

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

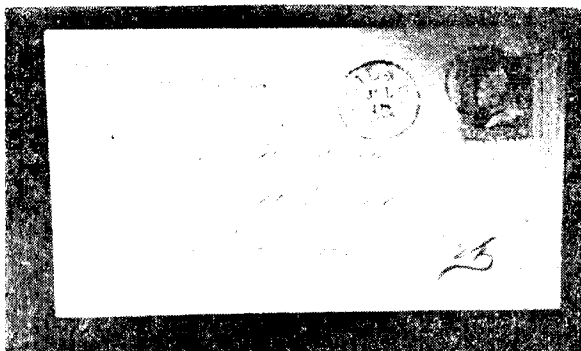
Member: National Federation of Stamp Clubs

Vol. 24, No. 7, Whole Number 227

September 1970

MY PRESCRIPTION FOR RARITY-ITIS

By Bert Kiener (ARA 1247)



Many a stamp collector reaches a point in life where his collection is as complete as his pocketbook can afford. He cannot afford the real rarities and is faced with the problem of his conscience: Should I mortgage myself to acquire them, give up collecting, or try something else?

When this problem faced me about ten years ago, I obtained a copy of Dr. Carroll Chase's book on the three cent stamps of 1851 to 1857, and for about two years, at moderate cost, I had much fun, correspondence, and marvelous assistance from specialists, working with this one stamp. Then, with the death of Bill Hicks, his assistance and encouragement no longer to guide me, my interest waned.

However, being a pharmacist, when-

ever I was at a stamp show or a dealer's store, I began to pick up covers with drug advertising. I had gained a bit of knowledge of postal history from Dr. Chase's book and by talking and corresponding with Bill Hicks and others, and decided to combine pharmaceutical history with postal history. Territorial usage, railroad cancellations, R.P.O. cancels, and rates can all be depicted with these covers.

While collecting these envelopes, I noticed that a number of the firms whose covers I had acquired were the same ones that had issued Private Die Medicine Stamps. Then, about a year ago, a dealer who had been very helpful to me in obtaining some lovely drug covers sent me a Dr. Jayne &

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Advertising Forms Close 10th of Month
Preceding Date of Issue

Editorial Forms Close 1st of Month
Preceding Date of Issue

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Son cover. On the invoice he noted "See RS 147-149." That started me on the quest of mating all my covers with the proper Private Dies.

To date, I have the following companies' covers and stamps: A. Vogeler & Co., Dr. D. Jayne & Son, A. B. Sands & Co. (late A. B. & D. Sands & Co.), H. T. Helmbold, Dr. Herrick, Weeks & Potter, Merchant's Gargling Oil (two actually from Lockport, N. Y. and one with a back ad from Silver City, New Mexico), Dr. Harter Medicine Co., J. Ellwood Lee Co. (multi-colored over-all ad cover), Radway & Co. circular, Johnston, Holloway (& Cowden . . . 1865 usage), John L. Thompson, Hall & Ruckel, J & J, Tarrant & Co., and Chas. Osgood & Co. (of Lee & Osgood).

Of course, my collecting does not stop there. In my search for the covers, and recently, the stamps to

match up with them, I have started collecting the overprinted proprietary stamps to go with them. The excitement of finding either a cover or the stamps to mate with it, is to me as great as finding the rarity I dreamed of years back.

Most relaxing of all, after I have the material I feel tells the story of the concern, I write up the page for it. This relieves the tensions of the day, and the finished page is most satisfying. Personally my greatest satisfaction has been receiving awards at philatelic exhibitions when showing this material. Among the awards I have received are a Best of Show at TRINIPLEX '69, a second at NEPPEX, and a first at UNIPLEX.

Just as important, I'm still collecting stamps and covers . . . and I'm not spending the household funds to keep my collection up to date.

ARA ELECTIONS—An Editorial

The recent elections (?) appear to be a violation of the ARA constitution. That constitution states specifically that . . . "The Board of Directors shall recommend a slate of elective officers, providing, however, that any member may nominate additional candidates by obtaining approval of ten members therefore prior to a deadline for printing the ballots. Any member may petition, etc. . . ." To satisfy yourself, that there is a violation, please refer to article 5 of the constitution, and read the rest for yourselves.

Now how many of you members were notified that a deadline for nominations was approaching, so that you might nominate one or more candidates? I was not asked, nor was mention even made to me that the time was ripe; and I am supposedly some sort of a club officer, though not elected. I therefore request that the membership, those who care, that is, flood the Secretary with letters of protest against this rubber stamp ballot, with no write-ins allowed, with no chance for nominations, and with no opposing candidates. Please also request that the phony election be invalidated, that the members be polled for nominations, and that the dues-paying Revenuers be given a choice. The appearance of this letter is my own to Mr. Miller to demand that we void the previous ballots, call for nominations, and start all over again, in accordance with article 5. And please advertise the nomination deadline, also per article 5. An alternate, of course, is to void the article from the constitution, and then we may perpetuate the current leadership ad nauseum.

Gerald M. Abrams
(Short term?) Sales Manager

EDITOR'S NOTE—I hereby add my voice to that of Mr. Abrams in protesting the manner in which the recent "election" was conducted, and call upon our officers to void it and start anew.—L. S. Alfano

September 1970

TREASURER'S REPORT

Report period: July 1, 1969-June 30, 1970

OPERATING FUND:

Balance, June 30, 1969 ---- \$1192.09

RECEIPTS:

Dues and contributions	1483.60
Advertising	577.85
Sales of publications, lit., etc.	104.51
Total receipts	\$2165.96
Operating fund sub-total (prior bal. plus receipts)	\$3358.05

DISBURSEMENTS:

Miller Print Shop (AR, printing, etc.)	\$2248.83
Secretary's expenses (postage, supplies)	132.50
Editor's expenses	91.18
Advertising mgrs. exp.	52.00
Advertising in WSC	70.00
Dues—NFSC	2.00
Returned check	3.00
Total disbursements	\$2599.51
Operating fund balance June 30, 1970 (subtotal less disb.)	\$758.54

(\$718.63 on deposit First Western
Bank, Arcadia; \$39.91 cash on hand)

VANDERHOOF MEMORIAL FUND:

Balance March 31, 1970 \$1063.77
(No disbursements)

LETTER TO THE EDITOR

After Domenico Facci and I labored over our catalogue of the stamps of Lombardy-Venetia, and after it had been published in the American Revenuer, we have just learned that ARA member Carlo Buttafava of Milan had published such a catalogue in Italy in recent times! Carlo's work appeared in the magazine "Il Collezionista" of the Unione Nazionale Collezionisti d'Italia—Roma in serial form from November, 1966 through February, 1969. It is interesting to note that our independent efforts resulted in identical cataloguing, other than pricing!

William Ittel (ARA 519)

LOUIE'S LITTLE LINES

Your Editor's Sounding Board . . .

WHAT AM I DOING HERE? Well, I guess you could say I asked for it, volunteering to be John Ruback's Assistant Editor last year . . . but I never expected THIS to happen. John had to resign as Editor due to the pressures of his new job; so now you're stuck with me for better or worse—probably worse after all John did for the AR. Seriously, though, I must be the youngest editor of a specialists' philatelic journal in the world—I'll be all of 28 next month; so don't be surprised if from time to time, in a burst of youthful enthusiasm, I come out with such phrases as "Fiscals are a groove!"

I know many people choose not to believe it, but philatelists are REAL HUMAN BEINGS. I've attended many meetings of austere and revered philatelic organizations which have been followed by a session of booze and bullthrowing at a ginmill around the corner. And some of the most respected philatelists have been in attendance! THIS PUBLICATION WILL NOT WEAR A STUFFED SHIRT!!

On June 4th and 5th I attended the sale of the collection of the late Theodore Sheldon (ARA 85). Of course, I came away with a few goodies for myself, but the most interesting part of this sale was PEOPLE. Among those in attendance were (in alphabetical order): Bob Cunliffe (ARA 733), Jaime Gonzalez (ARA 644), Bob Shellhamer (ARA 145), Henry Tolman II (ARA 25), George T. Turner (ARA 200), and Ernie Wilkens (ARA 1180).

A FREEBIE for Narcotic Stamp buffs—Captain Anthony Hill (ARA 1189) is back from Viet Nam and has a small supply of two types of Narcotic stamps. He'll send them gratis on a one-to-a-customer basis. The stamps are the 1c size C rouletted 7 of the 1919 issue, and the new type 1c violet which was issued around 1966. Enclose a self-addressed stamped envelope. His address is: CPT Anthony W. Hill, 3805 Maryland Ave., Abingdon, Maryland 21009.

Illustrated Articles for the AR—If you write an article for the Revenuer which requires illustrations, PLEASE send black and white photos unless you are willing to risk loss or damage to the stamps. Our printer informs me that if actual stamps are sent, he cannot be responsible for any damage or loss that may occur when they are sent to the cut maker.

Lou Alfano, Editor
(ARA 1142)



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REVENUE

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

The American Revenuer

THAT SEELYE CANCEL . . . AGAIN

By Louis S. Alfano (ARA 1142)

POP! There goes my balloon—not just once, but **FOUR** times. My article on the Dr. D. H. S. & Co. cancel in the April issue elicited four replies and sent me scurrying back to my source material for re-checking. Sure enough, I had “engaged pen before putting brain into operation.”

Henry W. Holcombe mentions this cancel in his article on Seelye in the Weekly Philatelic Gossip of April 13, 1940. On page 79 of the September 1968 AR the Seelye cancel is listed in Richard Riley's collated list, and his listing is based on one in the Boston Revenue Book! But wait, Holcombe's article and Riley's listing, as well as the copies sent me for examination are all dated 18 DEC 1864, and all three copies submitted have the 1 of 18 inverted. My copy is the only one I've seen so far which is dated 5 JAN 1864, so I've at least found a new date.

The copies of the 18 DEC cancel submitted read both up and down, and one shows traces of the top of another strike overlapping the bottom of the strike on the stamp, establishing almost conclusively that it is a precancel handstamp.

An unsevered pair has also been reported, lending strength to my hypothesis that the stamps were so used on two dollar bottles of Dr. Seelye's Catarrh Remedy.

Exception has been taken to my use of the word “provisional” in describing this cancel, as it is usually impossible to tell whether these stamps were used during a shortage of private die stamps or otherwise. In this case, however, the private die stamp had not yet been issued, so I consider it a moot point. Perhaps the term “precursor” would be better than “provisional” in this instance, but I'll leave the semantics to your discretion.

Thanks (in order of receipt) to George T. Turner (ARA 200), Harold W. Field (ARA 324), Tom Kings-

ley (ARA 1226), and Henry W. Holcombe (ARA HLM 7) for the privilege of examining their stamps and for the information they supplied.

H. KEITH FORFAR, ARA 55

1912—1970



Keith Forfar passed away 2 April 1970 after suffering a stroke. Keith was born in Manitoba, Canada, and migrated to the United States in 1923. After graduating from high school he moved to Milwaukee in 1927. A heating engineer by profession, Keith engineered some large projects in the Milwaukee environs such as the McArthur Square parking pavilion, the Milwaukee Police Administration building, Southridge Shopping Center and so forth. He was a member of the American Society of Refrigerating and Air Conditioning Engineers. His philatelic affiliations included the American Revenue Association, British North America Philatelic Society, the Royal Philatelic Society of Canada, the Canadian Philatelic Society of Great Britain and others. His wife Wilma died in 1958. Burial was at Arlington Cemetery.

THE AUTO-TRANSPORT TAX OF ITALY

By Domenico Facci and William Ittel

Postage stamp collections are often replete with revenues. The Italian parcel post stamps could be a case in point since they have been used to collect postal fees and at times also to collect a fiscal tax. Used copies can be classified as to use from the cancels, but mint copies could have, at times, served either a postal or fiscal purpose.

Since the Royal Italian Decree of February 8, 1923, certain agencies (Agenzia autorizzata del R. Governo) have been authorized by the PTT direction to carry parcels in competition with the national postal service. The shipping documents (Bolletta di Consegna) of these parcel forwarding agencies clearly carry two types of stamps: (1) stamps in payment of the transport tax (Bollo concessione—Tassa di Trasporto) levied on these carriers as a result of their concessionary position, and (2) stamps to

pay the Industrial & Commercial tax (Imposta sul l'Entrata—Imposta Generale Entrata—I.G.E.) which is more accurately a turnover tax. This latter type of tax, popular and widespread in Europe, has no counterpart in the United States. Roughly speaking, it is a form of wholesale sales tax on manufactured goods and services.

In Italy, the turnover tax has always been paid by revenue stamps, either of the I. G. E. series or bill stamps. But the transport tax has been collected in a variety of ways:

1923-1936—with ordinary parcel post stamps (Pacchi postali);

1936-1940—with a special issue of auto-transport tax stamps (Tassa di Trasporto), although in this period regular parcel post stamps were also used by small communities where the tax stamps were not available;

1940-1953—again with ordinary parcel post stamps; and
1953-date—with a special issue of parcel post stamps for the agency carriers (Trasporto pacchi in Concessione).



* 20 GEN-24

FIG. 1

22 GEN 1934

FIG. 2

19 GIU. 33

FIG. 2a



FIG. 3

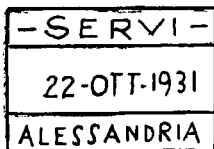


FIG. 4



FIG. 5



Fig. 7

The parcel post stamps (normal and in-Concessione) have appeared in the major postal catalogues. The auto-transport stamps have not appeared in any English-language catalogue. The Italian DeMagistris revenue catalogue lists both the auto-transport and the in-Concessione stamps as revenues.

The identification of usage of the parcel post stamps, as has been stated, must be made through the cancels. The fiscal cancels are always date-stamps and almost always straight-line (boxed or otherwise) or single-line circular cancels. (Figures 1, 2, 2a, 3, 4, 5 in approximate chronological order). The postal cancels (Figure 6) are of course distinctive and familiar.

The document illustrated (Figure 7) shows the two appropriate taxes being paid by Pacchi postali stamps (transport tax) and I. G. E. stamps (turnover tax). Both tax amounts were separately enumerated on the face of the document. These stamps were all two-part with one part (bolletino — matrice) remaining on the waybill and the other (ricevuta—figlia) being affixed on the receipt. The stamps were printed se-tenant in inverse layout of the Bolletto di Consegna since they were affixed on the verso thereof.

Postage stamp collectors beware! You may have inadvertently joined our ranks.

SALES DEPT. FINANCIAL REPORT

Report period: 1 July 69 to 30 June 70

Receipts:

Sales of salesbooks	-----	\$44.50
Income from Auction No. 1		10.30
Cash brought forward		
(from last report)	-----	20.69
Total receipts		75.49

Expenditures:

Van Dahl Publ. (salesbooks)		29.13
Stationery	-----	6.94
Postage (correspondence		
and circuits)	-----	52.59
Total expenditures		88.66

Assets:

4 large salesbooks at 45c	----	1.80
Due Sales Mgr. (out of		
pocket)	-----	-14.97
(In the red) Total assets		-13.17

Liabilities: (from previous report)

ARA operating fund	-----	48.00
--------------------	-------	-------

Summary:

Expenditures (88.66) plus assets		
(-13.17) equals receipts		75.49
Assets (-13.17) minus liabilities		
(-48.00) equals		-61.17.

Note: Does not include proceeds from Auction 2, since no funds have yet been received, although notices have been mailed.

REVENUE STAMPED PAPER

By Samuel S. Smith (ARA 1081)

Part VII — The F and G Dies

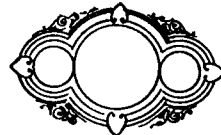
The F design was the last die from the American Phototype Co., introduced in 1875. The die measured 56 x 34 mm, featured the portrait of Franklin, and had a value of two cents. It was available in only one type, and came with no restrictive legends. The colors reported were buff, yellow, deep orange, and orange, although Scott recognizes only the latter.

To save it from total mediocrity, the F design had a special sample die, and also one recognized error. The sample die, had the word **SAMPLE** in a straight band across the portrait, and the words "Invalid for Actual Use," below the stamp. This sample die is known only in orange and is slightly larger than the normal design, 57 x 35 mm.

The error has the die inverted and impressed between the stub and check. Scott does not list this error, even though they list the inverts in the H die. Ed Held was kind enough to send me a copy of this particular piece from his collection. The check was from P. B. Loomis and Co., Bankers of Jackson, Michigan, and is unused except for being dated November 19, 1875. It was printed by Bird and Nickle, lithographers, of Jackson, Michigan, who are apparently responsible for the error.

The G die was a two cent value, prepared by the American Graphic Company of New York. It was introduced in 1875 and featured the bust of Liberty in a diamond shaped design. Most collectors concur that this is the most common of all the two cent dies, and can usually be found in great quantity.

The G die is found in three varieties: (1) plain: (2) printed on the reverse: and (3) with the imprint of the American Graphic Company under the design. Although, as you can see by the chart, colors have been reported only in orange and buff, I have seen darker and lighter shades from



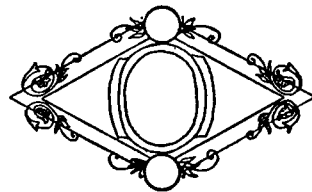
Type F

Size 56 x 34mm.

Franklin to left in central oval.

deep orange to yellow. I have seen checks with the imprint on the reverse with advertising in the background and with clear backgrounds, but, as in the D design, we can only speculate as to whether the imprint on the reverse was intentional or accidental.

The G "Sample Die" has the word **SAMPLE** in curved letters, under the portrait and "Invalid for Actual Use" below the stamp. I have a complete book of these samples, from Corlies, Macy and Company, lithographers, of New York. The G die is the only two cent value I have ever seen redeemed. The redemption is by rubber stamp, imprinted vertically across the face of the stamp in red. I also have a check, rubber stamped "Currency," but I have no information as to its significance. It may have been a form of redemption, or it may have been the counterpart of the checks that specified payment by "gold."



Type G

Size 80 x 48mm.

Liberty to right in central oval.

Supplemental Material To Prior Articles

Since the start of these articles, some additional information has come to light, through the assistance of other ARA members. I have acquired a copy of RNB1a imprinted horizontally on a receipt. Dick DeKay has also furnished me with an imperforate

pair of RNB15 showing both the original and duplicate copies. These were issued in pairs with the top check showing "original" and the bottom showing "duplicate," all printed as part of the background. Joe Einstein also came across a bond of the Dubuque and Sioux City Railroad Company with a P die and V die in green. I have recommended inclusion of all of these items in the 1971 Scott Specialized Catalogue.

Samuel S. Smith, 407 Lincoln Road #9-A, Miami Beach, Florida 33139.

U. S. Revenue Stamped Paper Comparison Chart

	Vander-		Ster-	
	hoof		Scott Henkel ling	
DIE F				
Buff	1	—	135	124
Orange	2	2	136	125
Inverted	—	—	138	127
Yellow	3	—	—	—
Deep Orange	—	—	137	126
Sample Die	—	—	139	128
DIE G				
Orange	1	1	142	132-3*
On reverse	1a	1a	141	130
On left side	—	—	143	131
Buff	2	—	—	—
Orange with imp.				
of Amer.				
Graphic Co.	3	3	140	129
Orange with				
"redeemed"	—	—	144	—
On reverse	—	—	145	—
Sample Die	—	—	146	134

*The Sterling Catalogue showed both of these numbers for checks with the die imprinted in the center of the check. This must have been an error of Sterling's printer, in duplicating this same item twice.

ARA ELECTION RESULTS

PRESIDENT:

Dr. Albert E. Thill YES 105 NO 5

VICE-PRESIDENT:

John C. Ruback YES 110 NO 2

SECRETARY-TREASURER:

Bruce Miller YES 111 NO 1

WESTERN REP.:

Edward B. Tupper YES 110 NO 1

EASTERN REP.:

Anthony Giacomelli YES 109 NO 1

CENTRAL REP.:

Joseph S. Einstein YES 106 NO 1

CONSTITUTIONAL

AMENDMENT: YES 97 NO 16
115 Ballots were received.

WINES

CLEAN - USED - UNCUT

RE#	NET	RE#	NET	RE#	NET
7---	.45	75---	.20	131---	.08
8---	.15	76---	.06	133---	.05
15---	.10	77---	.45	137---	.10
18---	.05	81---	2.00	140---	.10
19---	9.75	85---	.10	141---	.30
26---	.10	86---	.40	144---	.08
27---	.15	91---	.10	145---	.06
30---	.35	93---	.20	146---	.05
35---	.40	96---	.08	147---	.02
37---	.30	98---	.08	149---	.30
41---	.20	99---	.04	151---	.03
53---	.10	100---	.07	153---	.15
55---	.15	101---	.05	160---	.15
69---	.02	102---	.07	198---	1.00
73---	.15	102a---	.80	198b---	4.50
74---	.06	127---	.60	199---	.06

Many others in stock.
We also purchase Revenues.
Master Charge accepted.

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HUMPHREY'S FINE STAMPS

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Santa Cruz, Calif. 95060

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

1. R. OVERPRINTS with plate numbers wanted, esp. R153, R154 and R155, R159, R160 and R156-7-8, 158A, 158B singles. Also unusual Dr. Kilmer items. Bob Markovits, Box 891, Middletown, N. Y. 10940 232

September 1970

WANTED—France revenues and stamped revenue paper by private collector Singles, lots, collection. Will buy or exchange. Arthur P. Merrick, 15546 S. E. Green Hills Ct., Portland, OR 97236, 227

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SECRETARY'S REPORT

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

NEW MEMBERS

1266 Edwin C. Kettenbrink, Jr.
1267 Gilson Willets
1268 Arthur P. Merrick

DECEASED

1182 Solomon Altmann

APPLICATIONS RECEIVED

ALTVATER, Ernest C., Jr., 2325
Pattiglen, La Verne, Cal. 91750,
by G. M. Abrams. Sales tax tok-
ens, tickets and receipts.

BRODIE, James W., 26 Croydon St.,
Wellington 5, New Zealand, by
Secretary. World fiscals, New
Zealand, US and UK revenues,
RR and telegraph stamps.

HALLINGER, Donald E., 1405 Glen-
garry Rd., Pasadena, Cal. 91105,
by Abe Hochman. Revenues in
general, forgeries.

JONKERS, Dr. Gerrit H., B. K. Laan
90, Schiedam, Netherlands, by S.
van Veen. Union of So. Africa &
pre-union issues: Griqualand, Na-
tal, Transvaal, etc.

LEIB, Dr. Gilbert M. P., 28 Greenway
Rd., New London, Conn. 06320,
by Fred W. Lunan. All US, incl.
taxpays, state, local, etc.

MACK, Donald, 353 East 58th Street,
New York, N. Y. 10022, by Sec-
retary. US 1, 2, 3 issues; double
impressions, double transfers.

MEYERSON, Jerome, 141-24 78th
Ave., Flushing, N. Y. 11367, by
Secretary. Canada.

OLDS, Robert S., 700 North E St.,
Apt. 2, Lompoc, Cal. 93436, by
Abe Hochman. US Scott R-RL,
RX-Z, Kilmer ovpts. Spec. in 1st
issue and prov. issues.

PETROFF, Max T., 212 Romney Dr.,
South San Francisco, Cal. 94080,
by Secretary. All US revs (be-
ginner).

PRIOR, Stanley J., Jr., 717 11th Ave.,
Coralville, Iowa 52240, by Secre-
tary. US incl. states.

STABBE, Royal O., Box 185, Hosmer,
S. Dak. 57448, by Secretary. All
US, incl. M&M.

STRITZINGER, Earl C., 819 Key
Route Blvd., Albany, Cal. 94706,
by G. M. Abrams. US state and
city revs.

WILCOX, Michael F., 98 Manor Ct.,
Springfield, Mass. 01118, by Sec-
retary. US Scott-listed used.

WITT, Richard C., 1010 Grant Bldg.,
Pittsburgh, Pa. 15219, by Robert
Shellhamer. Worldwide non-Scott

WRIGHT, Jack, 1842 Gaspar Drive,
Oakland, Cal. 94611, by Secretary.
US taxpays, M&M, embossed
(incl. G.B.), proofs & essays.

APPLICATION FOR REINSTATEMENT

204 STANFORD, Eidsel C., 47 Sher-
burne Rd., Portsmouth, N. H.
03801, by Secretary. US taxpds.,
Miss. state, Canada regular and
taxpays, literature, esp. govt.
publications.

ADDRESS CHANGES

Earl P. L. Apfelbaum, 1420 Walnut
St., Philadelphia, Pa. 19102.

William J. Bomar, 2801 Zephyr Rd.,
Orlando, Fla. 32806.

William C. Brandon, Jr., RD 2, Down-
ington, Pa. 19335.

Jeffrey N. Crown, 6936 Burgess,
Houston, Tex. 77021.

Thomas E. Jensen, 6480 Del Mar,
Fresno, Calif. 93704.

Irving Kopf, 83B Troy Dr., Troy Vil-
lage, Springfield, N. J. 07081.

Nereus H. Roy, 14110 Avenue 400,
Cutler, Cal. 93615.

John C. Ruback, Rt. 2, Box 1AAA,
Mansfield, Tex. 76063.

Thomas W. Turner, 426 S. W. 175 Pl.,
Seattle, Wash. 98166.

Porter W. Venn, 11 Maple Dr., Pease
AFB, N. H. 03801.

Previous membership total	453
New members -----	3
Deceased -----	1
Current membership total ..	455

COMMENTS BY THE SECRETARY-TREASURER

The financial report given else-
where in this issue shows a deficit
of \$433.55 for fiscal year 1970, an

amount which will hopefully be made up by the newly-effective increase in dues. Although the need for such an increase has been questioned, and your Treasurer suffered some qualms in asking for it, there can now be no doubt that additional funds will be needed to continue the present level of club services. Costs are up all along the line, and will go nowhere but higher. For example, well over \$100 was spent by the Secretary on postage alone, and present rates appear due for another boost next year. An effort is being made to hold down administrative expenses, but only so much can be done in this area. So don't tune out, drop out or cop out—even at \$4.00, ARA membership still costs little more than a carton of cigarettes or a first-run movie ticket, and is neither hazardous to health nor rated X.

As mentioned above, the Secretary has taken the following two steps by way of economy:

1) The past practice of enclosing a dues envelope in the September Revenuer has been resumed. Last year's first-class mailing of individual statements was quite successful in encouraging prompt payment, but extra postage costs alone ran in excess of \$30.

2) All members paying dues for 1971 will be issued a PERMANENT membership card, valid until lapsed or revoked. (Contributing members will receive an additional gold-seal card, expiring annually, as a token of appreciation for their support.) The custom of issuing annual cards is not only costly but unnecessary—almost all members pay by check, requiring no receipt, and when was the last time you actually displayed your ARA card as evidence of current membership? Lost, damaged or worn-out cards will be replaced at no charge other than a stamped, self-addressed envelope.

Some critical comments were provoked by the recent election, such as:

"Next election, let's have some variety of candidates running against each other. This is like Russia."

"I fundamentally disapprove of any election in which there is no choice

of candidate."

"Not right or fair (that write-in votes will not be counted)."

Whether or not any constructive purpose would be served by having two or more candidates for each office is, in fact, debateable. As things stand, only 25% of the members exercise their franchise, a situation which seems typical of clubs in general. The introduction of political competition or factionalism, whether geographical or ideological, into a small voluntary association such as the ARA could hardly be beneficial. By the same token, the "single-party" slate does not represent rigging or bossism on the part of the Directors, but simply reflects the inescapable fact that only a handful of members ever express any interest in running for office. If we're going to "let George do it," let's not complain if all the names on the ballot start with G.

PROTEST AGAINST STAMPS DETAILED IN REVENUE NEWSLETTER

New York stock transfer stamps are among the most common of all revenues—but not by choice of the person who must pay the tax. When these stamps first came into use in 1905, they met with strong opposition. Many stockbrokers thought the tax was unconstitutional and they expressed their objections by canceling the stamps "Paid Under Protest," "This Stamp Affixed Under Protest," etc. The May issue of the State Revenue Newsletter describes the known protest cancels and gives a history of their usage.

Other articles in this issue include notes on proofs and specimens of some Ohio revenue stamps, a listing of hunting stamps used on Indian reservations in South Dakota, and a bibliography of literature on State revenue stamps. A sample copy of the Newsletter and details on membership in the State Revenue Society can be obtained by writing the society at 1441 Urbana Lane, Lincoln, NB 68505. (8c postage would be appreciated.)

NEW BOOK FOR REVENUE COLLECTORS

PHARMACEUTICAL FISCALS - 1802-1970 MEDICINE TAX STAMPS—WORLD-WIDE

by George B. Griffenhagen, is the title of ATA Medical Stamps handbook, Vol. 5, topical handbook No. 76 of American Topical Association, 9000-member collectors' club.

Since 1802 medicine has been subject to stamp taxes in some part of the world and these "pharmaceutical fiscals" provide a new dimension in topical collecting. The earliest and longest run of medicine tax was in Great Britain commencing in 1783 with introduction of separate revenue stamps in 1802. The British Stamp Tax was not repealed until 1941.

For U. S. collectors, the handbook presents a concise review of Civil War (1862-1883) proprietary revenues, supplementing ATA Handbook No. 66 on **Private Die Proprietary Medicine Stamps**; Spanish-American War (Battle-ship) proprietaries are reviewed, a detailed description of the over-looked "1914 Series" and 1919 Proprietary stamps, Narcotic Tax Stamps and a variety of State revenues issued for cosmetics and "medicinal liquor" are included.

No less than 28 different countries issued medicine tax stamps, including Japan commencing in 1883, Turkey in 1889, Argentina in 1895, Uruguay in 1900, Portugal in 1902 and Cape of Good Hope in 1908. World War I saw the introduction of medicine stamp taxes in Canada, France and Italy, followed by Azores, Angola, Belgium, Bolivia, Brazil, Chile, Ecuador, India (Cochine State), Mexico, Monaco, Mozambique, Peru, Poland, Portuguese India, South Africa, Spain and Tunisia, among others.

The **Pharmaceutical Fiscals** handbook provides a checklist of medicine tax stamps and an historical review of the complexities faced by each country as they attempted to impose stamp taxes on medicine, cosmetics, toiletries and perfumery and reasons for their repeal. For the historian, it offers an in-depth study of the merchandising of proprietary or patent medicine around the world and a challenge for the topical philatelist who is looking for "something new."

The text and illustrations have been compiled with the assistance of leading philatelists and pharmaceutical historians around the world. To make the handbook more useful internationally, each features a summary review in the language of the country being described. George Griffenhagen, who is author of ATA Handbook on **Drugs and Pharmacy on Stamps** (ATA Medicine Handbook Vol. 2, No. 55, \$5, 1967), and **Private Die Proprietary Medicine Stamps** (ATA Medicine Handbook Vol. 4, No. 66, \$4, 1969), serves as president of the ATA Medical Subjects Unit and as editor of the **Journal of the American Pharmaceutical Association**.

This 80-page book with hundreds of illustrations is priced to sell at \$5 but pre-publication orders are now being accepted at \$4 from American Topical Association, 3308 North 50th Street, Milwaukee, Wisconsin 53216, for January, 1971 delivery. The complete set of 5 volumes Medical-Pharmacy series of ATA stamp handbooks, including the 3 by Mr. Griffenhagen as well as Vol. 1 **Medical History in Philately** by Gerhard J. Newerla, M.D. and Vol. 3 **Medical Stamps** by E. W. Hainlen, M.D. (a \$25 value) is being offered for just \$19.95. Immediate delivery of Vols. 1-4.

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UKRAINIAN NATIONAL COUNCIL REVENUE STAMPS

By H. E. Tester

(Reprinted with the Author's permission from "The Cinderella Philatelist" October 1969).



Soon after the end of World War II there were a large number of displaced persons in Western Europe, among whom were many of Ukrainian nationality.

In order to cater for the needs of these Ukrainians a "National Council" was set up to organize various services for the inmates of D. P. camps in Germany, namely, at Regensburg, Bayreuth, Neu-Ulm and Ulm-Donau, as well as for exiles in other countries.

The headquarters of the council was at the D. P. camp in Munich, and facilities were established for handling legal matters as well as postal communication between camp inmates. The main postal administration of the council was at the Regensburg D. P. camp.

For use on official documents, such as attestation of property, employment certificates, etc., the council issued a series of revenue stamps, valid for use in Munich and any of the other Ukrainian D. P. camps. These stamps were also used by the U. S. occupying forces on certain documents under the supervision of the International Red Cross Organization (I. R. O.).

A list of these revenue stamps follows:

Issued 1st May, 1949: Simple design illustrated, with figure of value in the center; values up to 50 marks in small format and higher denom-

inations in larger format. Perf. 11½ or imperf.

1. 5 marks orange
2. 10 " red
3. 20 " yellow-green
4. 50 " brownish purple
5. 100 " deep sage green
6. 200 " dark blue
7. 300 " dark brown

Proofs: Perf. 11½ or imperf. in different colors.

- P1. 200 mks light greenish blue
- P2. 300 mks purple-brown

As examples of the use of these revenue stamps I may cite the following items in my collection:

1. An official copy of a "Certificate of Baptism" (original in Latin and Polish) for B. Poklekowski dated 1893. The fee for procuring this copy was 50 marks, as shown by the 50 mark revenue stamp stuck on the document, and cancelled by a circular handstamp with a Ukrainian inscription. At the bottom of the certificate is an official circular seal with inscription: I. R. O. AREA — CAMP W. G. 235 — ULM/D — SEDAN KASSERNE around the border, and across the center the words ASSEMBLY CENTRE — LEGAL COUNSELLOR.

2. A "Property Certificate" authorizing the holder to remove personal property (details recorded) from the D. P. camp at Ulm-Donau. The fee for this certificate was 110 marks, shown by the attachment of 10 and 100 mark revenue stamps cancelled by the same Ukrainian handstamp as above. An official handstamp is also on the document at the bottom, with a similar text to that given above, but with no other distinguishing features.

3. A "Certificate of Employment" issued by the U. S. military authorities, setting out details and conditions of employment of a Ukrainian D. P. as a supply officer. The fee for this certificate was 25 marks, shown by the 5 and 20 mark revenue stamps attached in the top left-hand corner. At the bottom is an official circular handstamp with the inscription FIELD EMPLOYMENT around the border and AREA 2 across the center. The document is signed by the U. S. Army

commandant. The conditions of employment are printed in English and German on the back of the certificate.

These examples show that Cinderella philately has many interesting sidelines attached to the collection of little-known revenue stamps.

"P. T. IVES MATCH MANUF." SOME ADDITIONAL NOTES

By Henry W. Holcombe (ARA 105)

Have just re-read Bruce Miller's story of the circular cancellation of "P. T. Ives—Match Manuf." in the September issue of *The American Revenuer*. Very fine.

Apparently much was going on in Wallingford in 1868-69 in the way of using revenue stamps—not only on match plugs and boxes but doubtless on other items, too. Now a century later, the maze of stamp titles values and cancellations still exists. But we learn bit by bit and surely someday we'll have a better picture.

A further note. In 1860 the first P. T. Ives match factory was located on a lot between Main and Fair Streets in Wallingford, New Haven County, Connecticut. This was just about back of where the Historical Society building now stands. Some while ago the factory building was moved to Fair Street and is now used as a dwelling.

Another Ives match shop was set up, circa 1870, in the "Rag Hollow" village of nearby West Cheshire. Ives' successors first sold both of these properties to The Diamond Match Company in February 1882. Evidently there was some flaw in the conveyance—for Diamond bought the property a second time in 1884.

Speaking of the P. T. Ives match business. We know there are at least two instances when Ives private die match stamps (RO115) were used on bank checks in December 1869. On one it was a pair on old paper, on the other a pair of the ultramarine. Perhaps this stamp usage was perfectly legal—still it is unusual. After

all, the company paid for their match stamps and then used the odd pair or so on bank checks, rather than on match plugs or boxes. In either case the Treasury Department was the beneficiary.

There were other instances, however, that do not give one the same impression of legality. Some 15 years ago the writer was intrigued with occasions where private die match stamps were used on documents—some of which now have rather hefty catalogue prices. Just for example, one promissory note was stamped with a 1c blue Geo. & O. C. Barber (RO16a) and a 1c red D. M. Richardson (RO154a)—both pen canceled. So he wrote up the several items which were part of his Match collection. "U. S. Revenues—In Unexpected Places" was published in *"The American Philatelist"* for April 1954.

It was surmised, in all fairness, that sometimes when the maker of a document needed tax stamps he turned to the nearest source—the box or plug he carried in his pocket. More often the match stamp could readily be lifted off intact. This was a handy even if a rather unethical practice for the citizen but surely not a profitable one for the Treasury Department.

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

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