

# AMERICAN REVENUER



## Journal of the American Revenue Association

Vol. 25, No. 8, Whole Number 238

October 1971

### A PHILATELIC FRAUD

By Louis S. Alfano (ARA 1142)

## ❖ USED FOR 50 CENT STAMP ❖

My first encounter with the above-depicted surcharge took place approximately a year ago, when a photocopy showing portions of three documents bearing the beast was referred to me for an opinion. All three documents were apparently entries of merchandise through the port of Philadelphia, but a request to the owner for full copies of the documents elicited no response, precluding any conclusions concerning the nature of validity of the surcharge.

The above mentioned documents are as follows:

Date	Stamp(s)
April 22, 1863	— 25c Insurance
April 5, 1867	— 25c Certificate
December 20, 1867	— 5c Certificate (vert. strip of 4) and 15c Inland Exchange (2 singles)

Recently, through the courtesy of Brian Bleckwenn, such a document was obtained for my collection, bearing a "surcharged" 25c Certificate stamp. This document is indeed an Entry of Merchandise from Philadelphia, dated May 12, 1870, and a cursory examination of this Entry reveals the "provisional surcharge" to be naught but a bald-faced FRAUD!

The Internal Revenue law of the time prescribed that Entries of Goods (or, if you will, Entries of Merchandise) be subject to stamp taxes as follows:

" . . . not exceeding one hundred dollars in value, twenty-five cents. Exceeding one hundred and not exceeding five hundred dollars in value, fifty cents. Exceeding five hundred dollars in value, one dollar."

The entry in question covers:

"One Barrel Brown Sugar . . . valued @ \$10.00  
... Three Barrels Molasses . . . valued @ \$18.00  
... Four dozen boxes Guava Jelly . . . valued @ \$4.00  
... 2 Demijohns Ogoden Wine . . . valued @ \$5.00  
... One Case Gin . . . valued @ \$8.50 . . ."

The total value of the entry is thus \$45.50, or "not exceeding one hundred

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doHars," and the 25c stamp was sufficient to discharge the obligation of the importer to the Internal Revenue Service, without resorting to the employment of a surcharge.

The problem of the origin of this handstamp naturally arises, so it is fitting that we examine the circumstances involved, answering these questions:

1) Was such a surcharge authorized by law?

Apparently not, as the Internal Revenue laws specified that a stamp (or stamps) in the amount of the tax be affixed to the document.

2) Might it be reasonable to assume that such a surcharge was authorized on an emergency basis due to a shortage of stamps in Philadelphia?

Almost definitely not, as the stamps were printed by Butler & Carpenter (later, Joseph R. Carpenter) of that very city, and were therefore probably more readily obtainable there than anywhere else in the entire nation. Furthermore, based on the abovementioned dates, the "emergency" would have lasted at least seven years!

3) Is there any intrinsic evidence that this surcharge is fraudulent?

Yes, on my copy the "surcharge" appears over a dual cancellation (pen and handstamp), and it also seems to be this way on the photocopy I have examined. Were the surcharge bona fide, it would almost definitely appear under any cancel.

4) What, then, is the origin of this specimen of fiscophilic quackery?

In reading through the first two numbers of the long-defunct Embossed Revenue Stamped Paper News (September and October, 1938), one item in each issue caught my eye. The first, reprinted from the Philadelphia Inquirer for July 29, 1938:

# THE PHILADELPHIA INQUIRER,

JULY 29, 1938

## **Valuable Papers . Sold as Junk**

A. Raymond Raff, Collector of the Port of Philadelphia, was all regrets and apologies yesterday over the fact that forty tons of valuable documents had recently been sold as "junk", but art dealers and stamp collectors and members of the Historical Society weren't feeling the least bit bad about it. In fact, they were privately exulting over some excellent bargains in history that they picked up for .05 or .10 a pound. The purchases were made by the Hancock Paper Company, 414 Brown Street, which bought the "junk" for \$215.00. The Historical Society itself has already attained 400 pounds of the old records. Future sales are called off until the remaining papers are examined by an expert.

We can surmise from the article that this might well be the source of the documents to which our "provisional" was applied, the "junk" being sold sometime in midsummer of 1938.

The second item is the advertisement reproduced below:

### **PHILADELPHIA CUSTOM HOUSE HANDSTAMPED REVENUES**

#### *On First Issue, perforated,*

50c on 25c Bond . . . .	\$ 75.00
50c on 25c Certificate . .	65.00
50c on 25c Entry of Goods	75.00
50c on 25c Insurance . .	125.00
50c on 25c Power of Attorney . .	55.00
50c on bisected 50c . . .	125.00

#### *On Second Issue,*

50c on 25c . . . . .	125.00
----------------------	--------

All above on entire documents.

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EUGENE KLEIN

■ South ■ Street Phila., Pa.

We are now left with two options:

A) Some slick operator obtained the documents from the Hancock Paper Company, made up the phony handstamp, and drew the proverbial cashmere over the orbs of noted philatelic student-dealer Klein; or

B) Eugene Klein was himself the oily one who attempted to vend the porkers in their pokes to unsuspecting philatelists at the "bargain" rates of fifty-five to one hundred twenty-five oysters per.

It is up to you, dear reader, to draw your own conclusions.

## LOUIE'S LITTLE LINES

### Your Editor's Sounding Board

**THE AUCTION**—Jerry Abrams has done it again, another auction of over 400 lots will take up the bulk of this issue. The rules have been revised and expanded in the interest of both bidders and sellers, so please read them carefully before you bid. Jerry and I spent a good deal of time working on these in the hope that some "gray" areas might be clarified. As printed, they represent the consensus of our opinions as to what equitable auction rules should be. We both welcome your comments and criticisms, not to mention your bids. On the subject of bidding, place your bids early, so you won't lose a lot to an earlier tie bid.

**THE A.S.D.A. SHOW**—As promised last month, the latest indications are that the New York Chapter will have 21 frames of material on exhibit, and that the talk will be given on Saturday November 20, at 12 noon. The show runs from November 19 through November 21 (Friday through Sunday) at Madison Square Garden in New York City. I hope to be there all three days to meet as many of you as possible.

**A SENSE OF BALANCE**—This is what I try to give the *Revenuer* each month, though not always successfully. Last month's issue is a case in point, the articles, though varied, all dealt with U. S. revenues, hardly a word about the rest of the world. But we can't print what you don't send us, and our printer, Mr. Miller, has to fit the materials you send me into 16 pages in such a way as to waste as little space as possible. As of now, before this issue goes to press, we

have only four articles on foreign fiscals on hand, so don't complain if you don't see too much about them in the next few issues. If you want to see articles, you'll have to write 'em.

Lou Alfano (ARA 1142)

Editor

### R184 to R194

By E. B. Beaumont (ARA 247)

From the time the Spanish-American War stamps first appeared in 1898 until the stamp tax was repealed as of June 30, 1902, there was continual loss of revenue due to washing of cancellations from the dollar values and re-using the stamps. The first step to correct this took place about December 1898, when it was ordered that all stamps from the 10c value up should be cancelled by three parallel cuts. The second attempt was the first 1900 issue (R182 and R183) which I described in the May, 1970, issue of the *Revenuer*.

Sometime in 1900 the Bureau started work on a new series of dollar values (R184-189). They were printed in October, and the first shipment was made on November 13, 1900. They were about the same design as those previously issued, and were printed in gray. Each stamp was overprinted with an open numeral of the value of the stamp. The overprint on the four lower values is 20 mm high; on the \$10 and \$50 it is 11½ mm high. The overprint is in a soluble black ink that the Bureau hoped would disappear in washing. Like R182 and R183 they were printed in sheets of 128, sixteen horizontal rows of eight stamps with imprint at top and bottom. Paper had the double line watermark, Scott's 191R. The perforation was hyphen-hole. I have no record of the plate

(continued on page 127)

## **A. R. A. AUCTION NUMBER 4**

### **AUCTION RULES**

1. Only A.R.A. members in good standing are eligible to participate in the Auction.
2. All lots are sold to the highest bidder at a slight advance over the second highest bid in accordance with the following tabulation: to \$2 by 10c, to \$5 by 25c, to \$10 by 50c, to \$20 by 75c, to \$50 by \$1, over \$50 by \$2. Bids in pennies or nickels are automatically reduced to the nearest level. The right is reserved to withdraw any lot prior to the sale, or to group two or more lots. If only one bid for a lot is received, the bid shall stand without reduction.
3. Bids may be submitted on any paper and in any format, but should list Lot No. and bidder's maximum bid. (Winning bids will be adjusted as applicable per Rule No. 2.)
4. Mailing charges are payable by the purchaser, the minimum charge being 50c, higher sums will be charged only if actual charges are higher. Insurance, certification, or registration extra at bidder's expense; if desired, advise with bid. The A.R.A. assumes no responsibility for any parcels lost in the mails for lack of use of the above methods of mailing.
5. Invoice will be sent in advance to successful bidders, and lots forwarded upon receipt of full payment. Mail all bids and payments to the Sales Manager in Claremont, California, making all checks payable to the American Revenue Association (except Postal Money Orders, which should be made out to the Sales Manager by name in order to facilitate cashing).
6. Title shall remain with the A.R.A. Sales Department, acting on behalf of owners, until payment is received. The Sales Manager shall regulate the bidding, and reserves the right to refuse any bid believed by him not to be in good faith, or to act on behalf of the seller.
7. In case of tie bids, earliest postmark will be considered the winner.
8. Care has been taken to describe lots correctly. If, after the lots are delivered, the winning bidder for a lot shall prove that it has been wrongfully described, or damaged and not so noted, the bidder shall be at liberty to reject the lot within ten days of receipt, after agreement has been made with the Sales Manager. This Rule does not apply to lots marked "AS IS" for which see Rule No. 12.
9. No charge is made for executing bids, and the Sales Manager will act in the best interests of the bidder. However, he cannot accept responsibility for errors, omissions, or differences in judgment. Unlimited "buy" bids are not accepted. Bids with a plus sign (+) will be executed at one advance over a tie bid; while bids with two plus signs (++) will signify willingness to go somewhat higher.
10. Suggested Bid (SB) is owner's estimated value. Bid on these lots as you wish; same applies to "Open" and "CV." Minimum bid (MB) is owner's minimum acceptable bid, and no bids below the minimum will be entered for such lots.
11. SE means straight-edge, CV means catalog value (Scott Catalog numbers and values used unless otherwise specified). A hyphen between two numbers (viz. #R45-55) indicates that all of the stamps between the given numbers are included: diagonal bars (viz. #R45//55), indicate that all of the intermediate stamps are not necessarily present, and that no more than the number of stamps expressly stated should be expected. Where catalog numbers are given for State Revenues, the Hubbard-S.R.S. catalog is used.
12. Lots marked "AS IS" have not been counted, sorted, or appraised by the Sales Manager, and are not returnable in whole or part for any reason. The descriptions and estimated values of such lots are the owner's. "AS

IS" lots may include quantities of cheaper stamps, extensive duplication, and/or stamps in less than fine conditions. Bid accordingly.

13. Stamps described as having defects may not be returned because of defects; original gum (OG) is not to be expected unless specifically mentioned.
14. For duplicated lots, bid "either-or."
15. The placing of a bid constitutes full acceptance of the foregoing Rules.
16. A list of prices realized will be published in the **American Revenuer** as soon after the sale as possible.
17. Bid closing date November 25, 1971 (Thanksgiving Day).

Lot No.	Description	Value
1	Calif. D1 mint remainder strip of 4 (D1-D1c) on white paper— unlisted -----	SB 10.00
2	Same, but D2-D2c -----	SB 10.00
3	Same, but D7-D7c -----	SB 10.00
4	Same, but D8-D8c -----	SB 10.00
5	Same, but D10-D10c -----	SB 10.00
6	Calif. Insurance Doc., mint remainder strip of 4, 6 months, \$25 on blue paper. Papermaker's embossed monogram in corner "Bath" -----	SB 12.00
7	Same, but 3 months, 25c, on white paper, no monogram -----	SB 10.00
8	New York, 5 diff. proofs:	
	a. Green of BE1, 1933 1c bedding	
	b. Black of BE3, 1936 1c bedding	
	c. Impression of value in C overprint used on NY stock transfer	
	d. Same as c, but multiple numeral overprint	
	e. Imperf pair in black of 2c+1c state-city cigarette decal	
	Lot 8 -----	SB 3.00
9	Calif. Bill of lading, strips of 4 on white, 30c, 40c, \$1, \$2, 4 strips -----	SB 10.00
10	Same, 4 strips, \$4, \$10, \$20, \$40 -----	SB 10.00
11	Same, 3 strips, blue, 30c, \$1, \$2 -----	SB 7.50
12	Same, 2 strips, \$100 normal plus \$100 error, "i" for "T" in fourth. Papermaker's embossed seal -----	SB 7.50
13	Same, 2 strips, blue, \$200, \$400 -----	SB 5.00
14	Narcotic strips, 1c, 2c, 9c size 3 and 3/16 by 5/16, and 19c, size 5/8 by 9/16, 4 strips, some creases, low values rouletted, last imperf. SB	5.00
15	US Wine, RE181, \$20, nice center, perfin -----	CV 23.50
16	USIR Silver tax, RG18, VF used, lt. cancel -----	CV 4.00
17	USIR Consular service, RK38, used, perfs touch top -----	CV 5.00
18	Mixture, 33 diff., states, beer, tobacco, customs, etc., cond. varied SB	5.00
19	New Zealand, mixture of 135 revs., 1938 and 1940, Employment and Social Security stamps (values to 1 Pound) -----	SB 6.00
20	USIR Future Delivery, RC2, nice center, cut cancel, CV 14.00 uncut, not listed cut -----	OPEN
21	Same as 20	
22	Cigar Inspector stamps, 2nd set, 1864, 26mm wide, sheet of 20, \$3 per M, blue, some creases, edges ragged -----	MB 26.00
23	As 22, sheet of 20, \$25 per M, orange, edges ragged -----	MB 6.75
24	As 22, 1/2 sheet (10), \$40 per M, pink, edges ragged -----	MB 10.75
Note: Lots 25-29 following are the large size special tax stamps, with cut cancels, 12 coupons and stub:		
25	Brewer, less than 500 bbl., \$50, 1880 -----	MB 2.75
26	Mfg. of cigars, \$10, 1873 -----	MB 2.15
27	Wholesale liquor dealer, \$100, 1875 -----	MB 2.35
28	Retail dealer in Malt liquors, \$20, 1877 -----	MB 2.05
29	Rectifier of distilled spirits, \$200, 1876 -----	MB 2.85
30	Mixture of worldwide revs., Br. Cols., Europe, India, etc., about 500, in varied condition -----	SB 15.00

31	USIR Playing cards, pair of R21, CV 110.00, top stamp creased and repaired, lower stamp slight thin right perfs., both centered left	MB 40.00
32	Canada, Ontario Law, Sissons R66, CV 9.50, punch cancel, cent high	MB 3.50
33	Same, R62, CV 5.00, punch cancel, center low	MB 1.75
34	Same, R87, CV 15.00, punch cancel, center right	MB 6.00
35	Same, R88, CV 20.00, punch cancel, center left	MB 8.00
36	Same, R89, CV 10.00, punch cancel, VF	MB 4.00
37	Canada, Saskatchewan Law, Sissons R54, used, uncut viol. stamp cancel, fine, CV 3.00, center high	MB 1.00
38	Same, R55, used, uncut, stamp cancel, fine, CV 5.00	MB 1.75
39	Canada Law Stamp, Sissons R72, punch cancel, VF, CV 3.00	MB 1.50
40	Canada, Excise, Sissons R379, Blue surch., used, uncut, small crease, CV 2.50	MB 1.00

Note: The following lots are India revenues packed in quantity bundles, ideal for dealers. (Lot 41 thru 66). Many shades and varieties included.

41	India, Tonk State Court fee, 30 each 3-annas	SB 3.00
42	Same, 60 each 5-annas	SB 9.00
43	Same, 35 each 14-annas	SB 9.00
44	George V Court Fee, 79 each 1-anna	SB 1.00
45	Same, 97 each 2-annas	SB 1.50
46	Same, 10 each 3-annas	SB .20
47	Same, 62 each 6-annas	SB 2.00
48	Same, 90 each 8 annas	SB 2.50
49	Same, 76 each 12 annas	SB 2.00
50	Same, 66 each 1 Rupee	SB 1.00
51	Same, 9 each 1 R 2 annas	SB .50
52	Same, 26 each 1 R 8 annas	SB .70
53	Same, 22 each 2 rupees	SB .90
54	Same, 18 each 4 rupees	SB 1.00
55	Same, 7 each 5 rupees	SB .90
56	Same, 12 each 4 rupees	SB .90
57	Same, 18 each 6 rupees	SB 1.00
58	Same, 4 each 10 rupees	SB 4.00
59	Same, 4 each 15 rupees	SB 8.00
60	George VI court fees, as follows: 61 each 1 anna; 30 each 3 annas; 53 each Rs. 1.2; 55 each Rs. 2; 68 each Rs. 4. One lot	SB 5.00
61	Hyderabad state court fees, as follows: 40 each 1 anna; 6 each 2 annas; 26 each 4 annas; 85 each 8 annas; 22 each 12 annas; 52 each 1 Rupee; 53 each 2 Rs.; 17 each 3 Rs. One lot	SB 4.00
62	Hyderabad receipt stamps, 400 each	SB 4.00
63	George V Special Adhesive, 85 each 1 Rupee	SB 2.00
64	George VI Foreign Bills, 63 each 4 annas	SB 1.00
65	Same, 68 each 8 annas	SB 1.50
66	British period receipt stamps, assorted types, 1700 stamps	SB 2.00
67	USIR RD283, cut cancel, center OK, SE right, CV \$25	MB 9.00
68	Same, RD286, cut cancel, center OK, SE rt and bot., CV \$75	MB 22.00
69	Same, RD364, cut cancel, Center OK, SE rt. and bot., CV \$90	MB 35.00
70	USIR wine RE181, used fine, center to top, CV 23.50	MB 7.00
71	Wine, RE173, mint sheet of 50, folded ½, CV 112.50 as singles	MB 40.00
72	USIR R291, center to top, perfs cut design, uncut, CV \$11	MB 4.50
73	Wash. State, Apple Tax, 15 diff hi values, \$5, 10 (5 diff), 19.95, 20.55, 23.94, 24.00, 25.00, 32.00, 35.00, 38.64, and 40.00, all used	MB 15.00
74	Wash. State Apple, Plate no. sheet of 20, \$40 face each, folded ½	MB 10.00
75	Same as 74	
76	Same as 74, one stamp torn	

Note: The following lots, 77 thru 201, are all USIR taxpaid stamps of the 1870s and 1880s in fine clean condition. They are the large size items, and are cancelled with the punch cancellations, which is the only way they can come in clean condition. These are all hand engraved from steel plates with much scroll work.

77	\$5 Large taxpaid, with vignettes, Dealer in Mfg. Tobacco, 1873, white -----	MB	1.50
78	Same, 1874-75-76 in white, green, pink. 3 stamps -----	MB	3.00
79	Same, 1877-78-79 in lemon, purp., choc. 3 stamps -----	MB	3.00
80	Same, 1880-81-82 in orange, ivory, yellow. 3 stamps -----	MB	3.00
81	Same, denom \$2.40, 1883-84-85, in green, cream, grey, 3 stamps MB	3.00	
82	\$25 denom, with vignettes, Retail Liquor Dealer, 1873, white -	MB	1.50
83	Same, 1874-75-76, in white, green, pink. 3 stamps -----	MB	3.00
84	Same, 1877-78-79, in lemon, purp., choc., 3 stamps -----	MB	3.00
85	Same, 1880-81-82, in orange, ivory, yellow, 3 stamps -----	MB	3.00
86	Same, 1883-84-85, in green, cream, grey, 3 stamps -----	MB	3.00
87	Carmine surcharge, \$5 over \$25 for less than 25,000 lbs., Dealer in Leaf Tobacco, 1880, orange -----	MB	7.50
88	Same, \$5 denom., seated female with barrel (25,000 lbs or less per year), 1881-82, ivory, yellow, 2 stamps -----	MB	4.00
89	Same, 1883-84, green, cream, 2 stamps -----	MB	4.00
90	Same, Grey -----	MB	3.00
91	Same, \$25 denom., 1873-74, white, 2 stamps -----	MB	4.00
92	Same, 1875-76, green, pink, 2 stamps -----	MB	4.00
93	Same, 1877-78, lemon, purple, 2 stamps -----	MB	4.00
94	Same, 1879-80, choc., orange, 2 stamps -----	MB	4.00
95	Same, \$50 denom., seated female with barrel, Peddler 1st class, White, 1873 -----	MB	7.50
96	Same, green, 1875 -----	MB	7.50
97	Same, pink, 1876 -----	MB	7.50
98	Same, lemon, 1877 -----	MB	7.50
99	Same, purple, 1878 -----	MB	7.50
100	\$25 denom., Peddler 2nd class, seated female with barrel, 1873-74-75, white, white, green, 3 stamps -----	MB	5.00
101	Same, 1876-77-78, pink, lemon, purple, 3 stamps -----	MB	5.00
102	Same, 1879-80-81, choc. orange, ivory, 3 stamps -----	MB	5.00
103	\$100 denom, Brewer, Old Capitol Bldg., Wash., D.C., White, 1873 MB	3.00	
104	Same, white, 1874 -----	MB	3.00
105	Same, green, 1875 -----	MB	3.00
106	Same, purple, 1878 -----	MB	3.00
107	\$50 denom., Brewer of less than 500 barrels per year, Old Capitol, white, 1873 -----	MB	2.50
108	Same, white, 1874 -----	MB	2.50
109	Same, pink, 1876 -----	MB	2.50
110	Same, purple, 1878 -----	MB	2.50
111	Same, chocolate, 1879 -----	MB	2.50
112	Same, orange, 1880 -----	MB	2.50
113	Same, ivory, 1881 -----	MB	2.50
114	\$200 denom., Rectifier of distilled spirits, seated winged Mercury next to an old still, white, 1873 -----	MB	3.50
115	Same, white, 1874 -----	MB	3.50
116	Same, green, 1875 -----	MB	3.50
117	Same, pink, 1876 -----	MB	3.50
118	Same, purple, 1878 -----	MB	3.50
119	Same, orange, 1880 -----	MB	3.50
120	Same, ivory, 1881 -----	MB	3.50

121	Same, yellow, 1882 -----	MB	3.50
122	Same, green, 1883 -----	MB	3.50
123	Same, cream, 1884 -----	MB	3.50
124	Same, grey, 1885 -----	MB	3.50
125	\$100 denom., same design, orange, 1880 -----	MB	2.50
126	Same, ivory, 1881 -----	MB	2.50
127	Same, yellow, 1882 -----	MB	2.50
128	Same, green, 1883 -----	MB	2.50
129	Same, cream, 1884 -----	MB	2.50
130	Same, grey, 1885 -----	MB	2.50
131	\$50 denom., <b>Mfgr of stills</b> , seated Mercury, white, 1874 -----	MB	5.00
132	Same, green, 1875 -----	MB	5.00
133	Same, pink, 1876 -----	MB	5.00
134	Same, lemon, 1877 -----	MB	5.00
135	Same, purple, 1878 -----	MB	5.00
136	Same, chocolate, 1879 -----	MB	5.00
137	Same, orange, 1880 -----	MB	5.00
138	Same, ivory, 1881 -----	MB	5.00
139	Same, yellow, 1882 -----	MB	5.00
140	Same, green, 1883 -----	MB	5.00
141	Same, cream, 1884 -----	MB	5.00
142	\$100 denom., <b>Wholesale liquor dealer</b> , seated Mercury, white, 1873 MB		3.00
143	Same, 1874-75-76, white, green, pink, 3 stamps -----	MB	5.00
144	Same, 1877-78-79, lemon, purple, choc., 3 stamps -----	MB	5.00
145	Same, 1880-81-82, orange, ivory, yellow, 3 stamps -----	MB	5.00
146	Same, 1883-84-85, green, cream, gray, 3 stamps -----	MB	5.00
147	\$15 denom., <b>Peddler 3rd class</b> , seated female with barrel of leaf, white, 1873-74, 2 stamps -----	MB	5.00
148	Same, 1878-82, purple, yellow, 2 stamps -----	MB	5.00
149	Same, 1880-81, orange, ivory, 2 stamps -----	MB	5.00
150	\$7.20 denom., hand stamp purple surcharge over \$15, provisional, same design as lots 147-9, green, 1883 -----	MB	3.50
151	\$7.20 denom., same design, 1884-85, cream, grey, 2 stamps --	MB	5.00
152	\$10 denom., <b>Peddler 4th class</b> , same design, 1873-74-75, white, white, green, 3 stamps -----	MB	5.00
153	Same, 1876-77-78, pink, lemon, purple, 3 stamps -----	MB	5.00
154	Same, 1879-80-81-82, choc., orange, ivory, yellow, 4 stamps ----	MB	6.50
155	\$3.60 hand stamp surcharge on same \$10 design, green, 1883 --	MB	3.50
156	\$10 denom., <b>Mfgr of tobacco</b> , female with barrel of leaf, 1873-74-75, white, white, green, 3 stamps -----	MB	5.00
157	Same, 1876-77-78, pink, lemon, purple, 3 stamps -----	MB	5.00
158	Same, 1879-80-81, choc., orange, ivory, 3 stamps -----	MB	5.00
159	Same, one \$10 denom., yellow, 1882, and two \$6 denoms., cream and grey, 1884, 85, 3 stamps -----	MB	5.00
160	Same, \$6 hand stamp purple surch on \$10, provisional, green, 1883 MB		4.00
161	\$10 denom., same design, <b>Mfgr of cigars</b> , white, 1873 -----	MB	2.00
162	Same, 1874-75-76, white, green, pink, 3 stamps -----	MB	5.00
163	Same, 1877-78-79, lemon, purple, chocolate, 3 stamps -----	MB	5.00
164	Same, 1880-81-82, orange, ivory, yellow, 3 stamps -----	MB	5.00
165	\$6 hand stamp surch on \$10, same design, provisional, grn, 1883 MB		2.00
166	\$20 denom, Tax on one Still, green, 1875 -----	MB	4.00
167	Same, lemon, 1877 -----	MB	4.00
168	Same, purple, 1878 -----	MB	4.00
169	Same, chocolate, 1879 -----	MB	4.00
170	Same, orange, 1880 -----	MB	4.00
171	Same, ivory, 1881 -----	MB	4.00

172	Same, yellow, 1882 -----	MB	4.00
173	Same, green, 1883 -----	MB	4.00
174	Same, cream, 1884 -----	MB	4.00
175	Stamp for Stock on hand, distilled spirits, about 1869, female figure Justice with scales, black on cream, pair -----	MB	10.00
176	First series, 1872, Exportation of mfgd tobacco, portrait of Columbia with grey veil, black on grey silk paper, tinted, pair -----	MB	10.00
177	1872, Exportation distilled spirits, seated Mercury, Black on grey silk paper, tinted, pair -----	MB	10.00
178	1872, rectified spirits, seated female with ships, black and green on tinted paper, pair -----	MB	10.00
179	Same, single -----	MB	5.00
180	1875, Brewer's permit, warehouseman and harbor scene, black on green silk paper, strip of 3 -----	MB	9.00
181	1875, Wholesale liquor dealer, eagle rampant, black and green on pale green -----	MB	3.50
182	1875, Distillery Warehouse, female with shield and wine glass, black and green on green silk paper, pair -----	MB	4.50
183	Same, single -----	MB	2.00
184	Same, pair on blue paper -----	MB	5.00
185	1878, Exportation of cigars, Andrew Jackson, WMKD USIR, black on blue grey paper -----	MB	2.50
186	1878, Tobacco and Snuff Exportation, Andrew Jackson, UNWMKD, black on light green silk paper, sheet of 4 -----	MB	12.50
187	Same, WMKD USIR, single -----	MB	2.50
188	Same, WMKD USIR, blue grey paper -----	MB	2.50
189	1878, Distilled Spirits for Exportation, Liberty with diadem of stars, black on grey blue, WMKD -----	MB	2.50
190	Same, yellow green paper, WMKD -----	MB	2.50
191	1878, Distillery warehouse, Zachary Taylor, small size, black on deep blue grey, WMKD USIR, pair -----	MB	2.00
192	Same, on light green paper, WMKD, pair, large -----	MB	2.50
193	Same, on light green, strip of 4, small, wmkd -----	MB	2.50
194	Same, strip of 4 on deep blue grey, wmkd, large -----	MB	3.50
195	1875, Rectified Spirits, 10 gallons, Alexander Hamilton, black and green on light green silk paper, pair -----	MB	10.00
196	Same, 20 gallons, pair -----	MB	10.00
197	Same, 30 gallons, pair -----	MB	11.00
198	Same, 40 gallons, pair -----	MB	13.00
199	Same, 80 gallons, pair -----	MB	15.00
200	1872, Two portraits of Lincoln in green, black and green, \$8 denom., 40 lbs. tobacco, triangular punches -----	MB	25.00
201	1875, Portrait of bearded Lincoln in black, black and green, D. S. 40 gallons, filled out for use in St. Louis, signed by O. H. Sturgeon, pair in fine condition, punch cancelled -----	MB	65.00
Note: Lot 201 is the end of the large taxpaid lots.			
202	Brazil (and some states) revenues, 159 diff. -----	SB	15.00
203	Guatemala revenues, 1881-82, Forbin #13, 14; \$5 and 10 values, entire mint unfolded sheets of 50 each. Each sheet contains 50 diff. types, including error TIMBBE -----	SB	25.00
204	Germany, local posts of the 1870's and 80's, 194 varieties, mostly unused and VF to superb -----	SB	20.00
205	Germany, local posts as above, 146 diff. in singles, pairs, strips and blox (367 stamps), mostly unused and superb -----	SB	22.00
206	Germany, as above, local cut squares (from stationery), 70 diff., mostly unused -----	SB	7.00

207	Western Australia, Supreme court fees (100 pound denom.), red, unused, superb. Not known if issued stamp, essay, or proof --	SB 20.00
208	USIR R83C, \$2 Probate of Will, normal center, pen cancel, CV 4.00	SB 1.50
209	USIR R96C, \$10 Probate, creased, normal center, SE top, CV 3.25	SB 1.25
210	USIR R98C, \$20 Conveyance, pinhole, pen cancel, good cent. CV \$5	SB 2.00
211	USIR R177, \$30 Doc., pen cancel, fair center, hinge thin, CV \$30	SB 15.00
212	USIR R278, \$3 Doc., cut cancel, nice center, CV 1.35 -----	SB 1.00
213	USIR R583, \$100 Doc., punched, SE right, CV 7.00 -----	SB 2.50
214	USIR RG11, 50c Silver Tax, Center low left, mint but hinged, CV 3.75 -----	SB 1.50
215	USIR M&M RO5a, 1c, T. Allen, center low, mint, hinged, CV 9.00	SB 4.50
216	USIR M&M RO19b, 3c Barber Match, center low, used, CV 8.50	SB 4.00
217	USIR M&M RO40d, 1c Bowers & Dunham, center left, small creases, CV 6.00 -----	SB 2.00
218	USIR Duck RW1, used, center right, creased, CV 9.00 -----	SB 5.00
219	USIR Duck, RW2, used, nice center, nice condition, CV 14.00 -	SB 7.00
220	USIR Duck, RW5, used, fair center, thin, CV 3.25 -----	SB 1.25
221	Sarawak postage issues of 1932, overprinted Telegraph on 6 values, and same with new val on 5 others, on Scott 94//108, mint, unlisted, Open	
222	Massachusetts, Mixture of 16 Stock stamps, all used -----	SB 1.00
223	Pennsylvania, Mix of 32 revenues, all types -----	SB 2.00
224	State Tobacco decals, meters, revenues, mix of 23, condition varied	SB 1.00
225	New York Stocks, mix of 74, condition varied -----	SB 1.50
226	Malta, mix of 50 revenues -----	SB 1.50
227	Ohio, Mix of 55 sales tax halves -----	SB 1.50
228	Jamaica, mix of 20 revs., condition varied -----	SB 1.00
229	Swiss effects de change, mix of 14 -----	SB 1.00
230	Ireland, mix of 26 revenues -----	SB 1.50
231	State feed and seed tax, mix of 43, mint and used -----	SB 4.00
232	Ohio, mix of 70 sales tax halves -----	SB 2.00
233	Mexico, mix of 56 revenues -----	SB 1.50
234	Philippines, mix of 10 revenues -----	SB .50
235	State revenues, mix of 27 fruit, feed, etc. -----	SB 1.25
236	New Zealand, mix of 50 revenues -----	SB 2.00
237	New Jersey trout, 6 mint sets, 1960-65 -----	SB 4.00
238	Calif., Bill of Lading, strip of 4, \$1, on white, imperf. -----	MB 4.00
239	Same, Bill of Lading, strip of 4, \$50, on blue, imperf. -----	MB 4.00
240	Same, Insurance, \$2, on white, 12 months -----	MB 4.00
241	Same, Insurance, \$10, on blue, 9 months -----	MB 4.00
242	Mix of foreign revenues, 159 pieces, some labels, mostly Europe	SB 7.00
243	48 Misc. US Revs., customs, narcotics, potato, proprietaries, etc.	SB 1.00
244	Mix of 75 US state revs. -----	SB 2.00
245	35 Misc. Cinderellas, telegraph, POD seals, consular, etc. ----	SB 1.00
246	6 Private die match wrappers, edges trimmed -----	SB 2.00
247	Taxpays, US, mix of 45, small and large -----	SB 2.50
248	USIR, 79 diff., 20th cent. VF, uncut, denoms to \$50 -----	MB 5.00
249	USIR taxpaid liquor bottle strips, 100 stamps, many cancels --	SB 2.50
250	Same as 249	
251	Same as 249	
252	New York State stock transfers, 100 mixed -----	SB 1.50
253	Same as 252	
254	Same as 252	
255	Same as 252	
256	Same as 252	
257	Same as 252	

258	Ohio State sales tax halves, 600 plus, many shades, issues, printers	SB 2.50
259	USIR cigarette taxpaid, 780 plus, commonest types	SB 2.50
260	US 19th cent. rev. stamped paper, 25 checks	MB 2.50
261	US 19th cent legal documents w/Civil War revs attached, 11 items	MB 2.50
262	Railroad co. voucher w/Civil War rev., handstamped with a HUDSON RIVER R. R. CO. cancel. 1870	MB 2.50
263	Similar, with NEW YORK CENTRAL & HARLEM RIVER R. R. CO. cancel.	MB 2.00
264	N. Y. Cent. RR voucher bearing R15c w/blue handstp, Xmas 1869	MB 4.00
265	Same as 264	
266	Same as 264	
267	Same as 264	
268	NY Cent RR vouchers, 4 pieces, each bearing 2c 1st issue stamp cancelled w/diff co., handstamp (1865-68)	MB 3.50
269	NORTH PACIFIC TRANSPORTATION CO. personalized check drawn on Bank of Calif. at S. F., with RN-C21, cut cancel	MB 2.50
270	Same as 269	
271	USIR 1st issue imperfs, few faults, CV 23.93, mostly VF, 11 diff.	MB 5.00
272	USIR 1st issue imperfs, with handstamped cancels, 7 diff. few faults, CV 21.08	MB 5.00
273	USIR, 18 1st issue imperfs & part perfs, avg-VF cond., CV 19.44	MB 4.00
274	USIR, 10 diff. 1st issue part perfs., CV 6.60	MB 1.50
275	USIR, 21 1st issue each w/handstamp cancel, R5a//84c; CV 6.90	MB 1.50
276	USIR, 2nd issue, 10 diff. above avg cond, few cut can., CV 14.15	MB 3.50
277	USIR, 3rd issue, 10 diff., above avg candition, few cut cancels, CV 25.43	MB 5.00
278	Mexico, mix of 247 revs, to 1944, some Sonora, condition varied	SB 10.00
279	Great Britain, mix of about 40 revs, locals, charities and labels, condition varied	SB 1.00
280	Br. Colonies, mix of revs., telegraphs, etc., from Australia, Canada, India, New South Wales, New Zealand, Ceylon, Mauritius, Natal, Tasmania, Hong Kong, Queensland, etc., some common, many scarce, approx. 160 items	SB 10.00
281	France and Colonies, mix of revs, charities, parcel post, etc., common and rare, approx. 80 items	SB 5.00
282	Latin America, mix of revs and telegraphs from Argentina, Haiti, Ecuador, Colombia, Paraguay, Nicaragua, Bolivia, Peru, Salvador, Chile, Cuba, Philippines, etc. Approx. 100 items	SB 5.00
283	Italy, mix of revs, federal and local, about 50 items	SB 1.50
284	Germany, Lubbenau locals, Michel 1-8A, perf., mint	CV 1.50
285	Same as 284	
286	Same as 284	
287	Honduras, Forbin 10//17, about 9 each, 7 diff. total 63	SB 3.00
288	Argentine States, mix of about 90 items	SB 5.00
289	Salvador, 3 strips of 5, Forbin Municipal #27, 28, 29, values 25, 50 and 100 P; note: the 100 P strip contains 5 types of rosettes at base	SB 20.00
290	Belgium, mix of revs. and telegraphs, about 30 items	SB 1.50
291	Germany, private and local posts, many rare, from Strassbourg, Hamburg, Koln, Stuttgart, Dresden, Mannheim, Berlin, Wurtemberg, Chemnitz, etc., about 135 items	SB 25.00
292	Crete and Greece, mix of revs and fantasies, 10 items	SB .50
293	USIR, 1st, 2nd, 3rd issues, small stamps, shades, condition varied	SB 3.00
294	USIR, 24 battleships, doc. and prop., condition varied	SB 1.50
295	USIR, wines, small & large, 44 items, some damaged, punched	SB 4.00
296	USIR, wine, RE 196a, error, used, damage right edge	CV 12.00

297	USIR, wine, RE47, punch cancel, creases -----	CV	15.00
298	Same, RE47, creases, rt. lower corner tear -----	CV	15.00
299	USIR, 1st, 2nd issues, tall stamps, 16 items, some punched --	SB	3.00
300	USIR, Misc. docs, dated, undated, stocks, future deliv., some punched, condition varied, about 120 items -----	SB	4.00
301	Mix of US telegraphs, match, condition varied, 16 items ----	SB	2.00
302	Mix of US cigarette taxpaid, varied condition, about 90 items	SB	1.50
303	Mix of US playing cards, longer issues, about 15, varied cond.	SB	1.00
304	US Motor Vehicles, 6 items, creases -----	SB	1.00
305	US Cigar, imported from Cuba, series 1953, Customs, creased	SB	1.00
306	US Customs labels, Service and Inspected baggage, varied condition, about 10 items -----	SB	1.00
307	Mexican revs., 100 diff. -----	SB	4.00
308	German locals, older, 80 diff. -----	SB	5.00
309	Trading stamps, US, 100 diff blox of 4 -----	OPEN	
310	Italian municipals, older, 100 diff. -----	SB	5.00
311	US Narcotics strips, \$1 green, 50 pairs, condition varied ----	SB	10.00
312	US State revs., 4 diff. mint Florida County coin operated machine License tax stamps -----	SB	1.00
313	US State revs, 4 diff. panes 10, Virginia cities cig and tob. decal	SB	1.50
314	Vandenberg AFB, used \$1 blue hunting permit stamp, 1969-70	SB	2.50
315	Canal Zone, Panama, liquor rev., black strip for LITROS, used, thins, damage -----	SB	3.00
316	Canal Zone, Panama, liquor rev., 1 Balboa Pitney-Bowes meter, red on grey, creases, thins -----	SB	2.50
317	US State revs., 16 diff. mint Georgia city and county beer and wine tax decals -----	SB	1.75
318	US State revs., pane of 25 Tooms County Georgia 5c blue beer and wine tax decal -----	SB	2.00
319	US State revs., Wash. State Apples, pane of 12, 50c brown ----	SB	1.50
320	Accumulation of 1000 plus USIR docs, stock transfers, etc. ----	SB	20.00
321	New York State Stock Transfers, mix of 310 -----	SB	5.00
322	Pennsylvania Stock Transfers, mix of 300, all cut or perfin ----	SB	5.00
323	Same, mix of 460, all uncut -----	SB	15.00
324	Great Britain, 165 diff. revs. -----	SB	8.00
325	Great Britain, 25 diff. Marine Policy embossed revs. -----	SB	2.50
326	Ceylon, 30 diff. QV and Ed VII revs. -----	SB	1.75
327	France, 18 diff. mint revs. -----	SB	2.50
328	Canada, 92 diff. revs., listed Sissons -----	CV	50.09
329	Canada, Bill Stamp. Holmes FB-42A, left margin imperf -----	CV	3.00
330	Canada, Supreme Ct. law stamp, punch cancel, else VF, Siss. R-717	CV	10.00
331	Same, Sissions R-72, punch cancel, else VF -----	CV	3.00
332	Same, Milky blue, Holmes variety FSC-14A, fine -----	CV	3.00
333	Canada, 8 diff. Elect. and Gas Inspect. -----	CV	2.55
334	Canada, 10 diff. Elect. Light Inspect. -----	CV	3.50
335	Canada, 12 diff. Gas. Inspect. -----	CV	5.00
336	Canada, 11 diff. Wts. and Meas., R-137 with tear -----	CV	13.00
337	Canada, Elect. and Gas Inspect., Sissons R-206 -----	CV	3.00
338	Canada, Wts. and Meas. Sissons R-137, small tear, else F-VF --	CV	5.00
339	Canada, Provisional War Tax ovpts. Sissons R-226 & 227, F used	CV	5.00
340	Same, R-226, mint with hinge marks, and SE -----	CV	7.50
341	Canada, War Tax mint NH Fine, Sissons R-236 -----	CV	2.00
342	Canada, War Tax Booklet Pane of 6, R230b, VF mint, NH ----	CV	1.00
343	Canada, Excise Tax, pre-cancel. flags, with SE, R-242b -----	CV	12.00
344	Canada, Excise Tax, R-253, 30 copies, selected VF -----	CV	45.00
345	Canada, Excise Tax, R-238, Mint VF, NH -----	CV	2.00

346	Canada, Excise Tax, R-258, Mint NH, perfs touch, gum disturbd CV	10.00
347	Same as 346	
348	Canada, Excise Tax, R-260, Fine used	CV 5.00
349	Canada, Quebec Registration, R-165, center top, right, pfs touch	CV 15.00
350	Canada, Saskatchewan Law, R-42, Holmes SL-42 (CV 2.50)	CV 2.00
351	Same as 350	
352	Same as 350, 10 VF selected copies	
353	Canada, mix of 450 common revs.	SB 5.00
354	Same, mix of 850 revs., about 25 diff. mostly common	CV 111.15
355	1913 Internat. Philatelic Exhibit. labels, set of 6, mint, NH	OPEN
356	Same, Nat. Exhib. set of 3, 1930, mint NH	OPEN
357	Same, set of 4, 1930, mint NH	OPEN
358	1934, 3rd Annual Stamp Exhibit. B&L, set of 4, mint NH	OPEN
359	France, Cinderellas, Against Bolshevism, set of 5 diff.	SB 1.00
360	Italy, Cinderellas, WW2, Polish Forces, 5 values plus 5 with Four Freedoms ovpt.	SB 2.00
361	Labels, set of 7, Eaton's fine letter paper, engraved views of NYC, mint NH	OPEN
362	India, 13 diff. East India Co. Judicial papers, upper (stamped) portion only. Values from 2 annas to 8 Rupees	OPEN
Note: The following lots, 363 to 376, are larger size stamps, approx. 3x1½ in.		
363	India, Hyderabad State Court Fee, 6 values used	OPEN
364	India, Dewas State Court Fee, scarce, 3 diff., early rajah	OPEN
365	Same, later rajah, 3 diff.	OPEN
366	Gwalior State, Court Fee, 5 diff., red	OPEN
367	Jaipur State, Court Fee, 5 diff.	OPEN
368	Indore State, Court Fee, 3 diff. 1 anna values	OPEN
369	Madhya Bharat State, Court Fee, scarce, 5 diff.	OPEN
370	Bundi State, Imperf Court Fees, 5 diff.	OPEN
371	Hyderabad State, Process Fee, 5 diff., not punched, scarce thus	OPEN
372	Jodhpur State, Court Fee, 5 diff., rajah with pearls	OPEN
373	Dungapur State, 4 diff. receipt revs., scarce	OPEN
374	Travancore-Cochin State, 3 diff. Court Fees with Kerali ovpt.	OPEN
375	Same, 3 others, ½ Rupee without ovpt., with Kerala ovpt., and with Kerala Non-Judicial ovpt.	OPEN
376	Tonk State, 3 values, imperf. revs., scarce	OPEN
377	India & Ceylon Telegraph halves, approx. 60, mostly diff.	SB 4.00
378	Hartley catalog of Mexican revenues. 1944 edition, like new	OPEN
379	Austria revs., 204 diff.	SB 9.00
380	Germany, 175 diff. revs.	SB 8.00
381	Germany, 70 diff. railroad parcel stamps	SB 2.00
382	Austria revs., 102 diff.	SB 2.00
383	Estonia revs., 26 diff.	SB 4.00
384	Hungary revs., 75 diff.	SB 7.00
385	European Seals and labels, 162 diff.	SB 3.00
386	Washington State, complete set of 7 used soft fruit (cherry) stamps, 1c-\$5, \$5 very scarce	MB 3.00
387	Same as 386	
388	Washington State, Apples, complete mint set A7-14, all SE 1 side	MB 2.50
389	Same as 388, but all perf 4 sides, VF	MB 7.00
390	Same as 389	
391	Washington State, Apples, A15-25, some mint, some used, shades and paper varieties, total 16	MB 2.00
392	Wash. State, 10 mint Apples, including 4 unlisted items	MB 1.50
393	Wash. State, the top three \$100 denoms of the fruit issues, all uncancelled, w/o gum	OPEN

394	Wash. State, complete used set of soft fruit stamps, 21 total including 2 unlisted and all 3 \$100 issues -----	OPEN
395	Wash. State, collection of Apples, 1942-60, 42 stamps including 14 unlisted varieties. Est. CV \$40+ -----	MB 10.00
396	Wash. State, Bulb stamps, unlisted, 8 stamps, 1c-30c, all mint, several SE -----	MB 1.85
397	Same as 396	
398	Washington State, Apples, mint blox of 4, A7 and A14, both SE one side -----	CV 10.20
399	Same, 3 blox of 4, used, A17, 19, 20, all perf 4 sides except A17 has one SE -----	MB 3.00
400	Washington Apples, Blox of 4, \$5, \$1, \$10 (2 types), \$32, \$40, and plate block of rare intense dk brn \$35; total of 7 blox, all fine	MB 8.00
401	Washington Apples, A27a, mint pane, block, strip, plt single, and extra; total 19 stamps -----	MB 1.00
402	Washington Apples, mint sheet of 12, A9, with selvage at left, 1935 issue -----	MB 2.50
403	Same as 402	
404	Wash. Apples, mint sheet of 12, 1935 issue, A14 (\$7.56 denom) CV 30.00+	
405	Wash. Apples, lightly canceled sheet of 20, plt no. at top, \$24 denom	OPEN
406	As 405, \$25.00 denom. -----	OPEN
407	Same, \$32.00 denom. -----	OPEN
408	Same, \$39.90 denom. -----	OPEN
409	Same, \$40.00 denom. -----	OPEN
410	Washington Apples, A31a, ½ mint sheet (10 stamps), plate no. at top in green, VF -----	CV 6.00
411	Same, A27a, mint sheet of 20, no plate no. at top, VF -----	CV 1.00?
412	Same, A30a, mint pane of 10, VF -----	CV 2.50
413	Same, A33, mint pane of 10, unlisted mint -----	OPEN
414	Same, unlisted \$1 light blue, issued 1955-60, pane of 10, roul. 9½, VF, est. value \$10 -----	OPEN
415	Same, unlisted \$40.00 issue, same period, printer's imprint at top with N of serial no. at right, VF pane of 10 -----	OPEN
416	Collection of large USIR special tax stamps, 54 diff., from 1880's, all punched cancels with stubs attached -----	MB 30.00
417	Same as 416	
418	Mexico, mixture over 700, over 300 diff. revs. -----	SB 20.00
419	Latin America, over 300 mix from many countries -----	SB 10.00
420	Brazil revs., mix of over 500 -----	SB 20.00

(continued from page 116)

numbers. Quantities used cannot be estimated with any accuracy.

There are two major varieties of the \$1 value: Surcharge omitted and pair imperf. vertically.

The issue of 1900 did not fool the crooks who were washing off cancellations, and in 1902 a new issue appeared (R190-R194). The \$3 value was dropped, otherwise the denominations were the same as previously.

The size, design, and presumably the plate layouts, were the same as the previous issue; but the color was a blue-green. Again each stamp is over-

printed with a black numeral of value, this time ornamented with scrollwork. Numerals on the \$1, \$2 and \$5 are 23½ mm high; on the \$10 and \$50 the numeral is 19½ mm high.

Each stamp required three impressions. First—the green ink of the stamp itself. Second—a colorless overprint about 14 mm square in the center of each stamp. Third—a large black numeral, part of which always falls on the colorless overprint. Soaking will always remove part of the overprinted numeral.

The stamps were first issued in January, 1902, and printing stopped May

10. As the tax was repealed as of June 30, the stamps were in use a little less than six months. Quantities issued are unknown, nor do we know the plate numbers.

There are several major varieties:

- R190a Inverted surcharge
- R191a Surcharged as R185
- R191b Surcharged as R185 in violet
- R191c Double surcharge
- R192a Surcharge omitted
- R192b Pair, one without surcharge

#### Acknowledgement:

Christopher West (Elliott Perry)  
United States Revenue Stamps Severn-  
Wylie-Jewett Co., Portland, Me. 1918.

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### SECRETARY'S REPORT

**Bruce Miller, Secretary-Treasurer**  
1010 S. Fifth Ave., Arcadia, Cal. 91006

#### NEW MEMBERS

- 1354 COUCH, F. Michael, 6125 Coloma Dr., Goleta, Cal. 93017, by Secretary. China, Manchukuo, U.S.
- 1355 RICKERSON, Wildey C., 502 Park Ave., New York, N. Y. 10022, by G. M. Abrams. U.S.
- 1356 GIBBS, C. Dorance, 223 N. 20th St., La Crosse, Wis. 54601, by Charles H. Hermann. State revs, esp. fishing and hunting, Can.
- 1357 CALDWELL, William H., 241 99th Ave. N.E., Apt. 101, Blaine, Minn. 55434, by Charles H. Hermann. "Collecting and accumulating" Scott-listed U. S., dated cancels on R15c, "trading states for U.S."
- 1358 FULTON, Paul R., DDS, 232 N. Grand, Schoolcraft, Mich. 49087 by Herman Herst, Jr. U.S. and Canada, esp. non-listed material.
- 1359 BRINK, Walter C., 11520 110th St. N., Largo, Fla. 33540, by G. M. Abrams. Foreign and states.
- 1360 RUSHEFSKY, Norman, 835 Elmwood Terrace, Rochester, N. Y. 14620, by G. M. Abrams. U.S. private die.
- 1361 ARNT, Alexander M., 539 E Hazel St., Inglewood, Cal. 90302 by G. M. Abrams. U.S., Mexico, South America.

### DECEASED

- 633 Henri Janton
- 1268 Arthur P. Merrick

### ADDRESS CHANGES

- The Librarian, Collectors Club of Seattle, 1752 26th Ave. E., Seattle, Wash. 98102
- C. M. Nielsen, P. O. Box 21005 Cottonwood Br., Salt Lake City, Utah 84121
- Gordon H. Palmer, 5211 Nestle Ave., Tarzana, Cal. 91356
- John C. Ruback, 2005-D 22nd St., Los Alamos, N. M. 87544
- E. E. Stefanowsky, Kharkov 310002, USSR
- Porter W. Venn, 2400 Rosemary Terrace, Tallahassee, Fla. 32303

Previous membership total - 488  
New members ----- 8  
Deceased ----- 2  
Current membership total - 494

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## PHILIPPINE REVENUES

**Spanish-Americans.**  
**Japanese Occ. and Republic Issues**  
60 different ----- \$1.00  
116 different ----- 3.00

### ALSO CLASSIC ERRORS

**Exhibition pieces**  
MINT Republic Issue of the large type  
Revenue overprinted /Surcharge/Documentary  
Inverted Overprint/Surcharge - \$1.00  
Double impression/ovpt./Surch. - 1.00  
Blocks Pro-Rata  
over 10 various denominations available  
MINT Large type U. S. Occupation  
revenue high values (gum with stains)  
P200.00—50c P1,000.00—1.50  
P5,000.00—\$2.50

All orders filled AIRMAIL postpaid.  
We also carry stock of USED Philippine POSTAGE STAMPS

240

**SEVERINO N. LUNA (ARA 991)**  
919 Morayta  
Manila, Philippines

## CIRCUIT NOTES

In this issue appears Auction #4. Please be sure to follow the rules when bidding, and to mail bids well in advance of the closing date. Some high bidders mailed too late in the last auction and their bids had to be ignored, arriving after the closing date.

We wish to again express our appreciation to the many members who contributed material for this sale. If it keeps up we will be able to schedule perhaps two sales per year.

In whatever spare time I can muster, I am attempting an updating of the revenue stamps of the French Colonies, for publication herein, with the assistance of a heretofore unpublished manuscript. It takes us to the early 60's in spots, but help is needed. Accuracy of the listings, omitted varieties, updating listings for the colonies since independence, etc., must all be checked and verified. Therefore, I am requesting volunteers and/or collaborators to assist, in order that the material be correct and complete prior to going to press. Any help out there?

Friend collector Morton Silverberg is interested in hearing from anyone who wishes to sell or trade Wells Fargo material and battleship revenues with express or railroad markings. Write him directly at 954 Forrest St., Baltimore, Md. 91202.

Have a customer anxious to receive revenues of Siam, Finland, and high value Mexico. Can anyone help?

To close, here are the latest sales statistics:

Salesbooks sold	413
Entered in circuits	203
Never received	210
Returned to owners	115
Remaining in circuits	88
Circuits initiated	128
Circuits completed	95
Still out	33
Members on circuits	128
Volume of sales from the	115
books returned to owners	\$5,614.64

Concluding query: How much larger would our volume (and your income) be if all those unentered salesbooks were filled and introduced in the circuits?

G. M. Abrams, Sales Mgr.

## U. S. REVENUE WANT LISTS FILLED

Sideline Material,  
Tax Paid and Foreign Revenues

240

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

### 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** 239  
Box 777, St. Charles, Mo. 63301

### STATEMENT OF OWNERSHIP, MANAGEMENT AND CIRCULATION

(Act. of October 23, 1962; Section 4369, Title 39, United States Code)

Date of filing: Sept. 27, 1971

Title of publication:

The American Revenuer

Frequency of issue: Monthly except July and August.

Location of known office of publication  
821 Vermont St., Lawrence, Ks 66044

Location of the headquarters or general business offices of the publishers  
1010 South 5th Ave., Arcadia, Cal. 91006

Publisher: American Revenue Association, Bruce Miller, Sec, 1010 South 5th Ave., Arcadia, Calif. 91006.

Editor: Louis S. Alfano, 2148 East 38th St., Brooklyn, N. Y. 11234

Managing Editor: None

Owner: American Revenue Association, Bruce Miller, Secy., 1010 South 5th Ave., Arcadia, Calif. 91006.

Bondholders, etc.: None

Circulation: Avg. No. Single  
ea. issue Nearest  
prec. 12 months filing date

Total no. copies printed 559 600  
Paid circulation

Sales thru dealers, etc.	0	0
Mail subscriptions	470	501
Total paid circulation	470	501
Free distribution	2	?
Total distribution	472	502
Office use, left over, etc.	78	98
Total	550	600

I certify that the statements made by me above are correct and complete.  
Louis S. Alfano, Editor

## FOREIGN FISCAL FORUM

Conducted by Don Duston

Any beginning (and most advanced) collectors of World Revenues are beset by questions and hindered by the lack or scarcity of catalogs and published information. The FOREIGN FISCAL FORUM will obtain answers to your questions from various experts and publish them in this column. Send questions to Don Duston, 1314 25th St., Peru, IL 61354.

### What Catalogs are available covering World Revenues?

The 1915 Forbin was the last attempt to catalog Revenues on a World-wide basis. Other individual country catalogs include: Forbin 1939 German States Supplement; Forbin 1928 Portuguese Colonies Supplement; Forbin 1925 and 1937 France and Colonies; Kremer-France 1962; Stevens-Mexico 1969; Norton-Germany 1961; Takata-Japan 1965; Bendig-China and Formosa 1957; Sissons-Canada 1969; Holmes-Canada 1968; Morley-British Colonies 1910; Libertas Club-Denmark 1950; Feltus-Egypt 1965; Warren-Philippines 1968 APS Journal; Larsen-Palestine 1968, Swiss Rundschau Magazine-Switzerland 1947; Jannton-French Morocco 1962; Dodd-South Africa 1967; Enschede-Netherlands 1958; Mayr-Hanus-Austria-Hungary 1928 updated 1969; Brofos-Norway 1961; Ittel et al-Finland and Yugoslavia and Czechoslovakia (General Issues) and Lombardy-Venetia 1969 and 1970; De Magistris-Italy 1947 and Fiume 1946; Ittel-Fiume 1971 (AR); Crofton & Corfield-British India 1905 and Ceylon 1911; Fulcher-Spain & Colonies; Morley-S. America 1901. There are other listings of Revenue stamps, mostly printed in various philatelic publications.

**The Bendig China Catalog shows prices for mint stamps only. How are used stamps priced?**

A rule of thumb is to price used stamps at one half mint prices. This is typical of any catalog that lists only mint, and is generally accepted.

**I am interested in revenue stamps of Iceland. Do you know of any sources**

**of literature and stamps?**

Could find no information. Would like to hear from members who can help in this area.

**Do you know of any sources for foreign revenues with perforated initials?**

My accumulation turned up revenue perfins from Britain, Austria, Chile, Philippines, Ceylon, India, and a few others. Great Britain perfins go back to the 1856-70 issue of the Foreign Bill stamps. Members interested in this phase of revenue collecting should contact Jack Brandt, 1006 727 6th Ave. S.W., Calgary 1, Alberta, Canada.

**Is there any way to get the gum off the early Austrian and Lombardy-Venetia revenues?**

Bill Ittel announced a breakthrough in this in a recent issue of **Western Stamp Collector**, which will also be printed soon in this journal. For the 1898 and later series, the transparent background was printed on the gum and any attempt to soak off the gum causes the background to dissolve. Still needed is a method of removing the glue from U. S. Tax Pairs and the Tobacco stamps of the 1930's and also the varnish from the Wine stamps. Do any of the members have a solution?

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## Ohio Revenue Stamps

Approvals on request

CHARLES A. REED  
4059 Garrett Drive  
Columbus, OH 43214

241

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## 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.

240tr

DAVID CHASSY

— Established 1939 —

Box 2302-ARA, Babylon, NY 11703  
ARA APS ASDA

The American Revenuer

## REVENUE STAMPED PAPER NEW DISCOVERIES

By Samuel S. Smith

Some months back, the discovery of a green RNP and RNV was announced. These items were found on the \$1,000 bonds of the Dubuque and Sioux City Railroad Company, issued in 1867. Now I'm pleased to report the discovery of the T type in green. I found this on a \$500 bond from the same company, issued in the same series as the \$1,000 bonds.

It seems that on the \$1,000 bonds the printer had miscalculated the tax at \$1. Accordingly, an RNW2 had been imprinted on each of the bonds. When the error was discovered, the RNW2 was overprinted with a 50c type V and a 5c type P. Both were printed in green, probably because it was a dark color and available. On the \$500 bonds, the original imprint was an RNV4, which was overprinted with a 5c type P and a 25c type T, again in green.

The issuance of these bonds was in connection with a \$900,000 sinking fund. They bore interest at the rate of 7 per cent per annum, with interest payable semiannually. Maturity was 20 years from issue, and the bonds were convertible into common stock of the company. There were 200 of the \$500 bonds, numbered 1 to 200; and 800 of the \$1,000 bonds, numbered 201 to 1,000. Each bond had 40 coupons attached, payable on the first days of May and November of each year. On the \$500 bonds the coupons were worth \$17.50 each, and on the \$1,000 bonds, \$35 each.

(Editor's Note: This is the second "discovery" article in the Stamped Paper field we have published so far this year, let's see if we can try for a few more. The goodies seem to be crawling out of the woodwork, so keep your eyes open, and when you find 'em, WRITE 'em up right away. — L.S.A.)

**WANTED:** FSCC and USDA food order and surplus food orders (singles, panes, full books), likewise cotton and surplus cotton orders. (Springers catalogue 4th ed. pp32). JERRY BATES, Box 777, St. Charles, Mo. 63301. <sup>242</sup>

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ANY QUANTITY

Collections, multiples  
sheets or singles

Please write before sending

H. B. BEAUMONT  
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242

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## **A MYSTERY SOLVED?**

### **U. S. WINE STAMPS CLASS A/B/C**

**by El Hubbard (ARA 1)**

It was with a sudden shock that I finally became aware of just what our wine stamps handstamped "A, B, or C" are—after looking at them for years in my collection and trying to puzzle them out.

My background in dealing in wine stamps led me to a large lot in Los Angeles when I lived there some years ago. A famous dealer passed on, and the liquidator of his philatelic estate sold me his wine stock.

Many of the wines were cancelled, but NEVER affixed to anything. They were NOT precancels, but stamps used to pay tax on contraband wine that had been confiscated, I believe, at the ports near Los Angeles. Some IRS officer evidently "leaked" them out to the stamp dealer when the tax records were no longer of use.

Since nearly all of the "A, B, or C" handstamps known were found in this stock (or presumably sold from it earlier), it has dawned on me that these too were used on contraband seized at the ports.

Because there is no known Federal

classification of wines as "A", "B" or "C" we can safely assume that they were NOT used on wines.

There are, however, such classes for some tobaccos, as most Revenuers know—so that leads us to the conclusion that they were **provisional cigar tax** stamps used to collect the tax on smuggled cigars (probably Philippine) at Southwestern U. S. ports! Obviously the use of stamps showing the denomination eased the IRS accounting process!! Any yes's or no's from readers??

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## **FISCALS WANTED**

### **GUATEMALA & HONDURAS**

Any type, any quantity

238

**JAMES C. ANDREWS**

Box 331, Richardson, TX 75080

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## **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

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## **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**

**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. 238

**7 DIFF. JAPAN (Hyogo) Rice Inspection—25c,** with worldwide revenues approval. List interests and ARA #. Blake R. Wheeler, 14230 Sunset Blvd., Pacific Fallsades, Calif. 90272. 238

**WANTED—**The following U. S. Revenues: RY-2, S-2a, WS-3, TS-1. Send stamps or description and price. R. Leonard Carroll, Jr., M.D., Box 75, 241 Wieh' St., Chattanooga, TN 37403. 238

**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

**400 MIXED** precancels \$2.00, sample packet precancels 25c. General precancels and first day covers on approval. Alvin Gerstenberger, 204 W. Glenrosa, Phoenix, AZ 85013. 239

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