

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 24, No. 6, Whole Number 226

June 1970

Panamanian Liquor Revenues Issued For Use In the Canal Zone

By Terry Hines, ARA 1160, and Wayne Worthington, CZSG 346

Liquors sold in the Panama Canal Zone bear stamps from one of two series of Panamanian liquor revenue stamps. Inscribed "Para la Zona del Canal" or "Para consumo de la Zona del Canal", these stamps indicate both payment of liquor taxes and that the point of sale of such liquor is the Canal Zone. Thus they are interesting intermediates between United States and foreign revenues. While they are issued by a foreign government and show payment of a foreign tax, they are used exclusively in what is essentially a United States Government Reservation. As far as the present writers know, this is a unique situation in fiscal philately.

The first series is used on domestic Panamanian liquors ("Para licores nacionales") sold in the Zone. These are strip stamps, 20x165 mm and come in two values, 1/8 liter orange-red and 1 liter black. Both are perforated 14x13½ and are printed by Thomas De La Rue of London. A black bar running vertically across the stamp is the usual method of cancellation but a hole punched in the center has also been seen. These stamps were probably issued sometime in September of 1961, being the result of a decree dated September 1, 1961.

The second series consists of only one stamp. This is a Pitney-Bowes meter tape used on imported liquors ("Timbre para licores extranjeros"). The design is red on gray safety paper with the wording "Republic de Panama" on the tape itself. So far only one Pitney-Bowes meter number (601) and one value (1 balboa) have been reported but there may be more. These stamps too were probably issued in 1961 as they are inscribed "Ley 81 de 1961".



(reduced slightly in size)

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In addition to the above stamps, liquor bottles carry, on the label, some type of handstamp to the effect that the bottle is to be sold in the Canal Zone. There are three basic types of handstamps as follows:

1. PARA LA Zona del Canal
2. PARA CONSUMO del Canal
DE LA ZONA
3. PARA LA VENTA EN LA ZONA DEL CANAL — in circular form

Sub-varieties seem to abound, the differences lying in the style of the letters, color (usually blue) and which words are or aren't capitalized.

Similar stamps may be used on tobacco products and other luxury items, however, neither of the authors have, as yet, seen any.



EDITORIAL

With this issue of the **American Revenuer**, I lay down the reins which I took up such a short time ago.

Effective with the September issue, Louis Alfano, who has been my assistant, will take over as Acting Editor. Our president, "Doc" Thill, has officially appointed him to this post.

I am pleased that Lou has accepted this position. He has done great work over the past months while I have been on the move, by rewriting and writing a great deal of the material which appears each month.

I have enjoyed my stint and just wish that I could continue. I find, however, that my new job and family demands take up more of my time than they have previously, so something must be cut and, unfortunately, AR must be it. Besides, I would like to have some time for my own stamp collection but have had none since last fall. I've been preaching in this column that people should exhibit their revenues so that philatelists will learn of our exciting field—yet I have not practiced what I preached!

Effective at once, therefore, ALL material for AR should be sent to Lou Alfano. He'll be a good editor, I know. A few miscellaneous thoughts and items for this month.

Back last November STAMPS had an article on the new German law which concerns forgeries and the sale of fraudulent material. Written by the president of the German Philatelic Society, it gave a good explanation of the law—a law which should be a boon for the German philatelists.

How about us? Would there be even a slim chance that Congress would pass such a law for the U. S.? It sure would clean things up a bit. The Germans have a \$2,500 fine facing them if they even OFFER such an item for sale. The responsibility lies with the seller—including dealers and auction houses—to have items expertised BEFORE they place them on sale. The law also covers repairing, regumming and reperforating. A good law!



Along with this column is a picture of the man who has been winning so many prizes with his revenues lately, Matty Koref. He won a third at SO-JEX with his Match and Medicines. He also took a third at 12-IPEX-70, the 906 Stamp Club-sponsored show.

An English friend of Bill Ittel is searching for some really out-of-the-way material. "At the moment I am trying to find stamps issued by the Polish Underground in Warsaw during the last war. These stamps show two eagles over the city of Warsaw. I want originals and the various forgeries which appeared in the USA some years ago." The searcher is H. E. Tester, 373 Whitton Dene, Ise-worth, Middlesex, England. Mr. Tester's article on Ukrainian Revenues will be reprinted in **The American Revenuer**. Let's help him out.

One member was incensed over an exhibit he saw at the 906 Stamp Club show—12-IPEX-70.

In the exhibit were the labels used on the front of the books which contained the 19th century "wallpaper" stamps—those big license stamps that most of us have a few of. These, claims my informant, were sold to the prison inmate by a dealer as TAX STAMPS.

~~Either the dealer is ignorant and should stop selling material he knows nothing about or else he was taking some of the small amount of spending money which this prisoner had and should be ashamed of himself.~~

I don't know the name of the dealer and I claim editorial privilege so that I will not reveal the name of my informant. What we need is to put more revenue information in the hands of more people and then perhaps we will have more collectors who know what they have—and perhaps more dealers who will not be able to pass off material, knowingly or unknowingly, that is not legitimate.

Bill McCallum, in a sort of reply to my comments on the proposed National Academy of Philately (February 1970, AR), puts out a related idea which I think has a lot of merit. His proposal is that the Smithsonian which he says has an "immense" collection of revenues, lend complete sets of material to various museums and libraries throughout the country.

How about that for an idea? Who will take up this cause and see what can be done to get this large supply broken down into collections for exhibition?

CIRCUIT NOTES

To dispense rapidly with the Sales Dept. statistics, here is the current report:

CIRCUITS INITIATED: 35
CIRCUITS COMPLETED: 20
CIRCUITS IN CIRCULATION: 15
SALES BOOKS SOLD: Small 159
 Large 76
 Total: 235
SALES BOOKS REC'D: 64
SALES BOOKS RETIRED: 11

These listings are as of April 30, 1970.

We have received many complaints from members awaiting circuits who

have not yet received any, and have answered all that the Sales Department cannot send out what is not received. We have consistently requested that you people who have material for sale and who have purchased the sales books get them in as quickly as possible. The statistics above point out the apathy of the members toward getting their material in. The Sales Dept. will send out the books as they come in, and can do no more.

At present we have received some 186 lots of Auction material and therefore will go ahead with Auction #2. Those lots represent the contributions of 10, repeat 10, members. Did you ever think what we might do if members really took an interest? I see advertisements in all the trade journals from some of our member-dealers, but never do we see them offer anything through these facilities. They are, of course, under no obligation to use their own club, but don't you think it approaches the absurd?

The auction listings appear elsewhere in this issue and we offer a simple suggestion — follow the rules, and, if you really want the lot, go get it! For lots which are duplicated bid "either-or". All bids to be to the Sales Manager by July 15th.

It would be appreciated if those members who are on the roster for sales circuits, and who are going away for the summer for extended vacations, would drop the Sales Mgr. a card to that effect. Advance knowledge of your planned absences will preclude the possibility of the sales-book lying dormant until your return.

The Sales Mgr. will be at home for most of the summer, and correspondence may continue throughout. There will be no July or August issues of the Revenuer, and all notifications in re the auction will be handled personally as before. This column is therefore put to bed until the fall season with this issue. Remember to bid wisely in the action, and to read the rules carefully. Have a nice summer, and we'll see you in the fall.

Gerald M. Abrams, ARA 1035
Sales Mgr.

A Potential Bonanza

By Arthur J. Soderling (ARA 1132)

Chances of picking up great wealth on a shoestring investment are the best in working with the \$1.60 4/5 wine stamp of the Series of 1941. Your investment could be but three cents apiece, as RE196 only catalogs 10c in Scott's and can be purchased easily for that price.

Since the explanation of Types I and II in the catalogue is somewhat confusing, follow these definitions instead:

Type I—The 4 in the fraction 4/5 looks squatty and is but 2 mm high.

Type II—The 4 looks taller and is 2½ mm high.

For a quarter I'll sell you a well-centered, sound RE196 that shows Type I perfectly and a perfin cancelled RE198 which is a perfect example of Type II.

RE198 also shows the larger type-face, where the line "AND FOUR-FIFTHS CENTS" is fully 1/8 inch LONGER than it is on RE196. With this start you can easily identify RE196, RE196a, RE196b, and RE196c. Bear in mind that every copy of RE196c is fully worth fifty dollars cash, as it is very difficult to obtain.

You can also identify RE198a which is unpriced, and for which I will gladly pay \$100 a copy.

On most copies of RE196 the hor-

izontal bar in the 4 of the fraction is NOT in line with the top bar of the 5. When they ARE in line the stamp is worth at least 50 cents. However, the reverse is true with RE198, and when the fraction is out of line the stamp should be worth far more than \$2, five dollars would probably be a better figure. On RE198b the situation is the same as with RE196, so if you find these in line you have another variety worth far more than catalogued.



Figure 1—RE196; This stamp is Type I and is quite common, but the "DOLLAR" error occurs on this stamp, and catalogs \$12.50; and this stamp with a Type II fraction catalogs \$50.00.

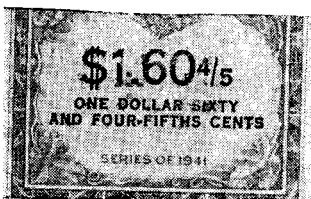


Figure 2—RE198. This stamp is Type II, and catalogs \$2.00. If the fraction was out of line it would be worth much more.

U. S. REVENUE WANT LISTS FILLED

Sideline Material,

Tax Paid and Foreign Revenues

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

230

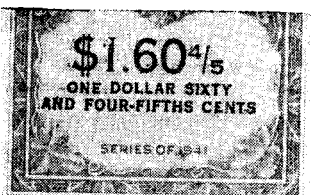


Figure 3—RE198b. This stamp catalogs \$6.00. The fraction is Type I, and if in line is worth more. Compare the bottom line (AND FOUR-FIFTHS CENTS) with RE196, shown in Figure 1.

The Alabama 3c Orange Tobacco Stamps of 1932-33

I suppose I have looked over four or five thousand of the orange three centers and have found some interesting varieties but failed to find the cataloged "a" and "b" varieties of T8 and T14.

Hubbards Cat. #T8 is the complete design and is rouletted 9½. A similar stamp with most of the imprint "FOOTE AND DAVIES CO., ATLANTA, GA." and parts of outer frameline missing is always rouletted 9½. I have one copy with the horizontal roulette in blue.

These come in several printings ranging from red-orange thru dull orange to pale greenish yellow. The only cancel seen is "R. B. D. Co." reading down in magenta.

#T14 is the coil stamp with imprint and bottom frame line removed to allow more space between the horizontal rows of stamps for cutting into coils. These are perforated 10.

The stamps with part of design missing at right or left are from where the plates were fitted together and design was trimmed from both stamps to provide space for the perforations. I have a pair of stamps showing the trimming. Singles are common.

This stamp is also found in deep or red orange and perforated 12 vertically. This stamp is in sheet form and is rouletted 9½. Both varieties are usually cancelled in red "WRIGHT / CIGAR CO." or "I. C. CO / B'ham, Ala."

My latest find is another coil stamp perforated 12 vertically printed in a clear brown orange. They are cancelled "G. T. S." in green, upright letters reading down.

None of these appear to be printed on the safety paper used by "FOOTE AND DAVIES CO."

Each of these five uncataloged varieties appear to have had only one or two users. Does anyone have more data on these varieties? Are there more varieties to be found?

Chas. H. Hermann, ARA #5

SECRETARY'S REPORT

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

New Members

1261 Paul H. Galli
1262 Conrad Graham
1263 Norman Sapolnick
1264 Richard Novick
1265 William A. Douglass

Deceased

55 H. Keith Forfar

Applications Received

WILLETS, Gilson, 21870 Russian River Ave., Villa Grande, Cal. 95485.
by David C. Strock. M&M, masonic thematics, Pac. Tel & Tel, mourning stamps, literature, etc.
MERRICK, Arthur P., 15546 S. E. Green Hills Court, Portland, Ore. 97236, by Secretary. US, France incl. general, departments and locals, French Colonies.

Address Changes

Robert Benoit, 5621 Alleghany Street, San Diego, Cal. 92114.
Carter Litchfield, 1050 George St., Apt. 2D, New Brunswick, N. J. 08901.
David G. Nussman, Shell Oil Co., P. O. Box 60775, New Orleans, La. 70161.
John C. Ruback, Rt. 2 Box 1AAA, Mansfield, Tex. 76063.
Dennis Shaver, N. 5811 Audubon, Spokane, Wash. 99208.
Thomas H. Stevenson, 1800 Hwy 39 North, Space 86, Eugene, Oregon 97402.

Previous Membership total...	449
New members	5
Deceased	1
Current membership total ..	453

Please Mention the AMERICAN
REVENUER when answering ads

The American Revenuer

ARA AUCTION

Auction Rules:

1. All lots sold to highest bidder at small advance over second high bid. See April 1970 issue for advances.
2. Invoice will be sent in advance to successful bidders and lots will be forwarded upon receipt of full payment.
3. Suggested bid is owner's estimated value. Bid for these lots as you wish. (SM). Same applies to "Open" and "CV".
4. Minimum bid is owner's minimum acceptable bid, and no bids below the minimum will be entered for these lots. (MB).
5. SE means straight-edge, CV means catalog value. Scott cat. nos. unless otherwise specified.
6. Bids may be submitted on any paper and in any format, but should list Lot. No. and bidder's maximum bid. (Winning bids will be adjusted as applicable per Rule No. 1.)
7. In case of tie bids, earliest postmark will be considered the winner.
8. If, after the lots are delivered, the winning bidder for a lot shall prove that it has been wrongfully described, or damaged and not so noted, the bidder shall be at liberty to reject the lot within 10 days of receipt, after agreement has been reached with the Sales Mgr. This Rule does not apply to lots marked "AS IS," for which see Rule 9.
9. Due to limitations of time, lots marked "AS IS" have not been counted, sorted nor appraised by the Sales Mgr., and are not returnable in whole or in part for any reason. The descriptions and estimated values are the owner's. "AS IS" lots may include quantities of cheaper stamps, and may include extensive duplication and/or stamps in less than fine condition. Be guided accordingly when you bid, and avoid disappointment.
10. Mail all bids and payments to the Sales Mgr. in Claremont, Calif. (Your submittal of a bid is your agreement to the above rules.)
11. Bid closing date July 15, 1970.

Lot No.	Description	
1	US R632, used, uncut, perfs touch design	CV 1.35
2	Same as lot 1	
3	US R639, used, uncut, nice center	CV 3.00
4	Same as lot 3	
5	Same as lot 3	
6	US R644, used, uncut, nice center	CV 12.50
7	As lot 6, centered low	
8	As lot 6, centered right, slight crease	
9	US R673, used, pen cancel, nice center	CV 2.00
10	As lot 9, small thin	
11	As lot 9, centered right	
12	As lot 9, small hole and crease	
13	US R677, used, uncut, nice center	CV 1.50
14	Same as lot 13	
15	As lot 13, very faint crease	
16	As lot 13, creased at top	
17	US R678, pen cancel, nice center	CV 6.00
18	As lot 17, used, uncut, centered right	
19	As lot 18, centered left	
20	As lot 17, used, uncut, nice center, creased vert.	
21	US R689, used, uncut, nice center, SE right	CV 17.50
22	US R716, used, uncut, nice center, SE top and right	CV 15.00
23	US R727, used, uncut, center low, SE right	CV 8.00
24	Same as lot 23	
25	As lot 23, nice center, SE bottom and right	

26	As lot 23, nice center, SE right	
27	PB meter tape, SPECIMEN, value "999.99" no gum	OPEN
28	Same, value "000.00", mint with gum	OPEN
29	Same, "DOCUMENTARY," value "000.00", mint with gum	OPEN
30	SPECIMEN meter imprint on white, "034.56", 2x4 cut square	OPEN
31	Mixture, approx. 110 foreign revenues and non-Scott, pre-WW II, "AS IS"	SB 2.50
32	Rattlesnake Island, plate blox of 6, mint, triangle issue, perf and imperf, 5c, 10c, 25c, total 6 blox	MB 5.00
33	Mixture, approx. 120 Austria and Hungary revenues, to 1925, "AS IS"	SB 5.00
34	Swiss Military stamps, approx 100 diff., mint	SB 7.09
35	Swiss Canton Vaud, 60f blk on yellow, Forbin 24, full sheet of 50, mint, creased	SB 3.00
36	US R246b, perf cancel, SE bottom and right	CV .65
37	US R246, pen cancel, nice center, SE right	CV 1.65
38	US R247, perf. cancel, nice center, SE right	CV .75
39	US R248, pen cancel, center low and right, SE right	CV .70
40	As lot 39, perf cancel, creased, center top and left	
41	US R249, perf cancel, SE top and right, thins	CV 4.50
42	US R635, used, uncut, nice center	CV 3.50
43	US R638, used, uncut, nice center	CV 5.50
44	US R726, light perf cancel, SE top & right, right edge sl rough	CV 35.00
45	US R724, used, uncut, nice center, SE right	CV 10.00
46	Same as lot 45	
47	US R725, used, uncut, nice center, SE top and right	CV 10.00
48	Same as lot 47	
49	US R726, used, uncut, nice center, SE bottom and right	CV 35.00
50	Same as lot 49	
51	US R727, used, uncut, nice center, SE bottom and right	CV 8.00
52	As lot 51, center slightly low	
53	US R728, used, uncut, nice center, SE right	CV 70.00
54	As lot 53, SE top and right, center low and right	
55	US R729, used, uncut, nice center, SE top and right	CV 45.00
56	As lot 55, SE right	
57	Ecuador, 260 mixed Revs., 22 diff Telegraphs, 15 diff mint Teleg. Blocks of 4	SB 25.00

Note: Lots 58-65 are New York State large size revenue documents

58	State New York, Liquor Tax Certificate, \$1200, with all coupons for full annual amount. (Amount of tax varied from county to county depending on the population of the county). Series 1908-09. Pre-prohibition. Retail sales over the Bar. Creased, browned edges.	MB 4.00
59	State New York—Eating Place Beer License, \$200. July 1, 1938 thru June 30, 1939	MB 1.00
60	State New York—Grocery Store Beer License, originally good for year July 1, 1940 thru June 30, 1941, but issued as of July 30, 1940, apparently when the store opened or when they started to sell Beer. For consumption off the premises. \$50	MB 1.00
61	State New York—Liquor Store License—for sale of Liquor, Wine and Cider at retail for off premises consumption—\$666.67. This is issued for less than a tax year, ending Feb. 28, 1954, probably when the store started up in business	MB 1.00
62	State New York—Liquor Store License—for sale of Liquor, Wine and Cider at retail for off premises consumption—\$800, for the tax year Mar. 1, 1954 thru Feb. 28, 1955	MB 1.00

63 State New York—Liquor Store License—for sale of Liquor, Wine and Cider at retail for off premises consumption—\$800, for the tax year Mar. 1, 1955 thru Feb. 29, 1956 ----- MB 1.00

64 State New York—Liquor Store License—for sale of Liquor, Wine and Cider at retail for off premises consumption—\$800, for the tax year Mar. 1, 1956 thru Feb. 28, 1957 ----- MB 1.00

65 State New York—Liquor Store License—for sale of Liquor, Wine and Cider at retail for off premises consumption—\$800, for the tax year Mar. 1, 1958 thru Feb. 28, 1959 ----- MB 1.00

(The last five items, lots 61 thru 65, representing tax for the same store over the period from June 22, 1953 thru Feb. 28, 1959 may be combined in one bid at a minimum of \$5.)

66 Cape Good Hope, mixture approx 500 QV & KE VII revs AS IS SB 15.00

67 Mayr-Hanus Catalog, 1923, Aust. Hung. revs, nice condition -- MB 10.00

NOTE: The following lots, 68-115, are Calif. State revenues first issue, 1857-61. All are in strips of 4, unused, on white paper, except (B) for blue paper. All are sound unless noted.

68 Bill of Lading, 30c, 1st to 4th reading up (flaw in #1) ----- MB 7.00

69 Same, 40c, no flaws ----- SB 3.00

70 Same, \$1.00, no flaws ----- SB 4.00

71 Same, \$2.00, no flaws ----- SB 5.00

72 Same, \$4.00, flaw in #1 ----- MB 7.00

73 Same, \$10.00, no flaws ----- SB 5.00

74 Same, \$40.00, no flaws ----- SB 10.00

75 Same, 30c, (B), 1st to 4th reading dn, with paper maker's imp MB 10.00

76 Same, \$1.00 (B), flaw in 2nd I in Calif. ----- MB 7.00

77 Same, \$2.00 (B), no flaws ----- SB 5.00

78 Same, \$100.00 (B), no flaws ----- SB 20.00

79 Same, \$200.00 (B), no flaws ----- SB 25.00

80 Same, \$300.00 (B), no flaws ----- SB 30.00

NOTE: In all above strips of 4, there is a constant variety in which the R and N or Calif. are deformed. In the 30c values, this occurs in #4, in the \$100, \$200, and \$4.00, it occurs in #3, and in all others, in #2.

81 Insurance, 3 months, 3¼c, scratch in 2nd ----- SB 2.00

82 Same, 25c ----- SB 2.00

83 Same, 50c ----- SB 2.50

84 Same, \$2.50 ----- SB 4.00

85 Same, 3¼c (B), 2nd T of State flawed ----- MB 7.00

86 Same, 5c (B), top 2 stamps nicked at right ----- SB 3.00

87 Insurance, 6 months, 10c ----- SB 2.00

88 Same, 25c, 2nd has deformed N in Calif. ----- MB 7.00

89 Same, 50c, no flaws ----- SB 3.00

90 Same, \$2.50 ----- SB 5.00

91 Same, \$5.00 ----- SB 6.00

92 Same, 7½c (B), partial dbl top stamp ----- MB 7.00

93 Same, 25c (B), flaw in N in 4th ----- MB 7.00

94 Same, 50c (B), no flaws ----- SB 3.00

95 Same, \$10.00 (B) ----- SB 8.00

96 Same, \$25.00 (B), with paper maker's imprint ----- MB 10.00

NOTE: In the above strips, the 25c and 50c values have a missing serif at bottom left of A of State.

97 Insurance, 9 months, 15c ----- SB 2.00

98 Same, 37½c, value \$5.00, should be \$500.00, flaw at right in #3 MB 20.00

99 Same, 75c, no flaws ----- SB 2.00

100 Same, 11¼c (B), flaw in 2nd 1 of 11, #3 ----- SB 4.00

101 Same, 37½c (B), with paper maker's imprint ----- MB 10.00

102	Same, 75c (B), cut close at left -----	SB 3.00
103	Same, \$1.50 (B) -----	SB 4.00
104	Same, \$3.75 (B), partial dbl of #3 -----	MB 6.00
105	Same, \$7.50 (B) -----	SB 4.50
106	Same, \$15.00 (B) -----	SB 6.00
107	Same, \$37.50 (B) -----	SB 10.00

NOTE: In the above strips, each stamp has a diag slash at top right of 1st T of State.

108	Insurance, 12 months, 15c -----	SB 2.00
109	Same, 50c, \$5.00 instead of \$500.00 value of policy -----	MB 20.00
110	Same, \$1.00, large cap on 1st A of Calif, #1 -----	MB 15.00
111	Same, \$2.00 -----	SB 3.00
112	Same, \$10.00 -----	SB 5.00
113	Same, \$50.00 -----	SB 8.00
114	Same, \$20.00 (B) -----	SB 6.00
115	Same, \$50.00 (B), flaw on 2nd I of Calif, #3 with paper maker's imprint -----	MB 15.00

NOTE: In the above strips the upper ornament at right is constantly broken.

116	Mixture 17 diff early high value Br. Col. postage with revenue cancel plus 7 diff early Br. Col. revenues, "AS IS" -----	SB 2.50
117	Mexico, 184 diff. revenues, to 1938, "AS IS" -----	SB 8.00
118	Germany, dealer's stock, mixture several hundred revenues, much duplication, "AS IS" -----	SB 5.00
119	Mixture of many hundred 2x4 cut meter imprint squares, from the mid 1920's -----	SB 5.00
120	US RE56-59, used, uncut, fine -----	MB 20.00
121	Same as lot 120	
122	Collection, approx 1400 diff foreign revenues, much scarce material, very little duplication, pairs counted as singles -----	MB 85.00
123	Mixture, approx 110 foreign revenues, locals, seals, states, etc. "AS IS" -----	SB 2.50
124	Morley's Philatelic Journal, 23 diff issues from 1901 to 1907, fine condition for the age, devoted to news and articles on postage, revenues and telegraphs of the era, new issue news and some cataloguing MB 10.00	

NOTE: The following stamps (lots 125 thru 186) are all USIR Tax Paid stamps of the 1870's and 1880's in finest and clean condition. They are all cancelled with the punch cancellation which is the only way they can come in clean, collectible condition. These are all hand engraved throughout from steel plates with much scroll work similar to the Civil War postage issues.

125	Series of 1875. Denom. 60 Gals. Complete sheet of 3, imperf. Category, Proof Spirits. Green on light green old silk paper. This complete sheet contains 3 engraved portraits of the bearded Abe Lincoln, one being on each stamp. It is possibly the finest that ever can be had of this item -----	MB 90.00
126	Series of 1878. Complete sheet of 3—RRR. Special Bonded Warehouse for Grape Brandy. River scene with side wheeleh. Green on deep blue gray. WMKD large double line USIR -----	MB 65.00
127	Denom. \$20.00. Large tax paid. Category—Special Tax on One Worm. RR. Green silk paper. 1875 -----	MB 10.00
128	Denom. \$20.00. Large size tax paid. Category—Special Tax on One Worm. RR. Lemon, silk paper. 1877 -----	MB 10.00
129	Denom. \$20.00. Large size tax paid. Category—Special Tax on One Worm. RR. Orange. Wmkd. 1880 -----	MB 10.00
130	Denom. \$20.00. Large size tax paid. Category—Special Tax on One Worm. RR. White. Wmkd. 1881 -----	MB 10.00
131	Denom. \$20.00. Large size tax paid. Category—Special Tax on One	

	Worm. RR. Gray. Wmkd. 1883 -----	MB 10.00
132	Denom. \$20.00. Large size tax paid. Category—Special Tax on One Worm. RR. Cream. Wmkd. 1884 -----	MB 10.00
133	Denom. \$12.00. Large size tax paid. Category—Dealer in Leaf Tobacco. 1883 revalued by hand stamped purple surcharge from \$25.00 to \$12.00 -----	MB 3.50
134	Denom. \$12.00. Large size tax paid. Category—Dealer in Leaf Tobacco. 1883 revalued by printed carmine surcharge from \$25.00 to \$12.00. R -----	MB 7.50
135	Denom. \$50.00. Large size tax paid. Category—Peddler 1st Class. Lot of 2 stamps, 1873 and 1874 -----	MB 16.00
136	Denom. \$50.00. Large size tax paid. Category—Peddler 1st Class. Lot of 2 stamps, 1875 and 1876 -----	MB 16.00
137	Denom. \$50.00. Large size tax paid. Category—Peddler 1st Class. Lot of 2 stamps, 1877 and 1878 -----	MB 16.00
138	Denom. \$50.00. Large size tax paid. Category—Peddler 1st Class. Lot of 2 stamps, 1879 and 1880. -----	MB 16.00
139	Denom. \$50.00. Large size tax paid. Category—Peddler 1st Class. Lot of 2 stamps, 1881 and 1882 -----	MB 16.00
140	Denom. \$30.00. Large size tax paid. Category—Peddler 1st Class. Lot of 2 stamps, 1883 and 1884. 1883 has provisional surcharge (revalued to \$30.00) -----	MB 16.00
141	Denom. \$5.00. Large size tax paid. Category—Dealer in Leaf (of less than 25,000 lbs.) Color: orange. Contains the rare provisional \$5.00 carmine surcharge of 1880 -----	MB 8.00
142	Denom. \$5.00. Large size tax paid. Various colors. Category—Dealer in Leaf (of less than 25,000 lbs.) Lot of 5 stamps, 1881, 1882, 1883, 1884 and 1885 -----	MB 11.00
143	Denom. \$5.00. Large size tax paid with vignettes. Various colors. Category—Dealer in Mfg. Tobacco. Lot of 13 stamps, 1873 thru 1885 Lot MB 13.00	
144	Denom. \$25.00. Large size tax paid with vignettes. Various colors. Category—Retail Liquor Dealer. Lot of 13 stamps, 1873 thru 1885. Lot MB 13.00	
145	Denom. \$50.00. Large size tax paid. Various colors. Engraving of old Wash., D. C. capitol bldg. Category—Brewer of less than 500 barrels per year. Lot of 5 stamps, 1873, 1874, 1875, 1876 and 1877. Lot MB 13.00	
146	Denom. \$50.00. Large size tax paid. Various colors. Engraving of old Wash., D. C. capitol bldg. Category—Brewer of less than 500 barrels per year. Lot of 4 stamps, 1878, 1879, 1880, 1881. Lot MB 10.00	
147	Denom. \$50.00. Large size tax paid. Various colors. Engraving of old Wash., D. C. capitol bldg. Category—Brewer of less than 500 barrels per year. Lot of 4 stamps, 1882, 1883, 1884, 1885. Lot MB 10.00	
148	Denom. \$20.00. Large size tax paid. Colors—various. Category—Tax on One Still. Lot of 3 stamps—1874, 1875 and 1876. ---- Lot MB 22.00	
149	Denom. \$20.00. Large size tax paid. Colors—various. Category—Tax on One Still. Lot of 3 stamps—1877, 1878 and 1879 ---- Lot MB 18.00	
150	Denom. \$20.00. Large size tax paid. Colors—various. Category—Tax on One Still. Lot of 3 stamps—1880, 1881 and 1882. ---- Lot MB 18.00	
151	Denom. \$50.00. Large size tax paid. Colors—various. Category—Manufacturer of Stills. Seated winged Mercury next to an old worm still. Lot of 3 stamps—1874, 1875 and 1876 ----- Lot MB 15.00	
152	Denom. \$50.00. Large size tax paid. Colors—various. Category—Manufacturer of Stills. Seated winged Mercury next to an old worm Still. Lot of 3 stamps—1877, 1878 and 1879 ----- Lot MB 13.00	

- 153 Denom. \$50.00. Large size tax paid. Colors—various. Category—
Manufacturer of Stills. Seated winged Mercury next to an old worm
Still. Lot of 3 stamps—1880, 1881 and 1882 ----- Lot MB 13.00
- 154 Denom. \$50.00. Large size tax paid. Colors—various. Category—
Manufacturer of Stills. Seated winged Mercury next to an old worm
Still. Lot of 3 stamps—1883, 1884 and 1885 ----- Lot MB 13.00
- 155 Denom. \$10.00. Large size tax paid. Colors—various. Category—
Peddler 4th Class. Lot of 5 stamps—1873, 1874, 1875, 1876 and 1877
----- Lot MB 8.00
- 156 Denom. \$10.00. Large size tax paid. Colors—various. Category—
Peddler 4th Class. Lot of 5 stamps—1878, 1879, 1880, 1881 and 1882
----- Lot MB 8.00
- 157 Denom. \$200.00. Large size tax paid. Colors—various. Category—
Rectifier (of Distilled Spirits). Lot of 4 stamps—1873, 1874, 1875
and 1876 ----- Lot MB 16.00
- 158 Denom. \$200.00. Large size tax paid. Colors—various. Category—
Rectifier (of Distilled Spirits). Lot of 3 stamps—1877, 1878 and 1879
----- Lot MB 12.00
- 159 Denom. \$200.00. Large size tax paid. Colors—various. Category—
Rectifier (of Distilled Spirits). Lot of 3—1880, 1881, 1882 Lot MB 12.00
- 160 Denom. \$200.00. Large size tax paid. Colors—various. Category—
Rectifier (of Distilled Spirits). Lot of 3—1883, 1884, 1885. Lot MB 12.00
- 161 Denom. \$100.00. Large size tax paid. Colors—various. Category—
Rectifier of Less than 500 Barrels per year. Lot of 4 stamps—1879,
1880, 1881 and 1882. ----- Lot MB 9.00
- 162 Denom. \$100.00. Large size tax paid. Colors—various. Category—
Rectifier of Less than 500 Barrels per Year. Lot of 3 stamps—1883,
1884 and 1885 ----- Lot MB 7.00
- 163 First series, 1872. Complete sheet of 4. Exportation of Manufactured
Tobacco. RRR. Portrait of "Columbia." Black on gray silk paper,
tinted ----- MB 25.00
- 164 Series of 1872. Complete sheet of 4. Wholesale Liquor USIR. Vignette
of eagle rampant, on nest with eggs. RRR. Orange on gray silk paper
----- MB 45.00
- 165 Series of 1876. Denom. 30 Gals. Complete sheet of 3. Wholesale Liquor
Dealers. Eagle rampant on shield. Green on light green old silk
paper ----- MB 25.00
- 166 Series of 1876. Denom. 40 Gals. Complete sheet of 3. Wholesale Liquor
Dealers. Eagle rampant on shield. Green on light green old silk
paper ----- MB 30.00
- 167 First series, 1872. Complete sheet of 4. Brewer's Permit. Vignette
of two men, one with pipe and beer mug. Black on old pink silk
paper ----- MB 15.00
- 168 Series of 1875. Complete sheet of 4. Brewer's Permit Stamps. Vig-
nette of warehouseman and harbor scene. Black on green silk paper
----- MB 15.00
- 169 First series, 1872. Complete sheet of 4. Stamps for Rectified Spirits.
Seated female and ships. Black and green on tinted paper -- MB 12.00
- 170 Series of 1878. Denom. 5 Gals. Complete sheet of 3. Wholesale Liquor
Dealers Stamps. Portraits of Gen'l Winfield Scott. Green on light
green old silk paper ----- MB 15.00
- 171 Series of 1878. Denom. 10 Gals. Complete sheet of 3. Wholesale Liquor
Dealers Stamps. Portraits of Gen'l Winfield Scott. Green on blue
gray. Wmkd USIR. ----- MB 15.00
- 172 Series of 1878. Denom. 20 Gals. Complete sheet of 3. Wholesale Liquor
Dealers Stamps. Portraits of Gen'l Winfield Scott. Green on light

	green old silk paper -----	MB 15.00
173	Series of 1878. Complete sheet of 4. Distilled Spirits for Export. Portrait of bust of Liberty, with diadem of stars. Black on light sea green paper. Wmkd USIR. -----	MB 10.00
174	Series of 1878. Complete sheet of 4. Distilled Spirits for Export. Portrait bust of Liberty with diadem of stars. Black on deep gray blue paper. Wmkd USIR -----	MB 12.00
175	Series of 1878. Distillery Warehouse. Portrait of Zachary Taylor—Lge. Complete sheet of 4—black on deep gray blue Wmkd USIR. Complete sheet 4—black on light blue green Wmkd USIR. Lot MB 10.00	
176	Series of 1878. Complete sheet of 4—Distillery Warehouse. Portrait of Zachary Taylor, Large. Black on light green silk paper—un-watermarked -----	MB 10.00
177	Series of 1878. Complete sheet of 4. Distillery Warehouse. Portrait of Zachary Taylor, Small. Black on blue gray. Wmkd -----	MB 4.00
178	Series of 1878. Complete sheet of 4. Exportation of Cigars. Portrait of President Andrew Jackson. Black on blue gray paper. Wmkd USIR -----	MB 12.00
179	Series of 1878. Complete sheet of 4. Tobacco and Snuff Exportation. Portrait of President Andrew Jackson. Black on deep gray blue. Wmkd USIR -----	MB 11.00
180	Series of 1878. Complete sheet of 4. Tobacco & Snuff Exportation. Portrait of President Andrew Jackson. Black on light sea green silk paper. Un-watermarked -----	MB 15.00
181	Series of 1875. Denom. 10 Gals. Complete sheet of 4. Rectified Spirits. Portraits of Alexander Hamilton. Black and green on light green silk paper -----	MB 20.00
182	Series of 1875. Denom. 20 Gals. Complete sheet of 4. Rectified Spirits. Portraits of Alexander Hamilton. Black and green on light green silk paper -----	MB 20.00
183	Series of 1875. Denom. 30 Gals. Complete sheet of 4. Rectified Spirits. Portraits of Alexander Hamilton. Black and green on light green silk paper -----	MB 25.00
184	Series of 1875. Denom. 40 Gals. Complete sheet of 4. Rectified Spirits. Portraits of Alexander Hamilton. Black and green on light green silk paper -----	MB 30.00
185	Series of 1875. Denom. 50 Gals. Complete sheet of 4. Rectified Spirits. Portraits of Alexander Hamilton. Black and green on light green silk paper -----	MB 30.00
186	Series of 1875. Denom. 80 Gals. Complete sheet of 4. Rectified Spirits. Portraits of Alexander Hamilton. Black and green on light green silk paper -----	MB 40.00
187	US R307, punch cancel, SE right, nice center, CV 15.00 -----	MB 5.00
188	As lot 187, SE also bottom -----	MB 5.00
189	US R334, punch cancel, SE bot & right, Fine center, CV \$60 --	MB 25.00
190	US R482, punch cancel, SE right, nice center, CV 15.00 -----	MB 4.75
191	US RO8, Alligator match, Roul, DLW, thin, ave. center, CV \$15	MB 3.00
192	US RO183a, Wilmington match, nice cent, slight crease, CV 7.50	MB 3.50
193	Narcotic, Phil. ovpt 16x3 on R230, fair center, mint -----	MB 2.50
194	Narcotic strips, size A 1c, B 1c, B 2c, C 1c, 2c, 5c, 6c, 10c, 16c Total 9 diff. ave. cond. -----	MB 3.50
195	Narcotic strip, 1.00 green, 3rd issue, brush cancel, roul. 7, nice condition -----	MB 2.50
196	As lot 195, small tear top left -----	MB 2.50
197	To be sold as one lot: US R727, 101 copies, and R729, 41 copies, all fine, used, uncut. Total CV 2500.00 -----	MB 375.00

TWO NEW PUERTO RICO REVENUE STAMPS

by Terry Hines, ARA 1160

Two previously unreported series of Puerto Rico revenue stamps have recently come to this writer's attention. Both are unusual in that they are for the use of specific semi-private organizations rather than the government. The information reported here is for current stamps only as no data on past issues, if any, is available.



The first series is used by the Puerto Rico Bar Association and consists of only two stamps, a 25c purple and \$1 red. Both values are overprinted in black with a six digit serial number. Two types of overprint have been seen on the 25c value. The first has small numbers and reads from the lower left to upper right of the stamp and the other has larger numbers reading in the opposite direction. The main design feature of both stamps is a portrait. Sr. Jose E. Benedicto is shown on the 25c stamp and Sr. J. Tous Soto on the \$1. Just who these men are or were is unclear as neither is mentioned in any of the standard biographical reference books. However, "Who's Who" for 1948 does list a Juan B. Soto. He was born in Puerto Rico in 1882, became a Professor of Law at the University of Puerto Rico and was a President of the Puerto Rico Bar Association. This is probably the man pictured on the \$1 stamp although the difference in name is puzzling. These stamps are affixed to various legal documents by notaries or lawyers and money from their sale goes to the Bar Association.



The second series is for the Puerto Rico College of Architects, Engineers, and Surveyors. There are six values as follows: 50c tan; \$1 orange; \$5 brown; \$10 blue; \$25 green; \$50 red. The printing is very poor and the design is unclear. There are numerous small dots of color and plate flaws in this set. Unlike the Bar Association stamps, which are perforated, these are rouletted. These also are overprinted with serial numbers.

Plans and surveys submitted for government approval must carry these stamps. The rate is 50c per \$1000 value of the work or fraction. However, there is no stamp required if the value is less than \$500. For survey work, the rate is 50c for an area of 25 cuerdas (about 50 acres) and 75c for each additional 5 cuerdas. The rate may by now have been changed as there is no combination of current stamps capable of making up the 75c value.

All stamps are available to collectors from the Puerto Rico Department of the Treasury in San Juan. However, collectors should realize that the Treasury is incredibly slow and a two month wait for an order is not uncommon. Orders are often lost or ignored and therefore it's a good idea to keep money order receipts in case a refund is desired.

IRS RULES OUT NEW PACK SIZE

Washington—The Internal Revenue Service has become an enforcer of the Fair Packaging and Labeling Act by its refusal to allow a new size liquor

package to be marketed.

The IRS denied a petition by Schenley Industries, Inc., proposing a 2/5 gallon, or 51.2 ounce size container as a standard of fill for distilled spirits.

In overruling the petition it was noted that adoption of the proposal would add to the number of bottle sizes authorized for distilled spirits, and thus would be contrary to one of the objectives of the FPLA, which

is to discourage the proliferation of sizes of consumer packages in the marketplace.

The ruling on the 2/5 gallon size container is one of a number of decisions in a virtual overhaul of the regulations covering the labeling and advertising of distilled spirits, which began with an IRS announcement of intent in early 1967.

—sent in by John S. Bobo

LIBRARIAN'S REPORT

The library has enjoyed a great deal of popularity ever since the Yearbook came out. Just during the past week I've filled requests from ten members!

And the new material received! Wow!

The following new items have been added to the library:

- A-9 Catalog of the Sale of the Revenue Collection of Judge Emerson, 1941
- A-77b A Guide to Non-Scott 20th Century United States Revenue Stamps, Elbert S. A. Hubbard, 1968
- A-93 Priced Catalogue of 20th Century U. S. Beer Stamps, Elbert S. A. Hubbard
- A-105 Addenda to State Revenue Catalogue (1965, ESA Hubbard and continuing Addenda published by State Rev. Soc.)
- A-115 U. S. State Document Stamp Catalogue, Elbert S. A. Hubbard
- A-136 Listing of Domestic Cigarette and Little Cigar Private Labels Since June 1959, Glen E. Compton, 1970
- B-24 Canada Revenue Catalogue, Marks Stamp Co., about 1943
- C-9 The Match Tax, Cinderella Philatelist, Oct. 1968
- C-10 The Entertainment Tax, Cinderella Philatelist, Oct. 1968
- E-36 The "Official Revenue," Peter R. Feluts, Egyptian Topics, Mar-Apr '70
- F-8i Egyptian Topics, Mar-April 1970 (Vol. 2, No. 3)
- F-9 El Quetzal (International Society of Guatemala Collectors)
 - a. Sep-Oct. 1967
 - b. Jan-Feb. 1970
- F-10 State Revenue Society Newsletter (Complete from Vol. 9, No. 1 Jan. 1969, to date; also subject index 1957-1967)
- F-11 The Cinderella Philatelist, Oct. 1968
- F-34 Catalogue of the First National Penal Stamp Exhibition, 906 Stamp Club, 1970
- H-20 Catalogo dei Francobolli Italiani, G. Bolaffi, 1956

We have also received a few back issues needed to complete our second set, courtesy of the assistant editor, Louis Alfano.

Other donors have included Matty Koref, El Hubbard, Glen Compton, Anthony Giacomelli, James Andrews and a few others. All books received are now being marked with the name of the donor.

We have available for trade to anyone who wants them, either for cash money or for revenue material, the following items donated to us which do not fit in any of our categories:

Landmans: Catalogo del Francobolli d'Italia, 1948

Weston Catalogue of Postage Stamps of G. VI and Victory Sets, 1949 ed.

Stanley Gibbons Priced Catalogue of King Geo. VI Postage Stamps, 1950

Rothschild: Stamps of Many Lands (Illustrated), 1932

The Stampman, February 1899

No reasonable offer, including unused postage stamps, will be rejected.

Revenue Stamped Paper

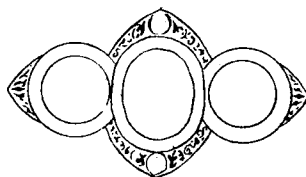
Samuel S. Smith (ARA 1081)

Part VI — The D and E Dies

The D die was offered by the American Phototype Company of New York in 1872. It had a value of two cents, was 80x43 mm, and incorporated the bust of Franklin in the design. The D die also noted the first appearance of the "Tom Thumb" or "pocket" checks, so named because of their small size. As for colors, the Scott Specialized recognizes only orange and brown, while Sterling and Henkels list these, plus buff, deep orange, and lemon. Vanderhoof refers to the lemon as yellow; the deep orange as red orange, and adds bistre, whatever that is!!!

The D design was also used in conjunction with two different restrictive legends. GOOD ONLY FOR BANK CHECK is found split with the first three words in the panel to the left of the portrait, and the last two words in the panel at the right. GOOD ONLY FOR SIGHT DRAFT was printed in two lines at the lower left of the stamp. These items are both in the orange color, and for the specialist, buff.

The plain imprint and both of the legended stamps are also found with the stamps on the rear of checks, rather than the front. Whether this was by design or error, we will probably never know. Although this could have been intentional, so as to avoid interference with the check itself, the failure of both Sterling and Henkels, to list this variety leads me to believe it occurred through error in the printing process. Sterling and Henkels also describe checks with part of the stamp at the top and part at the bottom, and Ed Held has been kind enough to send me an example of this error. Such an oddity is the result of a misregistration in the two phases of the check printing process. After the stamps were printed on sheets, the checks were printed out of alignment, thereby causing the stamps to be severed when the checks were perforated. Scott and Vanderhoof list a variety described as "stamp printed



Type D)

Size: 80 x 43mm.

Franklin to left in central oval.

twice," and whether they refer to the error described above or a double impression, such as found in the H die, is unknown at this time. In the double impression two complete stamps are found, superimposed and shifted, rather than two incomplete stamps.

As in the B and C dies, the D design also had its special "sample die," in fact, two different varieties are known. In both, the word SAMPLE appears in the panels on each side of the portrait. In one type, the words "Invalid for" "Actual use" are split to the lower left and lower right of the stamp. The second type has that entire phrase in two lines on both sides of the stamp, at the bottom. In addition, that variety has "Specimen from American Phototype Co.," curved above the stamp. Both types of the sample dies are listed in orange only, and while I have never seen the second type, I do have examples of the first type in orange and buff.

The E die was another design of the American Phototype Co., incor-

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...35
R193...20	R202...13	R212...14
R194...30	R203...16	R213...40

U. S. Funds

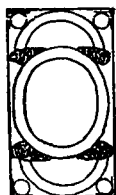
1969 SISSONS CATALOG

Revenues—O.H.M.S. Perfs—S. O. Airm
With Bonus Cat. over 7.00
Both for \$3.00

227

L. R. DAVENPORT

230 Lonsmount Dr., Toronto 349, Can.



Type E

Size 28 x 50mm.

Franklin to left in central oval.

porating the portrait of Franklin. It had a value of two cents and was 28 x 50 mm, in a vertical format. The plain imprint is listed in bronze, buff, orange, deep orange and lemon. As can be seen by the comparison chart, Scott added "gold," a color which is probably the mystery color in the revenue stamp paper field. I, and many other collectors, have had considerable difficulty in determining what color is represented by gold. Is it a buff, light brown, a pale orange, or the metallic color better described as bronze?

The same two restrictive legends found in the D design, are used in the E die: GOOD ONLY FOR SIGHT DRAFT and GOOD ONLY FOR BANK CHECK. The first appears in two lines at the base of the stamp, in orange, and according to Vanderhoof, in buff. In the second legend, GOOD ONLY FOR appears above the bust, and BANK CHECK appears below. There seems to be some dispute as to the color involved since Scott uses orange; Vanderhoof—buff; Henkel—deep orange; and Sterling failed to list this at all.

An orange sample die is also known in the E design. In large letters, on the stamp under the oval appears "Sample", with "Invalid for actual use" below the stamp in two lines. No freaks or oddities are reported by the prior catalogues, and unless some readers knows of items, we can conclude that the E die enjoyed a quiet and uncomplicated printing. Address all comments and inquiries to: 407 Lincoln Road #9-A, Miami Beach, Florida 33139.

Revenue Stamped Paper Comparison Chart

THE "D" DIE	VANDERHOOF	SCOTT	HENKELS	STERLING
ORANGE	1	1	120	108
double	1a	1a	126	116
reverse side	1b	1b	—	—
RED ORANGE	2	—	121*	109*
BROWN	3	3	117	105
BUFF	4	—	118	106
BISTRE	5	—	—	—
YELLOW	6	—	119**	107**
GOOD ONLY FOR/BANK CHECK				
ORANGE	7	7	122	113
BUFF	8	—	—	—
reverse side	8a	7a***	—	—
GOOD ONLY FOR SIGHT DRAFT				
ORANGE	9	9	123	114
reverse	9a	9a	—	—
BUFF	10	—	—	—
SAMPLE DIE #1	—	—	124	115
#2	—	—	125	—
TOM THUMB CHECKS				
BUFF	—	—	****	110
ORANGE	—	—	****	111
LEMON	—	—	****	112

* Referred to as deep orange

** Referred to as lemon

*** Referred to as orange

**** Listed separately, without individual numbers assigned other than numbers used for the original colors (117-121).

Revenue Stamped Paper Comparison Chart

THE "E" DIE	VANDERHOOF	SCOTT	HENKELS	STERLING
DEEP ORANGE	—	—	131	121
BRONZE	1	1*	127	117
BUFF	2	—	128	118
LEMON	3	—	129	119
ORANGE	4	4	130	120
GOOD ONLY FOR SIGHT DRAFT				
ORANGE	5	5	132	122
BUFF	6	—	—	—
GOOD ONLY FOR BANK CHECK				
BUFF	7	—	—	—
ORANGE	—	7	133**	—
SAMPLE DIE	—	—	134	123

* Referred to as gold

**Referred to as deep orange

BOOKS ON BRITISH AND IRISH EMBOSSED REVENUES

Dr. Samuel B. Frank (ARA 487) of 3 Fairway Drive, Mamaroneck, N. Y. 10543 reports that he is publishing with Josef Schonfeld (ARA 354) of Vancouver, Canada, a new completely illustrated catalogue of British and Irish embossed revenue stamps. This catalogue, comprising about 500 pages, will be issued in three volumes and the first should be ready in June 1970. Those interested should contact Dr. Frank for details.

This book will include information on dates of registration and defacement of individual dies and the legal uses to which these stamps were put. It is an essential reference work for anyone interested in the stamps, the legal paper and parchment to which they were affixed or the history of this particular taxation in Great Britain and Ireland. Collaborators in this effort are William Barber (ARA 1140) of Stamford, Conn. and Marcus Samuel (ARA 860) of London, England.

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

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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

The Documentary Revenue Stamps of the Military Border

by William Ittel, ARA 519



Hungary



Military Border

It has been observed that the Austrian Empire lasted only as long as the danger of a European invasion by the Turks persisted. This may or may not be true, but it is true that the Habsburgs did consciously confront the Turks face-to-face from at least the 16th century.

About 1500 Austria organized the Military Border District (Militärgrenze) specifically as a buffer-state between Europe and the Turks. Although its limits changed over the years, it was basically a zone 300 miles long running from the Adriatic to the river Sava (Croatian Military Border) and thence on to the river Drava at the border of Hungary (Slavonian Military Border). It has been reported that through a system of signal stations, a message could traverse the Border in about three hours!

The Militärgrenze was not completely disbanded until 1881, although the last serious Turk invasion occurred some fifty years earlier and the Ottoman Empire had become the proverbial "sick man of Europe." The Border continued to exist because the Emperor found it useful for other than anti-Turk purposes—as a source of reliable military manpower, and as a political pawn against the insurgent elements within the empire, most specifically the Hungarian nobility. The Border spanned the years from the early, weak emperors down to the highly centralized autocracy of Fran-

cis Josef.

The Military Border was organized under military administration, not civil. In exchange for military service, the Grenzer (mostly Christian refugees from Turkish oppression) were released from the usual feudal obligations, were given land with hereditary title, and were exempted from many taxes. As a result, the Grenzers' allegiance was to the Imperial house, the emperor himself, rather than to the polyglot empire. The organization was strictly military, based upon the communal unit up to the regimental level.

During the years that concern us, the Grenzer played a significant role in the suppression of the revolutions of 1848—in Italy, in Hungary, and in Inner Austria. When the Dual Monarchy was formed in 1867, Croatia was established as a semi-autonomous province within the autonomous kingdom of Hungary. But the Military Border was not responsible to either the Croats or the Hungarians, but to the imperial government in Vienna from whence it continued to be governed by the Military. After the formation of Austria-Hungary through the two kingdoms, Hungary issued its own revenue stamps. At the same time in 1868, a special issue of documentary revenues was also provided for the Croatian-Slavonian Military Border. These were Hungarian revenues (printed in Vienna) with an addition-

al eagle background overprint. There was only one issue, although there was a second printing in 1870 originating from Budapest.

Even though the low values of these revenues are occasionally encountered, this issue of stamps as a whole is probably the most elusive of any extant. (This is equally true of the newspaper tax stamps of which only a few copies are known.) In the United States, the only complete mint set known to me is in the collection of the well-known Bosnia postal specialist William E. Waste of San Francisco. He also has found a few examples of mixed franking with Hungarian revenues.

The stamps themselves were printed in the Staatsdruckerei in Vienna on a thick yellowish paper and also on ordinary white paper. Several values have been reported on thick bluish paper, but these have not been seen. There was a second printing in 1870 on onion skin paper by the state printing works in Budapest. The most common is the yellowish.

The Vienna print was on normal Austrian paper of the day, watermarked "STEMPEL-MARKEN" once to the sheet in double-line caps either 24 or 25 mm in height, very rarely 22 or 27 mm. Until August 1869 the stamps were line perforated 12, after which time they are also found perforated 10½ and 11. Gauge 9 and 9½ was also introduced in 1870. The most common are 11 and 12.

The green beech-leaf underprint was typographed using the so-called nature-printing process developed by Alois Auer von Welsbach. The central designs, all different, are black, printed from engraved plates. The brownish eagle overprint, applied to the background, is 35x26mm for the kreuzer values, 42½x33mm for the gulden.

The following is approximate pricing:

1. ½kr Black and green \$7.50
2. 1kr Black and green50
3. 2kr Black and green75
4. 3kr Black and green50
5. 4kr Black and green 1.00
6. 5kr Black and green25
- a. Onion skin paper (1870) 12.50
7. 7kr Black and green50

- a. Onion skin paper (1870) 1.50
8. 10kr Black and green75
9. 12kr Black and green 1.00
10. 15kr Black and green50
- a. Onion skin paper (1870) 37.50
11. 25kr Black and green75
12. 36kr Black and green 1.25
13. 50kr Black and green50
- a. Onion skin paper (1870) 1.25
14. 60kr Black and green 4.00
15. 75kr Black and green 8.00
16. 90kr Black and green 8.00
17. 1ft Black and green 1.00
- a. Onion skin paper (1870) 8.00
18. 2ft Black and green 2.00
- a. Onion skin paper (1870) 25.00
19. 2½ft Black and green 6.00
- a. Onion skin paper (1870) 37.50
20. 3ft Black and green 3.00
21. 4ft Black and green 75.00
22. 5ft Black and green 4.00
23. 6ft. Black and green RR
24. 7ft Black and green RR
25. 10ft Black and green 17.50
26. 12ft Black and green RR
27. 15ft Black and green 50.00
28. 20ft Black and green 20.00

The stamps were demonitized on April 1, 1873.



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