

# The AMERICAN REVENUER



**"Dedicated to the Service of all Revenue Stamp Enthusiasts"**

Member: National Federation of Stamp Clubs

Vol. 24, No. 5, Whole Number 225

May 1979

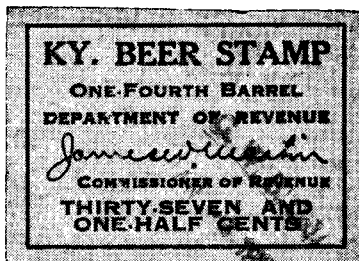
## Little-Known Kentucky Revenue Stamp Data

By Elbert S. A. Hubbard (ARA 1)

Box 2711, Santa Clara, Calif. 95051

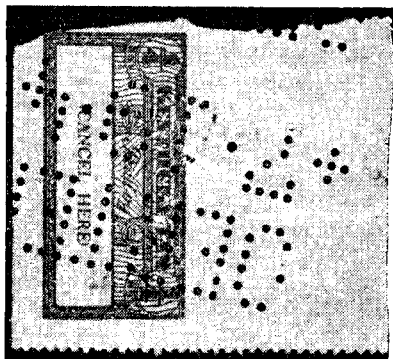
### Beer Stamps

Beer tax stamps were originally affixed to bills of sale, but beginning in 1941 were applied directly to containers. 3.2% beer is considered non-intoxicating, is therefore tax free, and may be sold in "dry" areas if a majority votes for it. Tax-paid crowns were generally used on bottled beer in denominations of \$.0026, .0045, .0091, .0121, and .0242; adhesive stamps, oddly, were issued in only 3 of these values: \$.0045, .0121, and .0242 (all are for both domestic and imported beers). Barrel stamps used were: ¼ bbl., 1/3 bbl., ½ bbl., and



1 bbl. The tax rate was \$2.50 per barrel from July 1, 1954 until the stamps were discontinued.

It is illegal to ship beer out of the state without first affixing the stamps



Overall length 5¼ inches





# THE AMERICAN REVENUER

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required by the state of consignment. This is probably the only instance where one state will prosecute a person for violating another state's laws.

## Cigarette Stamps

Cigarettes sold and delivered over the counter for out-of-state resale must have stamps affixed anyway. In such cases the required cancellation is the word "EXPORT" handstamped in letters 3/16 of an inch high, so that the "PO" falls on the stamp, and the "EX" and "RT" on the package at each side. A signed statement



by the purchaser and a sworn affidavit by the seller bring refunds to the seller in the form of unused stamps. Therefore the stamps so used are NOT tax stamps in the true sense of the word. Have you seen any stamps with that "PO" cancel?

The state pays for the affixing of Cigarette stamps by allowing licensed wholesalers a 10% bonus in stamps for all stamps applied satisfactorily, providing required reports are made. Current cigarette stamps have no face value and are used mostly by small wholesalers. Meters have been avail-



able since 1941 for direct imprinting on packages.

### Liquor Stamps



Distilled spirits manufactured before Prohibition may be used by the owner tax free. Value figures eliminated from Liquor stamps several years ago so that the drinking public wouldn't be constantly reminded of the tax they were paying. The tax rate on liquor was \$1.28 per gallon, and the rate on wines 50c per gallon with a minimum of 4c per container.



from July 1, 1954 until the stamps were discontinued. Prohibition may be exercised by cities, counties, districts, or precincts by a majority vote but the manufacture of liquor cannot be prohibited in such areas.

Stamps last in use were: Liquor— $\frac{1}{2}$  pint, 1 pint,  $\frac{1}{5}$  gallon, and 1 qt. Wine— $\frac{1}{2}$  pint, 1 pint,  $\frac{1}{5}$  gallon, 1 quart,  $\frac{1}{2}$  gallon, and 1 gallon.



### Amusement Tax Stamps

Kentucky laws once provided for the issuance of Amusement Tax stamps for use on admission tickets. Briefly, these could be issued if the Tax Department believed the administration of the tax would be more effective, or if a place of amusement was unable or unwilling to make the

bond required under the enforcement plan. In this case the place of amusement was required to pay the cost of manufacturing and delivering the stamps. (Private die potential?—ED.)

In use, the stamps were to be placed on admission tickets so that the operator's and purchaser's halves would be separated upon tearing the ticket. (Like Italian Parcel Posts?—ED.) No denominations were designated, but the tax rate of 10% indicates that stamps from 1c to at least 10c would have been needed if put into general use.

### SOME NOTES ON THE "BATTLESHIPS"

By Arthur J. Soderling, ARA 1132

The  $\frac{1}{2}$ c Documentaries, R161 and R162 were never issued in hyphen-hole perf. 7. Scott should mention this, rather than just leaving them unpriced and causing confusion. Several others are unpriced, but all of them, up to the dollar value, exist in both perforations.

R170, the 40c "Doc," is also unpriced in H-H 7, but these exist and I'll pay two dollars apiece for them. R172, RB24, RB26, RB30 and RB31 are likewise unpriced, but they are more abundant, and therefore less valuable. Scott should also price these in H-H 7, as the reason we invest in a catalogue is to learn about stamps and their true value. The battleships are badly neglected!

RB22 is cataloged at only 10c in H-H 7, but I'll pay a dollar a copy. There are eighteen blocks of four for which I offer at least \$1.50, so don't turn up your nose at the battleships—they have good value.

Many of these stamps come imperforate or partially imperforate. Anyone having them needn't worry, as they are in great demand. I hope they'll give me the first chance to buy them, as I'll be very happy to get them.

Battleships with plate numbers can be purchased very reasonably at present, but don't wait too long to complete them.



Double transfers on the 3c, R165, can be spotted easily, as the double transfer is very apparent.

For a good example of each of the two perforations, see page 79 of the June 1969 AR, these are free for the asking from the author of this article.

## LOUIE'S LITTLE LINES

### Occasional Notes From Your Assistant Editor . . .

\$280,000? For ONE stamp???—That's what the famous Guiana went for, but I'll be hanged if I can see why. It's ugly, defective, and, in my opinion, would detract from any album page. I'd much rather have a complete collection of U. S. "Persian Rugs," and sink the balance into other items I need.

Now that I've recovered from the shock, here are a few items of interest:

**The Siegel Revenue Sale of March 3rd:** Many ceilingbuster prices on fine items. Mainly classics were offered, and Brian Bleckwenn (ARA 1251) and I continuously looked at each other in disbelief as the bids shot through the roof! Even dealers went over catalog on the really choice items—so don't give up your revenues, they're damgood properties!

**1972 A.D. (25 A.R.A.):** John Baron (ARA 1068) sent me a nice letter seconding reprinting of Forbin for our 25th Anniversary. I think it's a good idea to do so, but we can't make plans to issue an 800 page book without a lot of support. If you want a Forbin reprint 2 years from now, you'd beter write and say so before next year arrives. If I'm inundated with support we'll get the book, if not, you can cry in your own beer for not writing.

I'd like to see at least 6 handbooks published in '72 (one every other month), but we'll need three things to accomplish this:

1) Ideas—not just a few, EVERYBODY'S.

2) Volunteers—to write or rewrite

material.

3) Support—even a postcard seconding someone else's ideas is important, we need to know what ALL of you want. Remember, if you don't let us know what you want, you have no right to complain about what we produce for you.

**The 1970 Yearbook:** Bruce Miller, John Ruback, and Joe Schonfeld (in alphabetical order) all deserve our heartiest congratulations and thanks for a job well done. Anyone who has tried to do any kind of writing can well appreciate the work that goes into these "labours of love."

**The ARA Sales Circuit:** I think Jerry Abrams is doing a fantastic job. OK, so it's not a PERFECT job, but I wouldn't be Sales Manager for PAY—and he's doing it for NOTHING as a service to you and me. (Jerry, if I haven't thanked you for your efforts by mail, please accept this printed acknowledgement of your gargantuan labors.)

**People:** Ernie Wilkens (ARA 1180) has been doing a phenomenal amount of research in the Taxpaid field, and has quite a fantastic collection. He has only one fault—he's afraid to write us an article because he fears he won't have ALL the information he wants to impart. Drop him a line to try to prod him into action.

Matt Koref (ARA 1020) exhibited his "Medicine Show" at SOJEX in Atlantic City and did it again! Add a Bronze Award, 3rd in U. S., to the list in the March AR.

**A Few Random Notes:** I now own the Homer Landis (ARA 77) file of AR's which was advertised on a "best offer" basis in January. I won't disclose what I paid, but many of you would be SHOCKED at the high price.

While I'm on the literature kick, the best material ever published on Hawaiian fiscals is in the Meyer & Harris book on Hawaiian Postal History, which was published by the Philatelic Foundation in 1948. The book is still fairly cheap (less than ten bucks at auction), so pick it up if you can. It took me several months to locate a copy for my library.

Lou Alfano (ARA 1142)



## The Issue of 1900

Howard B. Beaumont, ARA 247

Aside from a few brief notes in the stamp journals when the stamps were current and now very difficult to find, this writer has found little written about this issue. J. W. Crouch in "The Fiscal Stamps of the United States" devotes but two small paragraphs to it. Chris West (Elliott Perry) in "United States Revenue Stamps" has a scant page about the issue.

The issue was conceived in January 1900, in an attempt to outwit the crooks who had been washing and reusing the dollar values of the 1898 issue. Four values were planned:

- \$1 red
- \$3 reddish brown
- \$5 blue
- \$10 purple

Only two values were issued—the \$1 in carmine and the \$3 in lake. The \$5 and \$10 were never issued and it is very doubtful if they were ever printed.

The stamps are the same size as the dollar values of 1898, 25x35 mm. They were printed in sheets of 128, sixteen horizontal rows of eight stamps. Imprint was at top and bottom of the sheet. Paper was double line watermarked, Scotts 191R. Perforation was hyphen hole 7. No record has been found of the plate numbers.



West, quoting the Washington Notes of Mekeel's of Nov. 29, 1900, states that the quantities delivered by the Bureau were:

- \$1 16,000 sheets or 2,042,000 stamps
- \$3 2,500 sheets or 320,000 stamps

The \$1 was first issued in June, 1900; the \$3 probably in August of the same year. West thinks about 1,560,576 of the \$1 were issued and about 98,176 of the \$3. Probably not all of these were sold to the public and some sold to the public were undoubtedly redeemed when the tax was removed June 30, 1902.

## 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. 10946

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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



## EDITORIAL COMMENTS

Thought we might be in position this month to give ya'all a nice long column, subjecting you to the many thoughts that are in the heads of all editors. But unfortunately, circumstances are against us.

As you will notice by the masthead, ye ed has moved—farther south in the great state of Texas. As of 6 April, I became the editor of the *Mansfield News-Mirror*, a good offset weekly in a town of about 3000 persons. We moved into an old house that has needed so much improving that we have been up until past midnight every night, painting, cleaning, putting down carpet, etc., etc. Today it is electrical wiring that my wife is impatiently waiting for me to take care of. (Have you ever lived in a house that had only one drop-cord light in each room and only two of the rooms have any wall plugs: one in each room!) So I don't have much time to visit or think deep editorial thoughts this month.

**PLEASE** note my change of address (on the masthead) and **PLEASE** don't stop writing articles for us. There are some good ones promised, but all would be disappointed if on one full page we had to print just the words "This space was reserved for a promised article."

This month's column by our Sales Manager, Gerry Abrams is more of an open letter to the members (and officers!) than a report. In his letter to me, Gerry almost dared me to print it. Why not? What he says is all too true: some of us have been most negligent in taking part in the Sales Circuit and the Auction. (I'll beat my breast, too, but I think I have a good reason; what's yours?)

Gerry makes one other suggestion: that we have a "Letters to the Editor" column. I think that's a great idea. I won't guarantee to print everything should the miracle of the century happen and you deluge me with letters (I should be so lucky!) but I will say that all reasonable letters, be they critical or just friendly,

will be used as time goes by.

John C. Ruback, ARA 292  
Editor

## SHOULD DUES BE INCREASED?

The ballot enclosed in the June Revenuer will afford each member an opportunity to vote for or against an increase in annual dues from \$3 to \$4. This proposed raise entailing an amendment to Article 6 of the Constitution, has been approved 8 to 1 by the Board of Directors. To allow an enlightened decision by the membership, and in the interests of fairness, arguments for and against an increase follow:

**PRO**—Dues have remained at \$3 regular and \$5 contributing since fiscal year 1957. During this period the ARA's costs of operation have risen along with everything else. Although income now exceeds expenditures by a small amount each year, the surplus carried over is not deemed sufficient to allow any ambitious expansion of existing services, or the funding of new services or special projects. Other than the Revenuer and biennial Yearbooks, the ARA has not sponsored any publication in the fiscal field since 1962, and has not participated as an organization in any stamp exhibition since FIPEX 1956.

**CON**—Since the ARA is presently operating in the black, with membership growing, why increase dues at this time? A raise would inevitably result in a reduction of membership, and would be to some extent self-cancelling. Special publications can be financed, if necessary, by drawing on the more than \$1000 lying idle in the Vanderhoof Fund. Although it would be fine to have a larger Revenuer, or go to 11 or 12 issues per year, could material be found to fill these extra pages? Similarly, although ARA par-new members, effective participation is dependent not only upon money, but upon the willingness of members to donate their time and services.

Those are the arguments—vote as you like, but **PLEASE** vote!



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

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



1870 Printed by de la Rue & Co., London, in blue on security burelage underprint with value numerals in blue (29-36), black (37-44), red-brown (45-49) or (Wmk. 4). Perforated 15.

28.	F	0,0½—L	0,01	Blue/blue	.10
29.	F	0,½—L	0,01	Blue/blue	.10
30.	F	0,01—L	0,02	Blue/blue	.10
31.	F	0,02—L	0,05	Blue/blue	.10
32.	F	0,03—L	0,07	Blue/blue	.10
33.	F	0,04—L	0,10	Blue/blue	.10
34.	F	0,05—L	0,12	Blue/blue	.10
35.	F	0,07—L	0,17	Blue/blue	.10
36.	F	0,12—L	0,25	Blue/blue	.10
37.	F	0,12—L	0,30	Blue/black	.10
38.	F	0,15—L	0,37	Blue/black	.10
39.	F	0,25—L	0,62	Blue/black	.10
40.	F	0,36—L	0,89	Blue/black	.10
a. Error: L 0,98					18.00
41.	F	0,50—L	1,23	Blue/black	.10
42.	F	0,60—L	1,48	Blue/black	.40
43.	F	0,75—L	1,85	Blue/black	.30
44.	F	0,90—L	2,22	Blue/black	.35
45.	F	1,00—L	2,47	Blue/red-br	.10
46.	F	2,00—L	4,94	Blue/red-br	.30
47.	F	2,50—L	6,17	Blue/red-br	.25
48.	F	3,00—L	7,41	Blue/red-br	.35
49.	F	5,00—L	12,35	Blue/red-br	.35
50.	F	6,00—L	14,81	Blue/violet	1.50
51.	F	7,00—L	17,28	Blue/violet	2.00
52.	F	10,00—L	24,69	Blue/violet	.50
53.	F	15,00—L	37,04	Blue/violet	2.50
54.	F	20,00—L	49,38	Blue/violet	4.75

Through the use of movable type, many varieties of the value indications exist, both as to the length and as to missing parts. The following prices will give an estimation of relative scarcity.

Without period after FIOR

FIOR	0,0½	-----	\$ .20
FIOR	0,½	-----	.50
FIOR	0,01	-----	.50
FIOR	0,02	-----	.50
FIOR	0,03	-----	.50

FIOR	0,04	-----	.40
FIOR	0,05	-----	.50
FIOR	0,07	-----	.50
FIOR	0,10	-----	.70
FIOR	0,12	-----	.70
FIOR	0,15	-----	.50
FIOR	0,25	-----	.50
FIOR	0,36	-----	1.25
FIOR	0,50	-----	1.00
FIOR	0,60	-----	1.20
FIOR	0,75	-----	1.00
FIOR	0,90	-----	1.20
FIOR	1,00	-----	2.00
FIOR	10,00	-----	3.00
FIOR	20,00	-----	7.00

Comma instead of a period after FIOR,

FIOR,	0,04	-----	.50
FIOR,	0,12	-----	1.00
FIOR,	0,15	-----	.80
FIOR,	0,25	-----	1.50
FIOR,	0,36	-----	1.50
FIOR,	0,75	-----	1.00
FIOR,	0,90	-----	1.60

Without comma in value numeral

FIOR.	0 0½	-----	1.00
FIOR.	0 ½	-----	.50
FIOR.	0 01	-----	3.00
FIOR.	0 02	-----	1.00
FIOR.	0 04	-----	1.50
FIOR.	0 10	-----	1.00
FIOR.	0 25	-----	.50
FIOR.	0 60	-----	.60
FIOR.	0 75	-----	.50
FIOR.	1 00	-----	.50
Lire	0 02	-----	5.00
Lire	0 05	-----	2.50
Lire	0 10	-----	1.00
Lire	0 30	-----	2.00
Lire	0 89	-----	2.00
Lire	1 23	-----	1.00
Lire	1 48	-----	.90
Lire	2 22	-----	.70

Period in value instead of comma

FIOR.	0.0½	-----	2.00
FIOR.	0.½	-----	1.50
FIOR.	0.01	-----	3.00
FIOR.	0.03	-----	2.50
FIOR.	0.12	-----	2.00
FIOR.	0.15	-----	.50
FIOR.	0.25	-----	.50
FIOR.	0.36	-----	2.00
Lire	0.25	-----	2.50
Lire	0.89	-----	3.00
Lire	1.23	-----	1.00



Lire 12.35	-----	1.10
Lire 17.28	-----	?
Period after FIOR . shifted to right		
FIOR .0,36	-----	3.00
FIOR .0,50	-----	1.00
FIOR .0,60	-----	.60
FIOR .0,75	-----	.50
FIOR .0,90	-----	.70
Period after FIOR: shifted upward		
FIOR 0,0½	-----	1.50
Without comma and value run together		
Lire 089	-----	1.50
Lire 123	-----	1.00
Lire 148	-----	.80
FIOR. 075	-----	.40
FIOR. 222	-----	.70
Numeral "5" missing		
FIOR. 0,0—Lire 0,12	-	18.00
Period after LIRE.		
Lire. 0,62	-----	1.00
Lire. 0,89	-----	1.30



WMK 4 Two vertical lines in each quarter of the shield.



WMK 5 Three vertical lines in each quarter of the shield.

It has always been stated that the 1870 issue was printed by de la Rue in London. Our recent researches point otherwise.

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- The End

#### SECRETARY'S REPORT

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

#### New Members

- 1255 William R. Heald  
1256 Howard S. Kwastel  
1257 William C. Brandon  
1258 William H. Coulter  
1259 Melvin T. Hoffman  
1260 Russell M. Johnson

#### Application Received

KETTENBRINK, Edwin C., Jr., 320 N. Johnson, Iowa City, Iowa 52240 by Secretary. Mainly US federal, with minor interest in states.

#### Address Changes

- Robert W. Baughman, P. O. Box 1356, Liberal, Kans. 67901.
- Dr. William F. Vincent, RD 1, 21 Smith Lane, Voorheesville, N. Y. 12186

#### Add to Membership Directory

- 448 GIACOMELLI, Anthony, 43 Maple Dr. West, New Hyde Park, N. Y. 11040. USIR, M&M, stpd paper, beers, tobacco.

Previous membership total - 443  
New members ----- 6  
Current membership total -- 449

The American Revenue



## A 20-20 Revenue

By William Itel, ARA 519

The print-collector is not being snobbish when he seeks engravings inscribed pinx. and sculp., any more than is the clock-collector when he places a higher value on the dial engraved fec.\* Most collectible items are more collectible when the creator thereof is known. Yet little relative interest is shown by stamp collectors in the creators of the miniature works-of-art they seek.

Not many revenue stamps show the designer's name in the lower margin. A few do. Along with a few with the printer's name. But I think one of the designs for Austria's (1854) first adhesive issue, also used for Lombardy-Venetia, must be unique. It contains the initials, though not the complete names, of both the designer and the engraver.

These initials are so small that they are seldom noticed. Even when looking for them they are often missed, since they are also quite faint, even to the point of being absent. I'm not sure who first discovered these almost secret-marks (probably, Dr. Diena) but he must have been a meticulous philatelist indeed (if Diena, he was)!

I suspect these initials were found because in the early days this particular design was subject to very close study. The Lombardy-Venetian 42 lire

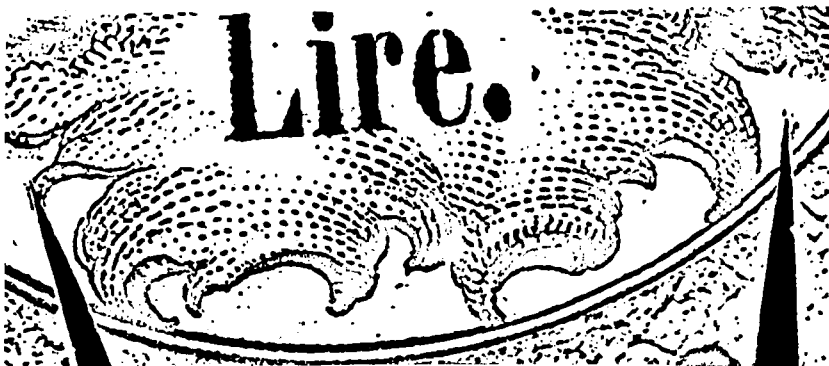
\*Pinx.—pinxit—painted by; Sculp.—sculpsit—engraved by; fec.—fecit—made by.



value (the same as the 14 Florin value in the Austrian series) was known with the value inscription in two types, one of which was at one time thought to be bogus. Under ordinary conditions of casual collecting, even with a loupe the chances of noticing them would be about nil.

When one examines the 42L vignette, he finds the initials at 8 o'clock to be "LR" and at 4 o'clock "CK," both in a tiny cursive script. It had been known that the painter Leander Russ (1809-1864) had been the inventor of the eighteen designs that became Austria's first series of adhesive revenues. It had also been known that a number of engravers had worked on the series—Josef Axmann (1793-1873. Designer of the 1851 mercury head newspaper stamps), Beyer, Frommböck, Leipold, Carl Kotterba (1800-1859), and Albert Schindler (1805-1861). LR and CK. Leander Russ and Carl Kotterba!

There is an extant receipt from Russ dated September 28, 1852, for





ten original designs, and another dated October 28, 1852 for eight more. This accounts for the entire series since the nineteenth was adapted from 1849 revenue stamped paper. There is also a receipt from Kotterba (June 24, 1855) for ten engravings. It is not known for sure which values were Kotterba's work, nor who actually engraved the remaining eight. But it is a certainty that Russ designed the 42L value and that Kotterba engraved it. Their signatures are there on their work for those with 20-20 (corrected) vision to see and confirm.

## LOOKING BACK

### A Series on the Early Days of the ARA

Compiled by  
Elbert S. A. Hubbard (ARA 1)

#### ARA "FIRSTS"

Here are a few "firsts" in the ARA and its journal, the *American Revenuer*. Some are sad, some bad, and some will amuse you. However, they are presented for your insight into the early days of our publication. We hope they will bring memories to the senior members and enlighten the newer ones:

#### Foreword to First Regular Column (August 1947):

##### REINHART RAMBLINGS

by Uncle Walt

What the heck—Uncle Walt! YOU writing a revenue stamp column? (Well that's what I thought too.) However our editor friend El Hubbard seems to think different—so here I am.

My "pet" is United States Revenues, so this column will be mostly about these interesting issues. I don't pretend to know EVERYTHING there is to know about these stamps. However I may come across something worth passing on to you.

#### First "Letter of Interest" (August 1947):

Dear Mr. Hubbard:

Very interested to learn of the A. R. A. By all means enroll me . . .

Anything I can do to help this association let me know, as revenues of all types are my specialty . . .

The very best of success to you.

Sincerely yours,

Henry Tolman, II  
Orange, Conn.

#### First Obituary (January 1948):

It is with deep regret that we announce the first death in the ranks of the ARA. On November 17, 1917, Dr. Robert F. Chambers of Providence, R. I., died suddenly of a heart attack. Dr. Chambers was very prominent and well known among Revenue collectors. His passing marks a real loss to our organization.

#### First Warning (April 1948):

ARA members are warned against dealing with the Taxpaid collector who is using the following aliases: "Henry McKenney," "Robert Oswald," "L. O. Cameron," and "State Stamp Co." He is known to have perpetrated several shady deals. Don't have anything to do with this fellow.

#### First ARA Meeting (December 1948):

The First Official Meeting of . . . the American Revenue Association will take place on Tuesday, January 18, 1949 at the President's home . . . at 7:30 p.m. All Revenue collectors in the . . . Los Angeles District are urged to attend . . .

#### First Plagiarism Charge (September 1949):

It is my conviction that the Edkins list in the November 1948 issue . . . is nothing but an exact copy of the . . . list . . . by Mr. J. W. George which appeared in the "American Journal of Philately" in 1901.

It is requested . . . that an acknowledgement be obtained from Mr. Edkins that the Check List . . . was not an original work . . . so that the members . . . may know . . . it is some forty eight years old . . .

Morton Dean Joyce

(Editor's Note: The charge was essentially proven true. For details, see Mr. Joyce's "The Case of Dr. Kilmer.")



# Design of the 25, 30 & 40c First Issue U. S. Revenues

By Michael J. Morrissey (ARA 1123)

In "The Revenue Stamps of the United States (1918), Chapter XI, Christopher West (Elliot Perry) briefly discussed the use of primary and secondary dies in the production of the first issue revenues. It may have been that separate dies existed for such portions of the stamps as ground and frame, portrait, denomination pallet, denomination label, and title label. These relatively few dies may have been arranged in various combinations to produce a vast number of distinct designs. Two possible reasons for the printers, Butler and Carpenter, not engraving separate and complete dies for each title and denomination were advanced: 1) Duplication of a large portion, but not all, of the design of many of the stamps added a greater security against counterfeiting; 2) More than one hundred stamps, many nearly identical in design, were engraved with greater rapidity and ease.

In examining various first issue stamps of like design, many of the subtle differences mentioned by West were noted. All 25, 30 and 40 cent stamps are basically the same design, and at first glance it appears that from stamp to stamp the only variations are in the denomination pallets and the labels. This is not true, however, in the case of the 30 cent and 40 cent Inland Exchange stamps, which display other variations.

One variation is located in what is termed the "ground." The Boston Revenue Book gives an excellent verbal sketch of that particular part of the design: "... Ground of alternate fine and heavy vertical lines forming a vertical rectangle with truncated corners which is outlined above only by a fine line of color." Such is the description of the series

of vertical lines forming the back-drop upon which rest the portrait of Washington, the denomination pallets, and the title and denomination labels. The description is accurate without becoming confusingly detailed. It fails, however, in the case of the Inland Exchange stamps.

Figure 1 is a drawing of a portion of the ground and lower label of the design on all stamps from the 25 cent Bond through the 30 cent Foreign Exchange. Notice that immediately below the candy-cane border of the label there are three closely spaced lines conforming to the curve of the label. On the actual stamps such lines are located at the top of the rectangular ground, beneath the top label, and beneath the ornamentation around the lower numeral pallet. In all cases the lines conform to the frame of the design they border. The vertical lines are composed of 27 heavy lines interspersed by 28 thin lines.

A second area of variation between the two designs is in the title and denomination labels. Both labels are bordered on the inside by a fine continuous line of color.

Figure 2 is a drawing of the corresponding portion of the design on the 30 and 40 cent Inland Exchange stamps. Notice that instead of three thin lines surrounding the lower label there are short, thin vertical projections extending about as far down as the lowest of the three thin lines on Figure 1. On the actual stamps such short projections, which resemble the beginning of thin vertical lines, are located in areas corresponding to those of the three thin lines on Figure 1. There are a total of 45 medium vertical lines with 45 short projections between them. The Figure 2



Figure 1



Figure 2



design also lacks the fine inner border line in the labels which is present in Figure 1.

The dates of the initial printings and deliveries of these stamps are as follows: The 30 cent Inland Exchange was first printed on 6 October 1862 and delivered on 21 October 1862, while the 40 cent was first printed on 21 November 1862 and delivered on 4 December 1862. Stamps of the Figure 1 design were first printed between 7 October 1862 (25 Cent Insurance) and 30 October 1862 (25 Cent Bond), and were first delivered between 21 October 1862 (25 Cent Insurance) and 1 December 1862 (25 Cent Life Insurance).

Such data gives little insight into the reason why such a marked variation in the basic design was made in the case of the Inland Exchange stamps. It is possible, though not probable, that, in the early life of the issue, when the titles of the stamps indicated the type of instrument to which they were to be affixed, the design was varied slightly to help in distinguishing the titles more easily to lessen the possibility of improper usage. If such a variation was so intended, why then was it confined only to one title? Why were there not as many design differences as titles?

Correspondence and queries concerning the above observations may be sent to the author at 337 S. Kellner Road, Columbus, Ohio, 43209.

#### SMITH REPLACES SHELLABEAR AS EASTERN REPRESENTATIVE

The President is pleased to announce the appointment of Samuel S. Smith (ARA #1081) of Miami

Beach, Florida, to the office of ARA Eastern Representative. Mr. Smith succeeds Dr. Hugh P. Shellabear, whose resignation for reasons of health has been regretfully accepted. A resident of Reading, Pennsylvania, Dr. Shellabear was among the earliest members of the ARA (#8), and had served as Eastern Representative since 1964.

#### CANADA REVENUES

##### Electric Inspection

R186...16	R195...10	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...75
R193...20	R202...13	R212...14
R194...30	R203...16	R213...40

##### U. S. Funds

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## LIBRARY NOTES

Would you believe that your library has had quite a good bit of use since the present librarian took over last fall?

Herewith a few statistics to prove whatever it is that statistics prove: As of the present moment, twenty-seven borrowers have taken out eighty-one items. In addition half a dozen members have asked for the loan of just about all of the back issues of **The American Revenuer**—twice over! As a matter of fact, the library has had to start a **THIRD** complete set of back issues in order to keep up with the demand. Furthermore, so many copies of back issues have been sold over the past seven months that in spite of the fact that we add over fifty copies of each new issue each month, the stock of back issues on hand today takes up no more space than it did in September.

And if statistics mean nothing to you, suffice it to say that the library has had good use and that back issues have sold like hotcakes. We knew that after the new library listing came out there would be an increase in demand — and there has been.

We also knew that (with any sort of good luck and good management), the library would start to grow once again. The following items have been added since the year book was published:

- F-8 Egyptian Topics  
h. Jan.-Feb. 1970 (Vol. 2 #2)
- E-42 Timbres Fiscales, Papel Sellado & Other Darned Things, James C. Andrews, "El Quetzal," Sep.-Oct. 1967 (includes good bibliography)
- F-9 El Quetzal  
a. Sep-Oct 1967 (Vol. 18 #164)
- A-58 Postage Stamps as an Advertising Medium for Drugs and Drug Sundries, George C. Grifenhagen, 1969. (A photocopy of article from the American Philatelic Congress 1969 book.)

There will be some small delays in getting material to members for about another month; see "Editorial

Comments" for the reason.

Please note my change of address on the masthead and save time and postage due!

John C. Ruback, ARA 292  
Librarian

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## CIRCUIT NOTES

Greetings! It is gratifying to have received thus far some 120 lots of material for our next auction. And even more so to consider that more than half of these are fine condition US Scott-listed items. Quite an improvement over Sale No. 1.

However, it is disappointing in that of all the material received, only seven, repeat, seven, members have contributed. It seems to me that I read somewhere that we had over 400 members. I find that extremely difficult to believe. If we have that many members, 395 of them are on an extended vacation. I would like to get this sale in the mill before July. Will you help?

As for the circuits, we are doing fairly well. Some new books have come in and have been immediately sent out. Statistics:

59 books thus far received  
32 circuits started, 17 completed (15 still out)  
salesbooks returned to owners: 12  
percentage of sale, average 85%

Is it necessary for me to ask most of the dealer-members by name, in print, why they have not taken any evident interest in either the sales circuits, where sales returns are quite good, or in the auctions, where good quality, reasonably priced material is snapped up very quickly? It makes one wonder why they continue to pay membership dues.

In all fairness, I must also ask why the ARA officers have similarly shown no interest in either sales outlet. The club officers are, I believe, supposed to set an example. How can the membership be awakened when there is such apathy among the leaders? Anyone got any answers?

Gerald M. Abrams, ARA 1065  
Sales Manager



## HENRY W. HOLCOMBE ELECTED To HONORARY LIFE MEMBERSHIP

In recognition of his forty years of outstanding contributions to fiscal philately, the Board of Directors is pleased to announce the election of Henry W. Holcombe, ARA #105, to Honorary Life Membership. Holcombe is the seventh ARA member to be so honored, and the first since Elliott Perry, elected in 1965 and our only other living HLM.

Henry Woodruff Holcombe, born in Cape Vincent, New York, started stamp collecting at an early age. A nice U. S. collection was given away after he went off to war in 1917. Later he became interested in Match and Medicine and accumulated a representative collection of these stamps. However, he soon realized that there were many stamps he could not hope to acquire, even had he possessed unlimited resources. So the idea grew of collecting Match, Medicine, Perfumery and Playing Card stamps on the original boxes, bottles, wrappers and the like—just as they were actually used prior to 1883.

In those days he travelled extensively in the Northeast, and made a point of finding time to call on old drug stores and such places where old things were most likely to be found. He well knew that druggists had a strong penchant for throwing nothing away, but just consigning old stock to the attic or cellar. This continuing search over many years allowed the assembly of a number of intriguing volumes. He has told of the many instances where he acquired a bottle for the price of a Coke or a Cremo, but there were always cases where the druggist demanded the full retail price.

Holcombe's practice was to photograph all old Match boxes and some others, as found. Then patiently the item was broken down and pressed flat for mounting entire on the album page. Thus almost everything, even matches and pills but alas not bottles, was preserved. Portions of the resulting collection were exhibited and received major awards at the International 1936, special honorable mention at the New York World's



Fair in 1940, CIPEX 1947 and FIPEX 1956.

In the early 1930's this electrical engineer, veteran of both World Wars, erstwhile newspaper reporter and writer for trade journals, began to dig out the history behind the Excelsior Match Company of Watertown, New York. Doubts had been expressed that such a firm ever existed, and Holcombe set out to prove that it did. Having accumulated voluminous notes on the firms which used private die medicine stamps during the Civil War era, Holcombe recognized that the historical-philatelic stories of these companies had never appeared in print. So he undertook a series of 122 separate articles, published in six philatelic magazines from 1936 to 1943. A subsequent companion series of 18 articles dealing with the Spanish-American War issues of private Medicine stamps appeared in *Weekly Philatelic Gossip* from 1955 to 1957. Two complete volumes of the 140 articles were bound and deposited in the New York Public Library.

Just last year these Medicine articles were individually condensed by George B. Griffenhagen (ARA 1210) and published as "Private Die Proprietary Medicine Stamps" in *Handbook No. 66* by the American Topical



Association. This book has proved a boon to collectors in writing up their album pages.

In addition over the years Holcombe has written a number of other articles on Match, Medicine and Perfumery stamps, and check lists of the License and Royalty stamps, the Private Die Facsimile Labels, USIR Beer Essays and Proofs, and taxpays in general.

Holcombe has been an ARA member since 1950, and is also a Life Member of both A.P.S. and S.P.A., and has served as three-time president of the Masonic Stamp Club of New York.

## REVENUE GREATS OF YESTERYEAR

PHILIP H. WARD, JR.

By Herman "Pat" Herst, Jr. ARA 265

Phil Ward of Philadelphia was a collector-dealer who found it profitable to have two hats to wear, one as an amateur, and one as a professional, and he was able to switch hats so quickly when occasion demanded that no one would realize he was wearing new headgear.

Phil was a collector from his earliest days, as a boy in Washington. He told us once that when he wasn't in school, usually on Saturdays (Government offices were then on a six-day week), he would make himself a pest at the various Government Departments, asking the staff to look around in old closets and store-rooms for quantities of the Department stamps which were declared invalid on May 1, 1879. Since as of that date they were no longer good for postage and no demands for their surrender were ever made; long after the period under discussion (about 1910) they were still available for the asking. The reason that so many of these, especially the War, Post Office, and Treasury stamps (which were issued in the largest quantity) are so common, even to this date, and even in full sheets, stems from this fact.

Phil admitted that the various offices knew that they could get rid of him quickly by pushing a few sheets of stamps at him. Since even

in his later years he knew how to make himself unpopular when circumstances required it, he must have been a pretty fresh youngster.

The Ward Electric Co. of Philadelphia was his principal source of income in his later years. His offices were relatively small, in the Architects' Building on Nineteenth Street in downtown Philadelphia. He boasted that he kept no stamps there—they were located downstairs in a bank vault. It was not that he was afraid of theft, but it gave him the opportunity to quickly dismiss any philatelic caller who might drop in "to see some stamps," but who, to his trained eye, did not seem to have the potential to become a substantial buyer.

If the buyer did appear promising, he could always leave his office, take his visitor to the vault, and there show him enough material to leave him gasping. If it were someone wanting a recent plate block, or a modern souvenir sheet, he could truthfully say that he had no stamps to show.

In fact, there were times when he needed just items of this sort, perhaps for special clients. We were then located in New York, and Phil soon discovered that if he needed anything in a hurry, he could always count on prompt service by making a phone call to our offices on Nassau Street. (Phil apparently admired promptness in others, although as far as he himself was concerned, it was not necessarily a virtue. He often made himself unpopular with auctioneers by asking to inspect certain lots before a sale, and then holding them beyond the sale date, thus denying others the privilege of inspecting them.)

Phil's slogan was "The finest lot of United States stamps in the hands of a professional." This was technically correct, for in making the claim, he merely stated that the stamps were in the HANDS of a professional. but he did NOT guarantee that they would be for sale. His collection certainly was one of the best in the world. No collection ever approached his in the number of mint blocks of four, and these were his pride and joy. Of many early U. S. rarities, he



had the only multiples known. In his earlier days as a dealer, he did sometimes sell some of his gems, and when in later years, he successfully recaptured them, no amount of money could pry them loose a second time.

The Ward collection was sold intact at his death to the Weill organization in New Orleans, and its present whereabouts can only be conjectured, since none of the prize items have ever come on the market again, and those "in the know" are not hesitant in suggesting that they never will be.

Phil played the part of "spoiler," a not unlikely role for him to play, in connection with the "blue paper" scandal of 1910 and 1911, when the unused four cent and eight cent values were especially made by an Assistant Postmaster General, and channelled into the hands of a Philadelphia collector, Joseph A. Steinmetz, who "happened" to be at the "right" Post Office in Washington on the "right" day when a sheet of each "happened" to be at the top of the pile. His reward for testifying at the conspiracy trial of Steinmetz and Arthur Travers, the postal officer, was a block of each value . . . \$32,000 worth of paper according to today's Scott catalog.

The story of this is given in full in our book, "Nasau Street" for those who wish to read it. In that account, Phil's name was not used, as he was still alive at the time, but when he read the book, he realized, of course, that the story was about him.

#### **A CIGARETTE FIND?**

**By Louis S. Alfano (ARA 1142)**

In the accompanying photo is a cigarette stamp I recently acquired for which I cannot find a listing in either Tolman or Springer. The basic stamp is the green 100 cigarettes stamp of 1901 (listed), this is overprinted in red—\$1.25 PER M. ACT AUG. 5, 1909 (also listed), but this copy is further handstamped—ACT OF 1917. The handstamp is in purple and covers part of the printed 1909 overprint. I'd appreciate any information you may have about this stamp.

