

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 25, No. 1, Whole Number 231

January 1971

Die Alterations of Private Die Proprietary Stamps

By Louis S. Alfano (ARA 1142)

Students of Private Die Proprietary Stamps know that as the firms issuing these stamps changed ownership or went out of business, their private dies were often transferred to the new owners or sold outright to other firms. The new owners of these dies often had them altered to indicate their names in lieu of those of the previous owners. The purpose of this listing is to consolidate in capsule form the parent-offspring relationship of the dies so affected. More detailed information may be found in the Boston Revenue Book and in E. B. Sterling's catalogue of 1888.

"Parent"

"Offspring"

Match Stamps



Alexander's Matches (RO2 & 3)

Eisenhart's Matches (essay)¹
J. W. Eisenhart (RO80)

Allen & Powers—see Orono Match Co.

Alligator Match Co.—see Zisemann,
Grisheim & Co.

Arnold & Co.—see Bock, Schneider
& Co.

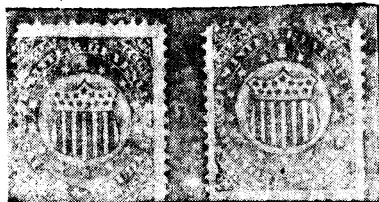
Bagley & Dunham—see E. R. Tyler
Geo. & O. C. Barber (RO16)

Barber Match Co. (RO17 & 18)

Barber Match Co.—see Geo. & O. C.
Barber and Barber & Peckham

Barber & Peckham (RO21)

Barber Match Co. (RO19)



THE AMERICAN REVENUER

Official Organ of the
AMERICAN REVENUE ASSOCIATION

Published monthly (except July and August)

Subscription \$4.00 per year, Single Copy 50c

Second Class Postage Paid at Lawrence, Kansas

Editor and Librarian—Louis S. Alfano, 2148 E. 38th St., Brooklyn, NY 11234

Advertising Manager—John S. Bobo, 1668 Sycamore St., Des Plaines, IL 60019

Sales Manager—Gerald M. Abrams, 3840 Lealma Ave., Claremont, CA 91711

Office of Publication—821 Vermont St., Lawrence, Kansas 66044

Advertising Rates

Column inch, \$1.50 — ¼ page (3½ inches), \$5.00 — ½ page, \$9.00 — Page, \$15

Contract Rates

for a minimum of five insertions, payable in advance

Column inch, \$1.25—¼ page, \$4.40—½ page, \$8.00—Full page, \$13.50

Send all ad copy with check to Advertising Manager (address above)

Advertising Forms Close 10th of Month

Editorial Forms Close 1st of Month

Preceding Date of Issue

Preceding Date of Issue

American Revenue Association Board of Directors

Dr. Albert E. Thill, President

John C. Ruback, Vice-President

Eastern Representatives: Samuel S. Smith and Anthony Giacomelli

Central Representatives: I. Irving Silverman and Joseph S. Einstein

Western Representatives: Abe Hochman and Edward B. Tupper

Secretary-Treasurer: Bruce Miller, 521 Alster Avenue, Arcadia, CA 91006

Vol. 25, No. 1, Whole Number 231

January 1971

Barber, Jones & Co.—see Greenleaf
& Co.

Bauer & Beudel (RO22)

A. Beecher & Sons (RO23)

B. Bendel & Co. (RO24)

B. Bendel & Co. (RO25)

H. Bendel—see B. Bendel & Co.

Bock, Schneider & Co. (RO31)

Boutell & Maynard—see J. Winslow
Jones²

Bowers & Dunham—see E. R. Tyler

Brockett & Newton—see Frank E.
Clark

Cannon Match Co.—see W. D. Curtis

Frank E. Clark (RO59)

Henry A. Clark (RO61)

James L. Clark—see Park City Match
Co.

Clark Match Co.—see Frank E. Clark

Cramer & Kemp (RO65 & 66)

W. D. Curtis (RO68)

G. W. H. Davis—see Griggs & Scott

P. Eichele & Co. (RO77)

New York Match Co. (RO136)

Swift & Courtney & Beecher Co.
(RO175)

H. Bendel (RO26)

H. Bendel (RO27)

Arnold & Co. (RO14)

Brockett & Newton (RO41 & 42)

Clark Match Co. (RO64)

F. P. Newton (RO135)

Charles S. Hale (RO106)

John Loehr (RO127)

Joseph Loehr (RO128)

E. W. King (essay)¹

Cannon Match Co. (RO57)

Eichele & Co. (RO78 & 79)

Eichele & Co.—see P. Eichele & Co.
J. W. Eisenhart—see Alexander's
Matches

Eisenhart's Matches¹—see Alexander's
Matches

Electric Match Co.¹—see Alex. Under-
wood & Co.

Excelsior Match Co., Baltimore
(RO83)

Excelsior Match Co., Syracuse—see
Excelsior Match Co., Watertown

Excelsior Match Co., Watertown
(RO81)

G. Farr & Co. (RO84)

Wm. Gates (RO88)

Wm. Gates (RO91)

Wm. Gates's Sons—see Wm. Gates
A. Goldback—see A. Goldback & Co.

A. Goldback & Co. (RO95)

Thomas Gorman—see T. Gorman &
Bro.

T. Gorman & Bro. (RO97 & 98)

Greenleaf & Co. (RO100)

Griggs & Goodwill—see L. G. Hunt
Griggs & Scott (RO105)

Charles S. Hale—see Henry A. Clark

J. G. Hotchkiss—see G. Farr

B. & H. D. Howard (RO111 & 112)

L. G. Hunt (RO113)

Maryland Match Co. (RO131)

Excelsior Match Co., Syracuse (RO82)

J. G. Hotchkiss (RO110)

Wm. Gates' Sons (RO92 & 93)

Wm. Gates' Sons (RO94)

A. Goldback (RO96)

Thomas Gorman (RO99)

Barber, Jones & Co. (RO30)

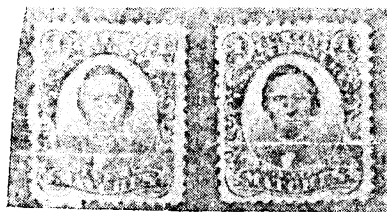
Eugene A. Jones & Co. (essay)¹

Kirby & Sons (RO121)

G. W. H. Davis (RO69 & 70)

New York Match Co. (RO137)

Griggs & Goodwill (RO103 & 104)



Ives Matches (RO115)

P. T. Ives—see Ives Matches

Ives & Judd—see E. R. Tyler

Eugene A. Jones¹—see Greenleaf &
Co.

E. W. King¹—see W. D. Curtis

Kirby & Sons—see Greenleaf & Co.

W. S. Kyle (RO122)

H. Leigh—see Universal Safety Match
Co.

Leigh & Palmer—see Universal Safety
Match Co.

John Loehr—see Cramer & Kemp

Joseph Loehr—see Cramer & Kemp

F. Mansfield & Co.—see Zisemann,
Griesheim & Co.

Maryland Match Co.—see Excelsior
Match Co., Baltimore

P. T. Ives (RO116 & 117)

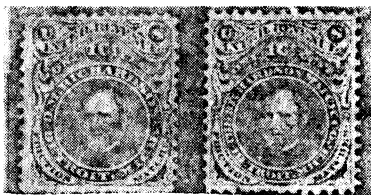
A. Messinger (RO133)

"Matches" (RO132)

A. Messinger—see W. S. Kyle
F. P. Newton—see Frank E. Clark
New York Match Co.—see Bauer &
Beudel and B. & H. D. Howard
Orono Match Co. (RO141)
Park City Match Co. (RO142)

E. K. Smith (RO 168 & 169)

Allen & Powers (RO6)
James L. Clark (RO62 & 63)



D. M. Richardson (RO154 & 155)
D. M. Richardson (RO156 & 157)
Richardson Match Co.—see D. M.

Richardson Match Co. (RO158)
Richardson Match Co. (RO159)

Richardson

H. & W. Roeber (RO160)
William Roeber—see H. & W. Roeber
Swift & Courtney (RO173)

William Roeber (RO161 & 162)

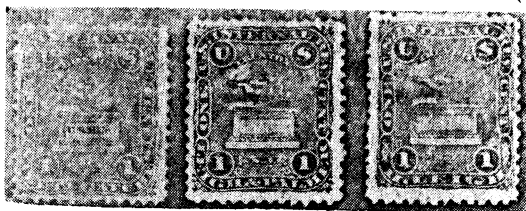
Swift & Courtney & Beecher Co.
(RO174)

Swift & Courtney & Beecher Co.
—see A. Beecher & Sons and
Swift & Courtney

E. R. Tyler (RO177)

Ives & Judd (RO119)
Bagley & Dunham (RO15)
Bowers & Dunham (RO39 & 40)
Electric Match Co. (essey)¹

Alex. Underwood & Co. (RO178)



Universal Safety Match Co. (RO180)

Leigh & Palmer (RO126)

Zisemann, Griesheim & Co. (RO185
& 186)

H. Leigh (RO125)
F. Mansfield & Co. (RO130)
Alligator Match Co. (RO7 & 8)

Canned Goods Stamp

J. Winslow Jones (essay)²

Boutell & Maynard (RO38)

Medicine Stamps

Anglo-American Drug Co.—see
Jeremiah Curtis & Son

D. S. Barnes (RS15 & 18)
D. S. Barnes (RS16 & 19)
D. S. Barnes (RS17 & 20)
Demas Barnes—see D. S. Barnes
Demas Barnes & Co. (RS24)
Demas Barnes & Co. (RS25)
Demas Barnes & Co. (RS26)

Demas Barnes (RS21)
Demas Barnes (RS22)
Demas Barnes (RS23)

Lyon Manufacturing Co. (RS167)
P. H. Drake & Co. (RS82)
Lyon Manufacturing Co. (RS168)
P. H. Drake & Co. (RS83)

(To be continued)

SAN FRANCISCO MATCH CO. — AGAIN

In the May 1969 issue, page 61, Bruce Miller wrote of "A New 'Provisional Match Stamp' Discovery" in his usual interesting manner. He illustrated and reported on a horizontal pair of the First Issue 4c Proprietary, handstamped in blue inverted:

S. F. P. M. CO.

MAR. 1, 1870.

which was deduced as part of a strip of 3 used by the San Francisco Percussion Match Co. prior to the issue of their own 12c private die stamps (RO165) in 1872.

Perhaps "New" was likely not the proper adjective Bruce might have used, tho he did hedge the word in his concluding paragraph. For in February 1962 the writer cited an overprint of the same persuasion.

This was:

S. F. P. M. CO.

Jan 5 1870

S. F.

apparently black printed, reading up on a single R22c, 4c Proprietary. The sans-serif capitals are identical in each instance; letters "S. F." in a slightly larger font.

The word 'Percussion' included in the firm name at times, probably referred to a type of sulphur matches. Maybe they were the outgrowth of experiments beginning about 1827 in developing the percussion cap which superseded the old-fashioned flint'ock method of discharging firearms. Mixtures of chlorate and antimony were suitable for this purpose.

It is believed the San Francisco Match Co. matches were packed only in a caddy of 12 blocks (1200 matches) on which a stamp or stamps denoting 12c tax paid was required.

Of course we cannot know how many matches were made prior to August 1872 when the private die stamps were first issued. However, from the number of 12c private die stamps delivered (2,055,291) over a period of less than two and a half years, it appears the company produced a total of nearly two and a half billion matches. The face value of the stamps used was at the rate of about \$100,-

000 annually.

The price of a caddy in San Francisco is not now known. Still, if we may judge from the price of 20 cents obtained by some other companies, the Barber Match Co. for instance; the price of San Francisco Match Co. matches was that much or more.

Assuming the 20 cent price—the total value of the product after August 1872 was in round figures \$411,058. Subtracting the 12c tax on each caddy (\$246,635) leaves \$164,423; and dividing this by the number of months the company was in operation (29) gives an average monthly income of \$5,670. With the material costs and wages then prevailing, one gets the impression there was a fair profit in this match business.

What happened to the San Francisco Percussion Match Co.? All we know is that it simply vanished—a year or so after the final delivery of private die stamps in December 1874.

Henry W. Holcombe

ARA 105

HIGH VALUE STOCK TRANSFERS

\$10M series: 1947, 48, 49, 50, & 51

5M series: 1948 and 49

1M series: 1950

100 series: 1948, 49 and 50

Fine cut cancels at 25% Scott, 1970.

Victor E. Graham, ARA 576

6385 Gregory Way, Beverly Hills, Cal.

MEXICAN REVENUES

- Comprehensive stock
- Price lists on request
- Starter packet, 35 diff., \$1

RON WOOD

106 East Wilson, Elmhurst, Ill. 60126

231

U. S. REVENUE WANT LISTS FILLED

Sideline Material.

Tax Pairs and Foreign Revenues

239

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

MORE DOUBLE IMPRESSIONS ON SCOTT DESIGN R22

By Ronald E. Leshar, ARA 1173

Scott design R22 was overprinted for several different purposes. In particular there are the future delivery, stock transfer, silver tax, cigarette tubes, and tobacco sale tax stamps. Scott lists many double impressions among the documentary and stock transfer stamps and there are many not listed (see Leshar, "Double Impressions on Scott Design R22). Only 3 other double impressions have been recorded (RC3a, RG2 and RG11a). Not surprisingly there are many more that should be listed. This article will list for the record the double impressions on the Silver Tax stamps and the Tobacco Sales Tax stamps as recorded by Scott or present in the author's collection.

Check List of Double Impressions Silver Tax Stamps Tobacco Sale Tax

(RG1) 1c	(RJ1) 1c
RG2a 2c	(RJ2) 2c
(RG4) 4c	(RJ3) 5c
(RG5) 5c	(RJ4) 10c
(RG7) 10c	(RJ6) 50c
(RG8) 20c	
RG11a 50c	

The author is sure that the list is incomplete and would welcome any further information, particularly on those issues not discussed. Please write to Ronald E. Leshar, 1408 West Broad Street, Quakertown, Pa. 18951.

WANTED

U. S. Revenue Collections valued at \$500.00 or more. Submit inventory and asking price or ship collection for my firm offer. Will hold intact pending acceptance.

240tf

DAVID CHASSY

— Established 1939 —

Box 2302-ARA, Babylon, NY 11703

ARA

APS

ASDA

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.

231

HUMPHREY'S FINE STAMPS

805 24th Ave.

Santa Cruz, Calif. 95060

HRH

NEW YORK

THE BEST MARKET

for United States Revenues
is the H. R. Harmer Auctions
COLLECTING? Request the
deluxe, liberally illustrated,
accurately described auction
catalogues. They are free, to-
gether with a leaflet "How to
Buy at Auction."

SELLING? Ask for the book-
let "Modern Methods of Phil-
atelic Selling" explaining the
many advantages of utilising
Harmers.

240

H. R. Harmer, Inc.

The International Stamp Auctioneers

6 West 48th Street

New York, N. Y. 10036

(212) 757-4460

tr

THE REVENUE STAMPS OF FIUME

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

(Continued from last issue)

Other varieties have been found in the base stamp (non-fiscal) overprint that have not been found with fiscal overprint: double overprint with one inverted, date at the bottom, without date, "ue" in broken type, double date, and "lire" instead of "Lire."

NOTE: The existence of 122 is questionable.

Constant varieties found in the base stamps overprint COSTITUENT FIUME include:

- "a" in Fiumana lowered.
- "2" in 24 in different typeface.
- "4" in 24 in different typeface.
- "2" in 1921 in different typeface.
- "C" in Constituent raised.
- "a" in Fiumana raised.
- "o" in Constituent raised.

Most of these plate errors appear twice per sheet of 100 stamps.

A. PROVISIONAL GOVERNMENT

4. Second Constituent Assembly Issues



1922 Postage stamp issue of May 18, 1919 overprinted BOLLO in

black and with ornate frame, along with new value in centesimi or lire.

- | | | | |
|------|------------------------|------|--------|
| 147. | 4c on 2C Red-brown | ---- | \$.60 |
| 148. | 10c on 3C Brown-grey | ---- | .05 |
| 149. | 14c on 2C Red-brown | ---- | 3.50 |
| 150. | 20c on 2C Red-brown | ---- | .05 |
| 151. | 26c on 2C Red-brown | ---- | .05 |
| 152. | 30c on 2C Red-brown | ---- | .15 |
| 153. | 38c on 2C Red-brown | ---- | 3.00 |
| 154. | 40c on 2C Red-brown | ---- | .05 |
| 155. | 50c on 5C Yellow-brown | ---- | .05 |
| 156. | 1.00L on 10C Violet | ---- | .05 |
| 157. | 1.50L on 10C Violet | ---- | .25 |
| 158. | 2.00L on 10C Violet | ---- | .10 |
| 159. | 3.00L on 10C Violet | ---- | .20 |
| 160. | 4.00L on 10C Violet | ---- | .15 |

Prior issue with additional value overprinted in black.

- | | | |
|------|-----------------------------|-----|
| 161. | 4c on 50c on 5C Yellow-brn. | .05 |
| 162. | 5c on 50c on 5C Yellow-brn. | .05 |
| 163. | 20c on 50c on 5C Yel.-brn. | .05 |
- Prior issues with additional overprint in blue.
- | | | | |
|------|--------------------------|-------|------|
| 164. | 0.05L on 4c on 50c on 5C | ---- | .05 |
| 165. | 0.05L on 6c on 2C | ----- | 3.50 |
| 166. | 0.05L on 8L on 10C | ----- | .20 |
| 167. | 0.10L on 4c on 50c on 5C | ---- | 4.00 |
| 168. | 0.10L on 80c on 10C | ---- | 2.00 |
| 169. | 0.10L on 26c on 2C | ----- | .05 |
| 170. | 0.10L on 5L on 10C | ----- | .25 |
| 171. | 0.10L on 6L on 10C | ----- | .25 |

Plate Varieties

- | | | | |
|------|----------------------------|-------|------|
| 147. | Overprint inverted | ----- | 1.50 |
| 148. | Double overprint | ----- | 2.00 |
| 148. | Cent. 10 missplaced | ----- | 2.50 |
| 162. | Final overprint inverted | -- | 1.25 |
| 162. | Final overprint double | --- | 1.00 |
| 162. | Final overprint missplaced | | 1.00 |
| 162. | First overprint double | -- | 9.00 |
| 163. | Final overprint missplaced | | 1.00 |
| 171. | Thin bar in overprint | ---- | 1.00 |

5. Special Purpose Issues



1919 PASSPORTS. Prepared but not issued FIUME D'

ITALIA. Used without overprint (172) or overprinted in black VAL-ORE and new value in lire. Double-line perforated 11½x11½.

- | | | | |
|------|-------------------|-------|------|
| 172. | a. 5c Green | ----- | \$ R |
| | b. 10c Red | ----- | R |
| | c. 20c Brown | ----- | 1.50 |
| | d. 25c Blue | ----- | R |
| 173. | 0.50L on 5c Green | ----- | .10 |
| 174. | 1.00L on 5c Green | ----- | .25 |
| 175. | 1.50L on 10c Red | ----- | .15 |
| 176. | 2.00L on 10c Red | ----- | .10 |
| 177. | 3.00L on 25c Blue | ----- | .10 |

There are four varieties of the overprints: A) Both periods square, B) Both periods round, C) Left period square, right round, and D) Left period round, right square.

	A	B	C	D
173.	.10	1.00	.30	.60
174.	.25	3.00	.50	1.00
175.	.15	.50	.30	.80
176.	.10	.50	.30	.80
177.	.10	.50	.25	.45

1920 PASSPORTS. Commemorative postage stamp is-
sue of September 12, 1920 inscribed
POSTE DI FIUME overprinted in
black TASSA PASSAPORTI and all
but 178 with new value in Lire. Per-
forated $1\frac{1}{2} \times 1\frac{1}{2}$.

178.	20c	Yellow-brown	1.50
179.	50c	on 5c Green	.10
180.	0.50L	on 5c Green	6.00
181.	una L	on 5c Green	.10
182.	1.50L	on 10c Red	.10
183.	due L	on 10c Red	.10
184.	tre L	on 25c Blue	.20

The designs of 172-177 and 178-184 are the same except for the inscription. The unissued base stamps were prohibited by the Powers because of the objectionable inscription and were used up internally as revenues.

Postal cancellations indicate pass-
port validation in the post office.

No. 179 is known with double over-
print (\$3.00).



1919 STOCK TRANSFER. Stock transfer stamps of Hungary, issues of 1900, 1908, and 1913 dated "1900" with black machine overprint FIUME. at the bottom and eight negative stars at the top. Watermarked crown (1900), crown with pearls (1908) or cross (1913). Perforated 12×12 .

185.	10f	Blue and red	.15
186.	20f	Red and green	.35

187.	30f	Black and brown	.20
188.	50f	Blue and yellow-brown	.25
189.	60f	Brown and red	.45
190.	1K	Violet and green	.10
191.	2K	Black and rose	.15
192.	2.50K	Blue and green	.45
193.	4K	Ochre and brown	1.25
194.	5K	Orange and green	.55
195.	10K	Brown and blue-grey	1.25
Same with new value overprinted in black.			

196.	0.05L	on 5f Grn. and orange	.50
197.	0.10L	on 10f Blue and red	.15
198.	0.20L	on 20f Red and green	.10
199.	0.25L	on 25f Green and red	1.50
200.	0.30L	on 30f Black and br.	1.50
201.	0.45L	on 45f Brn. and grn.	9.00
202.	0.50	on 50f Blue and yel-br	.50
203.	0.60	on 60f Brown and red	1.00
204.	1.00L	on 1K Violet and grn	.50
205.	2.50L	on 2.5K Blue and grn	1.75
206.	4.00L	on 4K Ochre and brn	2.25
207.	10.00L	on 10K Br. & bl-gry	5.00

Watermark Varieties

For Nos. 185-195 stamps with crown watermark should be valued at ten times catalogue value shown. No premium on Nos. 196-207. A few values have been reported on paper watermarked "Kr" in intersecting circles but we have not found any.

Plate Varieties

In re the stars, the same comments apply as outlined after the general revenue stamps of the National Council (A.1.1-40) No. 197 is also known overprinted "-10," instead of "10," (\$1.00).

B. MILITARY OCCUPATIONS 1941-1945

1. Italian Occupation of Fiumano-Kupa



1941 GENERAL REVENUE. Fore-
runners. Fiscal stamps of the
Kingdom of Yugoslavia, issues of

1934-1937, with circular handstamp precancellation in three types: 1) An outer circle consisting of three thin lines, an inner circle of one dotted line, with text reading INTENDENZA CIVILE PER LA ZONA OCCUPATA DEL FIUMANO E DELLA KUPA, 2) An outer circle consisting of one thick and one thin line, an inner circle of one thin line, with text reading INTENDENZA CIVILE PER LA ZONA ANNESSA DEL FIUMANO E DELLA KUPA, 3) In outer circle only, of three lines, with a text reading INTENDENZA CIVILE PER LA ZONA ANNESSA DEL FIUMANO E DELLA KUPA—UFFICIO RAGIANERIA. The precancel normally straddled the perforations between two horizontally joined stamps. Perforated $11\frac{1}{2} \times 11\frac{1}{2}$ and $12 \times 11\frac{1}{2}$.

1. 10p Red-violet	-----	\$.10
2. 20p Green	-----	.10
3. 25p Violet	-----	.10
4. 50p Blue	-----	.10
5. 1D Orange	-----	.15
6. 2D Brown	-----	.15
7. 3D Green	-----	.20
8. 5D Green	-----	.20
9. 10D Blue	-----	.25
10. 20D Olive	-----	.25
11. 50D Lilac	-----	.50
12. 100D Brown	-----	1.00
13. 250D Red	-----	1.50



1941 GENERAL REVENUE. Fore-runners. Fiscal stamps of the Banovina of Croatia (Kingdom of Yugoslavia) issue of April 17, 1940 with same precancellations. Perforated $11\frac{1}{2} \times 11\frac{1}{2}$ and $12 \times 11\frac{1}{2}$.

14. 25p Brown	-----	.50
15. 50p Orange	-----	.35
16. 1D Green	-----	.35
17. 2D Brown	-----	.75

18. 3D Blue	-----	.20
19. 5D Blue	-----	.40
20. 10D Brown	-----	.40
21. 25D Violet	-----	.25
22. 50D Red	-----	1.50
23. 100D Green and black	----	4.00

The base stamps are provincial stamps of Savska Banovina, overprinted Banovina Hrvatska, that is for use in the Banovina of Croatia, formed early in 1939.



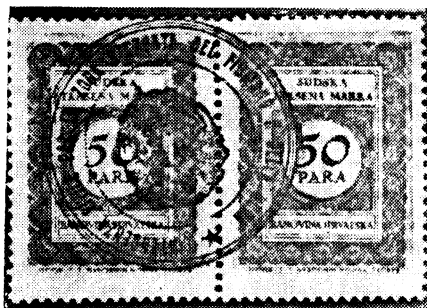
1941 GENERAL REVENUE. Fore-runners. Fiscal stamps of the Banovina of Croatia (Kingdom of Yugoslavia) issued August 24, 1940 with same precancellations. Perforated $11\frac{1}{2} \times 11\frac{1}{2}$ and $12 \times 11\frac{1}{2}$ (scarce).

24. 10p Yellow and grey	-----	.15
25. 20p Green and yellow	-----	.10
26. 25p Brown and yellow	----	.20
27. 50p Grey-green and yellow	----	.15
28. 1D Red and blue	-----	.25
29. 2D Blue and green	-----	.10
30. 3D Violet and grey	-----	.25
31. 5D Green and yellow	-----	.15
32. 10D Brown and yellow	----	.15
33. 20D Blue and violet	-----	.25
34. 50D Green and yellow	-----	.40
35. 100D Violet-red and yellow	-----	.75
36. 250D Red and grey	-----	1.00

An attempt is made here to show the relative values of the three precancel types:

Cat. No.	Type 1	Type 2	Type 3
1.	.10	.10	?
2.	.10	.10	1.00
3.	?	.10	1.00
4.	?	.10	.10
5.	.70	.15	.30
6.	.75	.15	.60
7.	.20	.20	.40
8.	.60	.20	.30
9.	?	.25	?
10.	1.00	.25	?

11.	?	.50	?
12.	?	1.00	?
13.	?	?	1.50
14.	5.00	.50	1.00
15.	.40	.35	?
16.	?	.25	.35
17.	?	.75	?
18.	.20	.20	?
19.	?	.40	?
20.	?	.40	?
21.	.75	.50	?
22.	2.00	1.50	?
23.	6.00	4.00	?
24.	.20	.15	?
25.	.10	.15	?
26.	?	.20	?
27.	.15	.15	.15
28.	?	.25	?
29.	?	.10	.25
30.	?	.25	?
31.	.60	.15	?
32.	?	.15	?
33.	2.00	.25	?
34.	?	.40	?
35.	?	.75	?
36.	1.50	1.00	?



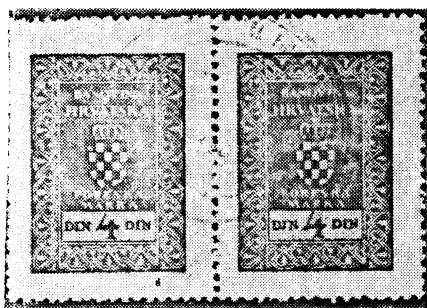
1941 COURT FEES. Forerunners.

Court fee stamps of the Banovina of Croatia (Kingdom of Yugoslavia) issue of May 7, 1940 with same precancellations. Perforated $11\frac{1}{2} \times 11\frac{1}{2}$.

49.	50p Orange and blue	.20
50.	1D Blue and grey	.30
51.	2D Brown and yellow	.50
52.	5D Green and light green	.60
53.	10D Carmine and yellow	.75
54.	25D Brown and grey	1.50

Insufficient information is available to attempt a comparative evaluation of the precancellation types for the income tax and court fee stamps.

Horizontal pairs of stamps with complete precancellation should be valued at about three times the single stamp price shown.



1941. INCOME TAX. Forerunners.

Tax stamps of the Banovina of Croatia (Kingdom of Yugoslavia) issue of May 17, 1940 with same precancellations. Perforated $11\frac{1}{2} \times 11\frac{1}{2}$ and $12 \times 11\frac{1}{2}$.

27.	50p Orange	.20
38.	1D Green	.15
39.	2D Brown	.15
40.	3D Grey	.20
41.	4D Vermilion	.25
42.	5D Blue	.25
43.	10D Violet	.20
44.	15D Blue	.35
45.	20D Brown	.15
46.	25D Blue	1.00
47.	50D Green	.50
48.	100D Violet	2.50



1941 GENERAL REVENUE. Provisionals. Fiscal stamps of the Kingdom of Yugoslavia issues of 1934-1937 overprinted INTENDENZA CIVILE / TERRITORI ANNESSI / FIUMANO-KUPA in black and with new Lire values in two types: A) Sans serif and B) Ornate characters. Perforated $11\frac{1}{2} \times 11\frac{1}{2}$ and $12 \times 11\frac{1}{2}$.

(To be continued)

OUIE'S LITTLE INES

Your Editor's Sounding Board

CHAPTERS—Elsewhere in this issue you'll find reports of the December meeting of the New York Chapter and of a meeting in Pittsburgh. I'd like to publish news of other chapters, but I can't publish what you don't send me. So if you guys on the West Coast will get on the stick and write up your meetings, you'll see your names in the AR, too.

SOLD OUT—The following back issues, which were listed as available in the October '70 AR are now all gone: Feb. and Mar. '58; Oct. '59; Feb., May, June and Oct. '61; Mar., Apr and Dec. '62; Jan., Feb., March and Sep. '63; May '64; Nov. and Dec. '65; April and May '66; Feb. '67; and Feb. '68. Many others are in extremely short supply and may be gone by the time you read this.

MORE FREEBIES—Ron Wood, who offered the Egyptian revenues two months ago is offering a fiscally used copy of Scott's Bermuda No. 127, the 12/6d King George VI, for a stamped self-addressed envelope. His address is: 106 East Wilson, Elmhurst, Ill. 60126.

HELP!—Ron is also working on a study of the revenues of Sonora, Mexico. He asks that you send him any of these you have, or any information relating to them, for photocopying, and pledges to return all items immediately. He's been generous to us, so if you can help him out, please do.

CUSTOMS STAMPS — My good friend and fellow ARA'er Ernie Wilkens has an article in the 1970 American Philatelic Congress Book on the subject of U. S. Customs Stamps. This article is the most complete coverage of these items to date—definitely recommended reading. And he's given us a copy of the article for the ARA Library.

Lou Alfano (ARA 1142)
Editor

DEALER DOINGS

This month we initiate what is hoped will become a regular two-way service. Any dealer member publishing a revenue price list for gratis distribution can have that fact printed here. All that is required is that the Editor be sent a copy of the list and all pertinent information. We also hope to print news of revenue material at auction. Auction dealers should furnish a copy of the auction catalog marked with **outstanding** realizations or unusual revenue material. Unfortunately, the time lag between writing and publishing the **Revenuer** precludes announcement of forthcoming revenue auctions unless the catalog is received about two months in advance.

U. S.—Sidney Youngerman offers a free price list of Scott-listed revenues. 65-45 Parsons Boulevard, Flushing, N. Y. 11365.

R. E. Humphrey, 805 24th Avenue, Apt 1, Santa Cruz, Calif. 95060, offers free price lists of Wines and dated Doc's.

CANADA—E. VanDam, 1274 Royal Drive, Peterboro, Ontario, Canada, will send a price list of Canadian revenues, showing both Holmes and Sissons numbers, for a 6c stamp to cover postage.

INDIA—Sohan Lal Dhawan, P. O. Box 46, Patiala, India, will send a price list of Indian States revenues on receipt of a 25c stamped self-addressed envelope.

Santosh Kumar also wrote saying a price list and details were coming under separate cover. Details will be published when it arrives.

Lou Alfano, Editor

CANADA REVENUES

SISSONS Catalog includes Revenues, Semi-Official Airmails, Perfins, O. H. M. S., etc. Free packet listing over \$7

Both for \$3.00

Want Lists Welcome

L. R. Davenport

7 Jackes Ave., Apt. 308
Toronto 190, Canada

234

CIRCUIT NOTES

A further offer has been received from Holland regarding Netherlands locals, as follows:

A collection of 37 sets and 4 min. sheets, mint or used, same price: \$32 including all postage costs. Also send me 32c for my postage costs, total \$32.32, and specify mint or used with order. I have seen some of these stamps and can advise that they are beauties. In addition, they offer a recently published catalog of these locals. Price \$2.00 sea mail, \$3.00 air mail. Add 25c postage for my costs.

Our third auction listings will appear in the next (Feb.) issue. For those who may protest one way or the other at the lack of this or that type of material, remember that it is the members who send the material and make or break the auctions and the circuits.

For any of you who are interested in India and States revenues, I have established a contact there and if you will specify your interests, I will solicit the material and the prices.

I have additionally established contacts with several persons here in the U. S. who will supply foreign revenue material at reasonable prices on approval. If interested, let me know and I will have them send you approvals.

We will skip the circuit statistics this month. They aren't very different from last report.

It may be of interest that at this writing the number of members sending their quarters has reached 37, with 12 of those \$1 or more. And I saw in the November issue that our membership has reached 464. Tsk, tsk.

To close this months Notes, here is a most phenomenal announcement. Doc. Thill, Prexy of the ARA, has decided to sell his collection of foreign revenues, 20 years in the making. He tells me that there are several hundred volumes containing between 400,000 to 500,000 varieties from all over the world. His asking price is \$15,000 and I personally feel that it is a rare opportunity and a real bargain. But for the absence of cash, I would grab it up myself. If there is anyone out there interested

in same, considering it's probably worth ten times the price, please contact Dr. Thill or myself at your earliest convenience.

G. M. Abrams
Sales Mgr.

IMPROMPTU MEETING AT N. Y. A. S. D. A. SHOW SPARKS PLANS FOR INTERPEX

By Lou Alfano (ARA 1142)

Although the ARA did not actively participate in the New York ASDA Show (November 20 thru 22), many of our members were there. I asked dealer member Dave Schwartz (Clearing House For Stamps) to distribute membership applications to any interested parties, and he tells me he was "... signing my name like crazy."

While I was covering the Collectors Club lounge on Friday afternoon it looked like the ARA had taken the place over—we held a kind of impromptu meeting right there!

In addition to the usual New York crowd, I also saw and spoke with John Bobo, Bob Cunliffe, Bill German, George Griffenhagen, Carter Litchfield, Dave Moskal, and Bob Shellhamer.

Many of us thought that we should plan something of a more formal nature for INTERPEX, which will be held at the Hotel Americana in March. It was generally agreed that we would hold a meeting and have an informal luncheon or dinner on the Saturday afternoon when INTERPEX is on. If you're planning to come to New York for INTERPEX, please write me now for details, so I'll know how many of you to expect. If you told me you were planning on coming while we were at the ASDA Show, write anyhow 'cause I didn't keep a list.

WANTED

U. S. Local Stamp
Hussey's Special Delivery
Scott #87LEI-5

H. T. RICHARDSON
Box 233 Slidell, La. 70458

235

The American Revenuer

N. Y. CHAPTER MEETING FEATURES ESSAYS & PROOFS



At the December third meeting of the New York Chapter, members Brian Bleckwenn and Ernest Wilkens combined their knowledge and talents in a program devoted to the essays and proofs of early revenue stamps of the United States.

Many unusual and interesting items were exhibited and discussed. Notably the "explosive stamp" essay, patented by Charles Spencer in 1878, so-called because the back of the stamp was coated with a granular material such as sand, so that when struck by a mallet or similar instrument the sand would penetrate through the face of the stamp, utterly disfiguring it.

Bald Eagle Essay

Other items shown included the bi-

color essays in the design of the ten cent of the First Issue, six copies of the \$200 bald eagle essay in various shades and colors, and full sheets of three values of the state seal essays for the Second Issue.

Material exhibited came from the collections of Messrs. Wilkens, Bleckwenn, and Alfano, and from the collection of the late Solomon Altmann.

The New York Chapter meets on the first Thursday of each month at 8 p.m. at the Collectors Club, 22 East 35th Street, New York City. Various programs are being planned for the year, and everyone who is interested in revenues is cordially invited to attend.

—Lou Alfano (ARA 1142)

NEW CHAPTER FORMING IN PITTSBURGH?

Never, at least in the past quarter of a century, has Pittsburgh, Pennsylvania, seen a meeting of revenue stamp collectors. But such an event did occur in November when AR Ad Manager John Bobo stopped there overnight en route to New York City.

Gathered around Bob Shellhamer's dining room table were, in addition to Bob and John, Bill Browne, John Marsh, Cy Huber and Bill Ittel. It is interesting to note that Shellhamer recently added a 20x40 foot library wing to his home to accommodate his philatelic library. But the dining room was the meeting scene since the overflowing library could not accommodate simultaneously five adult bodies!

Bill Browne showed a beautifully mounted collection of phantom stamps.

John Marsh awed all present with his magnificent collections of French postals and revenues; and Bobo pulled many goodies from his bag.

It is hoped that this will mature into an annual event, perhaps even a Middle Atlantic section of the ARA!

—Bill Ittel (ARA 519)

EDITOR'S NOTE—Come on guys, an annual event? Why don't you try for a meeting a month on a rotating basis? I'm sure a few more local chapters will add more life to the ARA.

FOREIGN REVENUES ON APPROVAL

Have large stock of common and rare revenues in stock.

234

W. J. PIETERSE

13 Franconia Dr., Nashua, NH 03060

SECRETARY'S REPORT

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

New Members

- 1291 Arthur T. Charuhas
- 1292 Hans Dürneder
- 1293 William D. Dykes (CM)
- 1294 Robert C. Thurston
- 1295 Clifford D. Stokes
- 1296 Richard L. Salzer
- 1297 E. S. J. van Dam
- 1298 Jerry Bates (CM)
- 1299 James P. Harris
- 1300 Thomas J. Collins (CM)
- 1301 Roger W. Patterson
- 1302 Powell Glass, Jr.

(Applications of the above-listed members were published in the November and December Revenuers; the applications listed below were received in November)

- 1303 ASKIN, Leonard B., Fort Hill. Northampton, Mass. 01060, by Arnold Perl (gift subscription, no application received).
- 1304 MEYER, William D., 1725 Durlklyn Court, San Marino, Cal. 91108, by Louis S. Alfano. All Scott-listed US, narcotics.
- 1305 MUNDT, Harry E., P. O. Box 285, Mobridge, S. Dak. 57601, by Secretary. All Scott-listed US.
- 1306 STUNTNER, Edwin L., 1003 Exchange St., Emporia, Kans. 66801, by John C. Ruback. Cigarette, cigar, playing card, stock exch., perfins.
- 1307 ROSENBERG, Bart Jay, 81 Columbia St., New York, N. Y. 10002, by Louis S. Alfano. US 1st, 2nd, 3rd issues, M&M.
- 1308 SUNDMAN, F. Maynard, Littleton Stamp & Coin Co., Inc., Littleton, N. H. 03561, by Ronald W. Wood. "Most anything" (beginner, mail-order dealer).
- 1309 STORY, George, Sr., 1920 N. West 12th St., Oklahoma City, Okla. 73106, by Secretary. Checks, rev. stpd and printed papers relating to banking, old Br. doc's with embossed revs, and hdstpd attached to same.
- 1310 MONTEIRO, Claude M., 4615 W. Franklin St., Richmond, Va. 23226, by Secretary. States.

Reinstated

- 413 Ronald W. Wood

Resigned

- 352 Fred Dorfman

Deceased

- 642 Arthur V. Nichol
- 933 James H. Snyder

Address Changes

- James C. Andrews, P. O. Box 331, Richardson, Texas 75080
- Sohan Lal Dhawan, P. O. Box 46, Patiala, India.
- Dr. Thomas C. Kingsley, 909 E. Huron, Ann Arbor, Mich.
- Thomas H. Stevenson, 3658 Market St., N. E., Salem, Ore. 97301

Changes and Addition to Yearbook Specialty Listings

- 438 BUTTAFAVA, Carlo. Italy, Lombardo-Venetia, Switzerland
- 937 VAN HORN, George A. Add: Beer can taxpays

Addenda To November Report

- DURNEDER, Hans. Collects USA, Austria, Finland, France and cols., Great Britain and cols., Germany, Hungary, Norway, Portugal, Sweden, Switzerland.

Previous membership total	468
New members	20
Reinstated	1
Resigned	1
Deceased	2
Current membership total	486

At the request of the Secretary, and with the concurrence of the Board of Directors, the practise of holding new membership applications for a 60-day "probation" period following their publication has been discontinued. Under the old system, an applicant paying dues in May did not receive his card and Yearbook until November 1, and the minimum waiting period was **three months**. During more than four years in office, the present Secretary has not received a single objection, complaint or criticism in regard to any pending application. In view of this, the elimination of this unnecessary delay, with its attendant admin-

istrative work and inconvenience, seems long overdue.

Under the newly-adopted procedure, a permanent membership card and Yearbook will be sent to new applicants immediately upon receipt of a properly-completed membership application, accompanied by the FULL YEAR'S dues. The name and number of the applicant (together with his address, proposer and collecting interests) will be published in the next available monthly report, under the heading "NEW MEMBERS." E.g., the list of new members in this month's report includes ALL applications pending on December 1, 1970. Applications received between December 1 and January 1 will appear as new members in the February

Revenuer. And so on.

Applicants paying HALF-YEAR dues will be issued a card expiring the following September 30, and placed on the mailing list for the Revenuer, but, for reasons of economy, will NOT be sent a Yearbook until and unless full dues are paid for the next fiscal year.

The new system will in no way affect the applicability of Article 3(c) of the Constitution. But, as stated above, this rule has not been invoked in the past four years, nor at any previous time of which the Secretary is aware. In the cases of those few members who have been expelled or dropped with prejudice, such action has been taken long after their applications were officially approved.

THE FIRST PHILATELIC NOVEL

by D. & F. Russell, 1970,

"King Peter Three Dinars Yellow," just published, is a true exciting story about two great philatelic treasures, discovered 50 years apart by one man. It comes together with the first

Specialized Catalogue For Romania 1918

listing over 500 diff. stamps, containing many errors, unlisted values and other varieties hitherto mostly unknown, with many illustrations of rarities, never seen before. 132 pages, \$2.25 postpaid.

231

UNUSUAL STAMP SERVICE

P. O. Box 1365, Torrance, Calif. 90505

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. Kilmer items. Bob Markovits, Box 891, Middletown, N. Y. 10940. **233**

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**

DISPOSING of United States Revenue collection. Your wants filled. Send for

list. Richard Novick, 1218 Birch Street, Uniondale, NY 11553. **232**

TOBACCO TAXPAIDS collection for sale. Cigarettes, cigars, snuff, tobacco, customs. Above average condition. Many hard-to-find items. Catalog over \$450, net \$275. Frank Sternad, Box 813, Healdsburg, Calif. 95448 **231**

FOR SALE. American Revenuer Feb. 1956 Whole number 82 to Nov. 1970 number 229. Best offer. J. H. Lucas, 94 South Harrison St., East Orange, N.J. 07018 **231**

TOBACCO

BEER

DISTILLED SPIRITS

U. S. TAXPAIDS AVAILABLE
against your want list or on approval
per your request

SNUFF

**We have a large
stock of tax-paids
with Lincoln's por-
trait; send wants.**

**4¼x10 inch—Prince Albert Smok-
ing tobacco wrapper; blk and red
on yellow: 4 oz. Manu. Tobacco,
series of 1878, ovpt Act of March
1, 1879 in red. Superb, unused
wrapper. Net \$3.50.**

SPECIAL TAX STAMPS

Special Offer: Liquor Types

- (1) Retail liquor dealer; special tax stamp
- (2) Wholesale liquor dealer stamp, series
of 1876 with eagle vignette.
- (3) Same: series of 1878 with vignette of
General Winfield Scott.
- (4) Brewer's Permit stamp, series of 1872.

All are in collectable condition

The lot of 4 — \$10.00

CIGARETTES

CIGARS

WANTED: 130 gal. Distilled Spirit stamp
Series of 1872

Will pay for

V.F., unused \$70.00

V.F., used \$85.00

What else can you offer?

NARCOTICS

THE CLEARING HOUSE FOR STAMPS, INC.
764 West 181 St., N. Y. C., N. Y. 10033

231

... AND ALL OTHER U. S. TAX PAIDS!