COMMENTS

Comments this month are few, to allow for more solid reading material. Last month, because of the splendid ad (and what a mail sale that was!) we had little solid revenue articles; this month we'll get back to giving you something to sharpen your teeth on.

We're not hurting for material for future issues, but one of these days we will be, so all budding authors need to get busy NOW. I know from past experience that you can't write something overnight—it takes some time and thought.

So get thinking—and writing.

John C. Ruback (ARA 292)

Editor

ANOTHER PROVISIONAL PROPRIETARY?

By Louis S. Alfano (ARA 1142)



The cancellation sketched herewith (albeit somewhat inaccurately) represents what may possibly be something new in Civil War provisional proprietaries. I found the cancel on a rather stained copy of the 4c First Issue Proprietary (R22c) in a large lot recently purchased at auction. It is believed that this may represent the initials of Dr. D. H. Seeyle & Co., as it antedates the first advertising for Dr. Seeyle's Catarrh Remedy by only three and a half months, and it is known that the Seeyle Remedy had been compounded for several years prior to its being advertised.

Seeyle's remedy was sold for \$2 per bottle, so the logical stamps for it would be pairs of the 4c Proprietary. It seems that this was indeed the case until Seeyle's Private Die 8c stamp (RS222) was issued in 1865. Unfortunately I have only a single copy of the provisional, and the stain on it makes it nearly impossible to photograph. But I'm very excited about this stamp, as I've never seen any other Seeyle cancellations reported. The cancel is a more regular oval than in my sketch, measures $23\frac{1}{2} \times 19$ mm., and reads down on the stamp. I'd appreciate any information on this cancel, even if it should burst my balloon of discovery.

CIRCUIT NOTES

1. Current statistics, Sales Circuits
 - A. Circuits established: 26
 - B. Circuits completed: 14
 - C. Circuits still out: 12
 - D. Sales books sold:

small:	139
large:	67
Total	206

- E. Sales books received for circuits: 46
- F. Sales books returned to owners with payment: 9
- G. Balance of sales books remaining for circuits: 37
- H. Members awaiting circuits: 89

(Question: Do these statistics tell you anything?)

2. Auction Statistics

- A. Auction No. 1
 - (1) All payments received
 - (2) All lots mailed
 - (3) All owners paid
- B. Auction No. 2

At your convenience—I'll be here!
- C. Next auction, if held, will see two innovations:
 - (1) Rates will be a flat 5% of realized price. (In Auction No. 1, at 3%, the postage costs rapidly depleted the funds gained toward our operating costs.)
 - (2) Winning bids for lots will be reduced to a margin above the second high bid in accordance with the following tabulation:

Realized price range	Margin over 2nd high bid
per lot	
up to \$2.00	\$.10
\$2.01 to \$5.00	.25
5.01 to 10.00	.50
10.01 to 20.00	.75
20.01 to 50.00	1.00
50.01 and up	2.00

The Sales Manager will make these adjustments automatically. (Our thanks to Mr. Alfano for his appropriate recommendations.)

Examples:

1. Winning bid: \$56.00
Second high bid 51.00
Change: Winning bid reduced to \$53.00
2. Winning bid: \$56.00
Second high bid \$55.00
No change: bids stand.

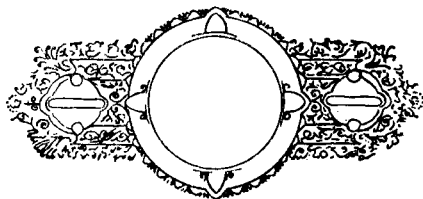
That's all for this month.

Gerald M. Abrams (ARA 1065)
Sales Manager

REVENUE STAMPED PAPER

Samuel S. Smith ARA 1081)

Part V—The C Die



Type C

Size: 108 x 50mm.

Washington to left in central circle.

In 1870, the American Prototype Co. introduced the C design, with a value of two cents. It was the largest of all the two cent dies, measuring 108x50 mm. Although it was not printed in as many colors as the B design, the C die has more types and varieties than any other item of Revenue Stamped Paper.

The plain imprint is found in orange, brown, red, pink, bronze, buff, and yellow, although Scott omits the latter three colors. I have seen all but the red, which Sterling, Henkel, and Vanderhoof all refer to as "crimson." Since all of these prior catalogues had used "red" in listing dies such as B and P, the use of crimson rather than red for the C die indicates the color involved might be unusual.

As in the B die, restrictive legends played a large part in these designs. GOOD ONLY FOR SIGHT DRAFT appears in two lines at the lower right in the yellow and orange, and at the lower left in the orange and brown. GOOD ONLY FOR RECEIPT FOR MONEY PAID is found in the orange color, in two lines at the base of the imprint. GOOD WHEN ISSUED FOR THE PAYMENT OF MONEY is used only in the orange color, but found in two varieties. In the first the legend is in a single line at the base of the stamp. The other has the restriction in two tablets, with the first five words in the left tablet and the last three words in the right tablet. This "split tablet" variety also appears imprinted on both sides of receipts, once again for use by the William Topping & Co.,

as was found in the A and B dies.

The legend GOOD ONLY FOR BANK CHECK appears in an unbroken band across the face of an orange imprint. The same legend is also found broken into three sections: GOOD—ONLY FOR BANK—CHECK in orange, brown, and red. As before, only Scott refers to the color as red. Sterling did not list this particular item; Henkel called it "deep orange"; and Vanderhoof "orange brown," and since I have not seen a red shade, I cannot comment. The last items are an orange imprint with GOOD WHEN THE AMOUNT DOES NOT EXCEED \$100 in a tablet at the lower right, and a Nevada overprint upon the orange GOOD—ONLY FOR BANK—CHECK. The overprint is with a two cent State of Nevada orange brown stamp, all apparently used on checks of the Agency of the Bank of California, as was the case with the B die overprints.

As was the case with the B designs there was also a special "sample die" listed by Sterling and Henkel, but omitted by Vanderhoof and Scott. I have never personally seen this item, but it is described as being orange in color, with SAMPLE appearing in white letters in the lower center of the medallion head. The words "Invalid for Actual Use" also appear at the base of the stamp. This variety, being a die and design variation deserves listing in the next Specialized, and I will so recommend to Scott Publications.

The Henkels' list also describes a freak or oddity of the C die, with part of the stamp appearing on the front of a check and part on the rear. This was obviously caused by an accidental folding during the printing process, and I would be interested in any further information regarding this or other printing errors. The printing process utilized in Revenue stamped paper, required two separate phases, since multi color presses were not available in the 1860's. First the stamps were imprinted on the paper in the appropriate colors, and then the paper was rerun through the press to imprint the check itself. It is altogether possible that this process

was at times reversed, but the existence of imprint on blank paper, leads to the conclusion that the stamp imprint was applied first. Dick DeKay advises that he has such a sheet in his possession, bearing multiple imprints of the stamps without checks. He has promised to send same for my examination and after receipt of it, I will report further.

SAMUEL S. SMITH, 407 Lincoln Road, Suite 9-A, Miami Beach, Florida 33139.

SECRETARY'S REPORT

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

New Members

1251 Brian M. Bleckwenn
1252 R. E. Humphrey
1253 Herbert Rosenblatt
1254 H. Harrison Mitchell

Reinstated

964 Peter L. Erck
411 Rev. Elwood S. Poore
1047 Carl H. Scheele
1129 Joseph W. Taliaferro, Jr.

Deceased

13 Walter M. Brewer
28 M. S. Hilton

Applications Received

DOUGLASS, William A., Anthony Ct., Bethany, Conn. 06525, by Frank F. Himpl. 19th C. US.
GALLI, Paul H., 2 Wenscott Lane, North Providence, R. I. 02904, by John S. Bobo. All US revs mint.
GRAHAM, Conrad, 105A Clarendon Rd., Holland Park, London W. 11, England, by Secretary. World cinderellas, esp. Great Britain (Br. telegraphs main interest).
NOVICK, Richard, 1218 Birch Street, Uniondale, N. Y. 11553, by Anthony Giacomelli. Scott-listed US
SAPOLNICK, Norman, 321 Hollywood Ave., Hillside, N. J. 07205, by Frank F. Himpl. US doc's, prop's tax, etc.

Address Changes

Capt. Anthony W. Hill, 3805 Maryland, Abingdon, Md. 21009.
Barry Platsky, 613 N. Broad, Lansdale, Pa. 19446.

Add to Membership Directory

1129 TALIAFERRO, Joseph W., Jr., P. O. Box 100, South Walpole, Mass. 02071. Documents, doc stps, wines, cigars, cigarettes.

Correction to March Report

1258 COULTER, William H. Proposed by Secretary. Collects general foreign.

Previous membership total	- 437
New members	----- 4
Reinstated	----- 4
Deceased	----- 2
Current membership total	- 443

The Secretary has recommended to the Board of Directors that Article 6 of the ARA Constitution be amended as follows "The dues of the Association shall be \$4.00 annually for regular membership, and \$6.00, or more if offered, for Contributing membership." If passed by the Board, the amendment will be put to the vote of the membership next June. If approved, it will take effect with fiscal year 1971. All members are urged to support this modest increase; dues have remained at \$3.00 and \$5.00 since fiscal year 1957, while costs of operation have steadily risen. (Postage rates alone have gone up by 100% during this period.) The Yearbook which appeared last month was complete and up-to-date in all respects, and in its covers of "pale rose lake" a handsome production—but a costly one. And for 1972, the ARA's 25th anniversary, a special "Silver Jubilee" edition is already in the preliminary planning stage. Let's all help make it a reality.

AUCTION SALE RESULTS

Harold J. Mussen, January AR

Lot 5 \$1.50, 6 \$9.50, 7 \$1, 8 \$2.50, 9 \$3.10, 11 \$10.50, 12 \$4.50, 13 \$10, 14 \$5.50, 15 \$4, 16 \$7.50, 23 \$2 24 \$8.50, 25 \$2.50, 26 \$2.50, 27 \$3. 31 \$3, 51 \$9.50. Balance of unbid lots sold \$17 to a dealer.

Sale results of all mail or public auctions listed in the "Revenuer" will be posted in subsequent issues upon receipt of information. Advise sales advertising manager.

—J. S. Bobo

CONTRIBUTING MEMBERS FOR 1970

Louis S. Alfano
James C. Andrews
Vincent O. Aronson
Norman J. Barton
Howard B. Beaumont
John J. Benson
Oliver R. Bloom
John S. Bobo
Dr. Victor J. W. Christie
Lee O. Combs
Glenn E. Compton
Henry J. Conland
Eli N. Crupain
John M. Dean
Dr. Martin J. Dionne
Fred Dorfman
Joseph S. Einstein
Herman Eisele
Gerald R. Engstrom
Peter L. Erck
Domenico Facci
J. Richard Fay
Dr. Samuel B. Frank
Ronald Friedlander
Harry Furniss, Jr.
Carl W. Georgi
James S. Gerhardt
Anthony Giacomelli
The Gloeckner Stamp Trust
George B. Griffenhagen
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Charles H. Hermann
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THE CLASSIC REVENUE STAMPS OF LOMBARDY-VENETIA (Ct. t.)

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

Many combinations of perforations exist, simple and compound. The relative scarcity of these perforation combinations is difficult to determine, so the following evaluation tables are merely rough guides. To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic catalogue value by the number shown in the following tables. If no multiplier number is shown, the stamp is not known in that combination. A "?" indicates the stamp is known, but not the relative value.

1854 TYPOGRAPHED

Perf. Horizont	17	17	17	17	16	16	16	16	15	15	15	15	13½	13½	13½
Perf. Vertical	17	16	15	13½	17	16	15	13½	17	16	15	13½	16	15	13½
5 cent	-	-	-	-	?	2	2	2	-	2	1	2	2	2	2
10 cent	-	-	-	-	?	1	1	-	1	?	1	1	-	1	1
15 cent	?	?	-	?	?	5	5	5	2	2	1	2	2	2	2
30 cent	5	5	-	5	?	2	2	2	?	2	1	2	2	2	1
50 cent	-	-	1	-	-	1	1	1	2	?	1	1	?	1	1
75 cent	3	4	?	3	3	1	4	3	?	3	1	2	2	2	2
150 lire	2	2	-	2	-	1	1	1	-	1	1	1	2	1	1
225 lire	-	-	-	-	-	1	-	-	-	?	1	2	1	1	1
3 lire	-	-	-	-	1	1	1	1	-	1	1	1	1	1	1
6 lire	-	-	-	-	?	1	1	?	1	?	1	1	1	1	1
9 lire	-	-	1	-	-	3	3	-	-	-	1	-	2	-	-
12 lire	1	1	-	-	2	-	-	-	-	-	1	-	-	-	-
18 lire	-	-	1	-	-	-	-	-	-	-	1	1	-	-	-
24 lire	-	-	1	-	-	-	-	-	-	-	?	1	-	-	1
30 lire	-	?	1	-	-	1	1	-	-	-	1	-	-	-	-
36 lire	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
42 lire	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-
48 lire	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
54 lire	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-
60 lire	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-

1854 ENGRAVED	Perf. Horiz.	16	16	16	15	15	15	13½	13½	13½
	Vertical	16	15	13½	16	15	13½	16	15	13½
15 cent	-----	2	?	?	1	1	1	2	1	1
30 cent	-----	2	1	1	1	1	1	-	1	1
50 cent	-----	-	-	-	1	1	1	-	2	1
75 cent	-----	1	1	1	1	1	1	3	3	1
1.50 lire	-----	2	1	1	1	1	1	-	1	1
2.25 lire	-----	-	2	-	1	1	1	-	3	2
3 lire	-----	?	1	1	1	1	1	-	1	1
6 lire	-----	-	2	-	1	3	2	?	2	-
9 lire	-----	-	-	-	3	1	3	-	2	-
12 lire	-----	-	-	-	2	1	1	-	-	-
15 lire	-----	-	-	-	-	-	-	-	-	1
18 lire	-----	-	-	-	-	1	-	-	-	-
24 lire	-----	-	-	-	-	-	1	-	-	1
30 lire	-----	-	-	-	-	1	-	-	-	-
36 lire	-----	-	-	-	-	1	-	-	-	-
42 lire	-----	-	-	-	-	1	-	-	-	-
60 lire	-----	-	-	-	-	1	1	-	-	-

1858 TYPOGRAPHED

½k	-----	-	-	-	5	1	1	-	1	2
2k	-----	-	-	-	-	1	-	-	1	1
4k	-----	-	-	-	-	?	-	-	1	1
5k	-----	-	-	-	-	1	1	-	-	1
7k	-----	-	-	-	-	1	1	-	-	2
12k	-----	-	-	-	2	1	1	-	2	2
25k	-----	-	-	10	3	1	3	-	10	3
50k	-----	-	2	-	-	1	2	-	-	2

1858 ENGRAVED

2k	-----	1	-	2	-	1	?	-	3	2
4k	-----	2	-	5	-	1	10	-	-	2
5k	-----	4	-	15	-	1	15	-	10	2
6k	-----	-	-	6	?	1	2	-	?	2
10k	-----	4	5	-	-	1	-	3	2	2
12k	-----	-	-	-	-	1	4	-	-	3
15k	-----	3	3	-	2	1	2	-	?	2
25k	-----	-	-	-	-	1	2	-	-	1
30k	-----	-	-	-	1	1	15	-	12	1
50k	-----	2	-	-	-	1	?	-	6	1
60k	-----	1	-	-	-	1	3	-	2	2
75k	-----	2	2	-	-	1	2	-	-	1
1f	-----	-	-	-	-	1	1	-	1	2
2f	-----	-	-	-	-	1	1	-	1	-
3f	-----	-	-	-	-	1	-	-	-	-
4f	-----	-	-	-	-	1	-	-	-	-
5f	-----	-	-	-	-	1	?	-	1	-
6f	-----	-	-	-	-	2	-	-	1	-
8f	-----	-	-	-	-	1	-	-	-	-
10f	-----	-	-	-	-	-	?	-	1	1
12f	-----	-	-	-	-	-	-	-	2	1
14f	-----	-	-	-	-	?	-	-	-	1
16f	-----	-	-	-	-	-	1	-	?	-
18f	-----	-	-	-	-	1	-	-	-	-
20f	-----	-	-	-	-	1	-	-	-	-

75k also: 15x9½, 9½x9½, 13½x9½ and 13½x12=?

1859 TYPOGRAPHED

Perf.	Horiz.	15	15	13½	13½
	Vertical	15	13½	15	13½
½k	-----	1	1	?	2
7k	-----	1	1	-	3
72k	-----	1	1	1	2

75k	-----	2	1	1	5
1f	-----	1	1	2	3
2f	-----	2	1	1	4
3f	-----	1	1	1	1
5f	-----	1	1	1	?
6f	-----	1	1	1	-

1859 ENGRAVED

½k	-----	1	-	?	1
2k	-----	2	1	1	2
4k	-----	2	1	-	1
5k	-----	1	1	-	2
6k	-----	1	1	3	1
7k	-----	1	2	-	2
12k	-----	2	1	-	2
15k	-----	1	3	3	1
25k	-----	2	4	?	1
30k	-----	1	1	2	1
50k	-----	2	1	1	2
60k	-----	2	1	-	1

10f	-----	2	1	2	1
12f	-----	1	1	1	-
14f	-----	1	1	1	-
20f	-----	-	1	1	-
1860 ENGRAVED					
½k	-----	1	-	2	?
2k	-----	1	1	-	1
4k	-----	-	1	-	1
5k	-----	1	-	-	2
6k	-----	1	2	1	2
7k	-----	1	1	1	1
12k	-----	1	2	?	1
15k	-----	1	1	1	1

25k	-----	1	1	-	1
30k	-----	1	1	1	1
50k	-----	?	?	?	?
60k	-----	?	?	?	?
72k	-----	1	1	-	1
1f	-----	1	-	-	1
2f	-----	-	-	-	1
3f	-----	-	-	-	1
3f also 12x12=?					

1862 PARCHMENT

½k	-----	1	1	-	1
2k	-----	1	1	-	1
4k	-----	1	1	?	1
5k	type I --	1	1	-	2
	type II --	1	1	-	2
6k	type I --	1	1	10	2
	type II --	1	1	-	3
7k	-----	1	1	-	2
12k	-----	1	1	3	2
15k	-----	1	1	7	2
25k	-----	1	1	-	2
30k	-----	1	1	?	2
50k	-----	1	1	1	1
60k	-----	?	1	-	1
72k	-----	1	2	-	1
75k	-----	?	-	-	1
1f	-----	1	1	?	1
2f	-----	1	-	1	1
3f	-----	2	-	1	2
5f	-----	-	-	2	1
6f	-----	-	-	1	1
10f	-----	1	-	1	1
12f	-----	1	2	1	1

14f	-----	1	-	-	1
20f	-----	1	-	?	2

5k II	16x13½=15
7k	15x16 = ?
7k	16x16 =50
12k	15x16 = ?
15k	15x16 =20
15k	13½x16= ?
15k	13½x12= ?
30k	15x16 = ?



B. RISORGIMENTO

1866-1868 Printed by Matraire of Turin (1866-1867) and Bonasi or Usigli of Florence (1868). Lithographed on x)white and y)azure paper, watermarked shield (1866-1867 Wmk. 4, 1868 Wmk. 5). Perforated 15. A)1866 Inscription small, B)1867: Inscription redrawn with fragments of lines above florin values, and C) 1868: Inscription large.

				A)1866		B)1867		C)1868
Color of Paper:				x)White	y)Azure	x)White	y)Azure	x)White
1.	F	0.0½—L	0.01 Blue	--- .10	.10			\$2.00
2.	F	0.01—L	0.02 Blue	--- .10	.20	.10		.10
3.	F	0.02—L	0.05 Blue	--- .10	.20	.10		.10
4.	F	0.03—L	0.07 Blue	--- .10	.30	.10		.10
5.	F	0.04—L	0.10 Blue	--- .10	.20	.10		.10
6.	F	0.05—L	0.12 Blue	--- .10	.10	.10		.10
7.	F	0.07—L	0.17 Blue	--- .10	.10	.10		.10
8.	F	0.10—L	0.25 Blue	--- .10	.15	.10		.10
9.	F	0.12—L	0.30 Blue	--- .10	.25	.10		.10
10.	F	0.15—L	0.37 Blue	--- .10	.35	.10	.40	.10
11.	F	0.25—L	0.62 Blue	--- .10	.15	.60		.50
12.	F	0.36—L	0.89 Blue	--- .10	.10	.10		.10
13.	F	0.50—L	1.23 Blue	--- .10	.15	.10		.10
14.	F	0.60—L	1.48 Blue	--- .25	.50			
15.	F	0.75—L	1.85 Blue	--- .25	.50			
16.	F	0.90—L	2.22 Blue	--- .40	.80			7.00
17.	F	1.00—L	2.47 Blue	--- .10	1.00	.40	1.00	10.00
18.	F	2.00—L	4.94 Blue	--- .20	.60			
19.	F	2.50—L	6.17 Blue	--- .25	.50			
20.	F	3.00—L	7.41 Blue	--- .30	1.30			
21.	F	5.00—L	12.35 Blue	--- 30				
22.	F	6.00—L	14.81 Blue	--- 1.30				
23.	F	7.00—L	17.28 Blue	--- 1.50				

24. F 10.00—L 24.69 Blue --- .25			
25. F 12.00—L 29.63 Blue -- 3.00	3.50		
26. F 15.00—L 37.04 Blue -- 2.00			
27. F 20.00—L 49.38 Blue - 25.00			
FIOR. .0½ W/out period in val .20	.50		
FIOR. .01 W/out period in val 2.00	1.00		
FIOR. .02 Large numeral—2		.35	
FIOR. .04 Without period in val.			.30
FIOR. .05 W/out period in val 1.00	.50		.30
FIOR. .07 Imperforate	12.00		
FIOR. .10 Without period in val.		1.00	.50
FIOR. .10 No period after FIOR			.50
FIOR. .12 Imperforate 12.00			30.00
FIOR. .36 Retouched background		1.00	
FIOR. 12.00 No period in val. 30.00			

There was a second plate prepared for the FIOR. 0.10 value of 1867. On the first plate, there was a gap in the oval surrounding the vignette at about four o'clock. On the second plate, this gap was redrawn in two types: crudely and finely.

Of the same issue FIOR. 0.02 and FIOR. 0.36 are found with both a break in the oval and with the redrawn oval. Whether these are second printings is not known.

There was also a second plate for the FIOR. 0.01 value of 1868, in which the numeral "1" is somewhat larger, as well as the oval surrounding the vignette being redrawn. Catalogue value, \$2.50.

A second printing of the FIOR. 0.36 value of 1868 was also made. The first printing had a round-top numeral "3"; the second, a flat-top "3":



In addition, there were two separate printings of the entire issue of 1868. The first is with small inscription and large numerals; the second with both inscriptions and numerals large.

There are five plate varieties for each lithographic stone, the differences being in the numerals of value.

This means that for the issue of 1866 there are five varieties of each stamp. For the issue of 1867, there are also five varieties of each, except the FIOR. 0.10 of which there are fifteen. For the 1868 issue, since there were two printings, there are ten varieties of each.

It was intended that the central design would touch the top of the stamp in the issue of 1866. For the next issue, 1867, the design was intended to be centered with a break showing in the background lines at the top of the design. In the 1868 issue, the design was again intended to be centered and there is no break in the background lines. However, due to poor perforating the design on the 1866 issue is often lowered, and on the other issues raised, so these intentions are not always noted.

Counterfeit stamps exist that were prepared to defraud the government. They are on unwatermarked paper. Value=\$10.00 each. Stamps will also be found that have been cleaned and re-used, that is cancelled again. Also to defraud the government, high values are known to have been substituted for low values indications after scratching them out. These are quite scarce.

Inverted watermarks are rather common for the issue of 1866 and would command only a 25% premium. For the issue of 1867, a 50% premium would be justified. For the 1868 issue they are scarce, except for the second printing of the FIOR. 0.36 value, and a minimum premium of two or three dollars would be in order.

REVENUE BOOK LISTS STAMPS ISSUED BY MOON, LINCOLN, KENNEDY

These are the names of only three of more than 300 Boroughs, Townships, and School Districts in Pennsylvania which have issued stamps to collect a 1% local real estate transfer tax. Over 1700 varieties of these stamps are listed in a book published by the State Revenue Society. Based on an original research study by Frank Applegate and R. Maurice Fox which was terminated in 1964 by the death of Mr. Applegate, three additional collectors assisted in the revision and updating of this previously unpublished manuscript. While an extensive addenda was required to list the many stamps reported after the original serialization began in the State Revenue Newsletter, a complete alphabetical index facilitates location of any reported stamp.

The entire book consists of 150 5½ x 8½ in. pages punched to fit a small 3-ring binder. Although the book is mimeographed, it was possible to illustrate 77 stamps in the text and 5 additional pages of illustrations show the basic designs used for other stamps. Every revenueur, as well as collectors of Pennsylvania-related material, should have a copy. The authors realize that many more of these stamps probably remain to be discovered and the book has been modestly priced at \$1 postpaid to get it into as many hands as possible in the hope that it will stimulate further interest in this difficult, but challenging, area

of philately. Copies may be ordered from the State Revenue Society, 1441 Urbana Lane, Lincoln, NE 68405.

HELP!

The ARA Library needs YOUR help.

We try to keep available for loan purposes two complete sets of THE AMERICAN REVENUEUR.

At present we have one complete set, and an almost complete second set.

The following items are missing from the second set:

THE AMERICAN REVENUEUR.

August 1947	(Whole No. 1)	
Jan. 1948	(" 6)	
April 1948	(" 9)	
July 1948	(" 12)	
Nov. 1949	(" 28)	
August 1950	(" 37)	
Oct. 1950	(" 38)	
Dec. 1950-Jan. 1951	(" 40/41)	

THE HOLLOW TREE.

Feb. 1954	(" 129)	
April 1954	(" 131)	
May 1954	(" 132)	
June 1954	(" 133)	
July 1954	(" 134)	
Sep. 1954	(" 136)	
Oct. 1954	(" 137)	
Dec. 1954	(" 139)	

THE AMERICAN REVENUEUR

Jan. 1955	(" 71)	
March 1955	(" 73)	
Jan. 1958	(" 107)	

If any member has a copy of any one of these which he would like to donate, it will be gratefully accepted by the Librarian.

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

UNUSUAL 50c Mint Stamp to new applicants for U. S. approvals (including "Non-Scott" and "States." Hubbard's, Box 2711, Santa Clara, CA 95051. 226

I. R. OVERPRINTS with plate numbers wanted, esp. R153, R154 and R155, R159, R160 and R156-7-8, 158A, 158B singles. Also unusual Dr. Kilmer items. Bob Markovits, Box 891, Middletown.

N. Y. 10940 232

WANTED by private collector: Federal Duck Stamp errors, varieties, proofs and essays. Also for sale, exchange or purchase: Duck stamp prints and stamps autographed by the designers. Send description of material for sale. Ray Featherstone, 25 Tilton Place, Middletown, New Jersey 07748. 226

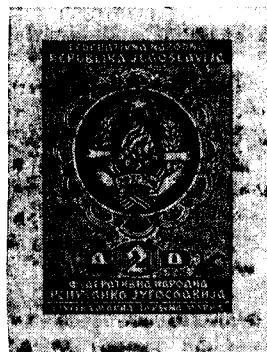
Trieste

Zone B

By William Ittel, ARA 519

It is as equally difficult to decide whether at the end of World War II Tito actually expected to gobble up Venezia Giulia, Trieste and Istria as he professed, as it is to conclude whether he was fighting for Yugoslavia or for Communism during the war itself. No matter what his motives, however, it must be admitted that he did fight. It must have taken a certain amount of determination and dedication to fight the Wehrmacht face-to-face in those days. For rather unclear reasons, the Allies had finally thrown their support to the Partisans (Communist Tito) rather than to the Chetniks (Royalist Mihailovic) and their effect on the war in the Balkans was considerable. But Churchill later summed up the Allied position in a letter to Stalin: "I do not consider that it can be said that Marshal Tito has conquered all this territory. It has been conquered by the movements of far greater forces both in the west and in the east which compelled the strategic retreat of the Germans from the Balkans . . ."

As early as 1943 the Yugoslav Partisans had unilaterally announced that Venezia Giulia was to be annexed by Yugoslavia, and as the Germans withdrew early in 1945 the Partisans were in occupation of the whole of Istria. By May they were inside the city of Trieste itself. As a result of an Allied ultimatum and considerable sword-



rattling in June, the Yugoslavs reluctantly withdrew behind a line east of Trieste, leaving the city in Allied hands.

It was not until later in the year that Russia agreed to the well-known Zones A and B of the Free Territory of Trieste, without, by the way, consulting with or advising the Yugoslavs in advance of their intentions! The city of Trieste was in Allied Zone A.

The treaties of 1947 placed the Free Territory under United Nations administration. However, a mutually acceptable governor could never be agreed upon and military governments continued until 1954. By that time the political situation had made a complete about-face. No longer were the Yugoslavs attacking U. S. transport planes. After having been expelled from the Cominform, they were receiving U. S. aid instead!

As a result of political expediency, finally in 1954 the Allies gave Zone A to Italy and Zone B, along with Istria, to the Yugoslavs. In the interim quite a few revenue stamp issues had appeared.

Most collectors are familiar, at least generally, with the Zone A issues: Italian revenue stamps overprinted AMG-FTT (Allied Military Government—Free Territory of Trieste) both by handstamp and by machine. The Zone B issues, the Yugoslav issues, have remained a little more obscure. There, too, Italian revenues were overprinted, but in addition Yugoslav revenues also. In total, 61 values were issued. The following table will generally describe the stamps:

U. S.

REVENUE

WANT LISTS FILLED

Sideline Material,

Tax Paid and Foreign Revenues

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

230

Values Italian Revenue Stamps

6	Victor Emmanuel III Issue 1931-37
2	Victor Emmanuel III Issue of 1939
1	Victor Emmanuel III Issue of 1920
5	Victor Emmanuel III Issue 1931-37
3	Victor Emmanuel III Issue of 1940
6	Italia Issue of 1940
6	Victor Emmanuel III Issue of 1940

Yugoslav Revenue Stamps

9	General Issue of 1946 (Seal)
5	General Issue of 1946 (Seal)
9	General Issue of 1946 (Seal)
3	General Issue of 1946 (Seal)
2	General Issue of 1946 (Seal)

In the above, VUJA-STT is the abbreviation for Vojna Uprava Jugoslovenske Armije — Slobodna Teritorije Trsta=Yugoslav Military Government --Free Territory of Trieste.

Overprinted

VUJA
VUJA
VUJA
VUJA
VUJA
VUJA
VUJA

Surcharged

Lire
Lire
Dinar
Dinar
Dinar (at top)
Dinar
Dinar (at bottom)

V.U.J.A.-STT	(None)
VUJA-STT	(None)
VUJA-STT	Dinar (small)
VUJA-STT	Dinar (large)
VUJNA-STT	(None)



TWO MORE UNLISTED PRIVATE DIE PROVISIONALS

Thanks are due to Michael J. Morrissey (ARA 1123) for submitting two private die provisional cancels on first issue proprietaries which do not appear on Dr. Richard F. Riley's collated list (AR, Sept.-Oct. 1968). They are as follows:

X. Bazin

Riley #215A R11c 2c blue

"X. B. / 1864" in black script.

On the Riley list R11c is given only with date "1865" (#216). 1864 now becomes the earliest date listed for any X. B. cancel (the 1861 date on R3c, #213, is undoubtedly an error, either in the cancel itself or the listing as printed).

S. R. Van Duzer

Riley #185A R18c 3c green

"S.R.V.D. / Jan. 1 / 1863" in red, script letters enclosed in single line circle.

Riley lists four year dates for R-18c (#'s 186-189), the earliest being 1865. The earliest dated cancel listed by Riley on any denomination is Feb. 1, 1863, on R14c (#185).

The S.R.V.D. overprint is extremely fine and clear, and unquestionably printed, while the X. B. may be either a clear handstamp or press-printed. Although some of the Van Duzer provisionals may have been used on matches produced by the Clark fac-

tory at Woodbridge, Conn., for which Van Duzer served as agent, the stamp listed above was undoubtedly used on a medicine, as shown by both the 3c denomination and the date, which precedes the match tax by almost two years.

U. S. PRIVATE DIE PROPRIETARY STAMPS

About 15 years ago Henry W. Holcombe, ARA #105, wrote a series of 18 articles covering the Medicine companies, most of whom used private die stamps of the Spanish-American War period. These were published in the now defunct "Weekly Philatelic Gossip" between April 1955 and the index on March 15, 1958.

When the series was complete, a bound copy was presented to the New York Public Library, Fifth Avenue at 42nd Street, New York where it is catalogued "Private Die Proprietary Stamp Notes" F-10

4155

Several have asked the Library for copies of specific articles but were refused because of the copyright laws. However, the author has waived the copyright and from now on all will be able to obtain photostats or microfilm as they wish.

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

A Series of Extracts of Historic Interest

Resurrected by Louis S. Alfano (ARA 1142)

Number 3

In the October 1967 and January 1968 issues of the AR, our knowledgeable M & M researched and Secretary-Treasurer, Bruce Miller, mentioned the story of a house in upstate New York which was wallpapered with V. R. Powell match wrappers. Mekeel's Weekly Stamp News for January 2, 1903 gives the following account which was originally published in the now-defunct New York Sun:

"WALL PAPER WORTH \$50 A SQUARE INCH.

"Part of one of the walls of an old-fashioned residence in Albany is adorned with wallpaper valued at upward of \$200,000, or about \$50.00 a square inch. This high-priced wallpaper consists of very rare revenue stamps, priced in current catalogues at \$150 each and readily selling at \$100 each.

"Fairy tales of apartments having walls plastered with stamps of great value have gone the rounds of stamp journals, but this is a true story. A local stamp dealer has investigated the matter personally, and vouches for the accuracy of the statements.

"A quarter of a century ago V. R. Powell, of Albany, manufactured a certain preparation which at that time required the affixing of a proprietary revenue stamp upon each package.

"After a time the law imposing stamp taxes was repealed. Having several thousand of the unused stamps on hand and there being no further commercial use for them and no market for their sale to collectors, Mr. Powell, rather than throw the pretty things into the stove, took them home to his little daughter, then 10 or 11 years old. That was the last the busy father thought of his surplus revenue stamps.

"One small room in the house had been set apart for the exclusive use of little Miss Powell as a playroom. The room was located in an 'L' and the partitions were of boards instead of lath and plaster.

"She had long wanted a papered room, and one day, when the novelty of the stamps as playthings had worn off and she was debating the problem of what next to do with them, it occurred to her that she might paper her room with them. Without delay she set about the task, and in the course of three or four days had affixed the entire lot of stamps, some 2,000 in all, one by one, upon the wainscoted wall.

"There were enough of the stamps to cover practically one side of the room as high as she could reach, and with the help of some of her girl friends she succeeded in producing some pretty designs and figures upon the wall.

"Years passed on, the little girl outgrew her dolls and playthings, and blossomed into the real Miss Powell. The playroom, with its boarded partition and its unique decorations, was abandoned by her and thereafter became the storeroom for the family. Some years later Mr. Powell erected a residence in another part of the city, and the old house was rented.

"A couple of stamps escaped the papering process and found their way into one of the books in the library, although just how this happened is not known. In after years a young man, while visiting at the new Powell home, came across the two stamps in the book.

"The young man belonged to a guild known as the philatelists, to use the scientific term, or, in the common vernacular, stamp cranks, and the instant his eye fell upon one of the old stamps he was nearly overcome with philatelic paralysis, a disease common to the craft. He knew he was beholding the rarest and highest-priced specimen of proprietary stamp, and it made him faint.

"When the young man spoke about the stamps and asked where they came from, and if there were any others, Mr. Powell laughed and assured the young man that there were hundreds and perhaps thousands of it."

them pasted upon a wall in the old house. The young man evinced a desire to know more of the old house, and Mr. Powell accompanied him to the scenes of his earlier married life.

"The room referred to by Mr. Powell was readily located, and the wall was of boards, as had been said, but there were no stamps upon the wall—nothing but light-colored paint.

"The young man whipped out a penknife and attacked the painted wall and after some little scraping and peeling came upon the wood. Sure enough, there upon the board could be detected the coloring, and faintly, the design of the stamp, but the paper itself seemed to have disappeared: there appeared to be no texture of fiber.

"Inquiry developed the fact that some years before, when the house was undergoing repairs, the board walls had been treated to two coats of paint. The present occupant of the house remembered that there had been some doubt as to whether it would be best to soak off the old stamps before painting, but the painters had assured him that would be entirely unnecessary, that there would be no stamps there after the first coat of paint.

"The brush artists were good guessers. There was not the slightest outward evidence of the existence of \$200,000 worth of stamps upon the wall.

"Various schemes were employed in the effort to recover some of the stamps, by soaking the paint with chemicals, by scraping, by planing the back of a board until the paint had been reached, but without success.

"It was found that there was no longer any body to the stamps; the action of the oil in the paint had incorporated the paper in the paint itself. The stamps had originally been printed upon very thin tissue-like paper, and upon the flimsy material the paint had wrought its deadly work.

"And there 2,000 stamps, more or less, each one catalogued at \$150, remain today, hidden from view and beyond the reach of man. Like the uncounted gold lying in the hulks of wrecked galleons upon the ocean's

April 1970

bottom, it is known the treasure is there, but no man's hand can grasp it."

IVES & JUDD by Bruce Miller, ARA #732



Howard C. Ives and Henry Judd succeeded Edwin R. Tyler in May 1870 as proprietors of the 'Rag Hollow' match factory at Prospect, Connecticut. They used Tyler's stamp without change until October 1875, when the die was altered by the substitution of "Ives & Judd." for the initials "E. R. T." (RO119).

In 1876 Judd sold his interest to Charles R. Bagley, and the business was carried on as Ives & Bagley until Ives' death in October 1878. At this time Edward P. Dunham, Ives' brother-in-law, stepped in to take over his interest, perhaps on behalf of his sister, Ives' widow. The die was then altered to Bagley & Dunham.

The family name Ives is a common one in New England, and Howard C. Ives was apparently no relation to Phineas T. Ives, who carried on a match business at Wallingford, Connecticut from the early 1850's until 1881.

CANADA REVENUES

Electric Inspection

R186...16	R195...19	R204...30
R187...16	R196...15	R205...10
R188...15	R197...08	R207...16
R189...30	R198...15	R208...16
R190...50	R199...09	R209...10
R191...60	R200...09	R210...20
R192...65	R201...13	R211...25
R193...20	R202...13	R212...14
R194...30	R203...16	R213...10

U. S. Funds

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227

L. R. DAVENPORT

230 Lonsmount Dr., Toronto 349, Can.

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Letter On Water Sensitive Ink

TREASURY DEPARTMENT
BUREAU OF ENGRAVING AND PRINTING
Washington, D. C. 20226

September 17, 1969

Commander Robert M. Wagner
P. O. Box 725
Arlington, Virginia 22216

Dear Commander Wagner:

In response to your telephone request, the following information is furnished regarding the use of water-sensitive ink to overprint series numbers on Documentary Stamps issued in 1940.

Our records show that on August 9, 1940 the Acting Deputy Commissioner of Internal Revenue requested that an experiment be conducted to determine whether the overprinting of series numbers of Documentary Stamps could be successfully accomplished with fugitive ink on gummed stamps. This request was based on investigations by the Bureau of Internal Revenue which evidenced that there was a growing tendency to avoid payment of stamp taxes by reusing Documentary Stamps recovered from stamped paper. Accordingly, on October 9, 1940 a 100-subject experimental sheet of 2c Documentary Stamps was submitted to the Commissioner of Internal Revenue for examination which contained five stamps that had been overprinted with the water-sensitive ink using the type face normally used for overprinting the series numbers.

Our records further indicate that a print order dated October 31, 1940 requested the production of 25 sheets each of 1c, 2c and 3c denominations and 50 sheets each of \$1, \$2 and \$3 denominations. This print order does not identify the water-sensitive ink by symbol number, nor have we been able to locate the formula used in its manufacture. Therefore, as I previously told you, it would be difficult to assert positively that the ink used for printing the sheets in question was the same as the gold flecked ink referred to in your letter of August 3. Delivery of this order was made to the Bureau of Internal Revenue, in partial deliveries, on November 29 and December 2 and 3, 1940 as follows:

Denomination	No. of Stamps	Total Sheets
1c	9,800	24½
2c	9,800	24½
3c	9,800	24½
\$1	9,600	48
\$2	9,800	49
\$3	9,800	49

It is assumed that the remaining sheets or portions thereof which made up the printed units of 25 (400 subject) and 50 (200 subject) sheets were disposed of as mutilated.

We have been unable to determine any specific reasons for the termination of the water-sensitive ink experiment; however, to our knowledge, no other requests were ever received for its use.

Sincerely,

(signed) Donald C. Tolson, Deputy Director