

AMERICAN REVENUER



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REVENUE STAMPS OF THE U. S. VIRGIN ISLANDS

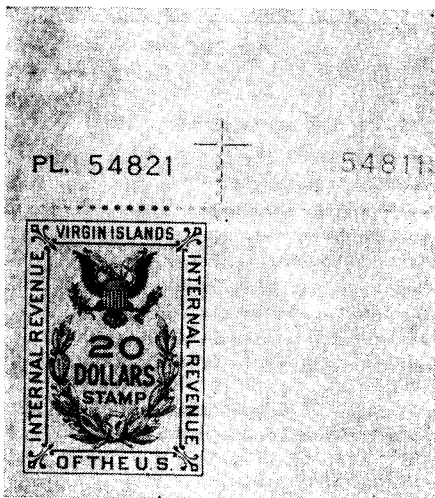
Part III

By Serge A. Korff, ARA 110

In past articles about the revenue stamps of the U. S. Virgin Islands which have appeared in this journal, (articles by R. Preston, AR Vol. 22 March 1968, and by S. A. Korff, AR Vol. 22, #10, December 1968, and Vol. 24, #1, January 1970) various characteristics of the current and older issues have been described. Continuing study has produced some new facts which are presented in the following paragraphs.

The documentary stamps in current use are printed in full sheets of 100, in 10x10 configuration. (In an earlier article the statement was erroneously made that the sheets were of 50). The sheets carry substantial white borders all around, so that there are no straight-edge stamps. The sheets bear one or two plate numbers at top center. They also have centering marks and crossed vertical and horizontal centerlines, which are rather faint. The sheets are rather large, measuring approximately 31.6 cms across by 41.4 cms high (12.5x16.3 inches) in outside dimensions. They are almost invariably folded by bank personnel, and very often torn into two panes along the horizontal centerline for convenience.

The plate number is single for the one-color sheets and the bi-color sheets have two numbers. Thus the "plate number block," as the term is generally used, consists of six stamps in the single color, and eight for the bi-



color stamps. The crossed centerline block is very hard to obtain, especially for the higher denominations, for example on the \$20 or \$100 stamps, as it involves locating a full sheet and then persuading a clerk to permit the removal of the desired block.

The stamps generally show excellent centering and careful printing. In this they are on the average much better than the current U. S. regular issues. This careful centering means that the centerlines run right down the perforation lines so that one has to look carefully to see them.

The banks in the Virgin Islands all carry the stamps, for they are used

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Acting Assistant Editor—Bart J. Rosenberg, 81 Columbia St., N. Y., N. Y. 10002

Advertising Manager—John S. Bobo, 1668 Sycamore St., Des Plaines, IL 60013

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on many documents. However, few banks carry full sheets or indeed full sets. Virgin Islands banks are affiliated with mainland banks, such including the Chase Manhattan Bank, the First National City Bank of New York, the Bank of America, the Bank of Nova Scotia, and the Virgin Islands National Bank which in turn is affiliated with the First Pennsylvania Banking & Trust Co. Clerks exhibit the usual human variations in degrees of helpfulness, with the wishes of "crazy philatelists."

The documentary stamps described above are in current use and have been, ever since the pre-1917 days of Danish administration. They are the only revenue stamps in current use. Earlier, playing cards bore stamps, which were overprints on then-current regular U. S. Playing Card stamps, but this practice has been discontinued. The Virgin Islands Playing Card stamps are catalogued, and are designated by Scott

as RFV 1, RFV 2, and RFV 3, the overprints being on U. S. stamps RF 3, RF 4, and RF 17. These stamps were in the series from 1920 and 1926. Liquor does not bear revenue stamps, except for some brands which bear the customary pink strip stamp with the word EXPORT typeset on its center.

The U. S. Virgin Islands are located in the Caribbean area, about 45 miles east of Puerto Rico. They consist of three large islands, St. Thomas, St. Johns and St. Croix, plus numerous smaller islands, many of which are uninhabited. The principal towns are Charlotte Amalie, on St. Thomas and Christiansted and Fredericksted on St. Croix. About two thirds of St. John is a National Park. The islands had a complex past history, the immediate "owner" previous to the U. S. being Denmark. The Danish West Indies, as they were then called, were purchased by the U. S. in 1917. Under

Danish rule, they used Danish West Indian stamps for postage, and a set of documentaries which much resemble the present issue. The Danish crown has been replaced by the American eagle, but the general design of the stamps is the same.

Adjacent to these islands are the British Virgin Islands, which remain a British Crown Colony at present. The British Virgin Islands have their own postage stamps. Following British usage, documentary revenue is collected by affixing postage stamps to checks, receipts, etc., and cancelling by handwriting across the stamp and document. Separate revenue issues do not exist.

The Documentary stamps of the U. S. Virgin Islands have a long and interesting history, and have been in use for the better part of a century. The stamps are handsome and appearing in design. It is hoped that Scott and other catalog printers will see fit to include this set in future listings, for they have as much legitimacy as regular U. S. or Puerto Rico documentaries already listed, and form an interesting collectible item.

INK VARIETIES OF THE 1898 DIE PROPRIETARIES

Some time ago I acquired from an old time local dealer a lot of 25 Johnson & Johnson 5/8c carmine proprietaries of the 1898-1900 series all cancelled with different dates. To me this was a nice find in its own right, but in sorting out those in need of a bath, one of the 25 stamps appeared to be printed in aniline ink. This copy, rouletted 5½ and dated 5 3 99 in a purple cancel without hyphens or punctuation, shows the design of the stamp quite clearly on the back. The color looks very slightly more rosy than the normals.

A search turned up one ¼c carmine Emerson Drug Co. stamp printed in the same kind of ink. It was cancelled 3.S.1. (May 6, 1901) and was the only example found out of 55 dates in my Emerson calendar collection covering the period Nov. 12, 1900 to May 6, 1901.

Sherwood Springer turned up two more issues from his stock, a 5/8c J. Ellwood Lee and a 2½c Od Chemical Co. stamp, again printed with what would appear to be the same kind of ink. Neither of the latter two are cancelled, however the stamps of both companies were most likely prepared after the early part of 1900.

The ink in question is not a typical aniline in that it does not have any appreciable water solubility, at least at this date. Quite clearly, whatever ink was applied to the paper on these examples, it was much more penetrating than the ink of more normal copies. The paper of the normal and of the varieties does not appear to differ in hardness or porosity.

The 5 3 99 date on the Johnson & Johnson, the 3.S.1. cancel, i.e. May 6 1901 date on the Emerson, and the appearance of the Ellwood Lee and Od Chemical Co. stamps in 1900 would certainly indicate that these varieties were created on at least two different occasions.

None of the red Antiwamnia or Williams stamps, of the limited number of copies available to me, were printed with comparable ink. Both of these issues were printed in large numbers and they may occur printed with this type of ink.

No mention of these varieties was made by Holcombe in his articles on these companies nor by Christopher West in his discussion of colors and ink used in printing the match and medicine stamps (Mekeel's Weekly Stamp News, Feb. 21, 1920). It seems astonishing they could have been missed all of these years since they would appear to be relatively common. Can someone shed some light on this?

Richard F. Riley, ARA 506

U. S. REVENUE WANT LISTS FILLED

Sideline Material,
Tax Pairs and Foreign Revenues



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

240

QUIET'S LITTLE INES

Your Editor's Sounding Board

I'VE TAKEN ON AN ASSISTANT.

That's right, as of this issue I have some help putting this baby to bed each month. Bart Rosenberg has graciously consented to share the headaches of trying to get out the **Revenuer**. The Board of Directors still has to approve him officially, so for now he's "Acting." You know what that means? Taking temporary credit for what you do right, and permanent blame for whatever goes wrong. All kidding aside, Bart's a pretty capable guy, and I'm glad to have him aboard. Once he gets the hang of things around here, I'm sure you'll see a column of "Bart's Barbs" every so often—and, if he writes what he thinks, many of us will be stuck by his "Barbs." If you have any handwritten manuscripts for publication send them to Bart effective **immediately**, as he will be responsible for typing them. His address appears on the masthead immediately following mine.

FISCEX '71—Elsewhere in this issue you'll see a report on FISCEX '71, the most hastily put together show in philatelic history. This show was sort of a "rehearsal" for part of the New York Chapter's plans for the ARA's 25th Anniversary next year. From original idea to past history took only a couple of months—just about a world's record. Next year all the details will be set up well in advance, so there'll be no excuse for anyone missing it.

COLLECTOR'S JAMBOREE—Harrison Mitchell sends us word of a show by this name to take place at the Brewer Auditorium in Brewer, Maine on April 25th. The admission is only half a buck, so if you're in the "North Country" on the 25th, why not stop in. There's even a hundred dollar cash door prize.

THE AUCTION—I've had several requests to publish the prices realized in our ARA Auctions, so as of now, the official policy of this journal will be to do so. See, guys, this really IS your magazine.

**BOY AM I GLAD I COLLECT REV-
ENUES!** At least I'm not being beset by all the "errors" and "freaks" that are apparently coming out of Washington these days. The volume of "missing color" and "crazy perfed" stuff coming on the market with practically every new U. S. commemorative makes me wonder if some of the guys dealing in this stuff have access to the reject pile at the Bureau of Engraving and Printing. I'm not making any accusations . . . just wondering. Think about it.

**SPEAKING OF THE BUREAU OF
ENGRAVING & PRINTING . . .** With all the new presses they've purchased in the last few years it sure looks like Uncle Sam is headed for Black Blot Country. They're not satisfied with the finely-engraved high-quality stamps which had given the U. S. a worldwide reputation for philatelic integrity any more! Now the trend is to super-jumbos in as many colors as the proverbial Coat of Joseph in the Bible! And the artistic quality? A gorilla with a paint brush could do better! Sic transit gloria philatelica . . . **Jim Conlon and Winnie Blount WAKE UP!!** You're strangling the golden goose!!!

Lou Alfano (ARA 1142)
Editor

U. S. 1st ISSUE CANCELLATIONS

Handstamped Railroads — Insurance
Banks — Dated — Colors
Odd Shapes

Original Documents Civil War Period

1st Issue interesting usages
Combinations — Multiples
High values, etc.

Approval selections to ARA members

FRED E. STARR

ARA 341 — 14575 Horseshoe Dr.
Saratoga, CA 95070

234

WANTED

U. S. Local Stamp

Hussey's Special Delivery

Scott #87LEI-5

H. T. RICHARDSON

Box 233

Slidell, La. 70458

235

The American Revenuer

CIRCUIT NOTES

FISCEX '71

By golly. At this writing, 4 March, you wouldn't believe it. The bids have come pouring in for the auction as if all the members were awake. Most gratifying. As I have repeatedly announced heretofore, I never mind doing all this work if you people would merely cooperate. And now you have. So I am happy to announce, that based on your response, we most certainly will have at least another auction, perhaps more. Consider this as a notification that I will try for another sale right after Labor Day. If you like, you may start sending the material at your convenience. I am not setting any deadline for now, so you have plenty of time to get ready. I don't want to hear any member say he didn't know there was another auction coming. Fair enough?

Now for some other interesting items: I have received some material too late to enter into the listings. Therefore I am offering the material for outright sale. Itemized as follows:

1. A mounted collection of 491 diff. Brazil and Brazilian States revenues. Price ----- \$40.00
2. A mounted collection of 702 diff. France (with some colonies and related areas) A joy to behold. Price ----- \$80.00
3. (The piece de resistance). A mounted collection (in two books) of France and colonies, total of 1695 diff., at a price of ----- \$275.00

Collections of so many different in one spot are hard to come by, so use your own judgement. First check for any or all takes the item(s).

To conclude, by the time you read this, Auction 3 will be over and the winners notified. I wish to take this opportunity to sincerely thank all of the donors and all of the bidders. If you were outbid, better luck next time.

Sales circuit info next month.

G. M. Abrams,
Sales Manager

This year the New York Chapter held an informal meeting on Saturday, March 13th, at the Collectors Club. The meeting was scheduled to coincide with INTERPEX, so that out-of-town members could meet the N. Y. Chapter crowd and match names with faces.

FISCEX (Fiscal Exhibition) differed from other exhibitions because for once there were no judges, awards, or entrance fees. All anyone had to do was "put-it-up" after showing up, and take credit for his material. Various members brought enough material to fill some 20 frames in the downstairs meeting room. Among the items shown were Private Die Proprietaries, Narcotic Stamps, U. S. First Issue Revenues (including proofs and essays), Tobacco Taxpays, and foreign revenues (notably those of Italy). There was also a showing of U. S. Embossed Revenue Stamped Paper.

FISCEX lasted only about three hours, from 2 to 5 p.m., but all who were there seemed to find it worthwhile and a good escape from the herd over at INTERPEX. Among those in attendance were Vic Christie, Carter Litchfield, Drew Nicholson, and Henry Tolman, II.

Much of the credit for the show belongs to Lou Alfano for getting it together, and I think everyone in attendance knew and appreciated this. Sincere thanks are given to the Collectors Club and to Mrs. Josephine Eldridge for their help and cooperation.

Lou and I are already beginning to lay plans for a larger FISCEX next year. Watch future issues of the *Revenueur* for further developments.

Bart Rosenberg (ARA 1307)

CANADIAN REVENUE STAMPS

Will send on approval or fill your want-list. 25 different Canadian revenues \$1.00.

239

E. van DAM

Dept. ARA — 1274 Royal Drive
Peterboro, Ont., Canada

SECRETARY'S REPORT

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

New Members

- 1327 BAILEY, Arthur C., 49 Hope-
well Dr., Stony Brook, N. Y.
11790, by Herman Herst, Jr.
All US, Canada.
1328 BLASER, Mark, RD #1, Cen-
ter Valley, Pa. 18034, by Ron-
ald E. Leshner. Scandinavia, esp.
Denmark. "US rev's relating to
local area."
1329 CONLISK, R. L., 12741 Lean-
der Dr., Los Altos Hills, Calif.
94022, by Louis S. Alfano. US,
Puerto Rico (US & Sp. Adm.),
Virgin Is. (US & Danish), Ha-
waii, Philippines (US adm only)
1330 HENELY, Amos L., 9507 Bin-
ney, Omaha, Neb. 68134, by
Secretary. State tax stamps.

Dropped for Non-Payment of Dues

- 1217 Ernest C. Ansley
1164 Vincent O. Aronson
1152 Wilds Bacot, Jr.
839 Deane C. Bartley
1153 Steven F. Bear
1257 William C. Brandon, Jr.
1070 Solis J. Brenner
1062 Norton T. Brotherton
1038 Wallace L. Coble
1171 Benjamin E. Coleman
609 Thomas A. Cox
587 Armand Creed
1265 William A. Douglass
538 Sterling D. Foote
1052 Ronald Friedlander
1261 Paul H. Galli
1166 Bernard R. Glennon
1154 Richard W. Harbison
536 William Kimelman
1209 John W. Lawrence
1155 Raymond C. Norris, Jr.
411 Elwood S. Poore
1193 David W. Rickman
758 Norman A. Robinson
1234 Roy J. Rogers
1253 Herbert Rosenblatt
1084 Lawrence F. Salsman
1263 Norman Sapolnick
1047 Carl H. Scheele
1055 Henry Schmidt
552 John J. Sheehy
1231 Chester O. Shott

- 1192 Robert M. Smith
1135 Philip H. Snyder
1227 Lamar Stout
1101 Earl E. Witmer
1184 Eugene C. Wood

Address Changes

Howard Kwastel, 230 E. 2nd St., New
York, N. Y. 10009.
M. E. Matesen, 810 Fairmont Avenue,
Kingsport, Tenn 37660
David C Strock, P O. Box 24463, Se-
attle, Wash. 98124.
Jack Wright, 63 Molimo Drive, San
Francisco, Calif. 94127.

Addenda to February Report

1316 RATHBUN, Don A. Collects
proprietarys, etc. used on bot-
tles and tins.

Previous membership total - 495
New members ----- 4
Dropped NPD ----- 37
Current membership total -- 462

DEALER DOINGS

This month the only thing to report
on is Pat Herst's 184th Auction, held
on February 10th and 11th. The out-
standing realization was 160% of cat-
alog for a very fine single of the \$100
value of the 1898 Documentary ser-
ies, \$24 for a \$15 catalog item. Some
other good prices were \$20 for a ver-
tical pair of R52a, the imperf. 30c In-
land Exchange (cat. \$25), \$16 for a
copy of the major cracked plate var-
iety of the 50c Mortgage part perf.
(cat. \$20), and copies of the 1934 and
1935 Duck stamps which went for \$16
and \$26 respectively (cat. \$16.50 and
\$27.50).

Real bargains were had on short
sets of the Rectification Tax issue,
each with the three top values in-
cluded. Three lots were included in
the sale cataloging \$188, \$191, and
\$184, and they went for \$37.50, \$35,
and \$20 respectively. A list of all the
realizations is available from Pat on
receipt of a self-addressed stamped
envelope. His address is: Herman
Herst, Jr., Shrub Oak, N. Y. 10588.

Lou Alfano, Editor

THE REVENUE STAMPS OF FIUME

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

(Continued)



1914 BOLLO MUNICIPALE DELLA
LIBERA CITTÀ DA FIUME E
SUO DISTRETTO. Unwatermarked.
Perf. 11½x11½.

- | | | |
|-----------------------|-------|-----|
| 2. 0.30C Yellow-brown | ----- | .30 |
| 3. 1C Green | ----- | .25 |
| 4. 2C Violet | ----- | .20 |

1920 QUESTURA DI FIUME. Dif-
ferent designs.

- | | | |
|-------------|-------|-----|
| 5. 1L Red | ----- | .30 |
| 6. 5L Green | ----- | .25 |
| 7. 10L Blue | ----- | .20 |



1923-1924 DIRITTI DI SEGRETER-
IA. Unwatermarked. Perforated
10x10, 11½x11½.

- | | | | |
|-------------------|-----------|-------|---|
| 8. 10c a. Violet | ----- | ? | |
| | b. Green | ----- | ? |
| 9. 25c a. Yellow | ----- | .25 | |
| | b. Violet | ----- | ? |
| 10. 30c a. Brown | ----- | .25 | |
| | b. Rose | ----- | ? |
| | c. Red | ----- | ? |
| 11. 50c Blue | ----- | .25 | |
| 12. 60c Orange | ----- | .25 | |
| 13. 1L a. Lilac | ----- | .30 | |
| | b. Violet | ----- | ? |
| 14. 5L Blue | ----- | .50 | |
| 15. 10L Dark blue | ----- | ? | |
| 16. 50L Red | ----- | ? | |



1924 DIRITTI DI STATO CIVILE.

- | | | |
|-----------------|-------|------|
| 17. 30c Lilac | ----- | \$? |
| 18. 50c Green | ----- | ? |
| 19. 1L Brown | ----- | ? |
| 20. 1.50L Olive | ----- | ? |
| 21. 2L Claret | ----- | ? |



1930 DIRITTI DI URGENZA. Un-
watermarked. Perforated 10x10,
11½x11½.

- | | | |
|---------------|-------|--------|
| 22. 1.50L Red | ----- | \$.10 |
| 23. 2L Violet | ----- | ? |
| 24. 3L Blue | ----- | .20 |
| 25. 4L Green | ----- | ? |



1930 CONSIGLIO PROVINCIALE
DELLE CORPORAZIONI DI
FIUME. DIRITTI DI SEGRETERIA.

- | | | | |
|-----|-----------|-------|------|
| 26. | 50c Brown | ----- | \$? |
| 27. | 2L Red | ----- | ? |
| 28. | 3L Blue | ----- | ? |



1945 TASSA DI URGENZA.

- | | | | |
|-----|-------------------|-------|---|
| 29. | 2L Light blue | ----- | ? |
| 30. | 4L Reddish orange | ----- | ? |



1945 Definitive FIUME issue of 1942 overprinted in black FIUME-RIJEKA and BOLLO-BILJEG, along with a red star in the middle. Values in Yugoslav lire.

- | | | | |
|-----|-------------------------|-------|--------|
| 31. | 0.20L on 20c carmine | ---- | \$.20 |
| 32. | 5L on 5c light brown | ----- | .15 |
| 33. | 50L on 40L dark brown | --- | 1.50 |
| 34. | 100L on 100L grey-green | -- | .85 |

1945 Same as prior issue with Marca da Bollo also obliterated.

- | | | | |
|-----|----------------------|------|--------|
| 35. | 2L on 5c light brown | ---- | \$.50 |
|-----|----------------------|------|--------|



1945 Fiume income tax issue of 1943 with same overprint. Priced for individual stamp with or without star. For pair with and without star, triple value.

- | | | | |
|-----|-----------------------|-------|--------|
| 36. | 0.30L on 20c carmine | ---- | \$.15 |
| 37. | 1L rose | ----- | .20 |
| 38. | 2L green | ----- | .20 |
| 39. | 5L on 5c light brown | ----- | .25 |
| 40. | 10L on 4L violet | ----- | .15 |
| 41. | 20L dark blue | ----- | .35 |
| 42. | 20L on 40c blue | ----- | .40 |
| 43. | 50L on 40L dark brown | ----- | .50 |
| 44. | 100L grey-green | ----- | 1.00 |



1945 Fiume Diritti di Segreteria issue overprinted in black CPC—FIUME GNO—RIJEKA, along with a red star in the middle. Values in Yugo lire.

- | | | | |
|-----|---------------------|-------|--------|
| 45. | 5L on 25c yellow | ----- | \$.20 |
| 46. | 5L on 5L light blue | ----- | .15 |
| 47. | 10L on 25c yellow | ----- | .20 |
| 48. | 10L on 30c rose | ----- | .20 |
| 49. | 10L on 30c brown | ----- | .20 |
| 50. | 10L on 50c blue | ----- | .30 |
| 51. | 10L on 60c orange | ----- | .35 |
| 52. | 20L on 1L violet | ----- | .50 |



NOTICE

This local section on Fiume (C. 1) has been very difficult to catalogue and even more so as to pricing. Even with the able help of Carlo Buttafava of Milan (ARA 438) we still consider this section incomplete and only reasonably accurate.

We have seen the CPC-GNO overprint (45-55) on Fiume Stato Civile issue but do not have enough information to list them.

1945 Same on Fiume Diritti d'Urgenza issue.

- | | | | |
|-----|-----------------|-------|--------|
| 53. | 5L on 1.50L red | ----- | \$.20 |
| 54. | 5L on 2L violet | ----- | .30 |
| 55. | 5L on 3L blue | ----- | .35 |

Plate Varieties

- | | | | |
|-----|--------------------|-------|--------|
| 32. | Two red stars | ----- | \$.75 |
| 31. | Overprint inverted | ----- | 1.00 |
| 31. | No comma in value | ----- | 1.00 |
| 39. | White hole in star | ----- | ? |
| 36. | No comma in value | ----- | ? |

Fiume=Rijeka

GNO=Grada Narodna Odbor

=City People's Committee

CPC=Comitato Popolare Citta

=City People's Committee

Bollo — Biljeg=stamp

1919 PRO FIUME E DALMAZIA.
Semi-official charity stamps.

A. 10c Red and blue ----- \$?

1921 ASSOCIAZIONE MUTILATI ED
INVALIDI DI GUERRA.

B. 25c Red and light blue ---- \$.25

CIVICI DAZI LIBERO. Stamps so inscribed are customs control stamps.

MAGISTRATO CIVICO SEZIONE D'APPROV. VIGIONAMENTO FIUME. Stamps so inscribed were control stamps for food rationing during the First World War.

C. LOCAL GOVERNMENTS

2. Susak-Krk (Zona di Sussa)

These stamps were issued under the authority of the national government (Demokratska Federativna Jugoslavija) and produced locally by temporary regional officials.



1945 General revenue definitive issue of Fiumano-Kupa overprinted in black UPRAVNO / POVJERENICTVO / SUSAK-KRK.

- | | | | |
|----|-----------------|-------|--------|
| 1. | 5c Brown | ----- | \$.05 |
| 2. | 20c Carmine | ----- | .05 |
| 3. | 40c Blue | ----- | .05 |
| 4. | 1L Rose | ----- | .05 |
| 5. | 2L Green | ----- | .10 |
| 6. | 4L Violet | ----- | .10 |
| 7. | 20L Blue | ----- | .15 |
| 8. | 40L Brown | ----- | .20 |
| 9. | 100L Grey-green | ----- | .30 |



1946 Italian fiscal stamps of 1939 with same overprint. Watermarked crown. Perforated 14x14.

10.	5c Brown	-----	\$.05
11.	10c Green	-----	.05
12.	20c Rose	-----	.10
13.	30c Blackish grey	-----	.10
14.	50c Blue	-----	.15
15.	1L Brown	-----	.15
16.	1.50L Red-brown	-----	.20
17.	2L Violet	-----	.25
18.	3L Orange	-----	.35
19.	4L Blue-green	-----	.40



1946 Municipality of Susak stamps with the same overprint. Paper x) White, y) Blue and z) Rose. Unwatermarked. Perforated 11½x11½.

20.	0.40L Blue	-----	x) .05
			y) .10
			z) .10
21.	1L Violet	-----	x) .10
			y) .05
			z) .05
22.	2L Brown	-----	x) .10
			y) .10
			z) .05
23.	4L Green	-----	x) .10
			y) .10
			z) .10
24.	20L Yellow-green	-----	x) .50
			y) .30
			z) .25
25.	50L Red	-----	x) .85
			y) .75
			z) 3.00



1945 Income tax stamps of Fiumano-Kupæ with same overprint.

26.	5c Brown	-----	\$.05
27.	20c Carmine	-----	.10
28.	40c Blue	-----	.15
29.	1L Rose	-----	.15
30.	2L Green	-----	.20
31.	4L Violet	-----	.25
32.	20L Blue	-----	.30
33.	40L Brown	-----	.40
34.	100L Grey-green	-----	.75

Pricing for single stamp with or without star. For horizontal pair, one with and one without star triple the catalogue value.

UPRAVNO POVJERENICTVO SUSAK-KRK=Governing Commission
Susak-Krk (Italian=Sussa-Veglia).

2. Susak



1931 Inscribed GRAD SUSAK. Unwatermarked. Perforated 11½x11½.

1.	0.50D Ultramarine	-----	\$.20
2.	1D Brown	-----	.30
3.	2D Green	-----	.25
4.	5D Orange	-----	.35
5.	10D Violet-red	-----	.35
6.	50D Carmine	-----	2.00

(To be continued)

"THE FACSIMILE OF GENUINENESS"

By Anthony Giacomelli (ARA 448)

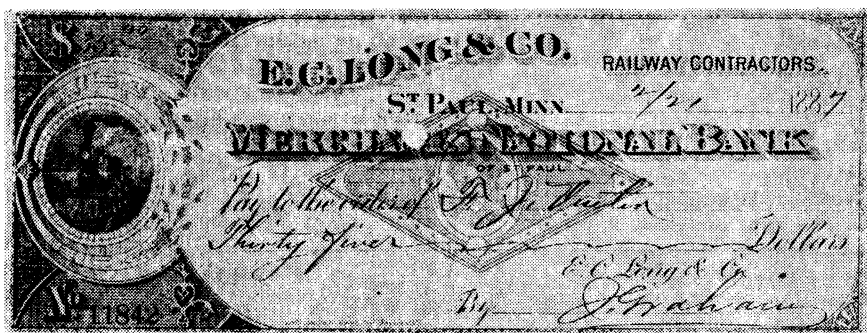
Back in the January 1966 Revenuer, our good friend Thomas Cox, ARA C09, sent in a check with a facsimile of an RN-F type stamp printed on it, dated April 24, 1884. This check was dated and issued after the revenue tax on checks had terminated, but since the public had become accustomed to seeing a printed 2-cent tax stamp in the middle of a check, checks without "the stamp" might raise questions as to their validity. For this reason facsimiles were often used in their stead.

Similar reasons caused the issuance of facsimile labels for proprietary art-

icles, some of which, though modified, are still used at present.

Pictured is a copy of a check I found a while back bearing such a facsimile, differing from that pictured by Tom Cox, also of the RN-F type. E. C. Long & Co. were well-known contractors in and around St. Paul, Minnesota who hired many European immigrants. These immigrants were paid by check and one can well imagine what would have happened had these immigrants received checks without Federal stamps on them. Such a situation could (or did) bring many inquiries.

I have seen several other types of these imprints in the past, and presume that there are more. They make a fine addition to a revenue-stamped check collection.



E. W. HOYT A FRAUD!!

E. W. Hoyt's "Genuine German Cologne"—a Yankee Cologne and German only in name!

According to Cooper and Cooper, Inc. of New York City, who were exclusive distributors of F. Hoyt and Company of Strawberry St., Philadelphia, Pa., F. Hoyt and Co. was manufacturing their Hoyt's "Genuine German Cologne" in 1868, three years before E. W. Hoyt and Company.

F. Hoyt and Co., received an award of \$3,000.00 from a jury in the Court of Common Pleas of Philadelphia, Pa. against E. W. Hoyt and Company as well as an award of \$2,850.50 from a decision of the Supreme Court.

E. W. Hoyt and Co., also appropriated the Doctor Jayne's Cap Label which Dr. Jayne of Philadelphia, Pa.,

originated in 1863. (RS 144-149).

E. W. Hoyt and Co. must of had a smart lot of "Madison Avenue Boys" handling their advertising and sales, for they distributed dozens of beautiful trading cards, advertising their Hoyt's "Genuine German Cologne" to say nothing of their Private Die stamps (RT6 through RT 11).

F. Hoyt and Co. continued in business until May of 1952 when it was purchased by J. Strickland & Co. In June of the same year, F. Hoyt & Co. purchased E. W. Hoyt & Co. and formed the Hoyt Company. The word "German" was dropped from the product during the First World War.

Hoyt & Co. products are still manufactured and sold by J. Strickland & Company.

Mathias Koref
ARA 1020

UNITED STATES REVENUE STAMPED PAPER

Samuel S. Smith (ARA 1081)

407 Lincoln Road
Miami Beach, Florida 33139

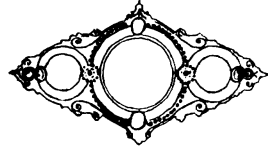
Part X — The M, N, and O Dies

The M and N designs are attributed to the Bureau of Engraving and Printing in Boston. They were the only "Civil War" designs created by other than private enterprise. Both of these two cent values were first introduced in 1874, in a limited range of types and colors.

The M die is 68x37 mm, and features the bust of Washington, facing left in the center circle. It is flanked by two bands, both having a 2 in the center and inscribed "United States Internal Revenue." No restrictive legends were employed in connection with this design, and as can be seen on the comparison chart, few colors were used. Sterling, Henkels, and Vanderhoof failed to note the existence of the green and grey colors, and it wasn't until the 1952 Scott Specialized Catalogue that these variations were noted. I have personally seen all of the items, thanks to the help of Dick DeKay, who furnished me with his copy of the grey, for my inspection.

Perhaps the most ornate of all the RN designs is the N die, measuring 107x48 mm. The center of the design contains no bust or picture, but merely the numeral 2. However, the left panel features a spread eagle defending a shield, and the right panel depicts the ironclad warship "Monitor." As in the M die, no restrictive legends were used, and the range of colors was limited. The only distinctive usage of this design is its appearance on the reverse of some checks, as in the D and G dies. Neither Sterling or Henkels assigned the reverse imprints a specific number, however both cataloguers mentioned that the imprint appeared "both on obverse and reverse of check."

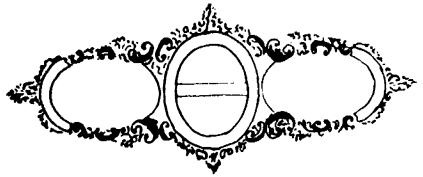
The most mysterious of all of the two cent dies is the O design. It was originated by the St. Louis Lithograph Company in 1874, and is the only United States stamp to ever pic-



Type M

Size 68 x 37mm.

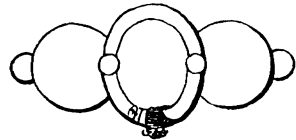
Washington to left in central circle.



Type N

Size 107 x 48mm.

Numerals in center; eagle at left, Monitor at right.



Type O

Size 75 x 35mm.

Liberty to left in central oval.

ture U. S. currency. The design is 75 x 34 mm, and features the bust of Liberty, flanked by reproductions of the front and back of the two cent piece of 1874. It appears to be the rarest of all the two cent dies, most probably as a result of limited production and distribution for use. All of the copies that I have examined have been in unused condition, and printed by the same firm. These checks are printed on a violet paper, for PRESTON, KEAN & CO. BANKERS, and bear no city designation. The printing was done by Rand, McNally & Co., whose greatest fame arose from their maps and charts. The stamp itself appears to be a dark orange, the shading of which may be from the ink or the paper color over which the imprint was made. If any

members have used copies, or copies differing from the above, I would welcome the details regarding same. The 1971 Specialized raised the mint copy from \$40 to \$45, with the used copy remaining at \$30.

Revenue Stamped Paper Comparison Chart

	Vander hoof	Scott	Ster- ling	Hen- kels
DIE M				
Buff	1	—	179	200
Orange	2	2	180	201
Yellow	3	—	—	—
Green	—	3	—	—
Grey	—	4	—	—
Deep Orange	—	—	181	202
DIE N				
Bronze	1	1*	182	203
Buff	2	—	183	204
Orange	3	3	184	205
reverse side	3a	3a	***	***
Deep Orange	—	—	185	206
DIE O				
Bronze	1	1*	186	207
Buff	2	2**	187	208

*Referred to as Gold

**Referred to as Orange

***Mentions "both on obverse and reverse of check," without specifying any color, or assigning any catalogue number.

RN OBSERVATIONS . . . This concludes the portion of my research on the two cent values, and I am hopeful of embarking on the continuation into the higher values. Since the publication of the article on the I die, some of our members have written to me, furnishing some additional information as to dates of first usages. As you may recall, the oldest RNI-1 which had been seen was dated May 1867, and the earliest RNI-2 had been from May of 1869. Fred E. Starr reports an RNI-1 dated April 10, 1867, and Anthony Giacomelli has one from April 12, 1867. Ed Held sent me a copy of an RNI-2 dated May 10, 1867 all of which clearly proves that Henckels, Vanderhoof and Scott are in error listing 1869, as the beginning year for this series.

While on the subject of the 1971 Scott Specialized Catalogue, a review of the RN Section was made with

mixed emotions. In the first place, none of the items that this author had submitted were received in time for consideration, and will be taken up for the 1972 edition. Secondly, although a number of price increases were noted, none of them seemed to have much of a relationship to current market values, and seemed to be merely "increases for increase sake." For example, RNA-10 jumped from \$10 to \$20, while its last auction realization was more than twice that sum. RNB-1 and RNC-1 went from 10c to 12c, used, although both seem to be in such a plentiful supply as to warrant a price decrease. Lastly the price of RN-X-7 doubled from 5c to 10c, when most collectors and dealers have boxes of these, and felt that they were overpriced at 5c. In almost every instance, small adjustments were made in many of the items, without much regard to value. Other items which deserved upgrading were ignored, leaving the section of the catalogue in no better shape than its predecessors. Perhaps the blame for this disparagy cannot be attributed to the editors of Scott's, who have little access to current value information in this area. If RN collectors want this changed, we must compile our information on these issues and forward it to the publishers. Accordingly, I am asking all of the readers, whether collectors or dealers, to furnish me with a list of the prices paid or asked for items in their collections. I will digest this information, and review it with Sherwood Springer for submission to Scott Publications. If response is good, it will be included with the updating of colors and varieties, as suggested by this series. Please take a moment, and a 6c stamp to participate in this endeavor for the betterment of our mutual interests.

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D. L. LAMSON—THE CANCEL AND THE STORY

By Anthony Giacomelli, ARA 448



THE CANCEL—Printed in dark blue ink, reading up. The first line 2½ mm high in an arc measuring 19½ mm across the interior dimension. The second line 2 mm high by 19½ mm long. Between the lines is a sunburst measuring 14 mm across. This cancel is probably the handsomest cancel of its time, and is highly elusive.

THE STORY—Howard Beaumont of Baltimore and Warren Haley of Fryeburg, Me., who did most of the leg work, have dug up the following information, principally from a book in the Fryeburg Library entitled *Fryeburg, An Historical Sketch*.

Dr. D. Lowell Lamson came to Fryeburg from Conway Center, New Hampshire in 1857, and practiced medicine there for many years. He was a leading citizen, active in many good works, and was an ingenious inventor.

The Congregational Church tower clock, purchased in 1874 from E. Howard & Co. of Boston with a bequest from Sarah Osgood, was maintained and repaired by Dr. Lamson, who absorbed all expenses connected therewith. He continued to do this until advancing age prevented it.

The railroad came to Fryeburg in 1873, but there was no telegraph in town. Dr. Lamson and some leading citizens took it upon themselves to establish a telegraph office, and at their own expense hooked it up to the main line. The telegraph was in Dr. Lamson's office, and he mastered the code and operated the line for many years.

Getting back to the cancel, it is found on the 2c Bank Check, a most common stamp. The operation of the telegraph may have been the reason for its issuance, telegrams being tax-

able at the time, or, more probably, Dr. Lamson may have compounded a private medical nostrum which required the stamp. I have no evidence as to its usage, and would welcome any additional information on this interesting cancel. Anthony Giacomelli, 43 W. Maple Drive, New Hyde Park, New York 11040.

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DOUBLE IMPRESSIONS ON SERIES OF 1934 WINE STAMPS

By Ronald E. Leshner, ARA 1173

The author is becoming convinced that during the 1930's many double impressions occurred on revenue stamps printed by the offset press. Does anyone know the reason for using the offset process? Most of the low denom-

ination Scott listed revenues from 1914 until 1940 were printed by offset. Notable exceptions are the playing cards, potato tax, and consular service fee stamps. Many of the double impressions can be dated in the 1930's (either through dated cancellations or in the case of the Silver Tax stamps which were first issued in 1934).

Many double impressions occur on the Series of 1934 Wine Stamps. Following is a list based on the author's collection. None are Scott listed.

Double Impressions

RE83A	1/5c	RE93	6c
RE84	1/2c	RE95	10c
RE85	1c	RE98	18c
RE89	2½c	RE100	24c
RE90	3c	RE101	30c
RE91	4c		

The author is sure that this list is incomplete and would welcome any further information. Please write to Ronald E. Leshner, 1408 West Broad Street, Quakertown, Penn. 18951.

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