

# AMERICAN REVENUER



**Journal of the American Revenue Association**

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January 1972

## U. S. Special Tax Stamps of 1873 to 1885

By Ogden D. Scoville

The Bureau of Engraving and Printing has been responsible for the printing of hundreds of United States Revenue Stamps which are not listed in the Scott Catalogues. Thus the Revenue collector who does his collecting "by the catalogue" is missing some of the most fascinating stamps ever issued. Among the missing items are the Special Tax Stamps of 1873-85, which are the subject of this article.

Henry Schumacher's article in **Weekly Philatelic Gossip** of March 26, 1955 is the last one I know of on the subject, and most of it was a reprint of Sherman's article on the subject which appeared in the March 1911 issue of the **Stamp Journal**. Unfortunately, the first article contained numerous errors which carried through into the later one.

While the Civil War Tax Act of July 1, 1862 provided for the famous first issue of 102 stamps with 29 different titles (or uses), it more importantly authorized the Federal Government to levy a tax on businesses or occupations which grossed over \$1,000 annually. So, for over 100 years, this opening wedge has enabled our government to extract money from businesses. In 1862, the business tax was receipted by a generalized printed form and was called a license. There were blanks to be filled in by the tax collector for the name, address, business or occupation, and amount. In 1861 a new form was introduced, and finally a third form in 1869. There were a total of 49 general business classifications.

### The Christmas Act

Since Congress and the Federal Government believe that taxes should be imposed upon the people for their benefit, and to pay for politicians' promises, it seems fitting that the Tax Act of 1872 was passed on December 24th. It gave generations of Revenue collectors a tremendous variety of stamps to collect, and called for the issue of Special Tax "Stamps" in lieu of the previous licenses. These Special Tax Stamps are still being used today. Look in your doctor's or veterinarian's office and you may see one for "Opium, Coca Leaves, Marihuana, Etc." I personally am grateful to the long-departed political "benefactors" who devised these stamps, and wish that some of our cataloguers would list all of the U. S. Revenues.

Section 3 of the Act of 1872 is the part of special interest to stamp collectors, as it reads in part: "That all special taxes imposed by law, accruing after April 30, 1873 including the tax on stills, or worms, shall be paid by stamps denoting the tax, and the Commissioner of Internal Revenue is hereby

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authorized and required to procure appropriate stamps for the payment of such taxes" and "Every person engaged in any business, avocation, or employment, who is thereby made liable to a special tax, except tobacco peddlers, shall place and keep conspicuously in his establishment or place of business all stamps denoting the payment of said special tax." If the person responsible violated the above, he was subject to a penalty equal to the tax plus costs of prosecution, "but in no case shall said penalty be less than \$10." If you weigh \$10 against a day's pay, which at the time was between 50 cents and \$2, it was a big fine. The Revenue Act of March 3, 1883 reduced the tax for some categories.

## Stamp Description

The stub, coupons, and stamp were engraved, and measured about 7 $\frac{1}{2}$ x14 $\frac{1}{4}$  inches. The left portion was the stub, which remained in the tax collector's book and served as his record, it measures 165 mm. high and 80 mm. wide. The middle portion consisted of 12 coupons reading down and from the left. The coupons have the stamp title, month, and year, they start with May on the left and end with April on the right, next to the stamp. The 1875 Series' coupons begin with May 1875 and end with April 1876. If the taxpayer paid for the whole year, he received all twelve coupons; if he paid for one month, he paid one-twelfth the tax, and received one coupon. The right side was the stamp proper, which was 165 mm. high and 184 mm. long. The serial number was in the upper right tablet; the plate number, just below. In the upper left

tablet, the tax collector entered the amount collected. The collector filled in the blanks for the taxpayer's name, address, date, tax district and state, and signed the stamp.

There are slight differences in individual design as to borders, ornamentation, etc. The taxes on stills and on worms were for each one manufactured, and these stamps do not have any coupons. In 1884, new plates were made for all titles, and there were many changes, but the overall size and design remained. From 1874 on, the stamps are overprinted with a year date about 144 mm. high, and all stamps bear an Internal Revenue Seal, 44 mm. in diameter. The seal and date are in the same color, and were printed in the same operation.

From 1873 through 1878 there were 19 titles. In 1879, "Rectifier Of Less Than 500 Barrels" was added. In 1880, the final title, "Dealer In Leaf Tobacco, Less Than 25,000 Pounds," was included. The 1880 Dealer In Leaf Tobacco Stamp was overprinted to show the new pound limitation, and this is the first U. S. stamp to be overprinted or surcharged. The next year, 1881, the new title had its own plate.

This entire series was "Engraved and Printed at the Bureau. Engraving & Printing." This legend was at the bottom and outside the border of the 1873's. From 1874 to 1883, the legend was moved to inside the left border, reading down. For the 1884 issue and later, the printing identification says "Bureau. Engraving & Printing." The Stills, Worms, and Retail Dealer In Leaf Tobacco did not have any printing identification until the new plates were introduced in 1884.

The stamps were issued in looks of ten, with the exception of the Retail Liquor Dealer and Dealer In Manufactured Tobacco, which had 100 stamps per book. The tax collector was responsible for the entire amount of the book, and had to fill in an IRS Form No. 30, which showed any credits due him for unused stamps or coupons.

The books had a mottled, many colored surface which was produced by dipping the cardboard covers into pans with greasy ink floating on the surface; thus no two covers will have the same colors or patterns. Three stitches held the books together on the left side.

There is a black label with gold printing on each book. The black is ink on white paper, and so dulls easily and comes off. These are merely labels and are not to be confused with revenue stamps. They are worth about 25c each as collateral material. The gold printing indicates the book number, series date, "Special Tax for" followed by the title of the stamps contained. The serial numbers of the stamps in the book are added in a second gold printing.

### Plate Numbers

Most titles had only one plate number (No. 11). Some had a second plate (No. 2) replacing No. 1 about 1880, due to the first plate wearing out. When new designs were made in 1884, all series started again with plate number 1. When successive years are studied, it is evident that only one plate was used, and that only the dates were altered. From 1873 through 1875 there was a large English style letter in front of the plate number; for most titles this was the letter A followed by the number 1, thus: A 1.

The Retail Liquor Dealer and Dealer In Manufactured Tobacco titles used as many as 400,000 stamps per year, and therefore had many different plate numbers. The stamps were printed in sheets of two. For the first three years, the odd letters of the alphabet were used on top (A, C, E, G, etc.), and the even letters (B, D, F, H) on the bottom; so plate 1 had A & B, plate 2 had C & D, etc.

1873—Retail Liquor Dealer A1 to L6—Dealer Mfg. Tobacco A1 to N7

1874—Retail Liquor Dealer A1 to P8—Dealer Mfg. Tobacco A1 to V11

**1875—Retail Liquor Dealer A1 to N7—Dealer Mfg. Tobacco A1 to R9**

Retail Liquor Dealer 1876 through 1883 seem to have plates 1 through 8 (although I have not seen 7 and 8 in 1879 or 8 in 1880), and 1 through 6 in 1884 and 1885. Dealer in Manufactured Tobacco 1876 through 1883 have 1 through 14 (1877, only 12?), and 1884 and 1885 have 1 through 9.

### **Serial Numbers**

The serial number for each stamp is in the upper right tablet and is probably the last printing on the stamp. The number is preceded by a different letter for each year, starting with A in 1873. In 1882, K was used in place of the letter J. N was used in 1885. Following the number is a closing parenthesis mark. The serial number was printed in red for 1875, 76, 77, 83, 84, and 85, and in blue for the other years. Scarcity of the stamps can be judged by the highest known serial number. For example, Stills, Worms, and the very scarce Retail Dealer In Leaf Tobacco are generally under 300, while Retail Liquor Dealer and Dealer In Manufactured Tobacco are quite common, with 397,460 the highest I have seen.

### **Engravers' Initials**

Starting in 1878, engravers' initials can be found above the stub, and as more were added they extended across the stamp. They disappear with the new plates of 1884. On every stamp, including the coupon and stub, there are 17 dates which had to be changed each year. Under a magnifying glass, I have seen some slight printing flaws which indicate that the dates were re-entered.

### **Printing**

I have a stub for Dealer In Manufactured Tobacco of 1875 which is two stamps high and has consecutive serial numbers, plate letter E is on the top stub, and F on the lower one. This is probably also true of the Retail Liquor Dealer stamp, the other high usage. From the cutting and alignment marks found in the right margin, I believe that most of the stamps were printed in sheets of two; two titles being printed on the same plate for those titles with only one plate position letter. However, I have not found any engraver's initials at the bottom of any stamp, which may indicate individual one-subject plates.

Most of my stamps have pin holes in the paper in the lower right corner of the frame line. On the left, the pin holes can be found at the stamp frame line or at the left coupon frame line. These holes were evidently formed by pins used to line up the position of the separate plate which printed the IR seal and large year date after the basic black printing was done.

### **Paper**

All of the paper used for these issues is quite soft, and creases can be removed by dampening the stamps and pressing them out. Dirt may be removed by erasing, but you can scuff the surface very easily, so be careful. The colors used to describe the paper are generalized, as we all see slight shade differences and 100 years of oxidation or sunlight can cause variations. Incidentally, I am not color blind, so that is not a problem here.

1873—Slightly grey paper, slightly harder and thinner than that found on subsequent issues.

1874—Soft, slightly creme color, wove paper.

1875—Soft, green silk paper, blue silk threads 5 to 10 mm. long scattered throughout paper.

1876—Pink paper with blue silk threads.

1877—Soft yellow paper (straw color?) with blue silk threads.

1878 through 1885—All paper is double-line watermarked USIR in letters 17 mm. high. There are about seven rows of letters. The paper was fed into the presses haphazardly, so the watermark can be found normal, inverted, reversed normal, and reversed inverted. It can also be found reading up and down and reversed, but these are much scarcer. The colors for these years are as follows:

1878—Purple

1879—Brown (salmon)

1880—Orange (buff)

1881—White

1882—Deep yellow

1883—Grey (green tint)

1884 and 1885—White with slight creme tint.

### Vignettes

The titles Still, Worm, and Retail Dealer In Leaf Tobacco had no vignettes until the introduction of new plates in 1884.

All other titles had one of three vignettes in the upper center of the stamp.

Vignette "A" is a seated woman looking right. An eagle with the sun behind it is to the left. The woman is resting her arm on a box marked "cigars" which is on a hogshead of tobacco. On the hogshead is a holder with seven clay pipes, a bundle of cigars, a small bag (or pouch), and an apothecary jar which could contain loose tobacco. On the ground are a long decorated pipe, a football shaped container marked "scotch" (interesting, eh?), a bundle of tobacco, and some tobacco leaves. On the top of the hogshead is the letter "P" in a diamond, which may have been a popular brand used in that period. This vignette was used on all the titles which had to do with tobacco in any form, eleven in all.

Vignette "B" is a scene of Washington, D. C., with the Capitol as the focal point. There are trees and several buildings shown in the foreground, and a tower at the lower left (Smithsonian Institution?). The street leading to the Capitol shows three street car lines, and one horse-drawn car going towards the Capitol. Some clouds frame the Capitol building. This vignette was used on the Brewer and Dealer In Malt Liquor titles, a total of four titles in all.

Vignette "C" shows Mercury seated, looking right. He is holding a caduceus in his right hand, and is surrounded by a wicker covered jug, barrels, funnel, and a still with its worm running into a spigotted open barrel. This vignette was used on Liquor Dealers, Rectifiers, and the Still and Worm (after 1884), a total of seven titles. This same vignette was used on Distilled Spirits Case stamps which were in use as late as 1947, or over a period of 75 years; so Stuart's Washington, move over!!

### Condition

Most of this material found today comes from the purchase by Deats and Sterling, two stamp dealers of the late 19th century, of eight carloads of paper from the Internal Revenue Service. This material consisted of remainders returned to the I. R. S. by the local Internal Revenue Collectors and was invalidated by punching. The punches were generally made by a device which punched three triangular holes of about 9 mm. each, about 50 mm. in total length. Some of the triangles had rounded bottoms. There were also several circular punches. Of course, some clerks, carried away by duty, punched 10 or 20 times, so you can find some real rag dolls. Most of the blanks are not filled in. Used copies are generally battered, as they were supposed to have been posted on the wall of the business taxed thereby.

## Stamp Titles and Their Definitions

**Brewer.** 1873 through 1885. Penalty clause on all from 1874 on. "Every person who manufactures fermented liquors of any name or description for sale, from malt, wholly or in part, or from any substitute therefor, shall be deemed a brewer." Highest serial number 2810.

**Brewer of Less Than 500 Barrels.** 1873 through 1885. Same description as Brewer, but "who manufactures less than five hundred barrels a year." Highest serial number 3200.

**Manufacturer of Cigars.** 1873 through 1885. "Every person whose business it is to make or manufacture cigars for himself, or who employs others to make or manufacture cigars, shall be regarded as a manufacturer of cigars." Violators could be fined \$5 per day for each day of untaxed operation. Highest serial number 19,200.

**Dealer in Leaf Tobacco.** 1873 to 1910. Initial rate \$25 per year, cut to \$12 in 1883 (handstamped and printed surcharges). The 1874 stamp had an extra penalty clause add below the stamp border, but it was ruled over with a red line. Some 1884's have a rubber stamp marking "NON TRANSFERABLE" on the face.

"Every person shall be regarded as a dealer in leaf-tobacco, whose business it is, for himself or on commission, to sell, or offer for sale, or consign for sale on commission, leaf-tobacco." Also, "Dealers in leaf-tobacco shall sell only to other dealers who have paid a special tax as such, and to manufacturers of tobacco, snuff, or cigars, and to such persons who are known to be purchasers of leaf tobacco for export." Highest serial number 6600.

**Retail Dealer in Leaf Tobacco.** 1873 to 1885. Initial rate \$500 per year, cut to \$250 in 1883, which stamp was surcharged by handstamping. In addition to the special tax, such dealers had to pay 50c for each \$1 of annual sales over \$1000. "Every person shall be regarded as a retail dealer in leaf-tobacco whose business it is to sell leaf-tobacco in quantities less than an original hogshead, case, or bale, or who sells directly to consumers, or persons other than dealers in leaf-tobacco" etc. This is the highest rate of any of these business taxes, and it was a prohibitive rate. Very few of these stamps were sold, and it is the scarcest of all the Special Tax Stamps. The top serial number I have seen is 139 in 1877. No plate numbers.

**Dealer in Leaf Tobacco Less Than 25,000 Pounds.** 1880 to 1885. This was the last title added to the series. The 1880 Dealer in Leaf Tobacco was given a printed surcharge with a \$5 annual rate. This was the first U. S. stamp surcharged to change its rate and/or title. Highest serial number 6690.

**Wholesale Liquor Dealer.** 1873 to 1885. \$100 per year. "Every person who sells or offers for sale foreign or domestic distilled spirits or wines, in quantities of not less than five wine gallons at the same time, shall be regarded as a wholesale liquor-dealer." Distillers under bond were exempt from this tax if they sold their own products at the distillery. High serial number about 7,500.

**Retail Liquor Dealer.** 1873 to 1910. \$25 per year. "Every person who sells, or offers for sale foreign or domestic distilled spirits or wines, in less quantities than five wine gallons at the same time shall be regarded as a retail dealer in liquors." High serial number about 400,000.

**Retail Dealer in Malt Liquor.** 1873 to 1885. \$20 Annual tax. "Every person who sells or offers for sale malt liquors in quantities of five gallons or less at one time, but who does not deal in spiritous liquors, shall be regarded as a retail dealer in malt liquors." Second plate in 1877. High serial number 12,200.

**Wholesale Dealer in Malt Liquors.** 1873 to 1885. \$50 per year. "Every  
(continued on page 10)

## A. R. A. PARTICIPATION IN A. S. D. A. SHOW A SUCCESS

For the first time in fifteen years, the A. R. A. was a full participant in a philatelic exhibition of national significance. Through the efforts of the New York Chapter, arrangements were made for a hospitality lounge and for the exhibition of twenty frames of fiscals at the A. S. D. A. National Stamp Show at Madison Square Garden, November 19 through 21.

The Chapter lounge attracted many visitors, members and non-members alike, providing a place for all to talk fiscals and an opportunity for visitors to join the A. R. A. Many applications were distributed, and about fifteen new members were obtained right at the show (these will appear in next month's Secretary's Report). Members came from many parts of the country to visit the lounge, among whom were:

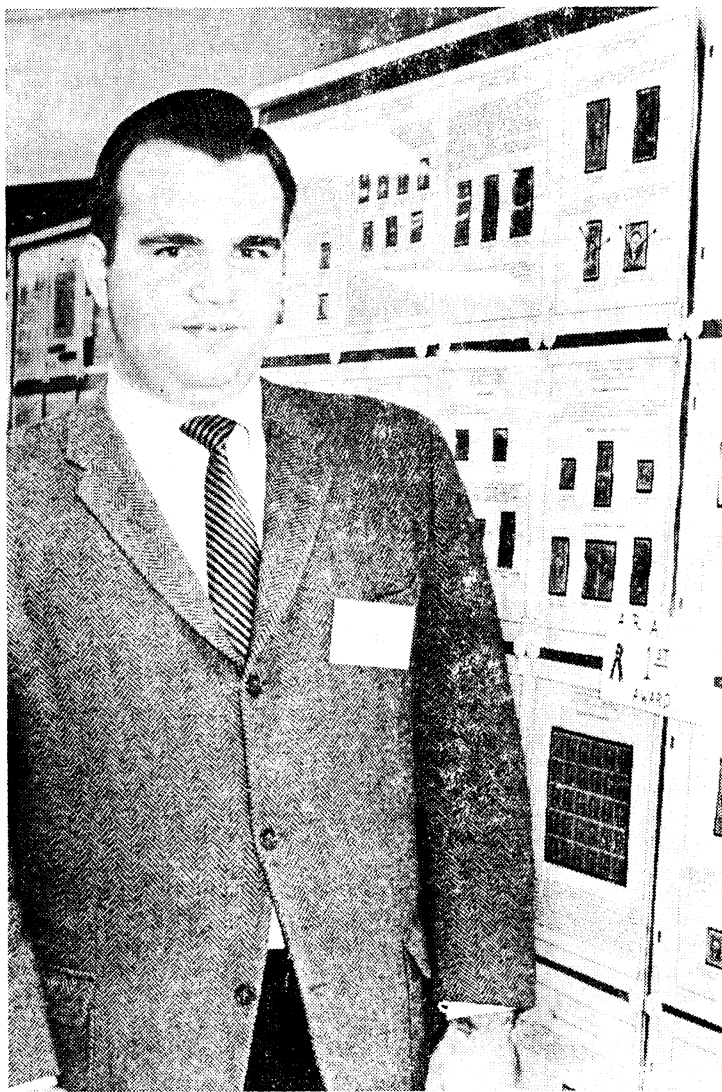
John S. Bobo — Des Plaines, Illinois  
 Peter Feltus — Oakland, California  
 Deborah Friedman — Guilderland, N. Y.  
 Bill German — Nashua, N. H.  
 George Griffenhagen — Vienna, Virginia  
 Jim Harris — Wilmington, N. C.  
 Herman Herst, Jr. — Shrub Oak, N. Y.  
 Carter Litchfield — New Brunswick, N. J.  
 John Norton — Lynbrook, N. Y.  
 Mr. and Mrs. Bob Richards — Pottstown, Pa.  
 Michael Rosenberg — Harrisburg, Pa.  
 Carl Scheele — Washington, D. C.  
 Henry Tolman, II — Orange, Connecticut



A. R. A. LOUNGE—Seated: Matty Koref, Ed Held, Mac Weiner. Standing Mike Rosenberg, John Magee, Brian Bleckwenn, Lou Alfano, Bart Rosenberg, Ernie Wiklens, Carter Litchfield. (Photo—Boutrelle)

George T. Turner — Washington, D. C.  
Clinton Vanderbilt — Montclair, N. J.

The twenty frames exhibited represented a competition among eleven Chapter members for three awards, and ran the gamut of revenues both U. S. and foreign. Judging was performed by John S. Bobo, noted dealer-member, Stanley Richmond of Daniel Kelleher Auctions, and William W. Wylie, editor of "Scott's Monthly Journal," all of whom are to be commended and sincerely thanked. The award winners are pictured by their respective exhibits below. (Photos by Boutrelle)



**FIRST AWARD—Brian M. Bleckwenn—The "Civil War Series" of U. S. Revenues—A Specialist's Sampler.**





**SECOND AWARD**—Louis S. Alfano—U. S. Narcotic Stamps—A Tactic in the War on Drug Abuse.



**THIRD AWARD**—Mathias Koref—Medicine Stamps, Private Die and Provisional, with their related Trade Cards and Encased Postage.

**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

January 1972

## Ohio Revenue Stamps

Approvals on request

**CHARLES A. REED**  
4059 Garrett Drive  
Columbus, OH 43214

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person who sells or offers for sale malt liquors in larger quantities than five gallons at one time, but who does not deal in spiritous liquors, shall be regarded as a wholesale dealer in malt liquors." Brewers were exempt from this tax in selling their own products at the brewery. Second plate in 1881. High serial number 3810.

**Dealer in Manufactured Tobacco.** 1873 to 1910. \$5 per year, cut to \$2.40 in 1883 by handstamped surcharge. "Every person whose business it is to sell, or offer for sale, manufactured tobacco, snuff, or cigars, shall be regarded as a dealer in tobacco." Any manufacturer of tobacco, snuff or cigars was exempted if he sold his own products at his place of business. High serial number about 400,000.

**Manufacturer of Tobacco.** 1873 to 1885. \$10 per year, cut to \$6 in 1883 by handstamped surcharge. "Every person whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf-tobacco, or otherwise preparing raw or leaf-tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf-tobacco, tobacco-stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be regarded as a manufacturer of tobacco." High serial number 18,500.

**Manufacturer of Stills.** 1873 to 1885. \$50 per year. "Any person who manufactures any still or worm to be used in distilling shall be deemed a manufacturer of stills." High serial number 250.

**Still.** 1873 to 1885. \$20 Special tax on one still. No coupons; no plate numbers or vignettes until 1884. High serial number 360. Tax was collected from the Manufacturer of Stills.

**Worm.** 1873 to 1885. Flat rate of \$20 per worm. High serial number 320. Tax was collected from the Manufacturer of Stills. (Note: A worm is the spiral coil running from the cooking vat to the cold water distilling or cooling vat. The coil is usually made of copper.)

**Peddler First Class.** 1873 to 1885. Tax of \$50, cut to \$30 in 1883, by handstamped surcharge. "Any person who sells or offers to sell and deliver manufactured tobacco, snuff, or cigars, traveling from place to place, in the town or through the country, shall be regarded as a peddler of tobacco. Peddlers of tobacco shall be classified and rated as follows, to wit: When traveling with more than two horses, mules, or other animals, as of the first class." All of the peddler stamps have the legend "This stamp is good only for the person therein named," below the border of the stamp. High serial number 300.

**Peddler Second Class.** 1873 to 1885. Tax of \$25, cut to \$15 in 1883 by handstamped surcharge. "... When traveling with two horses, mules, or other animals, as of the second class." High serial number 2100.

**Peddler Third Class.** 1873 to 1885. \$15 tax, cut to \$7.20 in 1883 by handstamped surcharge. "... When traveling with one horse, mule, or other animal, as of the third class." Second plate number in 1880. High serial number about 2100.

**Peddler Fourth Class.** 1873 to 1885. \$10 tax, cut to \$3.60 in 1883 by handstamped overprint. "... When traveling on foot or by public conveyance, as of the fourth class." High serial number 1960.

**Rectifier of Distilled Spirits.** 1873 to 1885. \$200 per year. "Every person who rectifies, purifies, or refines distilled spirits or wines by any process other than original and continuous distillation from mash, wort, or wash, through continuous closed vessels and pipes, until the manufacture thereof is complete,

and every wholesale or retail liquor dealer who has in his possession any still or leach tub, or who keeps any other apparatus for the purpose of refining in any manner distilled spirits, and every person who, without rectifying, purifying, or refining distilled spirits, shall by mixing such spirits, wine or other liquor with any materials, manufacture any spurious, imitation, or compound liquors for sale, under the name of whiskey, brandy, gin, rum, wine, spirits, cordials, or wine bitters, or any other name, shall be regarded as a rectifier, and as being engaged in the business of rectifying." High serial number 2400. No officer was allowed to collect this tax on any premises less than 600 feet from any distillery, and if he violated this section of the law he could be fined \$5,000 for each offense. Imagine if today's tax collectors were liable for their actions against taxpayers . . . WOW!

**Rectifier of Less Than 500 Barrels Per Year.** 1879 to 1885. Annual tax of \$100. High serial number about 1700.

This same format of Special Tax Stamps continued on until 1910. Actually, only the Dealer in Leaf Tobacco, Retail Liquor Dealer, and Dealer in Manufactured Tobacco were carried on. However, the Spanish-American War came along and other titles were added. But that is another story for another time.

I am indebted to Messrs. Springer, Stroheimer, Wenck, Giacomelli, Ruback, and several others for help in preparing this monograph. I am also especially indebted to one very fine gentleman and collector who wishes to remain anonymous.

## LOUIE'S LITTLE LINES

### Your Editor's Sounding Board

**HAPPY SILVER JUBILEE** — Yum, 1972 is upon us, and the A. R. A. will be 25 years old this year. Membership is climbing and we're getting better every day. If we keep it up, maybe we'll have 600 members before the year is over.

**A POSTAL SERVICE BILK JOB** of tremendous proportions is in the works with the 1972 stamp program. No longer content to issue just one "commemorative" on any given subject, they're going whole hog into the so-called "set" business, and in varying denominations, too! At least five "sets" are planned for this year, which I won't dignify by naming. They also came up with a 1971 "album" with all the stamps issued last year, and the biggest rooking of all—a so-called "deluxe" book entitled "The Sea" which contains a couple of bucks' worth of stamps, some poetry and pretty pictures for which the suckers are soaked to the tune of **three hundred bucks** each! It sure looks like they're trying

hard to compete with the sand dune sheikdoms this time . . . so let the buyer beware!



A **FREEBIE** is offered by our good friend Ron Wood. The 2 centavos Honduras imperf depicted above may be had for a stamped addressed envelope from Ron at 106 East Wilson, Elmhurst, Illinois 60126.

Lou Alfano (ARA 1142)  
Editor

## WANTED

U. S. Revenue Collections valued at \$500.00 or more. Submit inventory and asking price or ship collection for my firm offer. Will hold intact pending acceptance.

240tf

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— Established 1939 —

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ARA APS ASDA

# **PRICES REALIZED — A.R.A. AUCTION No. 4**

**Note:** Only lots actually sold appear here. Unbid lots and withdrawn lots have been omitted.

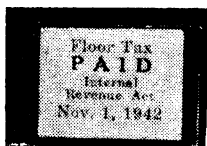
Lot No.							
3	15.00	79	3.10	180	9.50	253	1.00
8	5.00	80	3.10	181	3.50	254	1.00
14	21.00	81	3.10	183	3.25	255	1.00
15	7.50	82	1.50	185	2.75	256	1.00
16	4.00	83	3.10	187	2.75	257	1.00
17	2.25	84	3.10	189	2.75	258	4.00
18	4.25	85	3.10	190	2.75	259	4.00
19	4.00	86	3.10	200	28.50	260	4.00
20	5.25	87	7.50	201	68.50	261	4.25
23	7.00	88	4.00	202	4.75	262	3.75
25	3.00	89	4.00	203	6.00	263	3.50
26	2.50	91	4.00	204	15.50	264	4.00
27	2.50	92	4.00	205	18.50	265	4.00
28	2.25	93	4.00	206	5.50	266	4.00
29	3.00	94	4.00	207	22.50	267	4.00
30	7.50	95	7.50	208	2.50	268	5.50
32	3.75	96	7.50	209	2.00	269	3.00
33	1.85	97	7.50	210	2.70	270	3.00
34	6.50	98	7.50	211	8.50	271	7.50
35	8.25	99	7.50	212	1.10	272	8.40
36	4.25	100	5.00	214	1.60	273	6.50
38	2.50	101	5.00	215	5.50	274	3.00
39	1.60	102	5.00	216	4.25	275	4.50
40	1.10	103	3.00	217	2.35	276	3.50
41	1.50	104	3.00	218	4.25	277	6.50
44	1.00	105	4.75	219	8.50	278	9.00
45	1.50	106	3.00	220	1.40	279	3.75
46	.20	110	4.50	221	12.50	280	12.75
47	1.00	113	2.50	222	1.00	281	2.25
48	1.50	119	5.75	223	2.10	282	3.75
49	1.00	121	3.50	224	1.75	283	1.70
50	1.00	122	3.50	225	1.50	287	8.00
51	.50	123	3.50	226	1.90	288	3.25
52	.50	124	3.50	227	1.55	290	1.00
53	.80	125	1.50	228	1.00	291	28.50
54	.80	131	5.00	229	.50	292	.30
55	.80	132	5.00	230	2.75	293	3.75
56	.80	133	5.00	231	2.75	294	2.50
57	.80	134	5.00	233	1.75	295	1.15
58	1.50	141	5.00	234	.50	297	6.00
59	2.00	143	5.00	235	1.85	299	4.50
60	2.85	144	5.00	236	3.80	300	4.80
61	3.00	145	5.00	237	4.00	301	2.20
62	2.50	146	5.00	241	4.00	302	2.60
63	2.00	165	2.00	242	3.00	303	1.50
64	1.00	166	4.30	243	2.00	304	1.50
65	1.00	167	4.30	244	3.00	305	1.00
66	2.25	168	4.30	245	2.00	306	1.75
67	12.00	169	4.30	246	2.50	307	3.75
68	28.00	170	4.30	247	3.00	308	5.00
70	7.00	171	4.30	248	6.40	309	2.75
72	4.65	172	4.30	249	3.00	310	3.75
77	1.50	173	4.30	250	3.00	311	12.50
78	3.10	174	4.30	251	3.00	312	1.20
		179	5.00	252	1.00	313	.75

314 ----	3.75	338 ----	1.00	366 ----	1.00	387 ----	4.50
315 ----	1.00	339 ----	1.75	367 ----	1.85	388 ----	2.75
316 ----	1.50	341 ----	1.00	368 ----	1.00	389 ----	15.00
317 ----	2.75	342 ----	.35	369 ----	2.00	391 ----	10.00
318 ----	3.25	344 ----	9.50	370 ----	1.50	392 ----	1.80
319 ----	1.00	345 ----	.75	371 ----	2.00	393 ----	8.00
320 ----	28.50	348 ----	2.00	372 ----	2.00	394 ----	5.00
321 ----	5.25	349 ----	5.00	373 ----	2.00	395 ----	11.00
322 ----	5.50	352 ----	4.50	374 ----	1.00	396 ----	4.00
323 ----	13.50	353 ----	3.50	375 ----	1.00	401 ----	2.00
324 ----	15.00	355 ----	3.00	376 ----	2.00	404 ----	3.00
325 ----	3.00	356 ----	.50	377 ----	4.50	410 ----	3.00
326 ----	2.00	357 ----	.50	378 ----	5.00	411 ----	1.50
327 ----	2.00	358 ----	.50	379 ----	6.50	412 ----	2.50
328 ----	12.00	359 ----	1.00	381 ----	1.25	415 ----	1.00
329 ----	1.25	361 ----	.75	382 ----	2.25	416 ----	38.00
330 ----	4.00	362 ----	3.00	383 ----	4.75	417 ----	38.00
331 ----	1.60	363 ----	1.00	384 ----	5.00	418 ----	18.00
332 ----	2.50	364 ----	1.50	385 ----	2.50	420 ----	15.00
337 ----	1.80	365 ----	1.50	386 ----	4.50	419 ----	9.50

## WHAT IS IT?

By Herman Herst, Jr.

Stamps do turn up about which little is known, especially in our pet field of revenues. It is not likely that a postage stamp will turn up to mystify the learned, but it does happen in fiscals. So it was, when in breaking up a collection of revenues, we ran across a little typeset bit of paper we had never seen before:



It was a tiny thing, so small, in fact, that it was almost a miracle that it had survived all these years. The best way to get information on something is to put it in an auction catalog, call it a "mystery stamp," and take a picture of it. Now the latter sounds like it is nothing, until one recalls that an auction catalog costs thousands of dollars to print (and another thousand dollars to mail) and taking a picture of a cheap lot is hardly good business.

Nevertheless, in our December 14 and 15 sale, the catalog carried the picture, and the lot itself carried this description:

"2636 \* MYSTERY TAX 'FLOOR

TAX PAID,' 1942, (don't tell Washington that floors are presently untaxed!) (PHOTO) ???"

Revenue collectors are a helpful bunch.

"I saw that stamp on cases of Coke served at a U.S.O. during the War in the Pacific," said four people.

"A State of Illinois revenue stamp, showing that the tax on dance floor had been paid," said another.

"Entertainment tax for floor shows," suggested some others.

We let it go at that. We had had our fun, and if the little label brought five bucks, we would be happy . . . even though our investment in the single lot in the sale, between printing and photographing, would come to about fifteen times the commission that we might possibly earn on it. (Sincerely, getting the dope on it WAS more important.)

We have the dope, and it comes from someone who ought to know.

It may be news to collectors to know that the Solicitor-General of the United States—and that is our top legal mind—happens to be a philatelist, and more than that a good philatelic friend. When he saw the listing in our catalog, he commenced his research. (To those who worry about such things, it was done on his own time, and not on Uncle Sam's.) Under date of November 30, 1971, we received a very in-

teresting letter from Erwin N. Griswold, Solicitor General of the United States, the body of which we are happy to present here:

Dear Pat,

This letter relates to lot No 2636 in your December 14-15 sale. It may tell you more than you want or need to know.

The Revenue Act of 1942 was signed by President Roosevelt on October 21, 1942. Among many other things, it imposed new excise taxes, and increased other excise taxes, such as those on distilled spirits, wines, tobacco, and other items. Section 601 of the statute, relating to excise taxes provided: "This title shall take effect on the first day of the first month which begins more than ten days after the enactment of this Act."

Thus, since the Act was signed on October 21, 1942, the 10-day period expired on October 31, 1942; and, thus, the Act took effect on November 1, 1942.

The excise tax is imposed on the manufacturer, and attaches when the manufacturing process is completed. However, on November 1, 1942, the effective date of the Act, large quantities of the taxed item were in the hands of manufacturers (after the completion of manufacture), wholesalers, and retailers. If nothing was done about these items "on hand," either the sellers would get a windfall, by charging a higher price, without paying additional tax, or they could sell at a price which would disrupt the market with respect to newly manufactured articles.

Consequently, Congress imposed a "Floor Stocks Tax," with respect to these items on hand. This Floor Stocks Tax was in the amount of the new tax, or in the amount of the increase, in the case of an increased tax.

Thus, there was no tax on "floors." The tax was on "floor stocks" as a convenient way to refer to all items on hand on November 1, 1942, after the manufacturing process had been completed.

Thus, the tax was exactly like that for which a special playing card stamp was prepared in the late 1890's. This is the one which reads "On hand." I do not have the number. (RF-1—Ed.)

The particular label which is your lot No. 2636 was probably privately prepared by a wholesaler who wanted to indicate that he had complied with the Floor Stocks Tax provisions. I have never seen this label before. I do not believe that it was prepared by the

Treasury Department, though I have not checked into the Treasury rulings of that period to see whether there was any provision for such a label. Under the statute, the Floor Stocks Tax was paid on the basis of a return. It was not paid by affixing stamps, as was then the case with the regular tax on the manufacturer of liquor, wines, or tobacco.

So you need not worry about your floors. However, if we have further tax increases, there may well be more taxes on floor stocks.

I hope this does not overwhelm you.

This is being written ten days before the sale is to take place, and of course we have no way of knowing what this perhaps unique stamp is going to bring at the auction, nor whether it is even going to be appreciated by those attending the sale who may have the opportunity to pick up something as unusual as this. . for peanuts. But then, isn't that one of the reasons for the popularity of revenues . . the ability to pick up unusual and rare (and often valuable) examples, simply because the knowledge of the item the hunter may have exceeds that of the seller?

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## SECRETARY'S REPORT

**Bruce Miller, Secretary-Treas.**

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

### NEW MEMBERS

- 1380 **BERG, Larry**, 5008 N. Delaware St., Portland, Oregon 97217, by Secretary. US, UN, Canada, Japan, Scandinavia.
- 1381 **HATCHER, James B.**, Scott Publishing Co., 604 5th Avenue, New York, N. Y. 10020, by Louis S. Alfano. Editor, Scott's Specialized US.
- 1382 **ELLIOTT, Leo A.**, P. O. Box 548, Quanah, Tex. 79252, by Ronald Wood. General, esp. Mexico (Collector/Dealer, Sales Mgr. Texas Philatelic Assoc.)

### REINSTATED

- 1233 **CHOPRA, Krishen K.**, Block 12/135, Dev Nagar, New Delhi 5, India, by Leonard Baskin. Dealer.

### RESIGNED

- 1315 **Howard F. Snure, Jr.**

**EXPELLED** (Failure to comply with Sales Dept. Regulations and failure to reply to official correspondence)

- 1270 **Jack Wright**

### ADDRESS CHANGES

**John A. Gillen, Jr.**, 4905 Rue Vallee, Apt. 91, Indianapolis, Ind. 46227

**Michael B. McNeil**, Box CM, State College, Miss. 39762.

Previous membership total	-- 502
New members	----- 3
Reinstated	----- 1
Resigned	----- 1
Expelled	----- 1
Current membership total	-- 504

Please note the regrettable expulsion of ex-member Jack Wright. The ARA Sales Department is a sensitive operation, involving as it does the handling of thousands of dollars worth of stamps belonging to the members. **ABSOLUTE COMPLIANCE** with all regulations set forth by the Sales Manager **MUST** be insisted upon—period. no exceptions, no excuses.

In particular, the unauthorized retention of circuit material past the specified time limit, without payment or reasonable explanation, will be regarded as grounds for **IMMEDIATE**

**EXPULSION** from the Association. Further, member will be held accountable for the full value of any circuit or portion thereof lost, damaged, stolen or destroyed while in their possession (other than properly insured losses incurred in transit). If necessary, legal action will be taken to recover such value.

This is for **YOUR** protection—read the message loud and clear.

**ELECTIONS** will be coming up next June. If you wish to run for office, or to make a nomination, please refer to the September 1971 Revenuer, page 109, for an explanation of the procedures involved. Wanna "throw the bums out"? Now's your chance!

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## CIRCUIT NOTES

**Is my face red!** Bids got off to such a slow start after Auction 4 appeared that it seemed we had another disaster on our hands. But somewhere around the 2nd week in November the members must have returned from their winter vacations/business trips and the flood started. So previous words regarding Auction 4 being the last sale are withdrawn, thankfully. I think we can consider this sale a success, although not howling. See if you agree.

Lots offered -----	420
Lots sold -----	299
Lots withdrawn -----	8
Unbid -----	113
Gross sales -----	\$1,404.50
Dept. costs -----	TBD
Net income -----	TBD

Costs and net income will be determined after all lots have been paid for and mailed, and should appear here next month. All winners and losers were notified.

The Miniauction remains open until Christmas and the tally for that will appear as soon as possible after closing date.

Elsewhere in this issue appear the realized prices for Auction 4. In the event the price for a lot matches your bid, and you did not win, it means

that another member matched your bid but mailed his bid earlier.

I would like to schedule another auction in the spring, so let this serve as notice that material for the next sale is herewith solicited. Let's schedule March 15th for all material to be in my hands, so that we can go to press in May. Let's also see if we can raise another 400-lot sale.

Now on to other topics.

Have on hand, as the remains of a circuit where everything else was sold, several early California hunting/fishing licenses from the period between 1910 and 1920. Any interested members please write.

Aside from the members of whom I am aware, if any of you would like to receive circuits containing the large size (14x7 inch) Special Tax Stamps with/without stubs attached, please drop me a line.

In response to several complaints from the circuit members, I am requesting that the practice of using metered mailings of circuits be ended. Collector-to-collector mailings should always provide the courtesy of the use of collectible items, preferably commemoratives.

Will skip the circuit statistics this issue, and report again next month.

G. M. Abrams, Sales Mgr.

## 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**

ARIZONA Trout stamps on approval, Also U. S. precancels. Alvin Gerstenberger, 204 W. Glenrosa, Phoenix, Arizona 85013. 242

MANY satisfied customers buying our 5c-\$1,000 each postage/revenue approvals for years. We can satisfy you too! Want lists of \$1 up (catalog value) stamps serviced. Tell us groups and grades desired. U. S. Specialties Plus, Box 2711, Santa Clara, CA 95051. 243tf

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WE PAY 1/2c each for any and all Scott listed revenues. Azar, South 10th and Wright, Richmond, CA 94804. 245

OBSOLETE Virginia mint hunting stamp revenues. Colorful elk, bear, forests, state map. Ten different years. Includes first four big game issues of the late 1930's. Will also include two mint 5c liquor Virginia revenues of 1916; plus one mint U. S. postal (1958) UN 46 the short issue precancel. All of the above for \$5.00. Claude M. Monteiro, 4615 W Franklin St., Richmond, Va. 23226. 41

BRITISH COLONIES and Worldwide revenues on approval. List interests and ARA #. Blake R. Wheeler, 14230 Sunset Blvd., Pacific Palisades, Calif. 90272. We also buy!! 242