

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 25, No. 5, Whole Number 235

May 1971

REVENUES SWEEP ALBANY SHOW AS FOREIGN FISCALS COME INTO THEIR OWN

Albany, N. Y., April 18 (Special to the A. R.)—A major blow for fiscal philately was struck here today as every revenue exhibit at KAPEX '71 took at least one award. In this two day show, hosted by the Fort Orange Stamp Club, there were but three displays of tax stamps, and each one walked off with its share of the laurels.

Your reporter was fortunate in being invited here for the show by personal friends, but never expected to return from the Albany Institute of History and Art with such outstanding news for the fiscal world.

Foreign Revenues Did It

Two of the three fiscal exhibits were studies of foreign revenues, and they were the ones which walked off with the major awards. The ARA can really gloat along with member Drew Nicholson, whose exhibit, "Century of German Bill of Exchange Tax Stamps," took both the show's Grand Award and the First Award in the Foreign Class. Drew's exhibit covers these stamps from Confederation times (circa 1869) to the present, showing real scholarship in the number of varieties exhibited and described. He was last seen wondering where he was going to put the "oversize bowling trophy" his efforts had attained for him.

The Second Award in the Foreign Class also went to a fiscal display—"Colombian Revenue Stamps—An Introduction," a product of the efforts of Miss Deborah Friedman—a long-time student of Colombian philately, but a newcomer to the tax stamp field. Miss Friedman's introductory page states that she is hoping to eventually produce a catalog of these issues, and, from your reporter's limited knowledge of this particular phase of fiscals, she surely has a rough road ahead. However her exhibit is an admirable start in this direction—now what's needed is someone to come up with the fiscal statutes of Colombia so that the stamps may be thoroughly interpreted. At the time of this writing Miss Friedman is not an ARA member, but we are hoping to rectify this situation shortly.

The only U. S. Revenues shown at KAPEX were a complete run of singles of the federal Duck Stamps mounted on White Ace pages. This exhibit by Joseph Kruppenbacher earned the Apfelbaum Award as the best exhibit on printed album pages, thus completing the fiscal sweep.

—Lou Alfano

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

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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
Preceding Date of Issue

Editorial Forms Close 1st of Month
Preceding Date of Issue

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Vol. 25, No. 5, Whole Number 235

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Bart's Barbs

The Assistant Editor's Steam Valve

ATTENTION STUFFED SHIRTS ..

Unlock the collars of your minds! You who have been horizontal for so long, move up. A vertical column in the *Revenuer* is only about one double-spaced typewritten page. In that space a large amount of information can be transmitted. There are no requirements of length, skill or experience. Only some time, and an interest in spreading some information among your fellow revenuers.

You all look forward to getting your copy of the *Revenuer*, but we need articles and ideas to keep this magazine going. In this way you will see many names in the *Revenuer* instead of just a few.

CANCELLING MISTAKES — What is known about errors in cancellation, such as 1836 instead of 1863? This

writer has one, and would appreciate hearing about others. If enough comes in on it, the info can be published, with full credit to all contributors.

A. R. A. AUCTION — I think we owe Gerald Abrams a vote of thanks for getting the auction together, and I understand that he is collecting more material for the next one. Good job!

Bart J. Rosenberg (ARA 1307)
Assistant Editor

U. S. REVENUE WANT LISTS FILLED

Sideline Material.
Tax Paid and Foreign Revenues

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

24)

QUIES LITTLE LINES

Your Editor's Sounding Board

FIRST, AN APOLOGY—This issue will doubtless reach you late, as I'm behind schedule in getting the copy off to the printer. However our page one story is the reason I held the presses—and I, for one, think such good news is worth the delay.

SECOND, AN URGENT REQUEST—As of this issue we've just about exhausted our supply of articles for the *Revenuer*, so write up what you've been working on as quickly as possible. We can't print a lot of nothing, and I can't just pound out words from my fertile imagination if we are to keep YOUR club and YOUR journal going. So again I'll say it—WRITE, WRITE, WRITE!!

WASSAMATTA YOU GUYS?—In the February issue Don Duston offered a FREEBIE and got only two takers. Don's offer of a packet of about 15 foreign revenues appeared in Jerry Abrams' *Circuit Notes*, which may have caused some of you to miss it, so Don has asked me to repeat the offer here. Send a self-addressed stamped envelope to him at 1314 25th Street, Peru, Illinois 61354, and you'll get your packet by return mail. Don sent me one, and most of the contents were classic, not modern, and came in one of the turn-of-the-century Special Fiscal Packet envelopes, put up originally by Walter Morley.

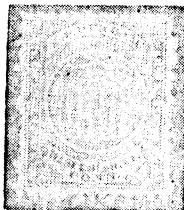
NEW ANSWERING SERVICE—Don Duston has also volunteered to conduct a question and answer column on foreign revenues, so if you have any puzzlers write him. Don will forward the questions to appropriate experts, get the answers, and set them up for publication in the *Revenuer*. If you folks cooperate, his Foreign Fiscal Forum will appear beginning in the fall. (Personal to Don—How's that for an answer to your letter?)

THANK YOU LINN'S—for your editorial of April 5th, "Early Revenues Suggested," in which you encourage the collection of early U. S.

Revenue stamps. But why only U.S.? And why only early ones? Nearly every country has some "class" revenue material, and no "Country Collector" can really hope to be truly "complete" while ignoring the fiscals of the nation which he collects, despite Scott, Gibbons, etc. catalogs to the contrary. U. S. collectors know that Scott hardly scratches the surface—even in the *Specialized*, so how can collectors of other countries really expect to be done when they've completed Scott's, or Gibbons' catalog "by the numbers" in their particular area?

Lou Alfano (ARA 1142)
Editor

E. P. DUNHAM
By Bruce Miller, ARA 732



The history of the "Rag Hollow" match factory at Prospect, Connecticut began, insofar as its private stamps are concerned, with Edwin R. Tyler. In the last installment of our rags to rags saga, Benjamin O. Bowers of Plainfield, New Jersey (hiss! boo!) had absconded with both the machinery and the old familiar "star" private die, leaving Edward P. Dunham (hurrah!) and his widowed sister (sob!) with an empty building and a new respect for Plainfield city slickers.

Dunham undertook to replace the missing equipment, and the factory resumed operations in June 1881. An entirely new private die was ordered, bearing E. P. Dunham's name and the address "West Cheshire, Conn." (RO 72). This was used as a mailing and shipping address, since the town of West Cheshire boasted the closest railway station to Prospect.

In January 1882 the Rag Hollow factory was sold to the Diamond Match Company (it had taken them over a year to find it), and closed down.

Looking Back

A Series on the Early Days of the ARA

Compiled by Elbert S. A. Hubbard
(ARA 1)

THE FIGHT FOR ILLUSTRATING REVENUES

The ARA was among the several national philatelic organizations trying to get approval to illustrate revenue stamps. Some details of this effort, finally successful, are given in the following items.

March, 1950:

"LIFE" 'PRIVILEGED' OR IN ERROR IN PICTURING REVENUE STAMP?

In the January 23 issue of "LIFE" magazine a photograph of a document bearing a 5c Certificate stamp was published without obliteration of any kind . . .

The printing of the photo . . . is in direct violation of Federal regulations unless special permission was obtained from the Secretary of the Treasury. Perhaps "LIFE" is a 'privileged' publication, as requests by the AR . . . for permission to picture our revenue stamps have been flatly refused as late as February 3 of this year!

. . . we cannot see what . . . harm LIFE's publication of the photo in question; or . . . from allowing the Press as a whole to print (photos) of our revenue stamps . . . (under the same provisions applying to) . . . our postage stamps.

We sincerely believe . . . this law . . . should DEFINITELY be revised so that REVENUE stamp collectors would have EQUAL RIGHTS with POSTAGE stamp collectors . . .

Can't we find a champion . . . among our legislators to get this law relaxed to a sensible one?

PERHAPS OUR INVESTIGATION
OF THIS MATTER CAN . . . START
THE BALL ROLLING TO GET THIS
ARCHAIC AND JUVENILE LAW RE-
LAXED . . . !

May 1950:

LIFE MAGAZINE UNAWARE OF
REVENUE ILLUSTRATION LAWS!

. . . the following letter was received by your editor from the editors of "LIFE":

"Many thanks for sending us a copy of *The American Revenuer* which contains a paragraph about LIFE's reproduction of a revenue stamp.

"We appreciate your endorsement of our publishing this reproduction although we have not had any trouble about it.

"It is our understanding that according to law one can reproduce a revenue stamp if the reproduction is half the size of the original or more than twice the size . . ."

. . . LIFE's editors are . . . (obviously ignorant of the fact that) . . . this specification . . . applies **only** to postage issues! And . . . there is a high fine and prison term prescribed . . . for anyone reproducing a complete . . . revenue stamp in **any** manner what-so-ever. (Such) illustration . . . is considered a violation of Section 150 of the Criminal Code . . .

. . . We are highly interested in this matter because of our attempts to get . . . (permission) . . . for all the press to illustrate . . . (revenues).

July 1950:

(A.P.S.) URGES REPRODUCTION OF DEMONITIZED STAMPS

W. W. Hicks, APS 1851-57 Unit Chairman, has joined the fight to allow reproduction of our country's stamps on a broader basis. . . he wants the government to . . . (permit) . . . the press to picture demonitized postage stamps in their exact size.

(He) . . . points out that the Secretary of the Treasury . . . (gave) . . . permission to . . . (F. A.) Limpert to reproduce . . . currency in his 1949 book . . . (on U. S. paper money) . . . Each page of illustrations has (this) statement printed on it: "All illustrations of currency are reproduced by permission of the Treasury . . . and further reproduction is prohibited."

Bill feels that the Treasury should loosen up a bit where stamp collectors are concerned too, and permit them to picture demonitized stamps at least.

Since many of our (revenues) are demonitized . . . , we of the ARA feel that they should be included in any . . . permission given for the illustration of U. S. stamps.

(Editor's Note: The following two articles, although not submitted by Mr. Hubbard, are considered by the editorial staff to be of sufficient significance to the subject that they are included herewith.)

April 1955:

**LET'S ALL TRY TO GET
ILLUSTRATION OF OBSOLETE
U. S. REVENUE STAMPS**

By Clarence W. Brazer

Many publishers, dealers and collectors have . . . been handicapped by regulations prohibiting the illustration of U. S. (revenues) in philatelic . . . (literature). (The illustration of postage stamps has) been permitted . . . in black and white (if) under 75% or over 150% of actual size. (Many of the revenues) were demonitized over fifty years ago. . . Yet these stamps may not . . . be illustrated

I proposed (a) resolution at (a) meeting of the American Philatelic Congress (calling for repeal of these restrictions), and it was promptly adopted. If . . . all who are interested will write their Congressmen we may by united action obtain this . . . desired privilege.

November 1958:

PUBLIC LAW 85-921

“. . . Notwithstanding any other provision . . . , the following are permitted:

“(1) the printing, publishing, or importation . . . of black and white illustrations of . . . revenue stamps for philatelic purposes . . . ”

Approved September 2, 1958.

SALES TAX ITEMS WANTED

Kentucky official receipts, private receipts, punch cards, tokens from Kentucky, Ohio, Penna., W. Va., No. Car., Calif., Mich., Illinois, Kans., Nebr. and Canadian Provinces & private receipts.

JERRY BATES 236

Box 777, St. Charles, Mo. 63301

May 1971

SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer

521 Alster Ave., Arcadia, Calif. 91006

NEW MEMBERS

- 1331 BASKIN, Tobias I., Fort Hill, Northampton, Mass. 01060, by Leonard Baskin. British, French and Spanish Colonies.
- 1332 STACHURA, Norbert J., 4503 W. Belmont Ave., Chicago, Ill. 60641, by Joseph S. Einstein. US 1st, 2nd, 3rd issues, 1898-1902 doc's, old revs on checks and documents, embossed and stamped paper.

REINSTATED

- 1038 Wallace L. Coble
- 609 Thomas A. Cox
- 411 Elwood S. Poore
- 758 Norman A. Robinson
- 1084 Lawrence F. Salsman

**DROPPED FOR NON-PAYMENT
OF DUES**

- 1233 Krishen K. Chopra
- 1262 Conrad Graham
- 886 G. S. Ryan
- 1106 Alan J. Thill

ADDRESS CHANGES

- James C. Andrews, P. O. Box 331, Richardson, Tex. 75080.
- Collectors Club of Seattle, P. O. Box 1409, Seattle, Wash. 98103
- Arthur H. Greenberg, 35 Sylvan Way, W. Caldwell, N. J. 07006
- Dr. Edward Hirstel, 1220 N. E. 17th, Portland, Ore. 97323
- Gordon D. McHenry, P. O. Box 14465, Gainesville, Fla. 32601
- Danielle Russell, P. O. Box 1443, Torrance, Cal. 90505
- Lawrence F. Salsman, 1507 Olson Dr., Gustine, Cal. 95322
- John E. Thiel, 1808 Shenell Dr., Arabi, La. 70032
- Dr. Albert E. Thill, 120 E. Pomona, Santa Ana, Cal. 92709

Previous membership total	462
New Members	2
Reinstated	5
Dropped NPD	4
Current membership total	465

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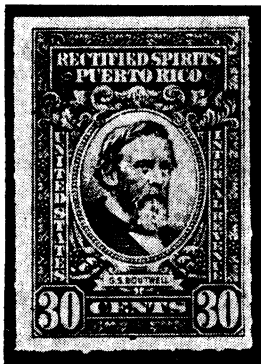
Dealer Doings

The Robert A. Siegel Rarity Sale

In the Siegel sale of 23 March 1971 there were three revenue items.

Item one was a 6c Proprietary of the First Issue (R31c). Described as very fine, this is one of the best copies of this item in circulation.

Item two was a copy of the \$5 Proprietary (RB10a), with nearly full gum, an item lot listed in Scott's in unused condition.



The third and best item was one not listed in Scott's except in a footnote. A Puerto Rican Rectified Spirits stamp, the 30c vermilion (long noted but never seen), has finally come to light. Special note is made that this may be another British Guiana or Carterson Brotz, as Siegel says this may be the only copy known in collectors' hands.

Prices realized for the lots were:
\$400 for the 6c proprietary
\$800 for RB10
\$575 for the 30c P. R. Rectified Spirits.

Mike Rosenberg (ARA 1285)

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 at the Galleries or can be obtained by mail (request application form).

SELLING? Ask for the booklet "Modern Methods of Philatelic Selling" explaining the many advantages of utilizing Harmers.

240

H. R. Harmer, Inc.

The International Stamp Auctioneers
6 West 48th Street
New York, N. Y. 10036
(212) 757-4460

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

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

WANTED: Paying ½c each for any Scott listed U. S. revenue. No quantity too large nor small. Azar, 2231 San Pablo, Berkeley, CA 94702. 236

WANTED—U. S. Scott listed revenues on approval. VF used only priced individually. References extensive. Edward

A. Livingstone, 690 River Road, Beaver, Pa. 15009. 235

WANTED anything in Canadian Revenues, Tobaccos, Franks and literature about same. Send with asking price. E. van Dam, Dept. ARA, 1274 Royal Drive, Peterboro, Ontario, Canada. 239

WANTED: France revenues and revenue stamped paper by private collector. Singles, lots, collections. Will pay cash. Arthur P. Merrick, 15546 S. E. Green Hills Ct., Portland, Ore. 97236. 236

THE REVENUE STAMPS OF FIUME

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

(Concluded)



1941 Prior issue overprinted in black
COMUNE DI SUSSAK and new
values in Lire.

7.	0.20L on 0.50D Ultramarine	\$.30
8.	0.40L on 1D Brown	.35
9.	0.80L on 2D Green	.40
10.	2L on 5D Orange	.45
11.	4L on 10D Violet-red	.65
12.	20L on 50D Carmine	2.00

16.	0.20L Ultramarine	-----	\$.25
17.	0.40L Brown	-----	.30
18.	0.80L Green	-----	.50



19— Inscribed GRAD-SUSSAK with
values in Lire in black. Unwa-
termarked. Perforated 11½x11½.

19.	0.20L Blue	-----	\$.30
20.	0.80L Green	-----	.25
21.	4L Violet	-----	1.00



19— Fiume "Diritti di Segreteria"
Issue overprinted in black COM-
UNE DI SUSSA.

13.	10c Green	-----	\$.30
14.	25c Violet	-----	.40
15.	30c Red	-----	.50



We have seen 60c Orange with this
overprint which may be bogus: Cat-
alogue as P1.

19— Inscribed COMUNE DI SUSSA
with values in Lire appearing in
white. Unwatermarked. Perforated
10x10.

1945 Prior issue overprinted with red
star and new values in dinar in
black.

22.	4D on 4L Violet	-----	\$.20
25.	5D on 0.20L Blue	-----	.25
24.	10D on 0.80L Green	-----	.35

References

Lucente, Dott. F. CATALOGO DELLE MARCHE DA BOLLO: ITALIA E COLONIE, DALMAZIA, FIUME, S. MARINO, LOMBARDO-VENETO. Rovigo, 1931.

DeMagistris, Leone. CATALOGO SPECIALIZZATO DELLE MARCHE DA BOLLO DI FIUME. Genova, 1946.

DeMagistris, Leone. SUPPLEMENTO AL CATALOGO DELLE MARCHE DA BOLLO D'ITALIA. Genova, 1961.

D'Urso, Aldo. CATALOGO SPECIALIZZATO DEI FRANCOBOLLI D'ITALIA E DI TUTTI I PAESI ITALIANI. Roma, 1963.

Spajic, Dimitri. (W. Ittel, Ed.) FISCAL STAMPS OF YUGOSLAVIAN STATES. (Pittsburgh) 1968.



1945 Stamp on 1941 (No. 12) overprinted with black star and new value in dinar.

25. 50D on 20L Carmine ----- \$2.00



1946 Inscribed GRAD-SUSAK with values in dinar in black. Unwatermarked. Perforated 11½x11 and 11x11½.

26.	0.50D Green	-----	\$.15
27.	1D Orange	-----		.10
28.	2D Ochre	-----		.15
29.	4D Violet	-----		.25
30.	5D Blue	-----		.30

Note On Terminology

We have listed some stamps as "Income Tax" stamps, for want of a better term. The principal indirect tax in Italy was (and is) the Imposta sull'Entrata, tax on income. This was not a personal income tax, but a tax on business volume, sometimes known as a Turnover Tax. It is payable by all business on invoices or income in cash or kind for goods or services furnished. Retail sales to the general public are excluded, as well as export sales. The rate of tax varies with specific goods and services.

Match and Medicine Stamps

Manuscript submitted by Pat Herst
author unknown

The first tax upon medicines was imposed in England in the year 1783. The traffic in nostrums and patent medicines had attained considerable proportions, and as the nation was just emerging from an unsuccessful war and the finances were in confusion, it was scarcely to be expected that in a period marked by yearly deficits and unsatisfactory budgets, so flourishing and profitable an industry should escape the attention of the Exchequer.

At first manufacturers were required to send their own paper covers, wrappers and labels to the commissioner of stamps; and the Act required that every bottle should be covered, wrapped up or enclosed with such mark or device and in such manner as the Commissioner should direct. There were no adhesive medicine stamps in those days. They were not introduced until 1802, and the duty appears to have been impressed upon the covers and wrappers provided by the vendors themselves, as mentioned before. After 1802, however, the Commissioner of Stamps was required to supply the paper covers, wrappers and labels stamped for denoting the duty, instead of stamping the cover provided by the vendors themselves. This was in effect the introduction of the adhesive medicine stamp, which was a long narrow label convenient for pasting over the cork of a bottle or the lid of a box. The earliest specimens of these were printed in 1802.

With such a precedent it was hardly to be expected that the Congress of the United States would overlook so handy a taxing device when it was casting about for ways to provide the funds necessary to continue the great struggle with the South. So on July 1, 1862, an Internal Revenue law was passed which was so sweeping in its scope that it taxed liquors, trades and occupations, tobacco, cotton, manufactured goods, carriages, yachts, billiard tables, etc. It also imposed stamp duties on all sorts of documents, legal papers and other records of business

transactions. The particular section of the law in which we are interested was entitled Schedule C, and reads in part:

"Medicines and preparations, for and upon every packet, box, bottle, pot, phial, or other enclosure containing any pills, powders, tinctures, troches or lozenges, syrups, cordials, biters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils or other preparation or composition whatsoever, made and sold or removed for consumption and sale by any person or persons whatsoever, wherein the person making and preparing the same has or claims to have any private formula or occult secret or art for the making or preparing the same or has or claims to have any exclusive right or title to the making or preparing the same or which are prepared, uttered, vended or exposed for sale under any letters patent or held out or recommended to the public by the makers, vendors or proprietors thereof as proprietary medicines or as remedies or specifics for any disease, diseases, or affections, whatever, affecting the human or animal body as follows: where such packet, box, bottle, pot, phial or other enclosure with its contents shall not exceed at the retail price or value the sum of 25c—1c tax, 25c to 50c—2c tax, 50c to 75c—3c tax, 75c to \$1.00—4c tax and for every 50c or fractional part over and above the \$1.00, as before mentioned, an additional 2c."

The highest value we encounter in these stamps is 12c, so this amount of tax must have applied to a package or bottle costing \$3.00 retail.

The section of the law pertaining to perfumery is very similar to the medicine section, except that in this paragraph such items as hair dressing, hair dye, tooth pastes, tooth washes, etc., are mentioned. The rate of tax was the same as that pertaining to medical preparations. There were two separate sets of stamps pertaining to playing cards; the regular internal revenue stamps which all cat-

alogue rather high, and the private die proprietary issues. The rates on every packet of cards of whatever number where the price per pack does not exceed 18c—1c tax, 18 to 25c—2c tax, 25 to 30c—3c tax, 30 to 36c—4c tax and 36c and over—5c tax. These various taxes brought in a very large amount of money and were continued in force with various modifications until 1883 when the stamp tax was repealed.

The Act of July 1, 1862, created the office of Commissioner of Internal Revenue, and on July 2, 1862, George S. Boutwell of Massachusetts was appointed Commissioner. The Commissioner advertised for bids on furnishing the various stamps required by the Act, and on August 2, 1862, the firm of Butler and Carpenter was awarded the contract, which they held until Mr. John M. Butler, Senior partner of the firm, passed away on October 20, 1868. The business was then conducted under the name of Joseph R. Carpenter, who continued to furnish all the stamps needed until August 31, 1875, when the contract passed to the National Bank Note Co. National held the contract until October, 1880, at which time all the printing was taken over by the Bureau of Printing and Engraving. The original price to be paid per thousand for the various stamps was 13c per thousand, but time proved the demand had been grossly overestimated. That brought the contractors face to face with a very serious financial loss, and compelled them to ask additional compensation from the government. In a letter addressed to Mr. Boutwell the firm brings out that he, Mr. Boutwell, had estimated a need for 650 million stamps by June 30, 1863, or commensurately for more than 800 million for the term of the contract up to September 30, 1863, whereas the demand was only 108 million. This matter was adjusted the following year, when the contract calling for a price of 33c per thousand stamps and a claim of \$20,000 was allowed. This price gradually dropped, however, until in 1880 the Bureau took over the work for a price of 9c per thousand.

The first question to interest the

proprietors of patent medicines, perfumes, etc., was the cost of the individual or private dies. At first these prices varied greatly. James Swaim's 6c cost him but \$60.00; Dr. D. Jayne and Sons paid \$750.00 for their 3 dies, 1c, 2c and 4c; while Hostetter and Smith paid \$250.00 for their 4c plate. After June 1, 1863, however, the price was uniformly set at \$350.00 per plate with the exception of one or two large ones. The cost of printing the stamps was regulated by the size; the small ones, the same size as the regular government stamp, cost 13c per thousand to print; the larger ones in proportion.

Now comes the question of discount. Purchasers of the regular government series of Documentary and Proprietary stamps were allowed a discount of 5% provided they purchased \$500 worth at one time. In the case of proprietors of patent medicines, etc., it was decided that as an extra inducement for them to have their own dies, they should be allowed a discount of 10% on all orders over and above the sum of \$500.00. Used in this connection the term discount is a misnomer; it should be called premium, as there was really no discount about it. For example, if an order came in for \$600 worth of stamps, they merely sent out \$660.00 worth of stamps. The amount of premium allowed varied from time to time as per instructions from the Commissioner, but never got lower than 5%. It is to be regretted that the government does not allow discounts to large users of stamps now!

In the printing of these revenue stamps four different kinds of paper were used. The first kind, called old paper, was a very hard, brittle, and close-grained, wove paper and proved very satisfactory until 1871, at which time the Commissioner of Internal Revenue ruled that silk paper should be used in every case where it is not clearly demonstrated by actual experiment to be impracticable. This silk paper is the true silk paper where the silk fibres are plentiful and well mixed with the paper pulp, and is entirely distinct from the so-called experimental silk paper on which a few of the stamps were printed. Silk paper was

in use until 1877, when, really more as an experiment than anything else, a supply of possibly 50,000 sheets of pink paper was used. Contemporary with the use of pink paper, we notice the introduction of watermarked paper. Watermarked double line U S I R, this sort of paper was used until the stamps were finally dispensed with in 1883.

Match stamps, of which there are 186 different kinds, disregarding the paper varieties, were issued in denominations of from 1c to 12c and in the following colors: black, blue, orange, green, brown, lilac, lake and carmine or vermilion. Since these were private proprietary stamps, each manufacturer selected his own design; and many and varied are the designs, ranging from portraits of the heads of the various companies to eagles, roosters, antelopes, pelicans, cupids, stars, anchors, trains, flags, pine trees, crowns, heraldic emblems, lamps, etc. These wide differences in design make the collection of these items a most interesting study, and one which grows in fascination as one attempts to complete a worthwhile collection.

One or two companies combined their tax stamps with the wrapper in which their match boxes were enclosed. These were all printed on very flimsy tissue-like paper either white or buff in color. Since the size of these labels made the price prohibitive, if printed from the usual engraved plate, as only 8 labels could be reproduced on the regular size plate, the American Phototype Company under a new patent, undertook the production of these labels and many millions were turned out. Certain types of these wrappers were also printed from wood blocks which accounts for their blotched appearance.

Canned fruit stamps are only represented by one specimen, the 1c green Kensett & Company. Their stamp was in use only about two months, owing to the early repeal of the tax, and while there were over 500 thousand stamps printed, the catalogue shows this stamp as having a high value.

Medicine stamps were issued in 271 different kinds, disregarding the paper varieties, and in these we see a

wide variation in size, shape and color, perforate, imperforate and die cut. Some of these were issued in amounts as low as 1,250, while others were printed by hundreds of millions.

Of course, the manufacturers of these various medicines would not fail to avail themselves of the opportunity to advertise their products on their revenue stamps, and we find many strange and sometimes humorous assertions printed thereon: "Hall's Vegetable Sicillian Hair Renewer"; "Arabian Milk Cure for Consumption"; "Pulmonic Syrup and Seaweed Tonic"; "Vinegar Bitters"; "Mexican Mustang Liniment"; "Galvanic Horse Salve", and so on. While most of the Match stamps were the same size as the current postage stamp, Medicine stamps on the contrary were of every size and shape imaginable. The Barham's Pile Cure were $7\frac{3}{4}$ inches long by $\frac{7}{8}$ inch wide; the oval die cut Wilder stamps were 2 by $1\frac{1}{8}$ inch; and the Ayer Company printed their revenue stamps in such a manner that they could be affixed to the top of the cork with the star shaped rays going down the side and over the top of the neck. In the Dr. Jayne stamp we find the purely neck style stamp, which was pasted around the neck of the bottles. We also find the wrapper style for Soule's Pills, U. S. Proprietary Medicine and J. S. Bursall & Company. An examination of these various stamps will afford any one, even a non-collector, a great deal of enjoyment.

The Perfumery and Playing card stamps are very similar to the Match and Medicine and my remarks will also suffice for these. One story about a stamp of which only 105 in each of two different colors were printed, might be of interest, so I shall relate it just as it was given to Mr. E. B. Sterling by the original purchaser, Dr. J. A. Petrie: "In the year 1876 there were brought to me two boxes of Duponcos pills. One had a red and one a green S. D. Howe stamp. I was asked to make an offer for this pair of rarities unknown at that time. I offered \$1.00 or \$2.00 each, was asked \$10.00; I bought them but do not remember at what price. The next few

days I spent going thru all the drug stores of Jersey City looking for them but only found black. Within a short time another two boxes of pills with the same two stamps on were brought to me, and I afterwards found out these four stamps were all that were ever used, i.e. put on the boxes, and that was done to sell them. I secured this second pair and then began to question the party that brought them: how many more were to be had, where they came from, and all about them. First I bargained for the lot, and I finally made an offer of \$100.00 for all there were of them, as I was told that just 1 sheet, 105 stamps, have been printed in each color. I secured them in this way. The original proprietor of Duponco's pills sold the formula and business out. He used a black S. D. Howe stamp. The business was sold to Wm. J. Kidder. The manager for K & Co. was Mr. Cristadoro, Sr.; his son, Chas. Cristadoro was very quick and sharp and an enthusiastic stamp collector. When K & Co. bought the Duponco Pills, young Cristadoro, knowing what he was about, for he had heard his father and Kidder talking it over, that they would now change the S. D. Howe stamps to J. McCullough, suggested to his father that, before they had the Howe plate changed, they should ask the printers and holders of the plate, Butler and Carpenter, to print them off a sheet in red and one in green, that they might decide what color to have the new McCullough stamps in. The father thought it a good idea, and easily fell into the trap set by the son to get these odd colored stamps, which he knew would be valuable; and so these two sheets were ordered and secured. When received and all three colors placed side by side, both Kidder and Cristadoro decided the black, which was originally used, looked the best, so they decided to stick to black and ordered the plate of S. D. Howe changed to J. McCullough and the stamps from that changed plate in black. Young Chas. Cristadoro was allowed to have the two red and green sheets by paying face value for them, and then he began to try and sell them. He went first to X, who offered

\$25.00 for the lot; Y offered \$50.00 and various other dealers made various offers. I offered the highest, \$100.00 and got the lot." These stamps don't catalogue too much, so it would seem all freaks or oddities don't attain the same prominence as does our 24c air mail invert.

In closing I can only call your attention to the pleasure of collecting these odd, often forgotten stamps. They are a distinct side line and afford an outlet for collectors' enthusiasm when the regular collection of postage issues gets to the point where the finances of a millionaire are necessary to fill the blank spaces in your album.

PRICING NON-SCOTT REVENUES

An Eastern dealer writes for help in pricing revenue stamps: Foreign, U. S. State, U. S. Beer and "RX" series, and other "unlisted" items. He has "Forbins" foreign revenue catalog (written in French) but asks where prices can be found. The Forbin prices were estimated when the Franc was about 1/4 of a dollar. The inflation and deserved interest of the many years since "Forbins" was published (1915) now merit direct conversion of the quoted figures to U. S. dollars. There will be exceptions to this, but it seems to be an equitable general rule.

State stamps, 20th century U. S. beer and "RX", and other unlisted items are priced in "Springers" \$2 catalog, the \$5 U. S. State catalog, and the \$1 1968 U. S. Revenue Handbook (the latter two by member El Hubbard).

The only hard-to-get catalog, of those mentioned above, is the "Forbin" catalog. If you can find one, you can expect to pay from \$25 to \$35 for the cloth-bound edition and perhaps \$10-\$20 for a poor copy or one that is paper bound.

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

CIRCUIT NOTES

Well, it's over for this time. The auction, that is. And I construe it as a howling success, in comparison to the previous sales. Here are some statistics:

Total lots originally entered --- 401
 Lots withdrawn prior to bids ---- 23
 Lots remaining to be bid ----- 378
 Lots unbid ----- 77
 Lots sold ----- 301
 Number of members bidding ---- 82
 Number of memb. submitting lots 18
 No. of winners (at least one lot) 57
 No. of losers (no lots at all) --- 25
 Total sales ----- \$1651.70
 Sales Dept. commission ----- 165.17
 Cost of mailing notices and lots-- *
 Net income for Dept. operation-- *

*To be reported next month (when completed).

All winners and losers were notified. Bids were received from several foreign countries, from as far away as New Zealand.

Elsewhere in this issue appears a listing of the prices realized for the sale. In comparing your bid against the winning bid, you may note no difference. This will mean that his/her postmark was earlier. If the price shown is less than yours, it will mean that your bid arrived too late (after March 15th). All bids were adjusted where possible per the April 1970 margins, except in the case where only one bid was received for a lot. In that case the bid stood. If there are any questions, please ask, and be sure to enclose an SSAE for the response. Sincere gratitude to all who participated, and to the losers, some advice: Bid high for the items you really want. Token bids are a waste of time for all.

Will skip the circuit statistics this month in the interests of space, and promise faithfully they will appear next issue. Remember, you can have

another auction after Labor Day, since the summer auction was a disaster. So let's get the material to me in the interim.

Have received another offer of a collection: This time of 2000 diff. Portugal and colonies revenues. Price, \$300.00 and subject to buyer inspection. If interested, write me.

To close, have another offer: A Forbin 1915, with covers in bad shape but with fair pages. The owner wants \$25.00. Any takers?

G. M. Abrams
 Sales Manager

WANTED

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 235

CANADIAN REVENUE STAMPS

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

239

E. van DAM
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 Peterboro, Ont., Canada

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

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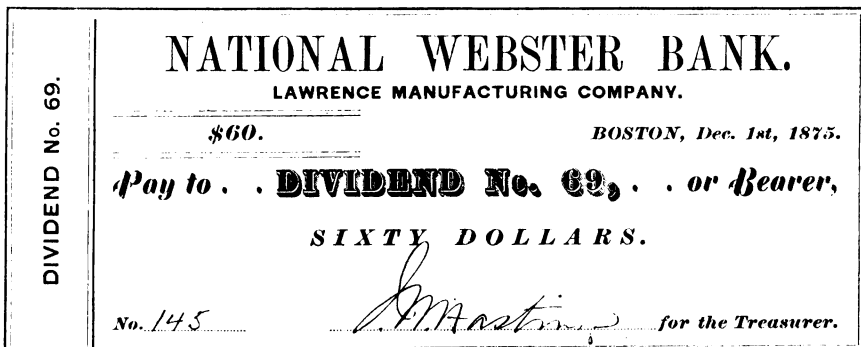
ARA AUCTION #3 RESULTS

The following is a listing of the realized prices from the 3rd auction. Lots 309, 311, 332, and 354 thru 373 were withdrawn by the owners prior to receipt of any bids. All other lots not listed were unbid and were returned to the owners.

Lot	Price	2	23.00	4	8.50	6	4.25
1	\$28.00	3	7.50	5	14.75	7	3.75

Lot	Price	Lot	Price	Lot	Price	Lot	Price
8-18	60.00	127	5.00	246	15.50	314	.80
20	.75	129	9.00	248	.75	315	.75
21	2.00	130	2.75	249	4.75	316	.70
25	4.00	132	4.25	251	.80	317	2.00
42	2.00	133	2.00	253	.80	318	.75
44	8.00	134	1.80	258	3.50	319	1.50
45	7.00	135	4.25	259	2.00	320	1.25
46	7.00	137	8.40	260	2.00	321	2.50
47	2.01	143	7.50	262	6.75	322	.80
48	1.65	144	7.50	263	3.75	323	.80
49	2.00	153	10.00	264	2.00	324	2.50
50	7.50	156	2.50	265	1.00	325	1.00
51	7.00	157	2.60	266	2.50	326	1.50
52	5.00	158	2.60	267	.65	327	1.75
53	3.00	159	2.50	268	5.30	328	1.50
54	4.02	160	3.00	269	22.00	329	.75
55	2.60	161	3.00	270	1.70	330	1.00
67	4.00	162	3.15	271	1.00	331	1.00
68	4.00	163	3.10	272	5.50	333	1.10
69	5.00	164	3.10	273	4.00	334	32.00
70	4.60	165	3.00	274	25.00	336	20.25
71	14.00	166	3.00	275	33.60	337	12.00
72	4.00	167	3.00	276	26.10	338	4.00
73	4.02	168	3.00	277	3.75	339	1.51
74	1.00	169	3.00	278	7.50	340	1.52
75	3.60	170-77 each	2.60	279	4.50	341	1.30
76	1.10	178-86 each	4.50	280	10.00	342	1.30
77	18.00	187-98 each	5.00	281	6.50	343	1.30
78-88	23.50	199-201 ea.	3.50	282	1.00	344-49 each	2.75
89	25.00	202	4.50	283	2.50	350	10.00
90	15.00	203-11 each	3.00	284	10.00	351	2.00
91	1.50	212	20.00	285	8.00	352	2.50
92	4.50	213	41.00	286	10.00	353	4.00
99	3.50	214	17.50	287	3.00	374	1.26
100	6.00	215	19.50	288	2.50	375	5.06
101	5.00	216-19 each	6.50	289	3.25	376	12.50
102	8.50	220	5.40	290	1.60	380	22.50
103	4.00	221	5.10	291	1.50	381	12.50
104	2.30	222	13.00	292	2.00	382	8.15
105	10.00	223	12.50	293	7.00	383	3.00
106	1.80	224	13.50	295	1.25	384	2.00
107	5.00	225	5.50	296	4.00	385	2.65
108	4.00	226	5.25	297	2.85	386	1.00
109	.75	227	3.60	298	5.00	387	2.06
110	.75	228	3.35	299	1.50	388	1.10
111	1.00	229	5.25	300	1.50	389	5.00
112	3.25	230	5.10	301	1.00	390	2.00
113	1.50	231	4.20	302	2.01	391	2.50
114	4.65	232	5.00	303	3.02	392	2.05
115	5.30	233	4.50	304	13.00	393	2.75
116	3.00	234	5.50	305	5.00	394	1.25
120	2.75	235	5.50	306	3.00	395	7.50
121	1.80	236	10.50	307	1.00	396	80.00
122	50.00	238	10.50	308	5.00	397	5.60
123	8.75	240	11.50	310	30.02	398	5.00
125	24.00	242	13.50	312	8.50	399	1.10
126	7.20	244	13.50	313	1.10	401	29.75

95 Year-Old Newcomer



Front (reduced in size)



Back, with stamp printed upside down

Through the great generosity of George Story, Sr. (a recent member of ARA) I have come into the possession of what surely appears to be an unreported piece of Revenue Stamped Paper. Without any authority, I call this RN-M2a.

As the accompanying photos show this check, dated December 1, 1875. is a dividend check for the Lawrence Manufacturing Company and bears the manuscript number 145—so there may have been at least 144 more of these.

Has anyone more knowledge about this? My thoughts are: the M2 was printed on blank paper as usual. The sheet was reversed when put into the press for printing the checks; thus

May 1971

the Rev. Stamp is on the back and upside down in relation to the check. End result is a double goof.

It is hoped that another one of these checks will come to light, now that we know they existed. Good hunting!

Joseph S. Einstein (ARA 665)
EDITOR'S NOTE—No new issues? So what!! New discoveries are more fun!—L.S.A.

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