

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

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October 1970

Production Of the First Issue Revenue Stamps

William H. Waggoner, ARA 896

One of the currently more popular fields of activity among philatelists, especially those who collect United States issues, involves the "numbers game." Devotees of this specialty follow with great interest all announcements from the Bureau of Engraving and Printing concerned with plate numbers. Needless to say, this widespread interest has resulted in the compilation and publication of a wealth of factual data about the production of U. S. postal issues. But what about the collector of U. S. revenues? What data of similar sorts are available to someone whose principal interest is the First Issue revenue series of 1862? Unfortunately, such information is neither abundant nor readily available. On the other hand, some facts are known and some additional information can be deduced.

Most revenueurs are familiar with the so-called "Boston Revenue Book" either in its original printing or, more likely, as the Gossip reprint. The General Notes section of this valuable work (pp. 23-34 in reprint) contains much pertinent information. Based upon this, what do we know and what can we infer?

(1) Plate engraving. Nothing is said about the length of time required to engrave a plate and process it through to the printing stage. Butler and Carpenter were awarded a one-year contract for engraving and printing the 1st Issue stamps on 8 August 1862, the contract for engraving and printing the 1st Issue stamps on 8 August 1862, the contract to start 1 October 1862. This was a large contract for the time since as is mentioned elsewhere in the book, Commissioner Boutwell anticipated that 800,000,000 stamps would be required during the contract year. Faced with such an order, Butler and Carpenter's engravers must have gotten to work on the necessary plates immediately. At least two plates were nearly completed in less than three weeks but these utilized the wrong portrait of Washington and were not used. Upon learning of the error in design, sometime between the 8th and the 29th of August, the engravers went to work on new plates. Die proofs of these, the 1 cent and 2 cent Proprietary stamps, were submitted on 3 September and these stamps were first printed on 11 September. Two years later, the engravers again produced a plate which was not used. The pertinent dates are

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these: 8 September 1864—the Commissioner requested a plate for a new 50 cent Proprietary stamp; 22 September—he canceled the earlier order; 27 September—Butler and Carpenter advised that the plate had been engraved and “will be ready to print in a few days.” These two cases point to the conclusion that the processing of a plate from engraving to printing required approximately three weeks total time. This is reasonable but it can be taken as a maximum when we remember that such a period would probably include several non-workday Sundays.

(2) Plate control code. The plate control letter system used by Butler and Carpenter after 30 April 1864 is known. As indicated by the authors, exceptions to this system occurred on approximately a dozen of the earlier plates which “were probably assigned control letters before the system had been thoroughly worked out.” It would appear, however, that several systems were actually employed, the first being discarded sometime in October, 1862.

The Stamp Tax Schedules appended to the original Tax Act of 1 July 1862 cited approximately fifty individually taxable articles, instruments or documents by name as well as prescribing the amount of tax due on each. Wisely, someone in authority consolidated many of the similar legal instruments under generic headings and thus reduced the number of individual stamp titles required. Admittedly the 1st Issue still included a large number of titles but it might have been worse if, for instance, separate stamps had been required

for stock certificates, profit certificates, damage certificates, deposit certificates, and other certificates! Apparently Butler and Carpenter had some say in determining the titles actually printed for we are told that they changed the 5 cent "Contract" to "Agreement" and substituted the term "Original Process" for the more general title of "Legal Document."

On the other hand, the tax schedules provided for some possible additional stamp denominations without specifically requiring them. Thus the law required a \$15 tax on a mortgage of \$10,000 to \$20,000 and \$10 tax on each additional \$10,000 or fraction, making a total tax of \$25 on a \$20,000 to \$30,000 mortgage. Someone, however, decided that a single \$25 stamp was preferable to using two or more stamps of equivalent total value. Other obvious examples of this type of reasoning include the \$1.30, \$1.60 and \$1.90 Foreign Exchange values.

But to return to the direct question of plate control systems. It would have been clearly evident to Butler and Carpenter that a number of plates would still be required even if all possible title groupings were made and all "convenient" denominations were neglected. Logically certain titles and denominations would be in greater demand than others based upon simple economic considerations. We may presume, then, that those particular stamps would have been scheduled for production as soon as possible. If a plate control system was to be used at all, it should be related to the printing schedule. One obvious system would code each plate with a number indicative of the denomination and a letter indicative of the chronological order in which the plates of a given denomination went to press. Such a system would not necessarily require a lengthy lead time since as the late Robert Leard pointed out ("The American Revenuer," 17, 10, 1963) the plate numbers were apparently punch stamped rather than engraved. Table I shows how such a coding system worked. It is evident from the data that this system would explain the numbers of the twelve plates sent to press during September. Even the first plate number used in October fits this scheme and it's not unreasonable to assume that this plate was completed and numbered with the intention of printing from it during September.

Beginning with the next stamp printed, a second control system was used. The numerical portion of the plate number still depended upon the denomination of the stamp. Indeed this correspondence existed throughout the printing of the entire 1st Issue. The plate number control letter, however, now depended only upon the chronological order in which the plates went to press, regardless of denomination. During the printings of September, 1862, the letters A, B, C, D, and E had been used. Hence the next plate, the 5 cent Inland Exchange, was assigned the letter F. Five new titles were thus assigned letters which were to remain with them regardless of changes in denomination. As shown in Table 2, such a system accounts for the plate numbers known for a sequence of stamps in which there is no apparently logical relationship, either alphabetical or numerical.

From this date on, a third system was employed. Recall that the original Stamp Act cited many types of legal documents by name. Not all of these terms were finally adopted as stamp titles, however. Only twenty-eight different titles ever appeared and one of these (Internal Revenue) was not included in the original tax schedules. Under pressure from Washington to have the complete series of stamps available by the (changed) effective date of 1 January 1863, Butler and Carpenter must have been constantly trying to compile a firm listing of titles and denominations. We may then assume that a list, probably subject to revision but a working list for the engravers nonetheless, did exist. Logically we may also assume that this working list was alphabetically arranged. By the middle of October, then, all control letters A

through J had been used at least once and at least one denomination of each of twelve different titles had been printed. If we now assume that Butler and Carpenter compared what had been done with their working list of what was to be done, we can account for most of the other known plate numbers. The unassigned control letters and titles would thus appear as shown in Table 3.

TABLE 1

First Plate Control System Data			
Denomination	Title	Printing Date	Plate Number
1 cent	Proprietary	11 September 1862	1A
	Playing Cards	20 September 1862	1B
	Telegraph	25 September 1862	1C
	Express	30 September 1862	1D
2 cent	Proprietary	11 September 1862	2A
	Bank Check	17 September 1862	2B
	Certificate	23 September 1862	2C
	Playing Cards	26 September 1862	2D
3 cent	Express	30 September 1862	2E
	Proprietary	23 September 1862	3A
4 cent	Proprietary	19 September 1862	4A
10 cent	Certificate	24 September 1862	10A
	Contract	2 October 1862	10B

TABLE 2

Second Plate Control System Data		
Title	Printing Date	Plate Number
Inland Exchange	4 October 1862	5F
Inland Exchange	6 October 1862	30F
Insurance	7 October 1862	25G
Agreement	7 October 1862	5H
Express	10 October 1862	5E
Inland Exchange	14 October 1862	10F
Foreign Exchange	15 October 1862	5I
Foreign Exchange	15 October 1862	10I
Foreign Exchange	16 October 1862	3I
Protest	16 October 1862	25J

TABLE 3

Third Plate Control System Data	
Title	Letter
Bill of Lading	K
Bond, including Surety	L
Conveyance	M
Entry of Goods	N
-----	O
-----	P
-----	Q
Lease	R
Manifest	S
Mortgage	T
Passage Ticket	U
Power of Attorney	V
Probate of Will	W
(Telegraph)	X
Warehouse Receipt	Y
Writ (Original Process)	Z

(To be Continued)

LOUIE'S LITTLE LINES

Your Editor's Sounding Board

ARA member Leland Adams sends word that the Corn Belt Philatelic Society of Bloomington, Illinois will be host to the Trans-Mississippi Philatelic Exhibition in the Fall of 1971. He indicates that there will be a revenue classification if a minimum of five exhibits are entered. This is the second largest show in the midwest, and will have around 400 frames, so let's all get together and give them more than they bargained for. Write Lee at 144 Wynnwood Drive, Peoria, Ill. 61614, for details. Lee, send me a prospectus and you can count me in.

Howard Beaumont (ARA 247) is working on a write-up on the printed cancels on pre-1898 documentaries, proprietaries, and private dies and would appreciate your help. So far he's listed 437, but has run out of material. Howard will pay all shipping charges on any you'd let him examine. I'd suggest you write first, describing what you have.

The ARA Library—At the time of this writing (early September) plans are being formulated to establish an inter-library loan arrangement with the recently established State Revenue Society Library. The details are still being worked out, but by the next AR I'll probably have all the information. A number of items have been donated during the Summer, but I'm putting off listing them until next month due to lack of space.

Twenty-fifth Anniversary — Doesn't anybody have an opinion? So far only about a dozen of you have expressed any ideas as to what should be done to celebrate the 25th Anniversary of the ARA in 1972. This is hardly a mandate for us to do anything! Any special volume printed would be an expensive proposition and require the FULL support of the entire membership. If ANYTHING is to be done, I'll want to know in time to make the project worthwhile. So if you have any ideas whatsoever, don't wait for us to do something and then criticize. You'll have only yourselves

to blame if nothing is done, or if we do something that doesn't meet with your approval if you never let us hear your ideas.

Lou Alfano, Editor
(ARA 1142)

WE GET LETTERS . . .

(This column is open to all ARA members to sound off on any topic related to either stamp collecting or to the ARA. Let's hear from YOU.)

Re the suggestion to distribute some of the revenues in the Smithsonian to museums throughout the country for display, I'd say NO, and so will the Smithsonian.

There are any number of unaccredited "museums" around that are just private collections with a museum gimmick to get a tax credit or to write off the owners' expenses. Many of these will sell their exhibits or swap their duplicates for other things. You would never get the Smithsonian to help these guys line their pockets with gold, which is exactly what this harebrained scheme would do.

A reasonable number of the revenues should be put on view at the Smithsonian and the balance destroyed, as the presence of these large surpluses is a hazard to collecting. If some of the items they own were to be released, the value of those copies presently in collections would be completely destroyed.

The Louisiana State Museum was systematically robbed of priceless covers during our lifetime. The War Department Archives were looted by a Colonel who claimed to be writing a book on the part the Marines played in the war with Mexico. The State Archives in Springfield, Ill., were looted of all their Lincoln material, as were the Archives of the U. S. Supreme Court.

All correspondence addressed to the mayors of New York City between 1845 and 1850 disappeared from City files. It was hardly a coincidence that the looters didn't return any with '38 1851's on them!

So much for that idea.

Herman Herst, Jr.
(ARA 265)

UNITED STATES REVENUE STAMPED PAPER

Samuel S. Smith (ARA 1081)

Part VIII — The H and I Dies

The H design is attributed to the firm of Joseph R. Carpenter, Philadelphia. Carpenter was a partner in the firm of Butler and Carpenter, who also had the original government contract for the adhesive revenue stamps. Both Sterling and Henkels listed the first use of this die as 1869, however I have found examples used as early as August of 1867, and throughout 1868. The design measured 32x50 mm and consisted of a flying eagle, facing right, in a circular band. It had a value of 2c, and is listed in a limited scale of colors, both with and without restrictive legends. The plain variety is listed in bronze, buff, orange and deep orange, by all but Scott who reduced the list to gold and orange. Thus continues the eternal search for the "gold" which many collectors mistake for an oxidized orange. I have seen many shades of orange in the H design, but none that I would call bronze, buff, or gold.

The restrictive legend **GOOD FOR CHECK AND SIGHT DRAFT ONLY**, appears to the left and right of the design in red, orange, and lake. I have never seen any of these particular items, nor have I corresponded with anyone who has them in their collection. The legend **GOOD WHEN USED AS A RECEIPT FOR THE PAYMENT OF MONEY**, takes three forms. Sterling failed to note this variety at all, but Henkels lists it as: (1) appearing at the base of the stamp in two lines and (2) in black print to the left of the stamp, reading up. Vanderhoof added the third style: the legend at the lower right corner of the check or receipt. It is in the H design that Scott added a variety heretofore unknown. Under the listing RN-H10 they describe the overprint in black of **GOOD FOR BANK CHECK OR SIGHT DRAFT ONLY**.

Two errors are listed for the H die, the first has the design inverted and the second is a double impression. This latter oddity was first noted by Henkel and correctly listed as a "double im-



Type H

Size 32x50 mm.
Eagle in center

pression." Vanderhoof and Scott changed the description to "stamp printed twice." Whatever the term used, the design is a double strike, the first superimposed on the other. The copy that I have was printed by E. C. Markley and Son of Philadelphia for use by the North Pennsylvania Railroad Company and drawn upon the Corn Exchange National Bank of Philadelphia.

The I die was another product of the Carpenter firm of Philadelphia. This design was the smallest, measuring 19x24 mm, and the one with least number of varieties. Carpenter used the same design as he used for the first issue adhesive revenues of 1862-71. The Sterling Catalogue listed only the stamp imprinted **UNITED STATES INTERNAL REVENUE**, which is identical to R15. When Henkels revised the Sterling list in 1908, he added the stamp imprinted **BANK CHECK**, which is a replica of R6. It was also in this revision that Henkels changed the designation of its source from New York to Philadelphia. Since the designs are different, by virtue of their inscriptions, Vanderhoof listed the USIR as Die I, and the Bank



Type I

Design same as R2 of
1862-71 issue of adhesive revenues.
Size 20x23 mm.

Check as Die II. The only color used in both items was orange, glorified in the earlier lists as deep orange and red orange.

As in the H die, there seems to be some conflict concerning the date of the origin of this design. Sterling used 1867 for the USIR, which was the only type he listed. Henkels changed the date to 1869 for both types and Vanderhoof followed suit. I have a BANK CHECK from May of 1867, which destroys the validity of 1869 as a starting date. However the earliest USIR I have seen is May of 1869, which doesn't seem to support the Sterling date theory. I welcome information from any readers, regarding earlier usages for either item. 407 Lincoln Road, Suite 9-A, Miami Beach, Florida 33139.

U. S. Revenue Stamped Paper Comparison Chart

	Vanderhoof	Scott	Ster-ling	Hen-kels
Bronze	1	-	135	150
Buff	2	2*	136	151
Orange	3	3	137	152
inverted	3a	3a	—	157
double strike	3b	3b	—	158
Deep Orange	—	—	138	153
GOOD FOR CHECKS AND SIGHT DRAFTS ONLY				
Lake	4	—	139	154
Orange	5	5	140	155
Red	6	6	141	156
GOOD WHEN USED AS A RECEIPT FOR THE PAYMENT OF MONEY				
Orange				
2 lines at base	7	7	—	159
Left, reading up	8	8	—	160
At lower right	9	9	—	—
GOOD FOR BANK CHECK OR SIGHT DRAFT ONLY				
Orange	—	10	—	—
DIE I				
Bank Check				
Orange	1**	1	—	148
Red Orange	—	—	—	149
U.S.I.R.				
Orange	2**	2	—	—
Deep Orange	—	—	82	147

*Referred to as GOLD

**Also classed as a separate set of
Dies: I and II

THE FISCAL BOOKSHELF

By "Fiscophilus"

The Stamp Duty of Great Britain and Ireland, Volume I, by Samuel B. Frank, M. D. and Josef Schonfeld, with William A. Barber and Marcus Samuel.

Four A.R.A. members from three countries have combined their talents to produce the first truly definitive work on British embossed fiscals. The information is so nearly complete that you can practically throw away all your old catalogs and checklists in this area of philately.

If all you're expecting is a checklist, you're in for a surprise. The introductory material, all of which is pertinent and important, consists of forty-nine pages and is good solid reading. This material covers history, technology, definitions and catalog usage. The balance of the volume is a catalog of the British General Duty dies, those which do not indicate a specific usage, and is nearly 100 per cent illustrated with actual size line drawings. The forthcoming volumes two and three will take up the British Special Duty dies and the Irish dies respectively.

The book is 8½ by 11 inches in size, 227 pages long, and is paper-bound. It sells for \$9.00 from Dr. Frank at 3 Fairway Drive, Mamaron-
eck, N. Y. 10543.

The authors have donated a copy to the ARA Library.

U. S. REVENUE WANT LISTS FILLED

Sideline Material,
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CIRCUIT NOTES

Sorry I missed the September issue, but the deadline came and went without me. I have some good news and some bad; mostly bad. So we'll start with the good. For those of you who are interested, I can order Netherlands locals, direct from Holland; these comprise 22 different mint sets, about 78 stamps. Interested members may mail me a check for \$8.50 and I will order for you. Also available are two other new sets, one Utrecht/Bi-afra and one Den Helder Centrum, priced at \$5.50 and \$3 respectively. Allow two to three weeks for delivery. I am also arranging direct lines to sources in other countries. And, like the proverbial penny, the bad news—

At present, reported are materials stolen (or inadvertently unpaid) from the salesbooks amounting to \$12.00. And here are some other recent statistics:

CIRCUITS:

Initiated	51
Completed	33
Still out	18
Books sold	262
Received for sale	102
Returned to owners	32
Still available for circuits	70
Members awaiting circuits	103
Sold but not entered	160

AUCTION #2:

Total lots	197
Lots sold	86
Lots unbid	111
Total sales realized	\$441.84
5% commission	22.09
Postage costs	6.78
ARA Sales Dept. Net Gain ..	15.31

If you wish the realized prices, please enclose a SSAE specifying the lots of interest.

All of the above statistics speak for themselves. Our yearly financial report will show us about \$13 in the red, from the circuit point of view. The auction net gain had about covered the deficit, leaving about \$2 to spare in the Dept. operating fund. Now, considering the unpaid (or stolen) material loss, we are again in

the red. This Dept. cannot so operate, with the deficit being made up from the Sales Manager's pocket.

Therefore and reluctantly, effective with the appearance of this notice, I am establishing a 5% commission against the realized sales from all unreturned salesbooks and all future salesbooks, in addition to the blank book selling price. All complaints will be hard-heartedly ignored. This will continue until such time as the sale of books alone can support us, or until such time as the members responsible for the unpaid salesbook material send me an anonymous few dollars to make amends, or until such time as the books entered equal the books returned to their owners and the circuits cease to be. If the membership does not like this new commission, then don't buy any more books. That will hasten our demise.

If you wish another auction, which I doubt, considering the multitude of 12 members contributing material, and considering the bidding performance illustrated above, then you may send your material at your convenience. When 200 lots have accumulated, we will go. If not, we won't. To allow some operating funds to accumulate, The Department commission is herewith raised to 10% of the realized price per lot. If you don't like that, then we will not have any more. For those of you who did enter material, and who did bid, my sincere appreciation. I commend all 25 of you who are apparently our only living members. I also wish to express my sincere gratitude to the officers and officials of this organization for their fine support and eager participation in all of the sales endeavors. I have only one problem. Except for the current editor and the club secretary, I cannot offer any other names.

I do, though, have an alternate suggestion to offer, which would eliminate the need for a commission on salesbooks and the increased auction rate. On this matter I am deadly serious.

Each and every member send me 25 cents in coin (no stamps). This will give me an operating fund of

about \$100, and will permit us to go on at the old rates. A careful record will be kept of all who enter their quarters. No other members will be allowed to participate in any sales activities.

Your apathy created this situation, so either live with it, or counteract it, or we will merely fade out of existence. Like we have always said, it's your club and your sales department. The future of each is entirely up to you. I have run out of patience. Your quarters are awaited. If they get here in time, there will be no commissions added.

G. M. Abrams
Sales Manager

**STATEMENT OF OWNERSHIP,
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Total distribution	460	480
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Office use, left-over, etc.	80	70
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Total	540	550
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I certify that the statements made by
me above are correct and complete.

Louis S. Alfano, Editor

**NEW AUSTRIAN REVENUE
STAMP CATALOGUE**

By William Ittel, ARA 519

One of the standard works in the literature of revenue stamp collecting has been the Mayr-Hanus catalog of Austria-Hungary. Published in 1929 it has served several generations of collectors in accurately classifying and evaluating their Austro-Hungarian revenues. It would be difficult to point to a better one-country catalog. However, after forty years the old Mayr-Hanus is beginning to show its age!

Luckily, the Verein Oesterreichischer Stempelmarkensammler "Ignaz Mayr-Runde" in Vienna is doing something about this—by sponsoring the publication of a new catalogue in monthly sections in the Austrian philatelic journal "Die Briefmarke." The new catalogue (Katalog der Stempelmarken und Gebührenmarken von Oesterreich) is the work of Ing. Hans Dürneder, well known European fiscalist. So far thirty-two pages have appeared, usually in four-page increments in the center fold of the journal. The listing of the documentary revenues has now been completed, through the issue of 1965, and the treatment of the other special purpose issues has begun.

The work of Herr Dürneder is accurate, scholarly and complete. No collector could ask for more. Of course, it is in German. But the average fiscalist is not usually dismayed by such impedimenta and will find this new catalogue useful and indispensable.

The cost of an annual subscription to "Die Briefmarke" is twenty International Reply Coupons (Address: Die Briefmarke, Postfach 79, 1096 Wien, Austria); a few reprints of the already published thirty-two pages in booklet form are available from the writer for two dollars. (Address: 136 Dickson Ave., Ben Avon, Pittsburgh, Penn. 15202.)

**Please mention this publication
when answering ads. Thanks!**

DOUBLE IMPRESSIONS ON SCOTT DESIGN R22

By Ronald E. Leshner, ARA 1173

That double impressions are frequent on stamps produced by offset printing is well known. For example, on the U. S. postage offsets of 1919 (Scott 525-530) seven of the eight major varieties are currently known with double impressions.

Scott design R22, also produced by the offset process, was used for the low denominations of the documentary revenues from 1917 until 1940, (as well as all the overprinted revenues, such as future delivery, stock transfer, silver tax, etc.) The basic series, the perforated 11 set (Scott R228-R239), abounds in double impressions; Scott lists ten of the twelve as existing with double impressions. But in the other three documentary series (i.e. perf. 10, R251-R256; perf. 11x10, R260-R263; Series of 1940 Provisionals, R264-R275) Scott lists very few double impressions (only R256a and R260a).

The same situations exist in the stock transfer. In the first series (RD1-RD10) five of the ten are listed with double transfers. Only two double impressions are listed in the next three series (RD28a and RD39a).

Following is a checklist (based on Scott and the author's collection of double impressions of the documentary and stock transfers.)

Documentary Double Impressions

1917 perf. 11	1928-29 perf. 10	1929 perf. 11x10	1940 Provisionals
R228a 1c	(R251) 1c	R260a 1c	(R270) 10c
R229a 2c	(R252) 2c		(R271) 20c
R230a 3c	(R255) 10c		(R272) 25c
R231a 4c	R256a 20c		(R273) 40c
R234a 10c			
R235a 20c			
R236a 25c			
R237a 40c			
R238a 50c			
R239a 80c			

Stock Transfer Double Impressions

1918 perf. 11	1928 perf. 10	1929 perf. 11 Series	1940 Provisionals
(RD1) 1c	(RD25) 2c	(RD33) 2c	(RD45) 4c
RD2b 2c	(RD26) 4c		(RD48) 10c
RD3c 4c	(RD27) 10c		(RD49) 20c
(RD4) 5c	RD28a 20c		(RD50) 25c
RD5c 10c	(RD29) 50c		(RD51) 40c
RD6c 20c			
(RD7) 25c			
(RD8) 40c			
RD9b 50c		1928 perf. 10 Series	
(RD10) 80c		RD39a 2c	

The author is sure the list is incomplete and would welcome any further information on these double impressions or those found on any of the other over-printed design R22 stamps. Please write to Ronald E. Leshner, 1408 West Broad Street, Quakertown, Pennsylvania 18951.

LANDIS WINS AWARD

At the recent Annual Exhibition of the Stanislaus Stamp Club in Modesto, California, revenue exhibits were awarded First, Second and Third places in the United States and Possessions section. First was awarded to

Homer C. Landis, ARA #77, for "Civil War Playing Card Stamps 1862-1883."

The First Award, American Revenue Association ribbon was given to Landis. This is the 10th stamp show in which he has been awarded ARA ribbons.

SUPPLEMENTAL REPORT ON CANCELLATIONS AND PLAYING CARD MANUFACTURERS

By W. H. Waggoner, ARA 896

This report is intended to correct and up-date the list of cancellations used by the various playing card manufacturers and suppliers which appeared in this journal in October, 1968. As stated in the original article, one of the more frustrating aspects of collecting the Playing Card revenue stamps is the correlating of the cancellation with a particular company. In more cases than we like to admit, the problem often becomes one of simple identification of the manufacturer even before such a correlation can be made.

Now that actual revenue stamps are no longer being attached to the tuck-cases, the problem of identifying the cancellation on an earlier issue is apt to become more rather than less difficult. Thus the purpose of this present supplemental list remains the same as that of the original listing: the accumulation of as much data on the card manufacturers and their individual cancellations as possible while the information is still available.

The author wishes to acknowledge with thanks the correspondence from the following revenueurs whose data are incorporated into the present report: H. B. Beaumont (ARA 247), M. E. Matesen (ARA 1183), E. R. Held (ARA 116), and D. G. Nusmann (ARA 1066). As before, he would welcome additional correspondence from anyone interested in this phase of revenue collecting.

Additional playing card manufacturers and suppliers and their cancellations where known:

- The Avoid Playing Card Company Tampa, Fla.
- Forcolor 60 East 42nd St., New York
- J. A. F. / CO. — J. A. Foster Company Providence, R. I.
- "7cH" — Harris & Company
- KPB&CCO — Kalamazoo Paper Box & Card Co. Kalamazoo, Mich.
- L. P. C. — Lane Playing Card Company
- H. V. Loring 4557 Oakenwald Ave., Chicago, Ill.
- MPCCo — Magic Playing Card Company
- N. P. — Northbrook Plastic Card Company
- PCCo — Pyramid Card Company Washington, D. C.
- MBSCo — Max B. Schaffer (Shaffer ?) Company
- MBSCC — Max B. Schaffer (Shaffer ?) Card Company

Additional cancellations:

- (A) Companies originally listed in 1968:
 - B & B / St. Paul — Brown & Bigelow
 - I. P. C. Co. — International Playing Card Company
 - K. P. Inc. — King Playing Card Company (correction earlier listing)
 - L. P. H. — Logan Printing House
 - NASCO / P. C. CO. — National American Silver Company
- (B) Not previously listed
 - S. S. Adams & Co.
 - A. P. C. & M. Co.
 - H. C. B. Mfg. Co.
 - C. M. Co.
 - L. E. & C.
 - G. P. C.
 - I. D. C.
 - I. D. G.
 - KPCCo
 - K & VCo
 - K & S
 - KP

J. R. LIPPINCOTT CO. / PHILADA. PA. / 8,30,'94

N. A. C. CO.

B. NEWMAN Importer

OUR HOUSE / 993 Market St / S. F.

PAPYRUS / PAPETERIES / INC 3/19/38 (appears to be typed)

RS&Co —

SCHULTZ DRUG CO. / 16th & Curtis Sts / Denver Colo / Nov. 1 1907

T.

T. T.

U. P. CO.

SPRINGER SUPPLEMENT

After four years of inactivity in catalogue publishing, Sherwood Springer finally has a supplement to his 1966 edition in the works. This will make the fifth edition of his "Handbook of North American Cinderella Stamps" to appear. The series was begun in 1962.

For the first time, however, all material in the previous edition will not be picked up. Some sections, which were numbered and virtually complete, will not be included in the 1970 handbook, although, as changes or additions become important enough, these sections may reappear in future editions.

New categories to be added will be one covering match and medicine essays, and one on Lincoln Cinderellas. Sections which will be greatly expanded are license and royalty stamps and express labels. New varieties will be added to college stamps, fantasies, strip tobacco taxpays and to cigars. There will be scores of completely new illustrations.

By the time you read this the catalogue will probably be off the press so if you wish to help the work along, shoot two bucks to Springer at 3761 W. 117th St., Hawthorne, Cal. 90250. A copy will be sent postpaid.

"CHEAP" BUT RARE WINE STAMPS

By Arthur J. Soderling (ARA 1132)

The small Series 1934 Wine stamps are basically a rather cheap set. However, any specialist will tell you that there are six stamps in this set that are genuinely rare.

According to the catalog, the series was issued both gummed and un-gummed. But six values, the 1/5c, 1¼c, 3c, 6c, 14 2/5c, and 15c have yet to be found gummed.

Several specialists have been diligently seeking these stamps with original gum, and so far none have been reported. The total catalog value of the six stamps in mint condition is only \$5.10, but o. g. copies are worth considerably more than shown in Scott's so be on the lookout for them.

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---	.03
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

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The American Revenuer

CIGARETTE STAMPS

No. 1 of a Series

By El Hubbard (ARA 1)

Box 2711, Santa Clara, CA 95051

FEDERAL ISSUES



The very first cigarette tax to be levied in the U. S. was that of the Federal government over 100 years ago (June 30, 1864), but the use of stamps on packages was not begun until over four years later, July 20, 1868. Since then the U.S. Government has issued literally hundreds of major types of cigarette stamps, and the States have been adding more to the total since 1921.

In 1950, one Louisville, Kentucky, cigarette manufacturer used \$250,000 in revenue stamps daily. Other smaller firms brought the daily total to about triple that amount. And fiscalists couldn't buy even one stamp at the 7c face value

The commonest U. S.-issued stamp then in use was the 3c Jefferson postage stamp, and the next most used was the 20 Cigarette stamp. Do you know who was pictured on it? The party is DeWitt Clinton, who had been Governor of New York State for three successive terms, Mayor of New York City for several terms, State and U. S. Senator, and Presidential candidate against James Madison.

The main reason for Clinton's success in politics is that he was one of the men most instrumental in advancing New York City to its position as the world's leading industrial center; he accomplished this by getting the State Legislature to authorize the construction of the Erie Canal. The Canal brought freight rates from

Buffalo to New York City down from a whopping \$100 to a mere \$3 per ton. His fame at the time the cigarette stamp was designed landed his facial features on these stamps from the latter part of the 19th Century until they were discontinued in the 1950's.

A Trade Trick

During the Depression (about 1934) the Axton-Fisher Tobacco Co., Inc., sidestepped the usual tax on cigarettes by putting out packs of 5 cigarettes, each being 4 times as long as an ordinary cigarette. The stamp used was the 5 Cigarette Class B Series 104, instead of the 20 Cigarette Class A stamp normally used on ordinary packs. The Class B tax was \$7.20 per 1000, and the Class A tax \$3.00 per 1000. By cutting the cigarette into 4 shorter ones, the consumer had the equivalent of an ordinary pack of 20, but paid only three-fifths of the usual tax rate. The brand was "Head Play," named for the winner of the 1933 Freakness.



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BOWERS & DUNHAM

By Bruce Miller, ARA #732



In about July 1880 Benjamin O. Bowers bought what was apparently a controlling interest in the Prospect, Connecticut, match factory formerly operated by Bagley & Dunham, and before them by Ives & Judd and Edwin R. Tyler. Bowers was a resident of Plainfield, New Jersey. Apparently he and Dunham did not see eye to eye, and Bowers dismantled the machinery and removed it from the Prospect factory to Plainfield, where he set up a new plant. He seems to have made off with the stamp die as well, and quite possibly some of the Bowers & Dunham stamps (R039 and 40) were used by Bowers at Plainfield. This venture came to an end about June 1881, and was quite probably sold to the Diamond Match Company.

The Bowers & Dunham stamp comes in both green and blue, and although the two colors cannot be separated as regards quantities or exact dates of issue, the green stamp is by far the scarcer. It was issued first, and was replaced by the blue stamp at an early date. The supposed reason for the color change is that the matches were packed in blue boxes, on which a blue stamp made a better appearance.

CIGARETTE FIND EXPLAINED

By Sherwood Springer (ARA 399)

One of the fascinating aspects of collecting taxpays is that you never know when you'll run across something as rare as the British Guiana stamp that sold recently for \$280,000. It should be obvious that rarity alone doesn't make the price.

The cigarette stamp illustrated on page 80 of the May Revenuer may be this rare—at least I've not heard of another copy being reported. However, its discovery was not unforeseen as you will note if you check page 9 of my 1966 catalogue. The number TA92 was left unassigned, and in a future edition the 100 green will be listed with the TA92 designation.

From time to time such new finds will turn up, principally in the area of provisionals, where Mickey Mouse devices were sometimes resorted to in order to comply with new federal regulations.

In this case, the remaining stocks of the 1901 Class B stamps were overprinted for provisional use following the 1909 change in tax rate. Many of them were converted to Class A use by an overprint stating the Class A rate.

Now, when the tax rates were again boosted in 1917 there were STILL some remainders left in one or more districts, and these were given an additional handstamp marking to indicate that they showed payment of new rates under the "ACT OF 1917."

If you think this is confusing, you should see TA122 and TA123, where, by adding "1918" yet, they piled Ossa on Pelion on Olympus.

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

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

WANTED All Japanese revenues, esp. hand engraved. Singles, lots, collections. Will buy or exchange. Stephen J. Hasegawa, 205 Clement St., San Francisco, Ca. 94118. 239

"UNPOPULAR" REVENUES BRING HIGH PRICES AT HERST SALE

Time was when "back of the book" revenues could hardly be given away. That those days are well in the past was certainly shown by the realizations at the 183rd Auction Sale held in New York City on July 8 and 9, 1970, by Herman Herst, Jr., of Shrub Oak, N. Y.

Perhaps the greatest surprise was the realization on one of revenue-collectings most unusual stamps, the so-called "tapeworm." (Scott #RD-A10). For many years this lengthy strip of 2c stamps, used to pay the taxes on checks at the New York Clearing House in the last century, listed at \$7.50. Recently the price was boosted to \$10.00. Very seldom are examples offered. Quite a tussle in the auction room developed on the lot before it was knocked down to Henry Tolman, of Orange, Conn., at \$85.00.

The collection belonged to an ARA member, and it is gratifying to note that most of it was purchased by ARA members.

Revenue stamped paper, the so-called "orphans" at one time, brought surprisingly good prices. A single Nevada bank check with a superb example of the 2c orange, Scott #RN-B16a, sold to a California member bidding by mail for \$60.00. So rare is this item that records indicate its having been offered only once before in recent years, at which time it brought \$55.00.

Cut cancels on two scarce checks, Scott #RN-I1 and #RN-I2 did not influence the sale price appreciably. Although the Scott catalog value is only \$28, it was sold to Mr. Tolman at almost double the catalog value.

One of the few bargains in the revenue section of the sale was the first revenue stamp to be issued in what is now the United States. Scott #RM2, the Massachusetts Colonial Revenue of 1855. A very fine single, removed from the document, sold for \$23 as against the catalog value of \$85.00. It would appear that a good many mail bidders, and floor bidders too, were asleep on that one.

Civil War revenues and Duck stamps brought uniformly high prices,

and a strengthening of the market in dated Documentaries and Proprietaries appeared evident. In recent sales, a softness on these stamps, which once appeared to be in oversupply, seemed to be the case.

The sale included over 2,000 lots of United States stamps, from early covers to postal stationery. Mr. Herst says that he will be glad to send any reader a copy of the catalog, together with the list of printed realized prices, on receipt of one dollar in stamps or currency.

SECRETARY'S REPORT

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

Applications Received

BERGSTEDT, Peter H., 708 So. 5th St., Stillwater, Minn. 55082, by Secretary. US 1st, 2nd, 3rd issues
BIRD, Michael M., 1032 N. Riverside Ave., Rialto, Cal. 92376, by Secretary. US, M&M, foreign.

MITCHELL, James R., Jr., 7317 Kenmoor Drive, Chattanooga, Tenn. 37421, by Gerald M. Abrams. Baltic countries, China, Italy, Russia, Netherlands, Scandinavia.

MORSE, Russell A., Jr., 7314 W. 57th Ave., Arvada, Colo. 80002, by Charles Hermann. US taxpays, Western states, esp. Colo. and Wyo., India and States, Arabian countries.

ROSENBERG, Michael P., 81 Columbia St., Apt. 8A, New York, N. Y. by Louis S. Alfano. US 1st, 2nd, 3rd issues, M&M.

SHAW, Charles G., 312 Howard St., Pullman, Wash. 99163, by Louis S. Alfano. All US and states.

STATE REVENUE SOCIETY, 1441 Urbana Lane, Lincoln, Nebr. 68505 by Louis S. Alfano. (Exchange membership).

Address Changes

Corinne Farrell, M.D., 113 E. 9th St., Ellensburg, Wash. 98926.

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1958—Feb.*, March*, April*, May*, June, Sep.*, Oct., Nov.*, Dec.*

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1960—Jan., Feb.*, May, Oct., Nov., Dec.*

1961—Feb.*, March, April, May*, June*, Sep., Oct.*, Nov., Dec.

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1969—Jan., Feb., March, April, May, June, Sep., Oct., Nov., Dec.

1970—Jan., Feb., March, April, May, June.

ARA YEARBOOKS—25c each except current (1970) edition which is 50c. Available to members ONLY. 1952*, 1954*, 1955*, 1963*, 1970.

THE 1765 TAX STAMPS FOR AMERICA—Edited by Adolph Koepfel. 27 pages, 8½ by 11 inches, 52 illustrations, card covers. Published by the ARA in 1962, this is the definitive work on the Stamp Act stamps. Five dollars per copy.

Please make all checks payable to the American Revenue Association.