

# AMERICAN REVENUER



**Journal of the American Revenue Association**

Vol. 25, No. 9, Whole Number 239

November 1971

## **N. Y. Chapter To Represent A. R. A. At ANPHILEX '71**

Just after last month's issue of the *Revenuer* went to press, your Editor received an invitation from the Committee of ANPHILEX '71 addressed to the A. R. A. to man a hospitality lounge at this show, which is being held at the Waldorf-Astoria Hotel in New York City from November 26 through December 1. ANPHILEX, which is being held in tribute to the Diamond Jubilee of the Collectors Club of New York, is being promoted as the finest Philatelic Exhibition ever to be conducted anywhere. If all goes as planned, it should live up to these great expectations, as most of the world's major collections and rarities (among which are the famous British Guiana, the cover with both Post Office Mauritius stamps, and the unique plate block of the U. S. 24c inverted airmail) will be on exhibition.

Since the lounge was offered to us gratis, no time was lost in accepting this generous invitation and requesting that the Chapter, of which your Editor is President, take on the task of manning it.

Of course, there will be revenues on exhibit, some of which have never before been shown in a show of this caliber.

Admission prices are a bit steep, \$5 per day or \$10 for a season pass, but when you consider the caliber of the exhibition, it is felt that it will still be a bargain to all serious philatelists.

If you're in New York at the time we hope you'll stop at ANPHILEX to see the rarities, and to pay us a visit.

### **LATEST REVENUER AWARDS**

At ROPEX '71, held recently in Rochester, N. Y., there was no "Revenue" classification, but that didn't stop the revenuers from scoring their share of winnings. Four awards were gleaned from three classifications by fiscal and fiscal-related exhibits.

In the "Americana" classification, Matty Koref took the Gold Award for his "Revenue and Proprietary Stamp:—Match and Medicine," and Bert Kierner took the Silver for his "Pharma-

ceutical Philately."

Under the "Miscellaneous" (don't we all like being lumped into THAT lovely afterthought of a category?—Ed.) classification, E. B. Bushneil took the Bronze for "First Issue Revenue Stamps on Various Type Documents."

Finally, Matty scored again in the "Postal History" classification with a Bronze for his "Corner Cards and Advertising Envelopes of Proprietary Medicine Companies."

# THE AMERICAN REVENUER

Official Organ of the  
AMERICAN REVENUE ASSOCIATION

Published monthly (except July and August)

Subscription \$4.00 per year, Single Copy 50c

Second Class Postage Paid at Lawrence, Kansas

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

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

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

## Advertising Rates

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

## Contract Rates

for a minimum of five insertions, payable in advance

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

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Advertising Forms Close 10th of Month  
Preceding Date of Issue

Editorial Forms Close 1st of Month  
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Vol. 25, No. 9, Whole Number 239

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## LOUIE'S LITTLE LINES

### Your Editor's Sounding Board

#### SHOWS, SHOWS, AND MORE

**SHOWS**—As I sit down to write this, I've just finished setting up my exhibit for CORNPEX '71 to be held in Bloomington, Illinois from October 22 to 24. By the time you read this, the show will be past history. Through the diligent efforts of Lee Adams, we were able to get enough exhibits for a Revenue classification at CORNPEX this year. What am I showing? My Customs cancellations—for the very first time anywhere. I'll let you know how we made out as soon as the results are announced, probably in next month's issue.

Elsewhere in this issue, Brian Bleckwenn brings us up to date on the A. S. D. A. Show, slated for November 19 thru 21. Brian has done a tremendous

job in coordinating this for us and deserves our heartfelt thanks for a job well done.

You'll also find that we're participating in ANPHILEX '71 a week later, through the generosity of the sponsors of this philatelic tribute to the 75th Anniversary of the Collectors Club of New York.

So who says that Fiscals aren't fit to collect? Narrow-minded BUSH LEAGUERS, that's who!

**FOREIGN FISCAL FORUM**—Last month Don Duston's column made its first appearance, a similar column will be published every time Don has enough questions submitted to him. His address is 1314 25th Street, Peru, Ill. 63154. So keep those cards and letters comin', as old Dino says on the teevee.

**THREE TO GO!** — We only need three more new members in order to reach our goal of 500 by our Silver Jubilee next year. So sign up your hesitant friends as soon as you can, it's up to each and every one of you

to build a strong A. R. A.

**N. Y. CHAPTER LAUNCHES NEWSLETTER** — This month marks the first issue of the **Metropolitan Fiscalist**, a special newsletter edited by Bart Rosenberg, which will be replacing the old postcard as a meeting notice for the New York Chapter. Bart's a capable guy, and we expect to see great things from him pretty soon.

Lou Alfano (ARA 1142)

Editor

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## Bart's Barbs

The Assistant Editor's Steam Valve

**Beer Discovery**—I have come across a new and unknown item. It is a beer stamp for 25 barrels, Series 1933 (listed in the **Vanderhoof Memorial Book**) which has been surcharged for 1951. The handstamp reads: "Value increased under / Revenue Act of 1951" in sans-serif letters, in two lines. Black ink was used for the surcharge. The basic stamp, for those unfamiliar with it, is black on blue watermarked paper. My copy appears to be unused. Does anybody have any knowledge of the nature of this provisional, or any other provisionals for the Revenue Act of 1951?

**M & M Miscellany**—For those who collect Match and Medicine stamps with their accompanying paraphernalia, such as trade cards and almanacs, (like me!), I have picked up something of interest. The name of Ray Vaughn Pierce is very well known to us collectors. When he founded the

World's Dispensary Medical Association (RS 272, RS 273), he began publishing the **People's Common Sense Medical Adviser**. I was recently able to pick up one of these very cheaply. This copy, in fine condition, is the 42nd edition, written in 1895. Naturally, it is written with a bias toward Pierce's own remedies, and after each section has 25 to 30 pages of testimonials for his products. The book contains color plates, a vocabulary, a large testimonial concerning his Invalids' Hotel, and a map of Buffalo, N. Y. It is 1008 pages long, and also has a picture and facsimile autograph of Pierce.

See you at the A.S.D.A. Show this month.

Bart Rosenberg (ARA 1307)  
Assistant Editor

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## BOAT STAMPS— A FEW CORRECTIONS

By Edward R. Held (ARA 116)

Jim Harris' article on the Boat Use Tax Stamps in the September **Revenue** was doggone interesting, but I noted one error. The dates given in the article (1942 to 1946) are **expiration** dates, the dates of issue for these items were actually 1941 through 1945.

In my collection I also have a Special Tax Stamp for User of Motor Boat (Not Over 5 Tons) for Fiscal Year 1921. All Special Tax Stamps of the 1920's were the same size and type as the later issues, but the value was in both upper corner, the fiscal year was at the bottom center, and the stamps were printed in black on white.

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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

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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. 233

400 MIXED precancels \$2.00, sample packet precancels 25c. General precancels and first day covers on approval.

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Alvin Gerstenberger, 204 W. Glenrosa, Phoenix, AZ 85013. 239

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## CIRCUIT NOTES

To start, I have received instructions that the practice of offering various items for sale in this column is contrary to postal regulations. Chapter and verse of the regulations on request. Therefore, I would instruct the members that in the future all material for sale must be announced thru the Advertising manager, with the appropriate fees paid. Sorry. Nuff said. However, you are still all invited to submit any such material to me for inclusion either in our circuits or in our occasional auctions.

Secondly (and the officers will permit an editorial comment at this point, per the announcements in the September Revenuer), may I suggest that the advice given in re the elections to come be taken seriously by all club members. Perhaps there have been some moments of dissatisfaction in the past with the methods previously used. But NOW is the time to set the matter straight, and to nominate for office and elect the members of your choice. This opportunity comes seldom, so let's get out there and take a part in it. If you are dissatisfied with the results of the forthcoming election, ask yourself if things would have been different if you had taken part. So my advice is DO SOMETHING, don't just sit back and complain. If you want active, dynamic leadership, go get it.

Thirdly, there have been some cases recently where a salesbook or books have been completely sold out prior to completion of the circuit. In these cases, it is not necessary to continue mailing the empty book or books. Please follow this simple procedure in the event this happens.

1. Note the removal of the book from the circuit on the circuit document, so that the next recipient does not report the book(s) missing. The empty book(s) may be discarded.
2. When you send your report with payment to the Sales Mgr., kindly inform him that the book(s) have been removed from the circuit.
3. In the event this is true for all the books in the circuit, do not mail it on to the next person list-

ed. Instead, note the situation on the circuit document and on your report, return the document and the report to the Sales Mgr., and discard both the empty books and the report forms for those who would have followed you.

In this manner, many unnecessary postage costs may be avoided. But be sure the book(s) are empty when you so state.

Fourthly, there appears elsewhere in this issue a mini-auction of material which reached me too late for inclusion in Auction 4 last issue. The auction rules apply here identically to the rules for Auction 4, so that only the listings appear. The closing date for bids for the items listed herein is Xmas Day.

Will skip the circuit statistics this issue, and report faithfully next time.

To close, all of the newly-joined members, as well as all of the old guard who have not as yet partaken of the opportunities offered by the Sales Department, are invited to correspond with the Sales Manager regarding your interests.

G. M. Abrams, Sales Mgr.

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### 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

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### CANADIAN REVENUE STAMPS

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239

E. van DAM

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

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### Ohio Revenue Stamps

Approvals on request

CHARLES A. REED

4059 Garrett Drive  
Columbus, OH 43214

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# ARA MINI-AUCTION

(Addendum to Auction #4,  
same rules apply)

Note: The closing date for bids on the following lots is Christmas Day, December 25.)

Lot No.	Description	Value
421	Switzerland, about 200 diff. revs, with cantons -- SB	15.00
422	Italy, about 460 diff. revs, some states ----- SB	25.00
423	Special Tax Stamps, large size, collection of 42 items with stubs attached, 18 items with stubs removed, duplication, all punch cancelled, most with charred edges (fire damage), some foxing, some w/ ragged left edge, OPEN	
424	USIR Beer stamp, 1 BBL, Act of Oct. 22, 1914, overprinted ACT OF 1917 and handstamped REVENUE ACT OF 1918, sheet of 10, imperf, folded, \$1.50, plate number at right, varieties of handstamp such as double, partial double, etc., some rough edges, but wide margins all around ----- OPEN	
425	Same as 424	
426	Same as 424	
427	Same as 424	
428	Same as 424	
429	Same as 424	
430	Same as 424	
431	Same as 424	
432	Same as 424	
433	Same as 424	
434	USIR Beer Stamp, similar to above, Eighth BBL, block of 4, overprinted ACT OF 1917 and handstamped REVENUE ACT OF 1918, 18 and 3/4 cents, imperf, creases, some pin holes, cut close at right, averaging 1 1/2 handstamps per stamp ----- OPEN	
435	As 434, but single stamp, one handstamp, same condit., OPEN	
436	As 435, single	
437	As 435, but vertical pair	
438	USIR Fermented Liquor stamp, 75c. Series of 1916, red overpt ACT OF 1917, handstampd REVENUE ACT OF 1918, imperf single ----- OPEN	
439	Same as 438	
440	Same as 438	

441	Same as 438
442	Same as 438
443	Same as 438
444	Same as 438
445	Same as 438
446	Same as 438
447	Same, vertical pair, pinholes
448	Same, vertical pair, pinholes
449	Same, vertical pair, pinholes
450	Same, vertical pair, pinholes
451	Same, vertical pair, pinholes
452	Same, vertical pair, pinholes
453	Same, vertical pair, pinholes
454	Same, vertical pair, pinholes
455	Same, vertical pair, pinholes
456	Same, vertical pair, pinholes
457	Same, vertical pair, pinholes
458	Same, horizontal pair, pinholes
459	Same, horizontal pair, pinholes
460	Same, horizontal pair, pinholes
461	Same, horizontal pair, pinholes
462	Same, horizontal pair, pinholes
463	Same, block of 4, some pinholes
464	Same, block of 4, some pinholes
465	Same, block of 4, some pinholes
466	Same, block of 4, some pinholes
467	Same, block of 4, some pinholes
468	USIR Fermented Liquor stamp, 37 1/2c, Series of 1916, red overprint ACT OF 1917, handstampd REVENUE ACT OF 1918, imperf single, small creases, pinholes, OPEN
469	Same, horizontal pair, folded, no pinholes
470	Same, block of 4, folded, small creases, pinholes, averaging 1 1/2 handstamps per stamp
471	USIR Fermented Malt Liquor, Series of 1934, Half BBL, orange, perfin cancel, creases, black S/N ----- OPEN
472	Same as 471
473	Same as 471
474	Same as 471
475	USIR Bottled Distilled Spirits, Case stamp, Series of 1933, green on buff, some red lettering, used in Calif., 2 and 4/10 gallons. creases, small thins -- OPEN
476	USIR Distillery Warehouse, vertical pair, series of 1878, punch cancel, creases ----- OPEN
477	Pennsylvania, Malt Liquor, Half BBL, green on orange, orange safety, perfin cancel, creases, OPEN
478	Same as 477

## A. S. D. A. Show Details

By **Brian M. Bleckwenn**,  
Exhibition Chairman, N. Y. Chapter

The New York Chapter is pleased to announce that it will represent the ARA at the American Stamp Dealers' Association's "National Postage Stamp Show." The ASDA Show, housed in the fabulous Exposition Rotunda of the Madison Square Garden Complex (Seventh Avenue and 32nd Street, New York City, New York), will be held during the last three days of National Stamp Collecting Week; November 19th (Friday), 20th (Saturday) and 21st (Sunday). The hours for the show are Friday and Saturday 10 a.m. to 9 p.m. and Sunday 1 to 8 p.m.; adult admission is \$1.50, but a special 3-day admission ticket is available for \$3.00. The New York Chapter will have a lounge, 20 exhibition frames and will deliver a presentation on Fiscal Philately, as part of the show's Lecture Hall Series, on Saturday, November 20th, from 12 noon to 1 p.m.

The New York membership felt that with the ARA's Silver Anniversary fast approaching, it should do something to make the collecting public more aware of fiscal philately, publicize the ARA's forthcoming Silver Anniversary and assist in promoting the national association by encouraging additional memberships. The ASDA Show was chosen because it is New York's largest show, both in terms of available floor space and attendance; and because it strongly believes in publicizing and promoting the participating philatelic organizations as a means of strengthening and encouraging the growth of philately.

The ARA will be represented by 20 exhibition frames, divided into 11 significantly different exhibits. While this may not seem too impressive, our stated purpose was to provide the public with a representative cross section of fiscal philately and thus we tried to present a balanced showing, not wanting to overwhelm the subject matter of any of our smaller exhibits. Represented at the show will be revenues from two foreign countries (Italy and Colombia) as well as several

major U. S. collecting specialties such as the "Civil War Series," Private Die Proprietary Stamps, Narcotic Tax Stamps, Taxpays, Revenue Stamped Paper and Revenues on Documents. Many of these exhibits will show unusual proofs and essays as well as collateral and related material, and should thus be of interest even to "Revenuers" of long standing.

It should, perhaps, be noted that the New York Chapter has kept the cost to the national at a very reasonable level—not a single penny! The advance planning for this show began in earnest in April and the total cost to the New York membership will exceed \$250.00. We have given of ourselves, both of our personal time and financially, so won't you please give of yourself and pay us a visit, if at all possible. We don't expect members to fly in from California, but if you have a business appointment in New York, why not come a day early or stay overnight? For those who live within an easy drive of New York City, why not plan to visit us, there's ample parking in New York over the weekends, especially on Sundays. While we will undoubtedly find the show a rewarding experience, meeting and talking with friends who are knowledgeable and can best appreciate the material we'll have on display, would add greatly to our own personal enjoyment. Your invitation has been extended, now I hope you'll plan to accept it—see you at the show!

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**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. 242

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Printer of Stamp Publications

## SECRETARY'S REPORT

**Bruce Miller**

1010 So. 5th Ave., Arcadia, Cal. 91006

### NEW MEMBERS

1362 NELSON, PAUL A., 5300 Calle de Arboles, Torrance, Ca. 90505, by G. M. Abrams. Scandinavian locals, RR's, revenues, RR and local stationery.

1363 TROWER, PAUL W., 1035 W. Lynn, Springfield, Mo. 65802, by Secretary. State revs, all foreign revs, esp. Britain and Colonies, India.

1364 LOVE, JOHN R., One Downey Rd., Ossining, N. Y. 10562, by Secretary. General US, mint.

1365 CAPLICKI, RONALD A., 869 Glenway Dr. #7, Inglewood, Ca. 90302, by Secretary. US 1st, 2nd, 3rd issues, all Mexico.

1366 MASTERS, ROBERT C., 2227 Westwood Place, Falls Church, Va. 22043, by George T. Turner. All US revs (Editor "The United States Specialist").

1367 ALEXANDER, DONALD R., Det 13 AFMC Box 35, APO S. F. 96263, by Secretary. China and Manchukuo.

1368 LINDENFELD, ERWIN, M. D., 100 Park Lane, North Syracuse, N. Y. 13212, by William Ittel. Austro-Hungarian Monarchy and related countries.

1369 ROUSSEAU, LUCIEN H., 228 Beaver Dam Rd., Scituate, Mass. 02066, by Ronald Wood. Canada and US.

1370 NABUT, WILLIAM J., 8203 High School Rd., Elkins Park, Pa. 19117, by Sherwood Springer. US 1st, 2nd, 3rd issues, M & M, wines, proprietaries, state stock transfer, telegraphs, etc, etc.

1371 EDWARDS, SINCLAIR L., 4728 Hedgewick Ave., Fremont, Ca. 94538, by Secretary. Great Britain and Ireland.

1372 BISSELL, DR. GROSVENOR W., VA Hospital, Allen Park, Mich. 48101, by G. M. Abrams. India, Indian Native States, Nepal.

### RESIGNED

1327 Arthur C. Bailey

703 Ray W. Bidwell

1232 James P. Elliott

973 A. Murl Kimmel

244 Philip Little, Jr.

477 W. T. Ovind

1194 Walter G. Zippmann, Jr.

### DECEASED

1013 Gerrit W. A. De Veer

### ADDRESS CHANGES

Byron R. Cameron, 4100 Galt Ocean Dr., Ft. Lauderdale, Fla. 33308.

John D. Campbell, 60 Queenway Road, Rochester, N. Y. 14623.

Lowell Cooper, 1203 Race St., New-castle, Ind. 47362.

Sohan Lal Dhawan, Post Box #46, Patiala, India.

Melvin T. Hoffman, 5609 S. Park Ave. Tacoma, Wa. 98408.

Charles C. and Margaret A. Howard, Box 2163, Sunnyvale, Ca. 94087.

Dr. Thomas C. Kingsley, 12 Hadley St. South Hadley, Mass. 01075.

Irving Kopf, 1320 Berlin Turnpike, Apt. 518, Westerfield, Ct. 06109.

Gilbert M. P. Leib, MD, 14 Dimmock Rd., Waterford, Ct. 06385.

David G. Nussmann, Shell Oil Co., P. O. Box 127, Metairie, La. 70004.

Roger W. Patterson, 1814 Fruitvale Ave., Oakland, Ca. 94601.

Charles G. Shaw, 105 Janet St., Pullman, Wa. 99163.

Earl W. Starr, Trentwood, Box 226, Spokane, Wa. 99215.

Cortland B. Stebbins, 346 Collingwood Dr., East Lansing, Mich. 48823.

Richard W. Steele, RR 8, 253 Phoenix St., Vernon, Ct. 06066.

Earl J. Sutliff, 3203 Hope St., Huntington Park, Ca. 90255.

Henry H. Wenck, 104 Coachlight Sq., Bridgeport, Ct. 06606.

Michael F. Wilcox, Box 217, Bloomfield, Ct. 06002.

John B. Willey, 42 Musket Trail, Simsbury, Ct. 06070.

Sidney Youngerman, 65-59 Parsons Blvd., Flushing, N. Y. 11365.

Previous membership total -- 494

New Members ----- 11

Deceased ----- 1

Resigned ----- 7

Current membership total -- 497

Damn! Didn't quite make our goal of 500 members this month! But we're very close, and the next report should see us over the magic mark.

## Austrian Fiscals— A "Sticky" Problem

By William Ittel, ARA 519

Every fiscalist recognizes the Imperial Austrian revenues as exceptionally well designed and executed stamps. They are most collectable, presenting many specialization possibilities. But perhaps the execution is a two-edged sword, for that excellence goes in another direction.

Designed to inhibit re-use, these documentaries display several very annoying characteristics to collectors. Firstly, issues since 1898 were printed on very thin transparent paper (the so-called goldbeaters skin) with part of the design being printed on the front of the stamp and a part of the design being printed on the back of the stamp on top of the gum.

So far, no one has been able to extract the gum from that ink-paper-gum-ink-paper sandwich, leaving the collector with a simple ink-paper-ink combination to mount in his album.

Secondly, many of the other issues have gum that loosens in water but does not wash off. It merely swells and re-constitutes itself. In the first case, the stamps must be collected on-piece; in the second, the damp stamps must be placed face down on glass and the gum carefully scraped off! I recently gave up trying to solve the goldbeater skin problem, and turned to the second—the insoluble gum.

From all appearances, it would seem that the Austrian state printing works used an adhesive of animal origin. Not "gum," technically it would be known as glue, and popularly as animal glue. This type of glue, both hide and bone, is insoluble in cold water but goes into solution at about sixty degrees centigrade. Other relevant facts on animal glue would include: it can be made water-resistant with formaldehyde, and that it is about 75% protein.

Since water is the only known solvent for animal glue (although co-solvents do exist) and since most collectors do not wish to almost-boil their stamps in order to wash them off paper, it seemed that some other

removal method would be helpful.

After many trials, not necessary to describe since they failed, it was decided to try to chemically change the protein, that is to say the gum—to convert it into something that would wash off in water. Eventually, the enzyme pepsin, a catalyst in the presence of acid, was tried. Pepsin did convert the protein into an amino acid, which in turn washed off with ease!

You Austria-collectors might wish to try it for yourselves, so here's the method:

To 100 ml (about ½ cup) of preferably distilled water, add 5% acetic acid by volume. Stir in ¼ teaspoon of pepsin powder. The mixture is now yellowish and thickish. Immerse stamp for 45 minutes, remove and rinse well in water. (Distilled white vinegar is about 4% acetic acid and will also do the job with the pepsin added.)

All of my trial specimens to date have emerged from the water wrinkled and, more importantly, glue-free. But no warranty is expressed or implied! I have not tried every value of every issue.

In fact there are contraindications! The acid fades the ultramarine inscriptions of the 1870 issue, a fading so severe that later treatment in ammonia will not restore the color. So those stamps cannot be reacted with pepsin. The 1870 Berlin Blue inscriptions are not affected.

However, there is another protein-reacting enzyme that will convert the glue in vitro—papain. This is an enzyme that does not require the presence of acid as does pepsin. Not having any papain, ordinary grocery store meat tenderizer (Durkee's) was tried in a solution of water. This too reacts the glue and makes it possible to wash it off in ordinary water, and in the case of the 1870 ultramarine inscriptions, with no fading. There are other ingredients in meat tenderizer which probably will not, but could affect the stamp negatively. However, it is hard to envision any further damage than the absorption of moisture and subsequent cracking that occurs with the gum on. They are really self-destructive.



It is amazing just how much moisture one of these animal-glued stamps will absorb. An 1866 Austrian 50 kr value was tested. This stamp weighed .05 grams—the paper .04, and the glue .01. After immersion in water for one hour, it had absorbed .09 grams of water—that is nine times the weight of the gum!

Incidentally, a definitive test for ultramarine vs. Berlin blue inscriptions is that under ultraviolet light of 320-420 wave length, ultramarine will always appear pink, Berlin blue will always appear blue.

## The Fiscal Bookshelf

By "Fiscophilus"

**The Stamp Duty of Great Britain and Ireland, Volume 2.** By Samuel B. Frank, M.D., and Josef Schonfeld, with William A. Barber and Marcus Samuel.

You can throw away all your old checklists of British embossed revenues, but hold onto your Irish listings 'til Volume Three appears. Doc Frank and his associates have managed to maintain the superior standard which they set in the first volume of this series about a year ago.

We are again treated to a well-written introduction with plenty of solid information on the British Special Duty dies, which are the subject of this volume. The introductory materials cover eighteen pages, and are followed by a heavily-illustrated catalogue of these stamps.

The volume is 145 pages long, paperbound, and sells for \$8.00 from Dr. Frank at 3 Fairway Drive, Mamaronek, N. Y. 10543.

\* \* \*

**The General Revenue Stamps of Czechoslovakia.** By Josef Burianek and William Ittel.

Revenuer Bill Ittel has done it again! A quickie this time, but one more country's revenues have been put on the philatelic map. Bill has collaborated with Josef Burianek of Prague to "uncancel the Czechs" (bad pun intended) in this 11-page catalog.

This latest effort from our most prolific writer in the field of foreign fiscals lists, prices, and illustrates all

the general revenue issues of Czechoslovakia, Bohemia-Moravia, and Slovakia.

If you're interested in these issues, I strongly urge you to send Bill \$3.25 and obtain a copy. His address is 136 Dickson Ave., Pittsburgh, Penn. 15202.

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**Guatemala—Postal Use of its Fiscal Stamps and Fiscal Use of its Postage Stamps.** By James C. Andrews.

Mr. Andrews' latest monograph on Guatemalan philately is an outstanding piece of research and reporting on the ever-popular topic of philatelic half-breeds. It appears that the use of fiscals for postage has always been strictly verboten in Guatemala, but, like a Christmas seal sometimes does here in the U. S., some have slipped through the mails. This situation caused some early chronicles to list the "postally used" fiscals at high prices, setting the forgers to work.

It also appears that on at least one occasion, postage stamps did serve a fiscal purpose — goose sauce is not ALWAYS good for the gander.

An interesting bit of work, and well worth the \$1 price from Robson Lowe, Ltd., 50 Pall Mall, London, S.W. 1, England.

\* \* \*

All three of the foregoing were donated to the A. R. A. Library by their respective authors.

### THE RN-M2a CONFIRMED By Joseph S. Einstein (ARA 665)

George Story, Sr., has informed me that he has carefully examined about 5000 items and found three more checks paying Dividend No. 69 of the Lawrence Manufacturing Company. Two of these, No. 148 and No. 149, are the plain RN-M2. The third check, No. 307, is the newly-discovered RN-M2a, and has the same inversion as does check No. 145 which was illustrated in the May 1971 *Revenuer*.

Apparently, among all the checks in this large lot, only four or five were from Boston, and only two have the distinction of being RN-M2a. However the existence of the second check is most welcome, as it confirms the variety.

# California, Nevada Reproductions

Kenneth P. Pruess, ARA 918

In a recent ARA auction (American Revenuer, Feb., 1971), lot No. 2 was described as "Nevada and Calif. Docs, cut squares, grn on white (proofs?) 30 dif." Only the "?" saves this description. The competitive bidding—the lot realized \$23—suggests that some bidders felt these might be actual proofs. Anyone familiar with the history of these stamps would have realized the improbability of such a combination of proofs. Had comparison with originals been possible, unlikelihood would have increased to impossibility. Unfortunately many collectors have neither the literature or stamps needed for reaching a decision. Thus it seems desirable to document this material should future lots be offered. My thanks go to the anonymous successful bidder for his help and encouragement in preparing this article.

Perhaps the best historical reference for these stamps is Kenyon's book (Documentary State Revenue Stamps of the United States, 1920). Reference is made in this book to known proofs and reprints of the stamps involved. Genuine proofs are very rare and would have been a bargain at the price realized. But proofs or reprints in green are unknown for any of the stamps of these states. Since at least three different printers produced these stamps over a span of almost 10 years, I would certainly be surprised to discover at this late date that all had made proofs using the identical green ink on the same kind of paper.

Only a casual inspection of these items, in comparison with the original stamps, is sufficient to reveal their true nature. Except for two items, they are identical to originals in size. But in every case the fine details of the originals are lacking or badly blurred. A clincher that precludes them from being reprints from even badly worn plates are the partial Controller's overprints seen on some of the circular California stamps. The \$2—12 Months insurance shows a complete and clearly legible "A. R. M." surcharge. This is in the same green ink! This surcharge would be impossible on a proof or reprint but exactly what one would expect in a photo-reproduction made from a stamp on which this had been handstamped. Thus these items can at best be considered "reproductions," "reprints" being far too generous.

Only one of these reproductions comes close to the originals in color, this being the \$1.40 California. Thus it seems unlikely that the originator had any

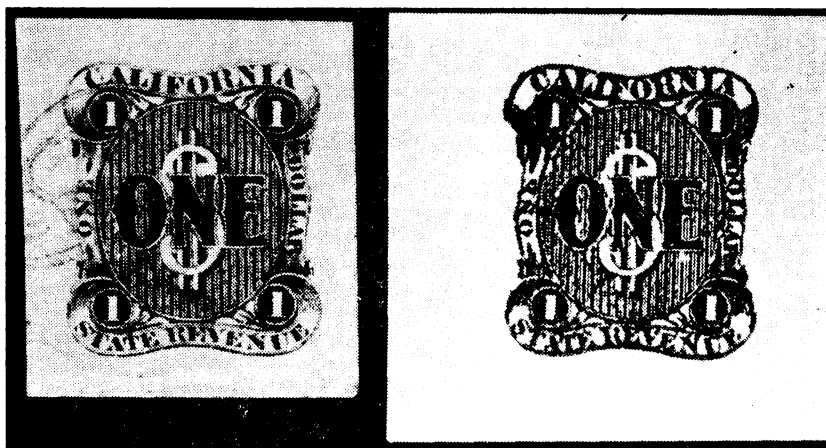


Fig. 1—Original (left) and reproduction (right) of \$1 California.

intent of perpetrating a fraud. More likely they were prepared as space fillers simply to show the designs of these interesting stamps.

The following reproductions in green are known to me:

#### California circular issues

Exchange—40c “First,” 60c “Second.” These two items have a 38 mm circle, much larger than the originals.

Bill of Lading—\$4 “First,” “Second,” “Third,” “Fourth.” These four items were undoubtedly reproduced from an uncut strip of four stamps without Controller’s overprint which are reasonably common, but collectible, items.

Marine Insurance—25c “3 Months,” 3¼c “3 Months,” 7½c “6 Months,” \$5 “6 Months,” 15c “9 Months,” \$2 “12 Months,” \$10 “12 Months.”

#### California rectangular issue of 1866-69

8c, \$1, \$1.40, \$6, \$8, \$9, \$19, \$28, \$30, \$38, \$45, \$56.

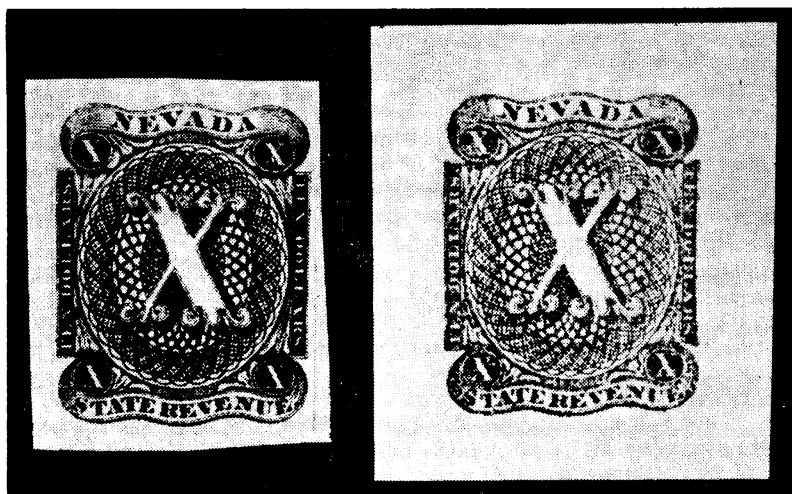


Fig. 2—Original (left) and reproduction (right) of \$10 Nevada.

#### Nevada

2c double star type, 4c, \$1, \$5, \$10, \$20.



Fig. 3—Reproduction of California 80c “First” Exchange.

There are also other reproductions of some of the circular California stamps. Kenyon mentions the Bill of Lading stamps on white paper which he considered counterfeits to defraud the state. I have not seen these in either mint or used condition and can not pass judgment. But I do have an 80c "First" exchange in blue which would correspond with Hubbard's D109. Since the originals of this issue with open letters are in red, there is little danger of confusion. Note also the illustration which shows an extra outer frame line surrounding the left half of this stamp. I mention this item because some of the earlier issues with solid letters were in blue and reproductions of them could easily confuse collectors.

Reports from other ARA members on dubious items in their possession would be appreciated.

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## Civil War "Provisional Proprietaries"

by Brian M. Bleckwenn

The first order of business is to correct the last sentence under the S. R. Van Duzer heading in my listing of additional private die provisionals (*American Revenuer*: September 1971, page 110). It should have read: If the former is correct, my values represent a new type cancel. If the latter is correct, the "Boston Book" description is incorrect.

The listing for A. Dougherty should have read:

#309	R18c	3c g	1864	3b	new listing*
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### PERFUMERY COMPANY PROVISIONALS

Henry Tetlow

It should be noted that in Mr. Riley's listing of Henry Tetlow cancellations there is a small error. The correct form of the date cancellations for items #257 and #258 is 1-6-1871. It is properly given in the section of the "Boston Book" where the provisional cancellations are described in detail, but incorrectly given in the "Provisional Reference List" found in the back of the book. Sterling's listing (S#870) for this stamp incorrectly indicates that commas were used in the date.

C. B. Woodworth & Son

R3c	1c r	1 6-1871	new bl	new listing*
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Note: This cancel may in fact be the same type cancel as S#967, but since most of Sterling's listings are too vague to use for classification purposes, it should be considered a new type cancel.

The cancel itself consists of two vertical lines reading up:

W. & S.	in sans serif capital letters, 15mm by 3mm
1 6-1871	15mm by 2½mm

I am certain that this is a valid cancel for C. B. Woodworth & Son, as this W. & S. cancel is well known (see Sterling's) on the Woodworth private die stamp. The private die stamp was a one cent denomination and has been recorded with several W. & S. with date cancels, usually in green. The private die stamp was not delivered for use until March 1872, so it is quite probable that the firm was in business prior to that date and therefore made use of the one cent general issues until their own stamp was ready for use.

# 'Amid the Dust and Cobwebs of the Fiscalist's Archives'

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## Number 4

Ron Friedlander recently brought this article from the January 1889 issue of the Philatelic Journal of America to our attention, and as it covers stamps about which little has been written, we are sharing it with you.



**"NEW YORK CUSTOM-HOUSE  
STAMPS**

"Some misapprehension as to the status of the New York Custom-house stamps, is extant.

"They are not, strictly speaking, revenue stamps. An authority on U. S. stamps of no mean repute, stated, when the stamps first came out, that they were the only U. S. revenue stamps without the word 'revenue' or 'customs,' but as they are not revenue stamps this is not at all surprising.

"The facts of the matter are these: The New York Custom-house, like all public offices, charges fees for everything it does, just as the County Clerks, Registrars, Sheriffs, Court Clerks and other banditti do. Now, the business of the Custom-house eventually assumed such proportions, that as a matter of convenience and possibly as a check on the employees, the stamps were issued for payment of fees. The stamps are self-explanatory the legend being: 'U. S. Custom-house, N. Y. — Cashier's Office — Fees — Received — (amount).'

"The stamps were issued for the same reason as postage stamps, viz: to facilitate the payment of small sums. They are affixed to papers, doc-

uments, etc. and cancelled with a rubber stamp.

"The stamps pay neither tax nor duty on anything and the proceeds derived from their sale, is retained by the Custom-house to cover its expenses, etc., while it is not probable that the Federal government is in any way connected with their issue other than to permit the same.

"These stamps, like our newspaper stamps, are not supposed to leave the Custom-house after having been used, but, as a matter of fact, they do and are to be found in all the local revenue collections.

"The scheme is a good one, from a timbrologic point of view, and might well be emulated by all the other offices for the consummation of highway robbery.

"L. S. Morton

"Dec. 29th, 1888."

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## ReveNEWS

By REX (Gilson V. Willets)

Early in 1971 Mr. Jack Weaver, P. O. Box 30, Woodland, Calif. 95695 (he is a bank manager) purchased from the Flying Horse Stamp Company of Villa Grande, Cal., some 250 checks each bearing the usual common revenue stamps. However, about 40 of these checks were extraordinary. Each one was payable in fractional amounts! They called for payment in gold and/or silver and/or currency. For example, a single check would order payment of \$100 of which  $\frac{1}{4}$  would be in gold,  $\frac{1}{2}$  in silver and  $\frac{1}{4}$  in currency, etc. Some were for gold and silver, some for silver and currency . . . in stated amounts. (Th's item might be of interest to Joseph Einstein who probably can give us some facts concerning these fractional checks?)

George Griffenhagen, 2501 Drexel St., Vienna, Virginia, 22180 collects M&Ms, narcotics, perfume, opium, etc. on revenues. He has been for years searching for certain Central and South American PERFUME revenue stamps. Scarce as hen's teeth! Last winter he asked the same firm for any such stamps in their large stocks of foreign revenues. After hours of search a revenue stamp of PANAMA (tax on PERFUME) was found and sent to Mr. Griffenhagen . . . with a bill for 15c! He was delighted and sent the Flying Horseman his check for \$5! Any members who happen to have any PERFUME stamps from Central or South America will find George a delightful and enthusiastic person with whom to do some swapping.

Anyone who can purchase, or thinks he can purchase the CATALOGUE TIMBRES-FISCAUX by A. Forbin (Yvert & Tellier 1915) for only \$25 is having pipe dreams. This writer paid \$40 for a paper bound copy three years ago and felt most fortunate in getting it for that price. Yvert would make no mistake in updating and republishing this most precious of all catalogues for the foreign revenue collector.

Speaking of catalogues, we have

been enjoying some analytical study of our 1903 Scott catalogue wherein we find many revenues unlisted by Scott today, both in the domestic and foreign field. The insured letter stamps, beautiful and very large multicolored stamps of Colombian Republic (Cubiertas) are really borderlines between fiscal and postage . . . and where else would they be listed?

Increased interest in Playing Card surcharges has been noted, but enthusiasm is cautious because of the number of fake overprints which have been found. However, those with PR-5 through PR-16, and positively genuine, have some truly interesting and valuable material.

The only sure way to identify RK-21, the U. S. Consular \$10 bisect, is to obtain it on original paper canceled!

Extremely underpriced by Scott are the two final revenues, R733 and R-734 . . . and especially so P# blox.

Perhaps the most common of all U. S. revenues are R15 and R152 . . . but some of the varieties are really precious!

Why is there so little interest in the Indian States revenues?

Some day, some member should compile a check list of POSTAGE stamps converted to revenues and REVENUES converted to postage stamps. We do not mean the "Postage and Revenues" so designated. Take the Cape of Good Hope overprinted CIGARETTE DUTY. It was NOT a "Postage and Revenue."

Some one was asking about INCOME TAX stamps. Australia has issued oodles of them. Very common.

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By El Hubbard (ARA 1)

## STATE AND CITY ISSUES

### Interesting Tales and Unusual Occurrences

**DELAWARE**—In 1943 Delaware issued decals (1c brown, 2c blue, and 5c yellow) to collect a cigarette tax. Around 1945 the tax was repealed, but the stamps were saved. And for good reason, as became evident when the tax was again imposed on July 1, 1949 and the same stamps came back into use.

**ILLINOIS**—This state was defrauded of over ten million dollars in 1952 by fake cigarette stamps.



**KANSAS**—Stamp dealer H. S. Dickey told me the following story about the first cigarette stamps of Kansas: Some local youngsters picked up about 100 of the 2c stamps and brought them to him, knowing he was a dealer and often bought stamps. Mr. Dickey humored the kids and bought the stamps for a small sum. Then, thinking the stamps would be common as dirt, he tossed them into a fire, destroying them all. Stamps of this design are pretty common today, and this 2c value lists at only 10c in the State Revenue Catalog, but these stamps were on GREEN paper instead of the white paper listed in the catalog! The green paper was experimental and was used for a very short time! He had destroyed all of them that were ever acquired by philatelists. So there's a lost issue for you to dream of finding some day! No one we know of has ever had a copy.

**MISSOURI** — In 1947 Saint Louis raised its cigarette tax from 2c to 3c a pack. In 1949, Chicago police arrested four men after a two-month

24-hour watch on a printing shop. \$50,000 of fake St. Louis 2c cigarette stamps were seized, along with the plate, before any of the stamps had been delivered. The ring of counterfeiters were ignorant of the raise in the St. Louis tax rate on cigarettes to 3c which made their forgeries obsolete!

**MONTANA**—A car was stolen in Montana, and a suspect was brought into a Salt Lake City, Utah police station for questioning. He strongly protested that he had bought the car in California and had just come into town by way of Las Vegas. Under the tension of questioning he casually drew a cigarette pack from his pocket and lit up. "So you're from California, huh? Then why are your cigarettes from Montana?" Philatelist-jailor John Knollmueller pointed an accusing finger at the Montana tax stamp on the pack. The confused suspect then stammered: "I give up! I'm the man you're after. I was recently released from the Montana State Pen and stole the car to travel in. I knew I was sunk when you spotted that cigarette pack." So State tax stamps have a dramatic use—"tripping" criminals.

**RHODE ISLAND** — The complete stock of Rhode Island tobacco tax decals was ruined by the August 31, 1954 hurricane and flood. As a result, New York stamps were used to fill the gap until October, when a red-brown stamp was received from the printers.



**WASHINGTON**—On a cross-country trip in 1948 I had one of my strangest experiences as a stamp collector, resulting from my interest in cigarette stamps. A new-design cigarette stamp was about to be issued and my questions made the supervisor afraid that I was planning a robbery of the thousands-of-dollars shipment they had just received! My inspection of the re-

cent earthquake damage to the state building, right in front of the local police, didn't help matters, either. They radioed for a state patrolman and a patrol wagon. As I noticed all this going on, I never dreamed that it was all for my "benefit."

When I started to leave, the patrolman asked me to wait a minute, took my driver's license over to the local police car for a conference with the supervisor who was in it, walked back, asked a few routine questions, and finally, to my great surprise blurted: "You just collect stamps as a hobby, don't you?" That was the first inkling that I had that I was expected to be any more than a witness to some crime. In the end everyone had a good laugh and my wife and I continued on our way.

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