

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 25, No. 7, Whole Number 237

September 1971

NEW YORK CHAPTER TO BRING THE A. R. A. TO THE A. S. D. A. SHOW THIS YEAR

THIS time it's for real! Through the diligent efforts of Brian Bleckwenn, the New York Chapter will be a full participant in the **A. S. D. A. Show** to be held at Madison Square Garden in New York City in November. The Chapter is underwriting the cost of a lounge, and members are committing themselves to an exhibit of approximately 15 or 20 frames of fiscal material.

Chapter President Lou Alfano appointed Brian to make inquiries of the **A. S. D. A.** as to cost and availability of space back in April, and by our June meeting he had all the details worked out. The only item still to be decided is when we will have the auditorium for a talk on revenues, and who the speaker will be. Next month's **Revenuer** will probably carry this information.

If you were planning to come to New York for the show, you now have an added incentive; and if you weren't making plans to come, we hope you'll start planning **NOW**. The Chapter is going all out to make this a fitting kickoff to the **A. R. A.**'s 25th Anniversary in 1972.

At least one Chapter member will be manning the lounge at all times, and we expect that it will be a meeting place for all fiscalists, members and non-members alike. Of course we hope to sign up as many non-members as possible, in both the national **A. R. A.** and the **N. Y. Chapter**.

The New York bunch wants to meet all of you, so stop by the **A. R. A.** lounge, and bring your friends! We hope we won't disappoint you.

Thill Resigns As President

Dr. Albert E. Thill has submitted his resignation from the office of President of the **A. R. A.** to the Board of Directors, effective immediately. Under the provisions of Article 4(b) of the **A. R. A.** Constitution, Vice-President John C. Ruback shall serve as President for the remainder of Dr. Thill's term, and the office of Vice-President will remain vacant until the next **A. R. A.** election which will take place in August 1972.

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Vol. 25, No. 7, Whole Number 237

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LOUIE'S LITTLE LINES

Your Editor's Sounding Board

"HEY LOU! . . . LOU! It's time to get the September issue ready, so stop ogling the babes on the beach and get back to your typewriter!" The foregoing was the voice of my conscience . . . but those New York bathing beauties WOW! It's been a gorgeous summer here in the Big Town (except while the Apollo XV astronauts were on the Moon—it POURED, like it always does in N. Y. when someone's stomping around up there) and revenues were definitely NOT the foremost thing on this bachelor's mind. But I guess it's time to roll up the sleeves on my sleeveless shirt and get this issue out to y'all in the hinterlands.

CUSTOMS CANCELS on Classic U. S. Revenues is my latest pastime, in fact it's the only thing I've done anything on during the past few months. With the help of Howard Beaumont and Mike Morrissey a total of three dozen cancels have been found so far, and I hope to have a write-up on these ready soon. If you have any Customs cancels (including custom house brokers, customs agents, etc.), please drop me a note describing them and indicating on which stamps they are found. In checking into these cancels I came upon a **fraudulent surcharge** which I intend to give a full report and some interesting speculations on in the next Revenuer.

THE A. R. A. IS GROWING FAST! Over the summer we've increased our membership to a total of 488—an all-time high! Unless some real tragedy strikes we should break 500 before our 25th Anniversary year begins in Jan-

uary. Who will sign up our 500th member? As they used to say on TV—"It Could Be YOU!"

MONEY MATTERS—The financial reports in this issue show us to be solidly in the black on all fronts, which is as it should be for such an organization as ours, and Bruce Miller tells me this means we can have a really special Yearbook for 1972. Now the only problem is what to put into it.

O.K., I'VE GOT MY COLUMN DONE. Hope everyone has had as pleasant a summer as I've had . . . Now **BACK TO THE BIKINIS!**

Lou Alfano (ARA 1142),
Editor

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N. Y. CHAPTER SEES "ONE YEAR OF TAXPAIDS"

At the May 6th meeting of the New York Chapter of the A. R. A. Ernest Wilkens spoke on the great range in size and purpose of tax-paid revenue stamps and displayed one year's output—that of 1878. This date was chosen because it marked the resumption of the production of tax-paids by the Bureau of Engraving and Printing (which had previously held the contract from 1872 to 1874). Mr. Wilkens showed examples of all 16 kinds of revenue stamps from snuff and cigarette issues to distilled spirits and beer stamps. In addition, Hydrometer labels and special tax (license) stamps were shown. Many of the series were exhibited with all known denominations and most paper varieties. As the stamps were shown it was pointed out that the Bureau economized on die making costs by using the same ornament or frame segment on more than one type of stamp. The prize for thrift was won by an oval lathework ornament which was used five times.

HRH

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World War II Federal Use Tax Stamps For Boats

By James P. Harris (ARA 1299)

The federal use tax stamps for pleasure boats or yachts was authorized under Chapter 33A of the Internal Revenue Code as added by Section 557 of the Revenue Act of 1941. This was the same law that authorized the automobile use tax stamps of World War II (Scott's RV 1-53).^{*} While the boat use tax stamps are a companion issue to the listed automobile use tax stamps, the boat tax stamps are not listed by Scott's specialized catalog; nor do many collectors know much about them.

The Revenue Act of 1941 authorized a use tax on pleasure boats and yachts to become effective on February 1, 1942. The boat or yacht owners, who were responsible for the tax, had to display the boat use tax stamps on the boat until the law expired June 30, 1946. The amount of the tax depended upon the overall length of the boat or yacht. There were six categories, each with its own tax rate. (Boats under 16 feet overall length were not taxed.)

Categories and Tax Rate

- #1—16 feet or over but under 28 feet the tax was \$5.00
- #2—Over 28 feet but not over 50 feet the tax was \$10.00
- #3—Over 50 feet but not over 100 feet the tax was \$40.00
- #4—Over 100 feet but not over 150 feet, the tax was \$100.00
- #5—Over 150 feet but not over 200 feet, the tax was \$150.00
- #6—Over 200 feet, the tax was \$200.

The law applied to both motor and sail boats. Commercial boats, boats of any governmental unit, or boats owned by charitable organizations, were exempt from the tax.

While the effective date of the tax was February 1, 1942, the tax year was based on the government fiscal year, running from July 1 to June 30. The tax was to be reduced 1/12 of the

^{*}The 1971 Congress Book, to be issued in October 1971, will carry a detailed article on the automobile use tax stamps.



Illustration 1

value of the tax stamp, each month after July 1st. Since the effective date was February 1, 1942, this meant that the use tax stamp would cost 5/12 of the face value of the stamp. For example, if you purchased a stamp for a boat in category #2, the \$10.00 stamp would have cost the purchaser 5/12 of \$10.00 or \$4.18.

While the auto use tax stamps were sold by both the post office and the Collector of Internal Revenue, the boat tax stamps were available only from your district office of the Collector of Internal Revenue. The boat owner had to file an application, with fee attached, to the District Office of the Collector of Internal Revenue to secure his use tax stamp.

The boat tax stamp was issued in six denominations, one for each of the

six categories. Since the law was in effect for five fiscal years, there were a total of thirty different boat stamps issued. The design of all thirty of the stamps was the same, except for the denomination (six different categories) and the yearly change in the expiration date on the face of the stamp. The only other change each year was the color. (See illustration #1).

The boat tax stamp had twelve coupons attached to the top of the stamp to show the number of months remaining in the fiscal year in which the stamp was valid. If you purchased a stamp on February 1st, there would be only five coupons attached to the stamp. Illustration #1 shows the stamp with all twelve coupons attached. The boat tax stamp was 148 mm wide and 78 mm high. With all coupons attached, it was 135 mm high. In the top left corner was the denomination of the stamp. In the top right corner was a serial number, printed in red on all of the stamps. The expiration date was printed in the center of the stamp. Under the date were blanks to be filled in to identify the district office that issued the stamp. Below this was the owner's name and address and the date the stamp was purchased. The stamps are imperforate and printed on watermarked paper. The design is similar to a "Special Tax Stamp" for yachts and pleasure boats used during the mid-thirties. See illustration #2.

The most noticeable change in the boat tax stamps each year was the color. Since the writer of the article is unable to find any reference to a color description of these stamps, Ridgeway's color book is used.

- 1942 stamps were printed in black on deep turtle green paper.
- 1943 stamps were printed in bright violet on white paper.
- 1944 stamps were printed in black on yellow orange paper.
- 1945 stamps were printed in shamrock green on white paper.
- 1946 stamps were printed in black on light celandine green paper.

As previously stated, the boat tax stamp is a companion stamp to the

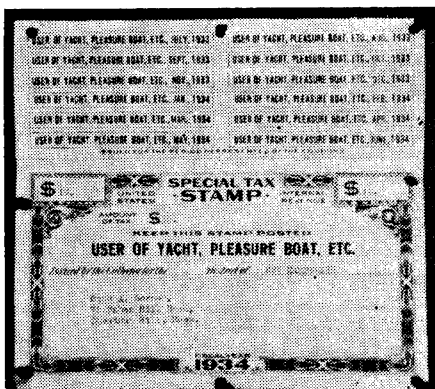


Illustration 2

automobile use tax stamp and the writer feels that if you collect the automobile tax stamps, you should have a sample showing of the boat tax stamps.

Bibliography

Copy of U. S. Treasury Department, Regulations 72, 1942 edition, relating to tax upon the use of Motor Vehicles and Boats under Chapter 33A of the Internal Revenue code as added by Section 557, Revenue Act of 1941.

John S. Bobo. Letter to the author, May 1971.

Color reference from: "Color Standards and Color Nomenclature" by Robert Ridgeway. 1912 edition.

SALES TAX ITEMS WANTED

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E. van DAM

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CIRCUIT NOTES

Well, here it is that time again. So greetings, and hope you all had a nice restful summer. I sure didn't. Except for two brief weeks, things went on hectically as usual. Some of it was gratifying, such as the visits of several of the members passing through on holiday, whom I had not met before. The thought occurred that after spending some time at Disneyland their visits with me may have been somewhat dull. However, it is now time to end the estival recess and get to cases.

Effective with this notice the price of the salesbooks is increased, due to the increased postage costs of which you may have heard, and to the fact that the printer has increased his price to me. The smaller books are now 60c, while the larger are 75c. All complaints should be directed to Mr. Blount, last known address, Washington, DC. However, being for the moment operating in the black (if only temporary), we will retain the 5% tax on salesbooks and the 10% tax on auction lots. Speaking of which, sufficient lots have been received thus far to go to press, and I am currently preparing the listings for the October issue, for Auction #4.

We have been having some trouble with the Postal Service(?) recently, and I am herewith requesting that all members purchase return receipts in addition to the insurance when forwarding any circuit. The receipts cost 15c and should help to alleviate the blatant inefficiency of Mr. Blount's people. Further, please make a note to retain all insurance and return receipts for at least 4 months. Further comments on the Postal operation will be reserved for any future issue which is put entirely at my disposal.

Now to more pleasant things. Some offers have been received from the members which are outlined below. Any member interested in the following items may write soonest:

1. Collection of Italian municipal revenues, excellent starter, consisting of 3814 different. Priced at \$110.00; for an additional \$20, the owner will toss in an additional 2351 duplicates

(with 1281 different among them). Either collection available, \$110 or \$130.

2. A member wishes to buy or trade tinfoil tobacco items, preferably entires rather than cut squares. If you have any for sale or trade, please advise, with prices where applicable.

3. An offer of some beautiful USIR stock transfers, 1940 issue, in imperf pairs, without overprint, condition superb. Face 1c to \$20, and 17 different available by the pair, or you may have the entire collection. They don't come cheap, and prices on request. If you're a REAL BIG Spender, this is for you.

4. Also POR, some nice mint Puerto Rico wines between RE33 and RE51. Includes the rare 30c value. Available in fine or superb condition, in singles or blocks.

Now on to the circuit statistics, for which you have all been waiting breathlessly.

As of August 1st:

Salesbooks sold	404
Received for sale	192
Not yet seen	212
Returned to owners	99
Remaining for circuits	93
Circuits initiated	117
Circuits completed	87
Still out	30
Members on line	124

See you with the listings for Auction 4 next month.

G. M. Abrams, Sales Mgr.

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.

240tt

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The American Revenuer

The Association of Manufacturers and Dealers In Proprietary Articles in the United States and the Repeal of the Revenue Act of 1862 and of 1898

Richard F. Riley



The Proposed Tax for War and Revenue!

The Retail Druggist has been singled out by the Government from all other classes of trade to bear the burden of a very heavy tax (see H. R. Bill No. 10,100). This bill provides that dealers throughout the country shall supply themselves with stamps and attach one to *every* package of proprietary medicine in stock when the law goes into effect. The proposed revenue is based upon a tax of 1c. on each \$1.00 preparation, 2c. on a 50c. article and 1c. on an article which sells for 25c. The law will require *every* druggist to do this or suffer the penalty of a large fine or imprisonment for not more than two years, or both, at the discretion of the court.

The Retail Druggist already burdened with a high tax on his alcohol, cigars, wines and liquors — besides a license tax (none of which the butcher, the baker, the grocery-man, or any other line of trade, has to stand) is now saddled with another load! It is an unnecessary hardship for the druggists throughout the country.

We advise you to promptly write your Congressmen and file your protest against stamping goods *in stock*. We, as manufacturers, are perhaps better able to stand a tax than the Retailer—but in all justice and fairness to our retail customers this proposed law *should not go into effect* for it would financially ruin or cripple in business many thousands of the retail druggists of this country whom we consider are the only legitimate distributors of our medicines. The bill (No. 10,100) is now in the hands of the Senate Committee on Finance and may be reported back to Congress in a day or two, there to be made a LAW, unless you take *immediate steps to telegraph or write your Congressmen and Senator*.

Yours truly,

WORLD'S DISPENSARY MEDICAL ASSOCIATION.

R. F. Riley
President

The descriptive material heading the section on the private die proprietary stamps in Scott's U. S. Catalogue notes that these tax stamps were authorized and sold to assist in financing the American Civil War. The enabling Revenue Act of 1862, which was responsible for the issuance of the private die proprietaries was passed in the second session of the 37th Congress. It became effective on July 1 of 1862, almost 2 years after the start of the War Between the States.

It seems likely that there were at least two reasons for delay in passage of the measure. In the first place the North believed that the South would be defeated much sooner than was to be the case, and consequently the North would require less extra revenue to finance the conflict. Secondly, there was considerable individual opposition to the measure on the part of the more prestigious proprietors of patent medicines as well as by the retail drug trade.

Prior to passage of the tax a number of the proprietary manufacturers had waited on the Committee on Ways and Means of the Lower House in Washington to protest the proposed tax. Among the manufacturers of patent medicines who so objected and whose names are well known to collectors of patent medicine stamps were Demas Barnes of New York, who was later Congressman and member of the Committee on Banking and Currency (1867-9), Frederick Ayer of Lowell, Mass., Joseph Burnett of Boston, Dr. Jacob Hostetter of Pittsburgh and Dr. F. Humphreys of New York. Nevertheless as Senator Thadeus Stevens of Pennsylvania said so succinctly: "Gentlemen, the country is in peril; we must have money; you and every industry must respond; when the peril is over, your remonstrance will be heard." So the Tax Act of 1862 became law, but Barnes and the others had lobbied somewhat successfully as the tax rate was established at 4% not at 8% as had been proposed initially.

The tax as finally levied was a troublesome matter because it worked a revolution of sorts on the business methods then in vogue. And revolutions are usually troublesome. In the earliest days, most goods were left with retail druggists on a commission basis and collections and stock replenishments made on succeeding visits by the proprietor. Apparently after the tax went into effect proprietors of these medicines felt they could not afford to put stamps on a gross of product and then consign it on credit. Probably many of these products had a limited shelf life, either leaking, precipitating, moulding, curdling or otherwise becoming too unattractive to sell and tax stamps would have been difficult to retrieve from unsold merchandise. Thus the wholesale dealer became a more important factor in the system of distribution, but added to the cost of doing business.

The Civil War ended in April of 1865 but the remonstrance that Senator Stevens promised would be heard was to fall on deaf ears for many years. During the post-Civil War period, efforts of individual manufacturers to have the tax abolished were unsuccessful and effective termination of the Revenue Act of 1862 did not occur until July of 1883, 18 years after the end of the War and only after the manufacturers became organized. We all know that the Civil War cost much in human and monetary terms, yet in this period the proprietors of patent medicines provided some \$36,000,000 in tax revenues to the Federal Government, an amount which would appear to have been more than their fair share.

During the War and particularly during the depression of 1873 patent medicines in the hands of wholesalers were subjected to extensive discounting to the financial discomfort of the proprietors and this only added to the tax burden. Further, during this period manufacturers had other perplexing problems. For example, there was much contention between proprietors over the right to use similar trade marks and a large difference of opinion existed concerning the rights and privileges conferred by the registration of a trade

mark. One of the most notable contentions was the successful suit brought by Dr. Benjamin Brandreth against Seabury & Johnson in 1880, over the use of the word "porous" in describing their plasters, which led to the creation of Scott's RS217 and RS217h. Clearly the time was ripe for the medicine men to organize to settle the numerous common problems at hand.

A number of proprietors operating out of New York City had had relatively frequent informal meetings to discuss these problems of mutual interest and at one meeting Dr. Frederick Humphreys suggested that they organize, and that as an organization they might carry more weight with Congress over the tax issue and that as an organization they might better regulate their own affairs. The idea was acted on favorably and organization was effected in the office of Charles N. Crittenton, 115 Fulton Street, New York City, the second Wednesday of August, 1881, under the name of the Association of Manufacturers and Dealers in Proprietary Articles of the United States, hereafter referred to as "The Association." Possibly at this meeting or one held on November 26, the same year, Crittenton was elected president; W. H. Hall of Hall & Ruckel, N. Y., first vice-president; A. G. Weeks of Weeks & Potter, Boston, second vice-president; F. W. McPherson of Johnson, Holloway & Co., Philadelphia, third vice-president; Sturgis Coffin of Young, Ladd & Coffin, treasurer; Dr. Frederick H. Humphreys of Humphreys' Homeopathic Medicine Co., secretary and Samuel Carter of the Carter Medicine Co., corresponding secretary. The Executive committee consisted of F. W. Hurtt of Ponds' Extract Co.; W. A. Gellatly of Wm. H. Schiefelin & Co.; Brent Good of New York; Dr. J. H. McLean of St. Louis; Dr. F. Humphreys, N. Y. C.; Col. S. R. Pinckney of the Himrod Mfg. Co.; and John F. Henry of J. F. Henry & Co. These names, many of which will be recognized by collectors of match and medicine stamps, appeared on a memorandum to Congress for the repeal of the stamp tax. It was prepared by Dr. Humphreys under the authority of The Association and was dated December 1881. It was through the efforts of The Association that the stamp tax was finally repealed March 5, 1883.

Almost certainly there was little complaint on the part of proprietors about relief from the tax. Still, the distinctive tax stamp lending its aura of genuineness to the product, obviously appeared to possess some merit. Accordingly a number of proprietors continued to use a facsimile of their tax stamp, and lists of these have been published by Holcombe and by Springer.

Later, after the outbreak of the war with Spain, ways to finance that conflict were sought and again it was proposed to tax proprietary medicines at the rate of 4% which had been in effect between 1864 and 1883. As before, imposition of the tax was not taken quietly. Indeed R. V. Pierce, M.D. and President of the World's Dispensary Medical Association (who advertised his Golden Medical Discovery on the sides of barns across the country) issued a broadside, shown with this article, against the proposed tax. Whether it was this effort alone or more likely this combined with the efforts of The Association, a compromise was effected and the act finally signed by President McKinley established the rate at 2.5%, effective July 1, 1898. After the close of the war The Association, assisted by the National Wholesale Druggists Association and the new National Association of Retail Druggists, this time quickly secured a repeal of the tax, on July 2, 1901.

The Association must have been an instant success. By the time of the first annual meeting, held August 9, 1882 at the Ocean Beach Hotel, Long Branch, New Jersey, the membership list contained 84 names (or organization names) of which many were owners of private dies. The unwieldy name of The Association was changed in 1897 to the Proprietary Association of America which it has remained.

References and Acknowledgements:

Frederick Humphreys and R. V. Pierce: *Pharmaceutical Era*, Dec. 1896, pp. 901-5.

Anon.: *The Druggists Circular*, Jan. 1907, pp. 112-14.

Frank A. Blair: *Standard Remedies*, Vol. 119, June 1932, pp. 4-7, 24-6.

Thanks are due the staff of the UCLA Research Library for providing copies of the first and third references, to ARA's Bert Kiener and George Griffenhagen for the second reference and for critical comment on an earlier draft, and to H. W. Holcombe for information he provided in pertinent articles of his on these companies and times.

REVENUERS TAKE AWARDS ON BOTH COASTS

Despite the high calibre of the exhibits at the National Philatelic Exhibit held in Washington, D. C. (Shoreham Hotel) May 21-23, Robert H. Cunliffe of Pittsburgh, Pa. won the "Reserve Grand Award" (S.P.A. President's Award) for his unique collection of United States Fiscal Stamps described as "Selected pages of colonial revenues, British revenues for use in America, and embossed Federal issues with inverted centers and largest recorded multiples."

George Griffenhagen of Vienna, Va. took a NAPEX Silver Award for his exhibit (first time shown) entitled "Pharmaceutical Fiscals—Medicine tax stamps worldwide, commencing with the first medicine tax instituted in Great Britain in 1783, to those in use today." This was the only exhibit that included foreign revenues (aside from

Cunliffe's which featured British revenues used in America).

Matty Koref of New York City took a NAPEX Bronze Award for his "Revenue and Proprietary Stamps of the 1862 and 1898 Issues" (which was the only other revenue display at NAPEX).

At the Stanislaus Stamp Club of California's Exhibition, May 1-2, 1971 the exhibit of Homer C. Landis, ARA #77, titled "United States Playing Cards, Selected Pages of Overprints, Surcharges, Cancellations" was awarded a trophy for Best in Show. The exhibit was also awarded the First Award American Revenue Association ribbon.

Ohio Revenue Stamps

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WANTED Morley's 1912 British and Irish newspaper tax stamp publication. Original (preferred) or photo copy. E. Crupain, 6-K Ridge Road, Greenbelt, Md. 20770. 237

BRITISH Embossed Revenue Stamps on entire parchment. Documents, early 1800's, consider trading for U. S. printed revenue paper, checks with vignettes and others before 1882. Exchange trade lists. George Story, Sr. 1920 N. W. 12th St., Oklahoma City, OK 73106. 233

FOR SALE: Obsolete Virginia state hunting stamps. Ten different years late 1930's to early 1960's, altho not consecutively. Mint condition. Will include B-61, 2, 3, and 4. Also two mint 1916 5c L-I Virginia Liquor revenues. All \$5.00. Claude M. Monteiro, 4615 W. Franklin St., Richmond, Va. 23226. 237

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

SECRETARY'S REPORT

Bruce Miller

1010 S. Fifth Ave., Arcadia, Cal. 91006

NEW MEMBERS

- 1337 MORRIS, Morton J., 344 W. 72 St., New York, N. Y. 10023, by Louis S. Alfano. World revs precancelled or cancelled by newsprint.
- 1338 STIGALL, James W., PO Box 104, Perryville, Ky. 40468, by Herman Herst, Jr. Match and Medicine.
- 1339 KLEIN, Marvin B., 181 High St., Perth Amboy, N. J. 08861, by Herman Herst, Jr. 19th Century US.
- 1340 FOURNIER, Louis A., 3854 1st Ave., San Diego, Cal. 92103, by Sherwood Springer. Revenues in relation to the history of tobacco.
- 1341 KIMMICH, Carl P., 4615 Reinhardt Dr., Oakland, Cal. 94619, by Secretary. US 1st, 2nd, 3rd issues, wines, hunting permit.
- 1342 WADLEIGH, Darlene M., PO Box 542, Fontana, Cal. 92335, by G. M. Abrams. US prop's and docs.
- 1343 ROOK, Ralph Brian S., 13040 N. W. 17th Ave., Miami, Fla. 33167, by Secretary. US tax paid, "all Scott back-o-f-the-book, beer stamps, lock seals, all issues by USIR."
- 1344 POKORNY, Thomas J., 1420 College Blvd., Harlan, Ia. 51537, by Herman Herst, Jr. All US including M&M.
- 1345 MARSH, John O., 43 Fourth St., California, Pa. 15419, by Robert Shellhamer. France (all, including stamped paper, but no colonies).
- 1346 FRIEDMAN, Deborah I., 103 Van Dyke Place, Apt. 4, Guilderland, N. Y. 12084, by Louis S. Alfano. Colombia and Colombian states.
- 1347 MARKIN, James H., 548 Austin, Toledo, Ohio 43608, by Secretary. US only.
- 1348 WHITROCK, Jon. R., 509 So. St. John St., Bethany, Ill. 61914 by Ronald W. Wood. Canada & provinces.

- 1349 MEXICO-ELMHURST PHILATELIC SOCIETY, PO Box 152, Elmhurst, Ill. 60126, by Ronald W. Wood. For collectors of Mexico, but interested in co-operation with revenue collectors of other Latin-Am. nations.
- 1350 BARNES, Marion F. (Mr.) 6131 Fourth Ave., Sacramento, Cal. 95817, by Ronald W. Wood. Mexico.
- 1351 STEVENS, Richard B., 279 E. Madison St., Elmhurst, Ill. 60126 by Ronald W. Wood. Mexico (author of "Revenue Stamps of Mexico," 1968).
- 1352 WENZ, Charles E., 451 South 52nd St., Lincoln, Neb. 68510, by Kenneth P. Pruess. Germany, German states, western Europe.
- 1353 SHEWFELT, Emmie L., 969 Via Del Monte, Palos Verdes Estates, Cal. 90274, by Secretary. "Have some quite old stamp collections and intend to pursue as hobby after retirement."

RESIGNED

- 1221 Chester W. Roemmelt

ADDRESS CHANGES

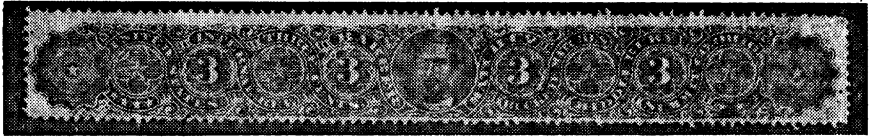
- Robert Benoit DP-1, #775-32-54, USS White Plains, ASF-4, S-1 Division, N.P.O. San Francisco, Cal. 96601.
- Gordon B. Garrett, editor Egyptian Topics, P. O. Box 36491, Los Angeles, Cal. 90036.
- Stephen J. Hasegawa, 567 Fifth Ave., Apt. 4, San Francisco, Cal. 94113
- Mack E. Matesen, 801 Fairmont Ave., Kingsport, Tenn. 37660.
- Bruce Miller, 1010 S. Fifth Ave., Arcadia, Cal. 91006.
- Cecil R. Munsey, Jr., 13541 Willow Run Rd., Poway, Cal. 92064.
- John C. Ruback, 2013-C 22nd St., Los Alamos, N. M. 87544.
- Dr. William F. Vincent, 21 Stardust Rd., Granby, Conn. 06035.

Previous membership total -- 472
New members ----- 17
Resigned ----- 1
Current membership total -- 488

The Middlebury Match Magnates

(Geo. & O. C. Barber, Barker & Peckham, Barber Match Company)

by Bruce Miller, ARA #732



From its modest beginning as a hand operation in a small barn, the Barber Match Company grew within twenty-five years to become a giant of the industry, with annual sales approaching a million dollars.

George Barber was born at Canton, Connecticut in 1804, and arrived at Middlebury, Ohio (now a part of Akron) in the early 1840's, where he plied his trade as a cooper. He first tried his hand at match making in 1845, and by 1847 he had entered the business in earnest. The primitive transport of the day made it difficult to build up more than a local trade, and in 1852 Barber temporarily abandoned the match business, trading his factory for a hotel. However, after serving only a year as hotel-keeper and postmaster of Middlebury, he turned again to match making.

In 1857 his son, Ohio Columbus Barber, entered the business, and, at the age of 16, went forth as a drummer with wagonloads of matches. His travels took him throughout Ohio, and as far afield as Michigan and Virginia. In 1860 Ohio was admitted to a full partnership with his father, and two years later took over the management of the company, now known as GEORGE & O. C. BARBER. In that same year (1862) young Kelly Robinson (1842-1908), George Barber's son-in-law, was taken on as a salesman, and through his efforts an enormous trade was soon built up.

George & O. C. Barber were one of the first firms to order a private die (RO16). Issued in October 1864, the stamp features a full-face portrait of George Barber.

About September 1865 the elder Barber, probably wishing to retire, sold his interest to Thomas J. Peckham, who continued in partnership with

Ohio C. Barber under the name of BARBER & PECKHAM. The new firm undertook to use up the balance of the 1c George & O. C. Barber stamps, which may be found cancelled with their initials. New 1c and 3c dies were ordered late in 1865 (RO20-21), both bearing a portrait of Ohio C. Barber, whose beard and stern expression make him appear much older than his 24 years. The 1c Barber & Peckham stamp is almost invariably found cancelled with the printed initials "B & P" and date in a variety of type styles.

Less than two years after his retirement, George Barber bought back his share of the business, and in 1867 the BARBER MATCH COMPANY was incorporated, with George Barber as president, Ohio as secretary, treasurer and general manager, and John K. Robinson as general agent, a position probably corresponding to sales manager. Five years later George Barber retired for the final time, dying in 1879, and Ohio succeeded to the presidency. In 1871 the factory was moved from Middlebury to nearby Akron.

The old George & O. C. Barber 1c die was resurrected for the use of the Barber Match Company, with the firm name changed accordingly (RO17-18), while the 3c Barber & Peckham die continued in use, also bearing the new company name (RO19).

By 1880 the Barber Match Company held about 20% of the overall U. S. market, and in the Middle West no doubt a much higher percentage. Sales for that year amounted to \$935,529, the firm employed 288 people, and capitalization was \$300,000. Daily production was 1,500 gross boxes. In the late 1870's the company sought to invade the eastern markets with a

branch factory at Philadelphia. In 1878 Swift & Courtney & Beecher Company, the Delaware match giant, had set up a factory at St. Louis. The result of this overlapping expansion by the two match colossi was an inter-cine price war. The Barber company seems to have suffered most, losing \$90,000, and in the fall of 1880 Ohio C. Barber contacted William H. Swift, president of Swift & Courtney & Beecher, and broached the possibility of a merger. The result was the formation of the Diamond Match Company, organized December 3, 1880 as a consolidation of the ten largest and most aggressive manufacturers. Ohio C. Barber became vice-president of the new corporation, serving until February 23, 1889 when he succeeded William H. Swift as president. In 1900 he was elevated to the Board of Directors, becoming Chairman in 1913, a position he retained until his death in 1920.

ELECTIONS ARE ON THE WAY

In the past, some criticism has been voiced concerning the conduct of ARA elections, particularly as regards the dominance of candidates recommended by the Board of Directors, and the supposed exclusion of non-Board-recommended candidates. Ballots for the next election will be included with the June 1972 Revenuer. If you want your name, or that of a fellow member, on that ballot, NOW is the time to start thinking about it. ANY MEMBER IN GOOD STANDING, regardless of place of residence, may offer himself as a candidate for the following offices: President, Vice-President, Secretary-Treasurer. ANY MEMBER RESIDING WITHIN THE APPROPRIATE DISTRICT may run for the offices of Eastern Representative (replacing Smith), Central Representative (replacing Silverman), or Western Representative (replacing Hochman).

The following two procedures are provided for the nomination of candidates, in accordance with Article 5 of the ARA Constitution:

1) Obtain the signatures of at least 10 members in good standing on a

nominating petition (forms are available from the Secretary on request) and place this petition in the hands of the Secretary no later than May 1, 1972 (in order that ballots may be printed up in time for inclusion in the June Revenuer).

2) Inform the Secretary in writing of the names of proposed candidates no later than March 1, 1972. The names will be published in the April Revenuer, soliciting the approval of at least ten members for each prospective nominee. Those receiving such approval prior to May 1 will appear on the ballot.

Article 5 provides that "a simple majority of the voting membership shall carry all issues." Where three or more candidates are presented for a single office, it would therefore appear that a winning candidate must receive 51% or more of the total vote cast. In such cases, the possibility always exists that NONE of the several candidates will obtain a majority. Should this situation arise, it is urged that, in order to avoid the expense of a run-off ballot, the office be conceded to the candidate receiving the largest number of votes.

When running for office, bear one thing in mind: you are running for a JOB, not a title. Now, go to it!

Bruce Miller, Secretary-Treas.

ARTHUR P. MERRICK

We learn through the offices of a contemporary journal of the death of ARA member Arthur P. Merrick of Portland, Oregon, on 21 June 1971.

Mr. Merrick was ARA member 1268 having recently done us the honor of joining our organization. We regret that his membership was so short lived.

Mr. Merrick was married, wife Pearl, and four children to whom we extend our sincere sympathy.

John S. Bobo

FISCALS WANTED

GUATEMALA & HONDURAS

Any type, any quantity

238

JAMES C. ANDREWS
Box 331, Richardson, TX 75080

Civil War "Provisional Proprietaries"

by Brian M. Bleckwenn

MEDICINE COMPANY PROVISIONALS

R. P. Hall

R21c 4c s Aug. 11, 1864 2b new listing
I have seen two other copies of the 4c Playing Cards with this type 2 cancel—the dates differ.

Radway & Co.

#136 R3c 1c r none new b new listing*

*This is either a corrected listing for Sterling's #868 or an entirely new listing.

A three line cancel within a single lined oval handstamp (22mm by 18mm)



Radway & Co. in capital letters curved to conform to the oval.
Letters 3mm high.

R. R. R. 11mm by 4mm in Roman capitals
decorative filler used to fill out the spacing along the bottom curve
of the oval. A five pointed star form the center of the decoration.

S. R. Van Duzer

R22c 4c p 1868 (?b) new listing
(?b) Question posed: Is there an error in "The Boston Book"? The cancellation on this stamp consists of two **horizontal** lines of Roman capitals measuring 15x3mm and 9x3mm. This is not a type 3 cancel as defined in "The Boston Book," but would instead be a "Type 2 cancel, placed horizontally." I have this same cancellation on two other values:
#186 R18c 3c g 1865 (3b)? (B2009)? (S895)?
#187 R18c 3c g 1866 (3b)? (B2010)?

Since the two 3c Proprietary values have been known since the late 1800's I find it difficult to believe that such an error would remain uncorrected for so many years. Would other members please check their type 3 cancels for S. R. Van Duzer? Do they measure 20x5mm and 7x2½mm or do they measure 15x3mm and 9x3mm. If the former is correct, then "The Boston Book" description is incorrect.

PLAYING CARD COMPANY PROVISIONALS

A. Dougherty

#309 R18c 3c g 1864 3c new listing*

*This is undoubtedly the item recorded by Adenaw (as A33). It was listed by Mr. Riley as a "new b" under type cancels because none of the Adenaw cancels were physically described and thus can not be matched with the "Boston Book" typings without being seen.

Note: The relative scarcity of the 3c value with the 1864 date is due in part to the tax schedule of June 30, 1864 (effective August 1, 1864). This law changed the tax rate on playing cards to the extent that the 3c value would have to be used in a combination with other values to pay any of the new rates. Prior to August 1, 1864, the 3c value paid the tax on a pack of playing cards retailing "over 30c to 36c." Some of Dougherty's private die stamps were approved as early as October 1864 and issued in December of 1864 with the values of the private dies conforming to the new rates of August 1, 1864.

THEY TAX EVERYTHING, DON'T THEY?

In a recent issue of our favorite revenue publication, mention was made of a bawdy house in Nevada which was closed up by authorities for want of payment of a Federal tax. Our Editor came up with an admirable pun: "Is this a syntax"?

It reminded me of similar tax trouble which I encountered back in 1960 at the London International, but in case those who want to jump ahead of the story are interested, it did not involve a bawdy house.

Needing some thumb tacks to fasten a display to the wall, I repaired the day before the show opened to a Woolworth store, and asked the young lady at the counter for some thumb tacks. Amidst blushes and evident embarrassment, she shielded her face, leaving me to wonder what one must do to get thumb tacks in Britain. Another girl came over to try to help, and the same thing happened. Finally they called a gentleman over, who asked me my problem.

I should have known that in Britain thumb tacks are called press pins. I didn't get very far with the young man who suggested that in talking with young ladies, I should watch my language. He further elucidated that among Britons, the euphemism for what the young ladies in Nevada were doing is the word "thump," and the young ladies apparently thought that I was from the Inland Revenue, trying to collect a "thump tax."

I soon found the press pins, and contributed greatly to the floor manager's knowledge of the English language.

—Herman Herst, Jr.

U. S. REVENUE WANT LISTS FILLED

Sideline Material,
Tax Paid and Foreign Revenues

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

240

SALES DEPARTMENT FINANCIAL REPORT

Report period 1 July 1970 to 30 June
Report period:

1 July 1970 to 30 June 1971

Receipts:

Sales of circuit books	50.95
Income from auction 2	15.31
Income from auction 3	123.72
Donations from members (66)	53.03
Commissions on circuits	127.73
Cash brought forward (in the red)	
previous report	-13.17
Total receipts	357.57

Expenditures:

Van Dahl Publ. (salesbooks)	44.40
Postage for circuits and correspondence, also stationery	110.60
Total expenditures	155.00

Assets:

Cash on deposit	202.57
(No salesbooks on hand, but more on order)	
Total assets	202.57

Liabilities:

ARA operating fund	105.00
From previous report	48.00
Total liabilities	153.00

Summary:

Expenditures (155.00) plus assets (202.57) equals receipts (357.57).
Assets (202.57) minus liabilities (153.00) = 49.57.

Note: For the first time, we are in the black.

OPERATING FUND FINANCIAL REPORT—FISCAL YEAR 1971

(July 1, 1970—June 30, 1971)

FUNDS RECEIVED:

Dues and contributions	\$2013.50
Advertising	278.86
Sale of publications	222.32
Total received	\$2514.68

FUNDS DISBURSED:

Production and mailing of	
Revenuer	\$1127.23
Administration (postage, supplies, etc.)	161.10
Advertising in Western Stamp	
Collector	70.00
Sales Dept. expenses	105.00
Total disbursed	\$1463.36

RECEIPTS LESS

DISBURSEMENTS - +\$1051.32
OPERATING FUND BALANCE

JUNE 30, 1971	\$1809.86
(\$1773.03 on deposit First Western Bank, Arcadia. \$36.83 cash on hand.)	

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The «Thill» REVENUE collection

Robson Lowe Ltd., have been instructed to sell by auction what is probably the **MOST EXTENSIVE COLLECTION OF REVENUE STAMPS OF THE WORLD** (excluding U. S. A.) which has ever been formed.

A section of Proofs and Specimens of GREAT BRITAIN will be offered in our specialised sales on September 8th and 9th—other sections scheduled for later in the year and during 1972.

London auction catalogues (detailed descriptions, helpful estimates and many illustrations) **are \$3 each including second class airmail postage.**

When sending for catalogues please mention that you saw this in "THE AMERICAN REVENUER." At this stage, it is not possible to give further details of the contents and dates of the respective sales but if you state the country(ies) in which you are especially interested we will do our best to forward the appropriate catalogue in due course.

Robson Lowe, Ltd.

Head Office

50 Pall Mall

London SW 1 Y 5JZ, England

Cables: "Stamps London S.W.1."

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