

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 26, No. 2, Whole Number 242

February 1972

BRITISH DOCUMENTARY PARCHMENT AND PAPER COSTMARKS

By Josef Schonfeld

When impressed duty stamps were introduced in Great Britain in 1694, one of the important rulings of the stamp duty act was that all papers or parchments had to be stamped before anything was written on them. People were obliged to bring their own blank paper or parchment to the Stamp Office to have it stamped there, or else they could buy stamped sheets of paper or parchment skins at the Stamp Office, where a stock of these materials was kept. Thus, right from the beginning, the Stamp Office was also in the business of selling paper and parchment to the public. So as not to confuse the buyer about the cash amount of the impressed duty stamps, and of the additional cost of the sheets or skins if supplied by the Stamp Office, each individual sheet and skin was marked by hand with a device which showed this additional cost. These markings, which were applied with an inked metal stamp, are called costmarks or chargemarks. These marks do not represent a fiscal duty; they are actually "price tags" and as such they are probably quite unique. The study of costmarks not only gives some insight into a little known branch of economic history, but may also reveal some new facts concerning specific uses of British impressed duty stamps.

If the public submitted their own blank paper or parchment to the Stamp Office for the purpose of being stamped with duty stamps, such documents will have no costmarks, of course. On the other hand, the absence of a costmark is not proof that the paper or parchment was not supplied by the Stamp Office because it could have been cut off subsequently. For economic or other practical reasons, the material bought from the Stamp Office may have been trimmed to a more convenient size by the purchaser, as long as the part bearing the duty stamp was sufficiently large for its intended purpose. In other instances, large sheets of paper were purchased from the Stamp Office and later cut up into four or five narrow strips, to be used for receipts, promissory notes, etc. Naturally, only one of these strips would have a costmark (indicating the cost for the full sheet) and the others would have none.

Costmarks were stamped usually near the left margin or near the left corners of a sheet, in the general area where the impressed duty stamp was applied also. For this reason, even cut-square pieces of duty stamps are found often with adjoining costmarks. But costmarks can be hidden from view also, for instance if they are located inside the bottom fold of a parchment document. They are also known to be covered partially or wholly by the basepaper of a semi-adhesive duty stamp.

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

Assistant Editor—Bart J. Rosenberg, 81 Columbia St., New York, NY 10002

Advertising Manager—John S. Bobo, 1668 Sycamore St., Des Plaines, IL 60019

Sales Manager—Gerald M. Abrams, 3840 Lealman 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

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The use of costmarks was not just a matter of convenience for the Stamp Office or for the public. A parliamentary act of 1695 (6 & 7 William III C 12) which explains and regulates various aspects of the Stamp Duty Act of 1694, prescribes also that the Treasury shall set the prices of all sorts of vellum, parchment and paper once a year, and that the Stamp Commissioners shall stamp the price so set upon every skin, piece, or sheet sold by them. Thus, the Stamp Commissioners applied to the Treasury annually for permission to continue with the current prices, or to increase or decrease them. Changes in these retail prices would have depended on the prices at which these materials had to be purchased by the Stamp Office. Price fluctuations in paper and parchment were caused to a large degree by the changing rates of the customs duties and excise duties that were levied on these commodities. The rates of these duties, therefore, are indirectly reflected in the frequent alterations of the retail charges appearing on costmarks. Another influence on changes of the cost charges were the complaints by retail merchants of paper and parchment who insisted that their livelihood was endangered because the Stamp Office undersold them.

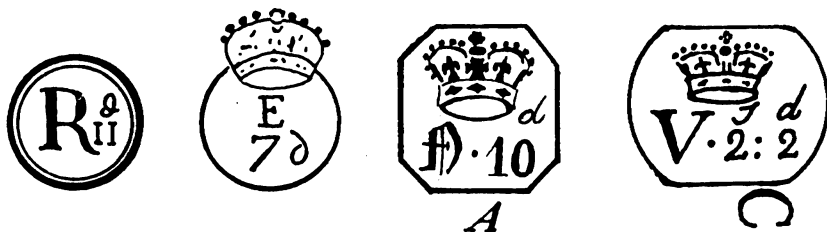
After approval of the ensuing year's rates by the Treasury, the Stamp Office published a "Table of Rates" which had to be posted wherever stamped paper was sold, e.g. in all stamp distributors' offices. One such table referring to the parchments and papers that were to be sold in the American colonies (in accordance with the ill-fated Stamp Act of 1765 which led to the American

revolution) has been reprinted in E. B. Sterling's **Standard Catalogue of the Revenue Stamps of the United States** (1888, page 109); other similar facsimile reproductions occur elsewhere.

I have never seen any printed tables of the rates applying to England, but I have obtained, from the Public Records Office in London, xerox copies of some of the original handwritten Treasury warrants. These contain concise listings of types and sizes of parchment and paper and their respective selling prices, but there is no record of the marking devices themselves. The earliest of these lists in my possession is a "Table of Prizes" (sic!) of November 1696. It enumerates various charges under 66 headings but it seems that these would have required only about 50 different and distinct marking devices, i.e. costmarks. Yet, each of the tables of the following two years show that all rates were changed, and accordingly, new marking devices must have been employed in each of these years. Since it is not yet known how often the cost rates were changed, the total number of different costmarks that have been in use from the end of the seventeenth century to the close of the nineteenth century can be estimated only roughly. Observations relating to actual costmarks recorded and of their documented time of usage seem to indicate that rate changes took place every five to ten years at the average. Thus, the 200-year period of costmark use would account for 20 to 40 rate structures. These figures multiplied with the number of different costmarks used in each period (i.e. 50), will give a total of 1,000 to 2,000 that should exist. There is evidence, however, that for over one hundred years about half of the number of costmark types were furnished with extraneous (movable?) indices that served apparently as "secret" codes to show the year of usage. Furthermore, identical costmarks exist which are distinguished from each other by differing die letters or numbers. These two additional features may increase the estimated number of different costmarks to a conservative total of 2,500 to 5,000.

Costmarks can be grouped conveniently into four categories, according to the specific kinds of parchment and paper for which they were used. The following remarks and sketches endeavor to illustrate this relation.

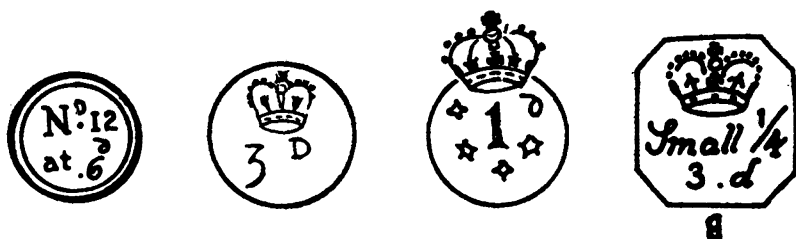
Indentures. Parchment skins destined for indentures were sold only in pairs, and it is presumed that the indented edges of the members of each pair were matched to fit each other. Indentures were available either completely plain, or else already "text," namely where the words of the heading "This Indenture" were engrossed in large and formal letters embellished with flourishes in the style of the old writing masters. During the eighteenth century these calligraphic headings were also printed from engraved copper plates, and still later by lithographic and typographic processes. Each of the "untext" and "text" sorts of indentures could be obtained in about ten assorted sizes, the skins ranging from 16x12 inches to 36x30 inches. All costmarks stamped on these indentures show a large letter within their designs. The letters A to K denote the "untext" or plain skins from the smallest to the largest size, and the letters L to X denote the various sizes of the "text" kind in a like manner.



The sketches illustrate only four of the many different designs that were

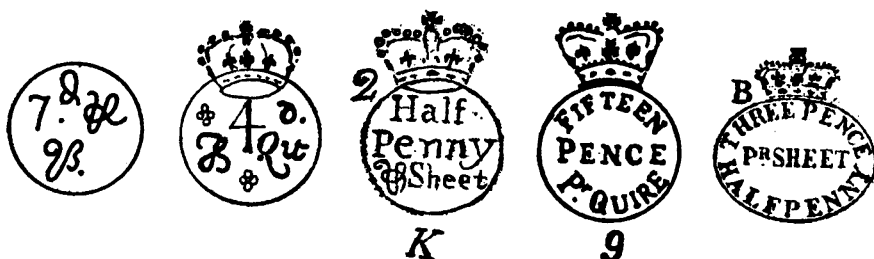
in use at various times. The large denoting letter next to the denomination is the common feature of these costmarks. In view of what has been related above, it should be remembered that each of the illustrated and other cognate types occurs with about twenty different denoting letters, and that each letter may be in combination with up to a dozen or more different denominations. Two of the illustrated marks show additional code letters at their bases.

Plain Skins. Parchments in this category were sold as single pieces in various sizes, differing from indentures in that they were not indented. Also included in this group are small and narrow pieces with names such as "Long Quarter Skins," "Middling Half Quarter Skins," "Small Broad Half Quarter Skins," "Bailepeices" (sic!) etc. The illustrations show a selection of the costmarks stamped on these items.



They differ from those used for indentures by the replacement of the denoming letter with a denoting number, or a description, or by just showing a denomination.

Papers. Paper was sold in various sizes and qualities, some of them also "text." The prices were either per hundred, per quire, per pair, or per sheet. The costmarks stamped on paper show merely the price and the respective



quantity, but they do not account for the size or quality. Item three shows a code letter at the base and a die number at the top left; item four has a code number at the base, and item five shows a die letter at the top left.

Printed Forms. Probates of Will, Apprentices' Indentures, Bonds, Marriage Certificates, and other common documents which require a standardized text, were available from the Stamp Office as pre-printed forms (on parchment and/or paper). In many instances the costmarks pertaining to these forms were engraved on the same copper plates from which the forms were printed. Because of frequent re-engraving of the plates, due to wear, and the preparation of new plates, these costmarks occur in many variations as can be seen in

the first three of the following illustrations.

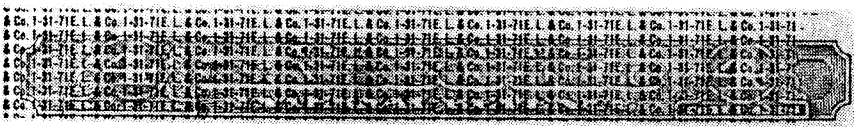


During the latter part of the nineteenth century, when letterpress printing replaced copper plates, the ornate costmarks gave way to simple type-set configurations.

The purpose of this article is two-fold: first, to present to the interested reader a short outline of a field that has not been explored before, and second, to ask for contributions to a research program in which I am engaged. The object of this program is the collection of data referring to actual costmark stampings, and the collation, the tabulation and the interpretation of these data. As a final objective I intend to compile and to publish a fully illustrated catalogue of all British and Irish costmarks that have come to my notice. Due to the non-existence of any previous work in this field, and because of the scarcity of official references, even one single contribution can be of significant value. It may not be a Rosetta stone, but it could be a corner stone.

I have prepared a chart which illustrates 79 types of costmarks, accompanied by detailed explanations and instructions. I will send these to any would-be contributor on request. Please write to: Josef Schonfeld, 4543 West 8th Avenue, Vancouver 8, B. C., Canada.

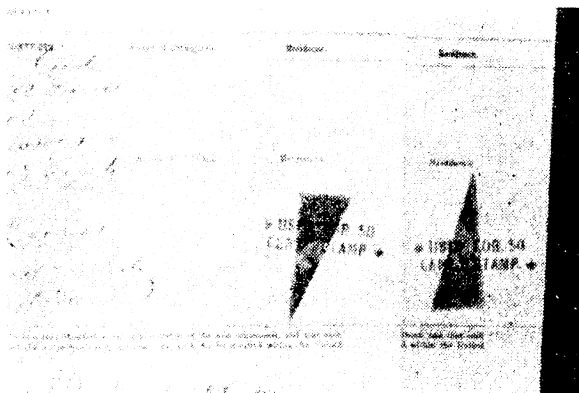
\$4 U. S. NARCOTIC REPORTED BY GRIFFENHAGEN



In the spring of 1970, Eli Lilly and Company, pharmaceutical manufacturer of Indianapolis, Indiana, requested through the Bureau of Narcotics and Dangerous Drugs to the Internal Revenue Service that a larger denomination Narcotic stamp be prepared. The reason for the request was that Lilly was required to place a large number of Narcotic stamps on bulk containers of Papaverine Hydrochloride (an alkaloid obtained from opium or prepared synthetically). Lilly suggested that a \$4.00 denomination would be helpful. The stamps were designed by the Bureau of Engraving and Printing, approved by the Bureau of Narcotics and Dangerous Drugs, and made available for purchase through the Internal Revenue Service in August, 1970. Lilly began using these \$4.00 Narcotics in September, 1970, and they were used until April 30, 1971, when the use of all Narcotic stamps was discontinued May 1, 1971. The last of the Lilly \$4.00 Narcotics were cancelled "1-31-71 E. L. & Co." as pictured above. Because of their short life, few \$4.00 Narcotics exist, and thus will become great rarities.

THE FAMED PHILADELPHIA FAKES

By Michael J. Morrissey (ARA 1123)



(The following article was prepared prior to the appearance of **A Philatelic Fraud** in the October 1971 issue of "The American Revenuer." Though there will undoubtedly be some duplication of information, this article is published in its entirety in the interests of clarity and completeness. It is hoped that the information herein contained will answer all remaining questions in regard to the items under scrutiny.)

Sometime in the year 1938 documents and papers which had accumulated in the old Philadelphia Custom House over the preceding 164 years were ordered removed and sold. Thirty-eight tons of papers were taken out, and apparently a local speculator acquired a portion of the material of the Civil War period. Many of the documents were franked with First, Second, and Third Issue revenue stamps and the better items were quickly sold at a handsome profit. The higher quality material gone, our friend found it increasingly difficult to peddle his bundles of paper.

It was not long before this individual contacted Eugene Klein, a renowned Philadelphia stamp dealer, and showed him some customs entry documents purported to have come from the local House. The documents were stamped mainly with 25c First Issue revenues and were cancelled or "surcharged" with a handstamped "USED FOR 50 CENT STAMP" in black or violet in two lines. Several other documents bore bisected First and Second Issue stamps, some such bisects being cancelled as above and some not.

Klein purchased some or all of the 18 documents shown him, apparently

being assured by the vendor that these were all that he had found. Mr. Klein then proceeded to write an article for "Stamps" magazine to report the find to the philatelic public. (See October 1, 1938 issue at page 10). The article listed the 18 items thus:

"First Issue Perforated:

- 50c on 25c Bond, 2 copies
- 50c on 25c Certificate, 5 copies
- 50c on 25c Entry of Goods, 2 copies
- 50c on 25c Insurance, 1 copy
- 50c on 25c Power of Attorney, 6 copies

Second Issue:

- 50c on 25c blue and black"

Unsurcharged bisected provisionals:

"First issue \$1 Power of Attorney diagonal half used as 50c in 1866.

Second issue diagonal half of \$1 blue and black used as 50c in 1871."

It is reputed that Klein was offering the documents on the philatelic market at about \$50 to \$150 apiece. When news of the find reached knowledgeable revenueurs eyebrows were raised. Most of the major fiscal philatelists of the time were members of the old American Philatelic Society's Revenue Unit. Their answer to the Klein article was swift, but guarded. It appeared in the Unit's column in "The American Philatelist." (See Vol. 52 (1938)

at page 259). That article reads in part as follows:

"Some question has been raised concerning these items. It seems rather absurd that a 25c stamp should be surcharged when all that was necessary would have been to utilize two of the 25c stamps for the multiple rate.

"It would seem hardly justifiable to prepare a handstamp for so few items and above all it appears quite unlikely that a clerk would run out of stamps so many times on such an extended period (1865-1868) as is stated.

"If this surcharge was applied by the user then who received the additional amount collected, or how was it paid to the Internal Revenue Collector?

"If the collector ran short of stamps and applied the surcharge then it would seem possible that similar documents of other parties should turn up from within his district.

"It cannot be explained because of a revision or change in the rate charged for Entry of Goods at Custom Houses. The rate enacted July 1, 1862, is shown below, which was maintained unchanged by the act of June 30, 1864, and was in force until repealed June 6, 1872.

"Entry of Goods at Custom Houses	
Value up to \$100	----- 25c
Value up to \$100-\$500	----- 50c
Over \$500	----- \$1.00

"Entry for withdrawal from warehouse 50c.

"It is our opinion that further study and a fuller explanation be given before these items receive an appropriate listing."

A short time after the Klein purchase the same "finder" offered some similar documents to another famous local dealer, Philip Ward, Jr. Ward was a great fiscalist both as dealer and collector. He immediately became suspicious of the man and his wares, and accused him of making them himself. Ward then proceeded to buy a few for a small price as curiosities. He later offered them for sale at a few dollars each on the strength of Klein's article.

Klein apparently refused to believe that the documents were bogus and Ward felt himself compelled to prove
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his theory. Mr. Ward went to one of the great local department stores, Wanamaker's, and was able to buy the identical letters to use in the rubber stamp even to the fleur-de-lis before and after the lettering. Klein was forced to admit that rubber letters on sale during the Civil War would not be identical to those on sale in a department store in 1938. Having convinced Klein that the documents were fakes, Ward set out to remove all doubt from his own mind. He commissioned a man to spend a week in the old building going over the remaining 30 tons of papers, but not a single similar item was found. Not long after that the man admitted to Ward that he had indeed made them himself.

There were obviously more documents than the original 18 listed by Klein. They turn up occasionally in auctions by reputable firms billed as unlisted rarities. Though as long ago as 1952 Samuel Paige & Co. of Boston offered some of these items as "fakes" obtaining a nominal sum therefor, the Robert A. Siegel Auction Galleries have featured these spurious items as genuine in at least three and possibly more auctions since 1962 alone. (See Siegel auction catalogs for 248th Sale (Little Collection), 13-14 February 1962, lots 689 and 690; 339th Sale (Makepeace Collection), 10-13 September 1968, lot 1078; 354th Sale, 10-12 June 1969, lots 1600, 1601, 1603, and 1610.)

As a result of this legitimate treatment these fakes have fetched far beyond their true value. Other than their worth as curiosities or reference material they are hardly worth the powder it would take to blow them up. It is about time members of the trade made a reassessment of their duty to the stamp-buying public and began to exercise greater care in the ascertainment of the genuineness of all they vend, and especially that material which is unusual or questionable.

(The author wishes to acknowledge the aid of Howard Beaumont, ARA 248, without which this article could not have been published.)

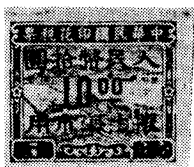
(Editor's Note: Photo courtesy of George A. VanHorn.)

THE PEOPLES REPUBLIC OF CHINA—

REVENUE VARIETIES TO LOOK FOR

By Don Duston

These comments are on varieties noted while sorting a small assortment of 1948 to 1952 Red Chinese Revenue stamps. Bendig published listings of Nationalist Mainland China issues to 1948 and continued on with Formosa issues to 1957. To my knowledge, there is no listing of the Peoples Republic of China (Communist) issues. If any member has a complete listing of these stamps, he is encouraged to submit it to the Editor.



Nationalist China issue of 1948 overprinted with new value for the Peoples' Republic

1948 Provisional overprints on 1948 Nationalist China farming design (an assumption). Bendig lists the basic issue in eleven values, perf. 12½ and rouletted 8. The overprints consist of a line of 5 Chinese characters at the top, a new figure of value, another line of 5 characters, and four stars obliterating the original values. New values found are \$1.00 on 5c dull red (black); \$5.00 on \$1.00 dark blue (red); \$10.00 on 1c orange (black) rouletted; \$50.00 on \$10.00 brown (blue); \$100.00 on 50c violet (purple); \$500 on \$100 orange (black); and only a single pair of \$100 on the 1c orange. Other values may exist.

1949 Issue: The basic design is a Peoples Republic flag, over a globe with outline of China, and the year 1949 in bottom panel. Imperforate and perf. 12½, 21x18 mm. Values known are: \$5.00 tan, \$10.00 orange, \$20.00 blue, \$50.00 dark blue, \$100.00 brown red to brown purple, \$200 carmine, \$500 olive green, \$1000 red, and \$2000 red brown.

This design was for National issues with no identifying characters, and with Chinese characters added to the

design to indicate either 1) the South Central Areas with two characters, the right one a rectangle with a vertical line through it, and 2) the Northeastern Areas also with two characters, the left one looking like a cross over shield mounted on a tripod.



1949 issue with characters of the South Central Area and showing printing date



1949 issue with characters of the Northeastern Area

Here are the variations to look for: 1) Regional Issues: a) either set of Regional characters to left and right of flag. b) South Central Area characters in left and right panel with panel background intact. c) Northeastern Area characters in left and right panel with panel background removed behind characters. 2) Two printings or printers: These vary in the top panel which contains eleven characters. One has thin, the other, thick characters, the most apparent difference being in the fourth character which looks like EP. In the thin printing, the EP connect, in the other, they are separated. Only two of my stamps, the \$10 and \$50 Northeastern Area were found in both printings.

3) Printing Dates: Both National and Regional issues are found with small printing dates in the lower left corner below the design. Dates found are 51. 7.; 51. 8.; 51. 9.; 51. 12.; and 52. 1.



1949 issue for General use with 2 line overprint of new value

4) Overprints/Surcharges: Two types of overprint in black. 1) Three lines of Chinese characters on National and South Central Area stamps. The first line shows the 2 characters of the South Central Area, and the bottom line is a new value. 2) Two lines of characters on National and Northeastern Area stamps, the bottom line showing new values.

The same flag and globe design is used for Consolidated Tax Stamps for the South Central Area, in a larger format (31½x25½ mm) with serial number, imperforated except on right which is rouletted where it attaches to the counterfoil. Values are \$500.00 blue, \$10,000 green, and \$50,000 red brown. Found with Regional characters to left and right of flag and in the side panels. Also found with printing dates as above.



1952 issue with characters of the Northeastern Area

1952 Issue: Year 1952 in bottom panel. The design is a caterpillar tractor on the \$10 light blue, \$20 yellow green, \$50 yellow to orange; a road roller on the \$100 brown, \$200 purple, and \$500 blue green; and steam turbine on the \$1000 dark blue. Other values may exist. These stamps are imperforate and perf. 13, except sheet margin perforations are 3 mm apart.

Regional Identification: Characters representing the South Central or Northeastern Areas in design of left and right panels. (National issues without characters may exist).

Printing dates: Exist without printing dates and with dates 52. 4.; 52. 7.; 52. 9.; and probably others. Dates are in two sizes, and located either at extreme lower left of design or 2½ to 3 mm from the left edge of design.

Information from Janet van den Berg was very helpful in identifying many of these varieties.

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CIRCUIT NOTES

Uppermost in the minds of all the bidders for the mini-auction listed here in November are the results of that sale. So, herewith:

Lot No(s).	Realized Price
421 -----	\$ 6.50
422 -----	15.00
423 -----	18.50
424-435 each ----	16.00
434 -----	25.00
435 -----	4.00
436 -----	4.00
437 -----	8.00
438-446 each ----	1.00
447-457 each ----	2.00
458-462 each ----	2.00
463-467 each ----	4.00
468 -----	4.00
469 -----	7.00
470 -----	18.50
471 -----	.75
472 -----	.75
475 -----	1.60
476 -----	1.60
477 -----	1.10

All winners and losers were notified. Gross sales were \$337.30. Net results next issue.

And the sales statistics as of Xmas day:

Salesbooks sold -----	441
Received for circuits -----	243
Never entered -----	198
Circuits initiated -----	158
Circuits completed -----	119
Still out -----	39
Books returned to owners --	140*
Remaining for circuits ----	103*
Sales volume of books returned to owners	\$6,924.51

* Note the trend.

To Don Duston, appreciation for the following idea:

Members are invited to submit stamps in packets priced so much per stamp. We'll circulate some of those, and see what sales results we get. Just one thing, try to keep them separated by country. For example, a packet of 200 stamps with mini-packets of 50 of different countries would be acceptable. That is not to say that larger selections would be turned down. Of course, this is not intended to replace the usual use of salesbooks.

If any other members care to submit ideas with which we may increase

our sales figures, please write.

To close, best wishes to all for the new year.

—G. M. Abrams, Sales Mgr.

SECRETARY'S REPORT

Bruce Miller, Secy.-Treasurer

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

NEW MEMBERS

- 1383 KREUZER, Justin, 31 Camelot Dr., Trumbull, Conn. 06611, by Louis S. Alfano. US Scott and non-Scott, mostly federal issues, Canal Zone, Washington, D.C., Austria and Germany with denominations in "kreuzers," plus "miscellaneous stamps that just interest me."
- 1384 MADDISON, Harry W. J., 1020 134th St., Edmonton, Alberta, Canada, by John C. Ruback. US, Canada, Yukon. Alaska, Gt. Br.
- 1385 PARKER, William L., 35 Sevilla Drive, Los Altos, Calif. 94022, by Secretary. France (no colonies).

ADDRESS CHANGES

- Ernest C. Altvater, Jr., 2327 Pattiglen, LaVerne, Cal. 91750.
- Irving Kopf, 81 Colonial Court, Plainville, Conn. 06062.
- Barry Platsky, 119 Gordon Avenue, Wilkes Barre, Pa. 18702.
- Dr. Albert E. Thill, 2192 Dupont Ave., Irving, Cal. 92664.

CORRECTION TO OCTOBER 1971 REPORT

"DECEASED / 633 Henri Janton" SHOULD BE "RESIGNED" / 633 Henri Janton" (M. Janton informs me that he is still very much alive!)

Previous membership total _ 504

New members ----- 3

Current membership total ... 507

FINAL NOTICES for 1972 dues were sent to all members in arrears early last month. If you desire to continue your membership, and have not yet paid, please do so prior to February 20. Members delinquent as of that date will be dropped from the mailing list, in order to avoid the mailing of 1972 Yearbooks to any persons other than members in good standing. Dues are \$4, and should be remitted to the Secretary at the above address.

REVENUES AT ANPHILEX

The N. Y. Chapter was indeed fortunate to be able to represent the A. R. A. at ANPHILEX, the 75th Anniversary Exhibition of the Collectors Club of New York, held at the Waldorf-Astoria Hotel in New York City from November 26th through December 1st. We of the New York Chapter would like to offer, on behalf of the national and its membership, our heartiest congratulations and a sincere thank you to the Collectors Club for extending to the A. R. A. such a generous invitation.

The philatelic material on display at ANPHILEX was literally breathtaking. Most of the professionals at the show felt that the material on display was in every way equal to that seen at the best international shows and that it will be many years before a show of such caliber is seen again in the United States.

We would also like to extend our congratulations to Mr. Robert Cun-

Since the stamps can best speak for themselves, try to imagine: 2 copies of R17a (\$1200), one with a printed cancellation; a spectacular copy of R-77a (\$125), tied on document; a horizontal pair of R96a (\$800); and a beautiful block of 6 (3x3) of R97a (\$2175.+). There were examples of all the known imperforates, part perforates and perforates of the Civil War Series, many in the form of the largest recorded multiples. Among the perforated varieties were 8 beautiful and R15c; copies of R31c (\$450 @), two complete sheets of R102c (\$1,000 liffe (ARA #733), who was asked by the exhibition committee to show portions of his collection of "Classic" U. S. Revenues. To say that his collection is the best in existence might be an exaggeration, but to say that it is one of the best two collections in existence would not be an exaggeration in any sense of the word. Mr. Cunliffe's assignment was to create an exhibit that would represent most Scott listed revenues ranging from the early colonial embossed revenue stamped paper to the modern day Hunting Permit Stamps.

@); the green paper varieties on document of R6c and R15c; double impressions of R28c and R40c; and the only recorded copy of R85g (\$1500), showing an impression of RS208 on the reverse side.

Most of the known inverted centers for the later revenue issues were shown including: 4 copies of R10? (\$235 @); 4 copies of R104 (\$450 @); 4 copies of R107 (\$425 @); 4 copies of R109 (\$225 @); 2 copies of R111 (\$1650 @); 2 copies of R112 (\$290 @); 4 Pairs of R115 (\$220 +); 4 copies of R117 (\$800 @); 4 copies of R118 (\$1200 @); 4 copies of R127 (\$550 @); an imprint strip of 5 of R135 (\$320 +); 3 copies of R137 (\$650 @); 2 copies of R139 (\$2350 @); 4 copies of R140 (\$250 @); 1 copy of R144 (\$1700); 2 copies of R146 (\$2650 @); 4 copies of RB1a (\$700 @); the only recorded copy of RB2a (unpriced); 1 copy of RB2b (\$2500).

Also shown were one of the two recorded copies of RS235h (\$750); and the only recorded copies with inverted centers of the 25c Beer Stamp—Series of 1875 on green silk paper, the 25c Beer Stamp—Series of 1878 on green paper watermarked double-lined USIR and the half-pound Manufactured Tobacco Stamp—Series of 1875.

Included among later Revenue classics were: 6 copies of R132 (\$850 @); 4 copies of R133 (\$2500 @); 4 copies of RB8a (\$155 @); 4 copies of RB8b (\$185 @); 4 copies of RB9a (\$400 @); 3 copies of RB9b (\$800 @); and 5 copies of RB10a (\$700 @) including a re-created imprint strip of three, consisting of a pair (\$2900) and a single (\$700).

It is obvious that Mr. Cunliffe's collection houses some of the greatest rarities in the Revenue field. It is also obvious that the ANPHILEX exhibition committee knew what it was doing when it asked Mr. Cunliffe to represent the U. S. Revenue section of the Show. We are pleased that the invitation was extended and that Mr. Cunliffe was kind enough to accept.

—Brian M. Bleckwenn

FOREIGN FISCAL FORUM

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 Street, Peru, Ill. 61354.

Stevens-Mexico Catalog lists many of the talon type stamps with prices given only for the stamp without talon. Is there a rule of thumb for pricing those with talon attached? Also, what about pricing a handstamped overprint in lieu of a machine printed one, and handstamped errors, i.e., inverted or double handstamps.

Dick Stevens provided the following information in answer to the above.

- 1) As a rule of thumb for pricing of stamps with talon, and without talon—in most cases allow 50% of value for stamps without talon, in comparison with stamps with talon; i.e., if stamp catalogs \$5.00 with talon, allow \$2.50 for stamp without talon.

There are exceptions on this as some of the high value stamps (100 peso, 500 peso, 1000 peso) with talon are hard to find.

- 2) As for handstamped overprints vs. machine printed, again as a rule of thumb, if a printed overprint catalogs \$1.00, then the handstamped would be worth \$.50, etc. As for inverted or double strikes, these are varieties, and many are not listed. An extra premium of 50% additional should be listed for these varieties.
- 3) In my collecting of the stamps of Mexico, I find the following to be the most difficult to acquire . . .
 - a. Prop Riaz (on document very scarce).
 - b. Papel Sellado (on document scarce).
 - c. Vera Cruz Revenues (high values, 50 peso and 100 peso). with and without talons (on document—very scarce).
 - d. Petroleum stamps (high values 5000 and 10,000 peso).
 - e. Morelos (most of these are dif-

ficult to find—used copies with genuine cancel are scarce).

- f. Proofs of most issues (essays and proofs are very hard to find—beautiful in design, and engraving).
- g. Instruction Primaria—most of these are hard to find in nice condition (on document, unique)
- h. Stamped Revenue Paper—hard to find in nice condition, many date back 150 to 200 years—scarce.

Are there any catalogs available for foreign Tax Paid Revenues or Revenue Stamped Paper.

HJMR offers a listing of Australian Produce stamps, and various listings of Canadian Tax Pairs. I heard mention of a catalog of Austrian Stamped Paper by Hanus, but nothing else. Do members know of any other catalogs or listings. To help answer some of these questions, I would like to purchase or borrow a copy of the "Bibliography of Literature on Revenue Stamps" put out in 1954 by Schonfeld-Larson, if any member could oblige.

Departing somewhat from the Q & A format, here are a few experiments that members might try. Use these procedures with caution as no guarantee is implied.

In commenting on an R-15 2c Internal Revenue that was a deep brown color instead of orange as Herst passed along the reminder that the orange will turn to black or brown if brought in contact with sulphide paper or sulphurous atmosphere. The process can be reversed by soaking the stamp in Hydrogen Peroxide (sold as an antiseptic in the drug stores) with no danger of harm to the stamp. Works well with the orange Tax Paid cigar stamps, also.

A process for removing the varnish from Wine stamps was successfully tried. The material used was a water soluble, semi-paste, paint and varnish remover (from Sears), and the procedure is as follows:

- 1) Using a shallow glass dish or top from a glass baking dish, apply a thick coat of the varnish remover to both sides of the stamp with

- a Q Tip. (Do not rub.) Allow to set for 3 to 5 minutes without drying out.
- 2) Apply 2-3 drops of liquid detergent to the stamp and work into the solution. (Rubber gloves recommended.)
 - 3) Wash off in liquid detergent and warm water. If any varnish remains, repeat the procedure.
 - 4) Dip in liquid bleach (Clorox) to remove the stains.
 - 5) Wash off in cold water and dry as usual. If all the varnish was not removed, a milky white residue will be present, and the process will have to be repeated.

Success has been had on the 1933-34 Wines and the Dollar values of the 1942-47 series, but the small size stamps RE108 to 145 are not colorfast, and will fade. Also, success has been had on liquor strips, oleo and the Blue Paper Tax Pairs, but more experimentation is necessary.

BLEACHING: Although purists may object, the use of liquid bleach (Clorox) to improve the appearance of colorfast stamps might be a worth while experiment, to reduce stains, soil marks, pen and ink cancels, and some of the unsightly and dis-spoiling revenue cancels from stamps. Particular success has been had on the following: South American revenues with their prominent red and purple cancels; Tax Pairs including the often soiled Blue Papers, Case stamps, Ol-

eo, and Liquor Strips; Duck Stamps, particularly where inked signatures have run during soaking; Match and Medicines (great improvement except the pink papers might fade); Dated Documentaries—will reduce most pen cancels and the purple handstamps; Canada Excise and War Tax and most other Canadian Revenues; indelible pencil cancels, but on the Canadian Inspection stamps, use a Q Tip to bleach out indelible pencil marks to avoid fading the control numbers.

A word of caution. Stamps of Great Britain and Colonies, Italy, and many others, including US Revenues of the WW I period are not colorfast and will fade. Also, many early stamps were printed on non-bleached paper and this procedure will remove the yellowish patina which is not necessarily desirable. It is also not cricket to remove Revenue cancels from five pound Postage and Revenue issues. Experiment with your cheap stamps and lost causes, not with your treasures.

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PAPER VARIETIES OF U. S. PRIVATE DIE PROPRIETARY STAMPS

Manuscript submitted by Anthony Giacomelli, author unknown

The paper used for the Private Die Proprietary Stamps printed by Butler and Carpenter and by Joseph R. Carpenter until about September 1, 1871 was the same as that used on the documentary and general issue proprietary stamps of the first issue, and probably all varieties of paper (except the green experimental paper) found on the general issue stamps can be found on the private die issues. All varieties of this paper not containing silk fibers are generally classed as "old" paper. The paper containing a few small and widely scattered silk fibers is sometimes called "silk" paper, but should more properly be called "experimental silk," to distinguish it from the true, or "full," silk paper of the second issue.

All the old paper is white, usually a yellowish or grayish white; and, in the usual sense of the term, is unwatermarked. The absence of watermark serves to readily distinguish it from the white watermarked paper without silk fibers which was used after 1877. In the earlier printings, the old paper is thin and brittle, easily cracked, and so close-grained that the mesh is seldom visible. The so-called laid paper, common to the early printings of the general issue stamps, has been found on the Jayne's and other medicine stamps printed in 1863. This "laid" paper also shows a "hair watermark" consisting of fine crisscrossed wavy lines, as if the blanket on which it was made had a surface of coarse hairs, and these hairs were pressed into the paper while it was soft. The depressions believed to have been caused by these hairs can be seen on the backs of the stamps. This paper is identical with the "laid" paper found on some values of the postage stamps of the 1861 series.

The extremely thin, tough paper occasionally found on some of the general issue stamps printed about 1863 has not been noted on the private die issues, but at least one variety—the John J. Levy playing card stamp—undoubtedly exists on the very thick pa-

per used for a short time about 1870. Between 1869 and 1871 the greatest variation in the old paper occurs, just as in the general issues. The experimental silk paper was used during this period, also thin paper with a coarse mesh, a thicker paper with a coarse mesh, a thick soft paper which is sometimes mistaken for watermarked paper, and enough other varieties to keep anyone who enjoys studying paper varieties happily employed for a very long time. Certain stamps first issued during this period are not known to exist on the thin paper characteristic of the earlier printings. A stiff and unusually white paper, like bond paper, has been found on the 2c Henry medicine stamp, and it is obvious that any stamp printed during this period may occur on any or all of the papers which were then in use.

The paper used for the adhesives of the second issue was all white with colored silk fibers plentifully distributed throughout it. The fibers can be seen on both the face and the back of the stamp, and there are many on every stamp. It is much easier to distinguish this paper from the experimental silk paper of the first issue than it is to distinguish the experimental silk from the old paper. Many stamps which must have been printed on the experimental silk paper do not show any fibers, because they are so small and so widely scattered, but the full silk paper of the second issue is unmistakable.

The full silk paper continued in use until late in 1877 or early in 1878, when it was replaced by the white paper watermarked double-lined USIR supplied by S. D. Warren & Co. of Boston. The letters of the watermark are nearly three-fourths of an inch high, and were so spaced that each of the small stamps (those of the standard size of the low values of the general issues) might have one letter. The sheets of this paper measured 13 x 16½ inches and at first weighed 18 pounds per thousand. The weight was

later increased to 20 pounds per thousand sheets. The stamps on thinner watermarked paper may therefore be assigned to 1878, and were probably all printed by the National Bank Note Co. There was no further change in the paper contract until September 9, 1882, when it passed to the Fairchild Paper Co., also of Boston, who supplied the paper during the few months the stamp tax remained in force. If there is any difference between the Fairchild paper and the Warren paper it has not been noted. Under the first Warren contract the price was 11½¢ per pound. This price was later reduced.

Little is known about the pink paper, and what we do know appears contradictory. None of the general issue stamps are found on it, and many private die stamps which were printed when it was in use are not known to exist on pink. Others exist only on this paper. It is rather thick, and harder than the watermarked paper but it is not watermarked. Some of the private die stamps are extremely rare on pink paper, which has been an inducement to faking by tinting a common variety on white paper. A stamp which is rare on pink and common on watermarked is nearly always selected for faking of this kind. Fortunately for collectors, the watermark on the white paper is rarely faint, and such frauds can easily be detected by holding the stamp up to the light or by using a watermark detector. If a stamp is watermarked, it is not on genuine pink paper.

None of the old paper is enough like the pink to fool anyone who really knows its characteristics. Faked pink papers do not often match the color well, but color is not a satisfactory test, because the genuine pink is not a fast color. The paper of the used copies on the real pink is apt to be lighter in tint than that of stamps which were not actually used nor exposed to sunlight. For the novice, a copy of the Cannon Match stamp is handy to have around, as this stamp exists only on pink paper and is therefore not open to suspicion.

Referring to the **Boston Revenue Book** (page 130—original edition) we

read: "Now as to the pink and watermarked papers; So far as we have been able to ascertain but one lot of pink paper was ever received, or used, by the National Bank Note Co., this lot, which consisted of five boxes, each containing ten thousand (10,000) sheets 13 x 16½ inches in size, or fifty thousand (50,000) sheets in all, was received on Nov. 14, 1877.

"Upon looking up the dates of approval of the dies for the stamps which were first issued upon this paper we find that they were all approved during the last four months of 1877; the first, that of Vogler, Myer & Co., being Sept. 22nd., and the last, the Centaur Company's two cent value, on Dec. 22nd.

"It is evident that this paper was more of an experiment than anything else and that its use was very short lived. Further, it does not appear to have been used prior to the adoption of the watermarked paper, but to have been, to a certain extent, contemporary with it.

"For example, boxes numbered 262 to 432 were all received between Nov. 26, 1876 and Aug. 27, 1877 and were all marked '**Private Die Stamp Paper. New Paper.**' This paper was all watermarked, which fact shows that the use of the watermarked paper antedated that of the pink by at least ten months, or, if its use did not, its reception most certainly did.

"The records are strangely silent as to the exact time when these papers were put into use and what stamps, and how many of them were printed on each. In only a few cases do they note anything in relation to the papers and these cases are far too insufficient to enable us to treat the subject as fully as we could desire.

"... several firms to whom the stamps on pink paper were sent absolutely refused to use them; in some cases enough were used to tide them over until they could obtain a supply, on 'white paper,' and in others, rather than use them at all, they fell back upon the regular Government stamps until a new supply could be obtained.

"The following are a few examples where the records show the stamps to have been on pink paper:

	No. of stamps
Geo. W. Laird	5,048
Vogler, Myer & Co.	328,347
Dr. C. C. Moore, 2c	17,210
Henry Dalley	12,156
Gardner, Beer & Co.	1,787,940
Fred Brown	15,159
Cannon Match Co.	1,131,520
Chas. S. Hale	330,120

"These were all issued between Jan. 29, 1878 and Aug. 6, 1878 . . .

"It will be noted at once that Henry Dalley had 12,156 yet neither of his stamps is known on pink. Dr. Moore had 17,210 and Fred Brown 15,159. It is very improbable that either used all of his supply, as both are far too rare for us to readily believe that so many were put into currency.

"The above list would account for twenty-five thousand one hundred and forty-three (25,143) sheets of the known supply of fifty thousand (50,000), leaving twenty-four thousand eight hundred and fifty-seven (24,857) sheets still to be accounted for."

Much of the above data, as given by the *Boston Revenue Book*, cannot be reconciled with the statements contained in the reports of the Treasury Department or the Bureau of Internal Revenue, and some of it fails to agree with what is evident in regard to the stamps. There must have been a great deal more than 50,000 sheets of the pink paper used, for only eight stamps are included in the above list and these took more than half the supply, the remaining portion would be far insufficient to print the other varieties known to exist on pink paper, and many of them are much commoner than six of the eight stamps mentioned. A supply of about 300,000 sheets might have been sufficient to print the stamps which the facts indicate must have been produced on pink paper.

The annual reports of the Commissioner of Internal Revenue do not mention any change in the revenue stamp paper from the time of the adoption of the silk paper in 1871 until 1877 when the Treasury Department advertised for bids to supply new and cheaper paper than the Wilcox paper then in use at 20c a pound. The writer has been unable to find these adver-

tisements, but apparently they were placed just before June 30, 1877. The Warren concern made the lowest bid, and their first contract went into effect December 14, 1877. The first orders for green, white and magenta paper were all dated December 21, 1877, and the first shipments were made in January 1878. During that month, some white and some green paper and the entire order of 345,000 sheets of magenta paper (except 14,000 sheets delivered in February) was shipped. The white paper was for "Private Die Stamps" and measured 13 x 16½ inches. The green paper was for "Documentary and General Proprietary Stamps" and measured 12½ x 16 inches. The magenta paper was for "Special Tax Stamps" measured 15 x 15½ and weighed 33 pounds per 1000 sheets. It cost 1.25 cents per pound extra.

(To be continued)

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