

# AMERICAN REVENUER



Journal of the American Revenue Association

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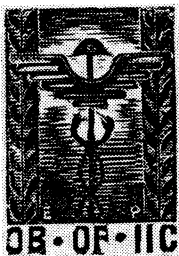
October 1972

## A Woldenberg Mystery Solved?

By William Ittel

(Reprinted from *Western Stamp Collector* with the author's permission)

The Polish prisoner of war camp post which operated during World War II is rather well chronicled, the issues are established as legitimate locals, and a fair amount of collector interest exists. However, little has been said about the stamp illustrated below which was issued in Oflag II-C Woldenberg. Smith noted it in his work as a Camp Duty Stamp; Machowski showed it as a propaganda label, without any details; and Kalawski reports it as a revenue stamp.



Over the past year or so numerous inquiries about this stamp have resulted in some specific information, but the general reaction of camp post collectors and dealers alike has been a feeling of mild skepticism. They ask why a prisoner of war camp would have or even need revenue stamps. A very good question, indeed! The answer has slowly emerged, although proof must rest on recollections rather than documents.

Poland lost her uneven fight with Germany in 1939, and Polish officer prisoners were interned in a number of major camps in Germany proper. Woldenberg, on the German-Polish frontier, was one of these and was designated Oflag II-C (Offizierslager). There, for five long years, seven thousand Polish officers languished.

The German captors allowed, probably of necessity, a fair amount of autonomy to the prisoners who ran their own affairs within the confines of the wire. No doubt through boredom and through the desire and need to retain a semblance of human characteristics, the Poles established, as best they could, all the institutions of a small city at WLDBG: two libraries, literary and professional clubs, and other cultural activities. Not really amazing. Even Auschwitz, an extermination camp, had its prisoners' orchestra! There was also an intra-camp postal system.

The Polish camp-post postage stamps are generally regarded as legitimate locals. They were needed to carry on the affairs of the camp . . . as large as a small town . . . but what is not generally known is that the first postage stamps at WLDBG were created to collect funds for the Polish widows and orphans fund. That purpose never changed and continued until the end. All of the WLDBG postals are inscrib-

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ed with the initials "F.W.S." which stands for Fundusz Wdów i Sierot (Widows and Orphans Fund). It is estimated that over a million German marks were sent to Poland from WLDBG during its existence! It should be noted that the Oflag II-C camp postal system was not a haphazard affair, but thoroughly organized on the same basis as any postal system, and WLDBG issued the first postage stamps of any camp on March 18, 1942.

Another organized institution not related to the postal system, but important to this story was the camp barter shop. There, prisoners could trade their own meagre possessions for more-needed items. So at one point in time, the following conditions obtained: (1) the desire for funds for the F.W.S., (2) the example of the fund raising potential of the postage

stamps, and (3) a sales (trading) outlet in the barter shop where a proportional fee could be charged on each trade. It was only a very short step to trying the use of revenue stamps on the barter shop business.

The initial printing of revenue stamps was in four colors: black, green violet and yellow. There was no denomination on the stamps, the thought being to hide from the Germans the volume of trade transacted. This same consideration prompted the payment of wages to the "employees" of the camp postal system in order to inflate costs and hide the true profits. The postal employees donated their wages back to the F.W.S.

By color, the revenue stamps were valued in units of one, two, five and ten cigarettes, it is remembered. At first, German Lagermarks (Kriegsge-

fangenlagergeldgutschein) had been the unit of exchange in the camps, but eventually the unit settled on something of more or less steady value—British or American cigarettes. In time, the actual cigarettes were not circulated at all. Camp scrip was issued based on cigarettes on deposit.

In any event, each bill of barter (or trade) of the Barter Shop had a revenue stamp affixed which was duly cancelled by pen or with a rubber stamp canceler inscribed "Komis Obzowoy," Camp Barter Shop. The canceler was no doubt cut from a rubber shoe heel, as were several for the camp post. It is not remembered why the revenue stamp system was abandoned, but it was only in operation for a very short time.

Only approximately one hundred copies of each revenue stamp value were printed and they were not all used up, since occasionally one can be found even today. Used copies never became available since they remained on the Barter Shop records. Mint copies could not be bought and could only be obtained by favor, illegally. Where the canceled stamps now repose, no one seems to know. Where the few mint ones came from is equally in doubt. It must be recalled that the WLDBG camp was hurriedly evacuated in January, 1945 as the Eastern front moved westward. The prisoners were marched as far as 200 miles under the most excruciating conditions. Only necessities were carried by the herded and driven men. Some, apparently, felt that the camp postage stamps were necessities, but apparently not so with the revenues. Even so, very few postals survived, either.

There seems to be some doubt as to whether the pear wood revenue stamp printing plate was invalidated or not like the postals by cutting grooves across its face. If the plate has survived, it would be possible to print unofficial reprints from it. But the genuine stamps can be recognized. They are on a very unique paper with heavy mesh, donated to the camp by the Swedish Y.M.C.A. It would be hard to duplicate that paper!

There is one final kicker for those who do not like to accept reflective

and/or hearsay evidence. Take a look at the stamp itself. Designed by Eugeniusz Pichell (his initials are on it!), the stamps central theme is the Caduceus, the staff of the Greek god Hermes. This staff also appeared on the French postage stamp issue of 1876, the so-called Peace and Commerce issue, as well as on all revenue stamps of Finland from 1865 through 1891, being a part of the insignia of the Ministry of Finance. One issue of Italian revenue stamps used the Caduceus in the watermark of its paper. Why? Hermes was the god of commerce!

There seems to be little doubt that there was a legitimate purpose for revenue stamps at Woldenberg. At the same time, there is convincing evidence that they did indeed exist for a short period of time.

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## CIRCUIT NOTES

Many circuits were completed during the summer, and many books retired. We have gone over the goal set earlier of \$10,000 in circuit sales — very gratifying. However, you might take a look at what we have left in the way of salesbooks for the circuits. At this rate of attrition, it will not be long before the circuits grind to a halt due to lack of material. Only you can change that situation.

The circuit statistics as of Labor Day are:

Salesbooks sold .....	526
Books received .....	298
Never seen .....	228
Returned to owners .....	224
Remaining for circuits .....	74
Circuits initiated .....	203
Circuits completed .....	169
Still out .....	34
Members signed up .....	151
Sales volume, returned books	\$11,323.44

Shall we shoot for \$15,000?

Then please get those books in here.

G. M. Abrams, Sales Mgr.

## NEW YORK CHAPTER TO AGAIN "DO ITS THING" AT A.S.D.A. SHOW

In commemoration of the A.R.A.'s 25th Anniversary year, the New York Chapter will again have a hospitality lounge and exhibition frames at the A. S. D. A.'s National Postage Stamp Show to be held at Madison Square Garden, New York City, from November 17 through November 19, 1972.

The Chapter will exhibit 20 frames of Revenues, U. S. and foreign, and members will be on hand throughout the three-day show to meet and greet our out-of-town members. Please stop by and say hello while you're at the show.

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### SECRETARY'S REPORT

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

#### New Members

- 1441 KOLCZ, Fred J., 8 S. 160 Bunker Rd., Darien, Ill. 60559, by Secretary. Canada, Mexico, world-wide.
- 1442 LEAVITT, Steve, 10 Park Pl., Great Neck, N. Y. 11020, by Anthony Giacomelli. Dealer, all revs (Steve Leavitt Stamps, Inc.)
- 1443 OMINSKY, Dr. Mark, 912 Sarah Lane, Endicott, N. Y. 13760, by Sidney Youngerman. US, state and local.
- 1444 McMANN, John J., 1825 N. Powhatan St., Arlington, Va. 22205, by William Lenz. All US back-of-book; Canada.
- 1445 SOLOMONS, Dan, PO Box 286, Allendale, N. J. 07401, by Secretary. Dealer, Loral Stamp Co.
- 1446 VILTER, Ernest F., 5145 N. Palisades Rd., Milwaukee, Wis. 53217, by Howard B. Beaumont. US federal and Canada revs and taxpays.
- 1447 WEBER, Walter, 3170 E. Smith Rd., Bellingham, Wash. 98225, by Secretary. US Scott-listed, Canada. Main interest Switzerland—fed, state, local—eventually German area.

- 1448 PATTERSON, James H., 3323 E. Oregon Ave., Phoenix, Ariz. 85018, by Secretary. US
- 1449 PARKER, King, Jr., 1341 No. Main St., Walnut Creek, Calif. 94596, by Gerald M. Abrams. US and Canada.
- 1450 CHANG, Jih-Kuei, PO Box 487, Planetarium Station, New York, N. Y. 10024, by Gerald M. Abrams. Japan and China.
- 1451 GORDON, Philip D., 28630 Jacquelon Dr., Livonia, Mich. 48154 by Gerald M. Abrams. US Scott listed, incl. paper—"must learn about other areas."

#### Reinstated

- 1238 DHAWAN, Sohan Lal, Post Box #46, Patiala, India. Dealer, India and states.
- 997 FUERST, Robert E., Box EK, Univ. of Guam, Agana, Guam 96910. China revs, postal savings and money order stamps; Japan revs.
- 486 LUKAS, Rodney, 570 7th St., Brooklyn, N. Y. 11215. US 19thC listed and uncl.; India, Ceylon, Canada 19thC.

#### Address Changes

- Robert E. Ames, c/o Del Monte de Puerto Rico, PO Box 3627, Marina Station, Mayaguez, P.R. 00708.
- Mitchell K. Krevor, 110 Parsons Blvd., Whitestone, N. Y. 11357
- David M. Maynard, 865 Highlands Circle, Los Altos, Ca. 94022.
- Dr. Albert E. Thill, 3135 Mountain View, Laguna Beach, Cal. 92651.

Previous membership total	--	536
New members	-----	11
Reinstated	-----	3
Current membership total	--	550

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## U. S. REVENUE WANT LISTS FILLED

Sideline Material,  
Tax Pairs and Foreign Revenues

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

260

# Emerson Drug Company Date Precancels

Presented by Anthony Giacomelli (ARA 448)

This listing is by no means original but I believe that this presentation is new to the Revenuer.

The dates of shipment of the Emerson product "Bromo Seltzer" were identified by a calendar in code which started on 1 January 1897, and was repeated each four (4) years. The private die Proprietary stamps were in use only about seven months and this code was printed on them.

The first figure of the code printed on the stamp represents the day of the week with "1" for Monday and "6" for Saturday. The letter following this figure represents one of the weeks of a half year period with "A" as the first week and "Z" the twenty-sixth. The last figure represents a twenty-six week period with "8" representing the eighth period (July-December 1900) for the 1897-1900 four year cycle and "1" for the first period of the 1901-1904 four year period.

The first code known on the Private Die Proprietary stamps is "4.S.8." which translated is Thursday (4)—week ending 10 November (S) or the 19th week—1900 (8) period of 1897-1900, i.e. 8 Nov. 1900. The last date known is "2.U.1." or 20 May 1901.

		¼c	½c	1¼c	2½c
4.S.8.	Thursday, 8 Nov. 1900		X		X
6.S.8.	Saturday, 10 Nov. 1900		X	X	
1.T.8.	Monday, 12 Nov. 1900	X			
2.T.8.	Tuesday, 13 Nov. 1900	X		X	X
3.T.8.	Wednesday, 14 Nov. 1900				X
4.T.8.	Thursday, 15 Nov. 1900		X	X	
5.T.8.	Friday, 16 Nov. 1900	X			X
6.T.8.	Saturday, 17 Nov. 1900		X	X	X
1.U.8.	Monday, 19 Nov. 1900	X	X	X	X
2.U.8.	Tuesday, 20 Nov. 1900	X		X	
5.U.8.	Wednesday, 21 Nov. 1900	X	X	X	X
6.U.8.	Saturday, 24 Nov. 1900	X	X	X	X
1.V.8.	Monday, 26 Nov. 1900	X			X
2.V.8.	Tuesday, 27 Nov. 1900		X	X	X
4.V.8.	Thursday, 29 Nov. 1900		X		
3.W.8.	Wednesday, 5 Dec. 1900	X	X		
5.W.8.	Friday, 7 Dec. 1900	X	X		X
6.W.8.	Saturday, 8 Dec. 1900	X	X		
1.X.8.	Monday, 10 Dec. 1900		X		X
2.X.8.	Tuesday, 11 Dec. 1900	X	X		
3.X.8.	Wednesday, 12 Dec. 1900	X		X	X
4.X.8.	Thursday, 13 Dec. 1900	X	X		
5.X.8.	Friday, 14 Dec. 1900	X		X	X
6.Y.8.	Saturday, 22 Dec. 1900	X			

There are 56 major varieties of the 1900 cancellations and many minor varieties caused by narrow and a wide "S" and an "R" with a long foot.

The 1901 cancels are presented differently. There being almost three times as many in number, this would make a long list. It is a matter of condensing although the end result is the same.

In the following list the first figure is shown after the stamp value and should be placed before the first column to form the full code.

	Week ending	¼c	⅝c	1¼c	2½c
A.1.	5 Jan. 1901	3,4,5,6.	4.5.	1.4.5.6.	4.5.6.
B.1.	12 Jan. 1901	1.2.3.4.5.	1.2.3.5.	1.2.3.	2.3.4.5.
C.1.	19 Jan. 1901	1.2.4.5.6.	2.3.5.6.	1.5.6.	1.
D.1.	26 Jan. 1901	1.3.4.5.	2.		
E.1.	2 Feb. 1901	1.2.3.4.5.6.			
F.1.	9 Feb. 1901	1.3.5.6.			
G.1.	16 Feb. 1901	1.			
M.1.	30 March 1901		3.6.		
N.1.	6 April 1901	1.2.4.6.	1.2.4.6.	1.	1.
O.1.	13 April 1901	1.2.3.4.5.6.	1.2.6.	3.4.	1.2.
P.1.	20 April 1901	1.2.3.4.5.6.	1.2.5.	1.2.4.5.	1.4.
Q.1.	27 April 1901	1.2.3.4.5.6.	1.2.5.	3.	2.3.5.
R.1.	4 May 1901	1.2.3.	2.	1.	2.3.4.
S.1.	11 May 1901	2.3.4.5.		2.3.4.5.	2.3.4.5.
T.1.	18 May 1901			1.2.3.4.5.6.	1.2.3.5.6.
U.1.	25 May 1901		1.	1.2.	1.

There are 146 major varieties of the 1901 cancellations and many minor varieties caused by the narrow and wide "S" and the "R" with a long foot. This makes a total of 202 major varieties which makes an interesting collection.

The above list is correct as of all known copies up to Jan. 1, 1951. The original list was compiled by C. H. Chappell many years ago and revised by J. O. Imbler before 1950 and again late in 1950 by Mr. Morton D. Joyce of New York. Since these three gentlemen have the best collections of these cancels known, the above list should be pretty complete.

However in view of the many missing dates and cancellations there is a good chance for new finds if one is aware of what he is looking for.

It is hoped that the membership finds this article helpful and informative.

**STATEMENT OF OWNERSHIP,  
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Mail subscriptions	498	525
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Free distribution, compli.	14	14
Total distribution	512	539
Office use, left over, etc.	98	106
Total	610	645

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

**Please mention this publication when answering ads. Thanks!**

# A Preliminary Report on RN-Facsimiles

By Joseph S. Einstein (ARA 665)

The term RN-FAC, my coined abbreviation, refers to RN-Facsimile and is used to mean "a stamp-like design or decoration on the face of a check."

## History

Mr. Thomas A. Cox, ARA 609, illustrated an RN-FAC in asking his question in the January 1966 Revenuer. The illustration was of a check on the Planters & Mechanics Bank, Petersburg, Va. and he got little enlightenment in the responses which ran in March and April of 1966.

Mr. Anthony Giacomelli wrote on (and illustrated) a check bearing an RN-FAC in the April, 1971 Revenuer. Mr. Giacomelli advanced the theory that "it took a few years for people to get over the idea that a check, to be considered 'good,' had to have some kind of stamp-like design on it." There is enough evidence, I believe, to make us accept this theory.

## The Report

Up to this time, only 4 printers of RN-FACSIMILE checks have been identified. There well may be more and information is requested. But right now, in alphabetical order, we have:

- |   |            |
|---|------------|
| 1. Corlies, Macy & Co., Stationers, 39 Nassau St., NYC  | 1 example  |
| 2. Charles M. Cornwell, 274 Pearl St., NYC  | 1 example  |
| 3. A Gast & Co., St. Louis, Mo. and NYC<br>(also known as: August Gast & Co.; A. Gast, Lithographers;<br>August Gast Banknote & Lithographic Co., same cities.) | 8 examples |
| 4. Milton C. Johnson, 70 Warren St., NYC  | 2 examples |

1. Corlies, Macy & Co., Stationers, 39 Nassau St., NYC, is a firm known to collectors of RN paper. The fore-runner printer was Benjamin F. Corlies, 31 Nassau St., who printed Rail Road stock certificates in the 1850's—among which were the Panama RR Co. (using U1) and the Boston & Worcester (using T4). In 1869, the firm was Corlies, Macy & Co., Stationers, 33 Nassau Street and was one of the suppliers of Certificates of Deposit (using B1) for the Citizens Savings Bank, Petersburg, Va. This trade style continued thru 1874 as shown on a City Nat'l Bank check in Philadelphia, Pa. using D1 but at that date they were at 39 Nassau St. This same trade style and address show on the E. C. Long & Co. RN-FAC check of Feb. 21, 1887 pictured in Mr. Giacomelli's article in the April '71 Revenuer. Through the courtesy of Mr. G, examination was made of the check and the pertinent details are:

Frame: modified (or stripped) G1 type, about 3 15/64 long x 1 47/64" high.

Inner Lozenge: Contains vignette; terminates left and right in 7/64" diameter balls; ruled horizontally with very fine lines; fine rulings interrupted every 1/16" with heavier line; total of ten heavy lines.

Vignette: an oval of about 1" height x 49/64" width showing bust of George Washington, facing left; colorless circles top and bottom; decorative arrows at each side.

Decoration: Between inner lozenge and inner frame line, a total of 13 dots, top and bottom.

2. The Cornwell check (from the Held Collection) is shown in fig. 1. Aside from the address, there is no additional information on this printer. His RN-FAC is a modified or "stripped" G1 type and has these details:

Frame: 3 63/64" long x 2 7/64" high.

Border Legends: upper—"Empire Tint"; lower—"Charles M. Cornwell"

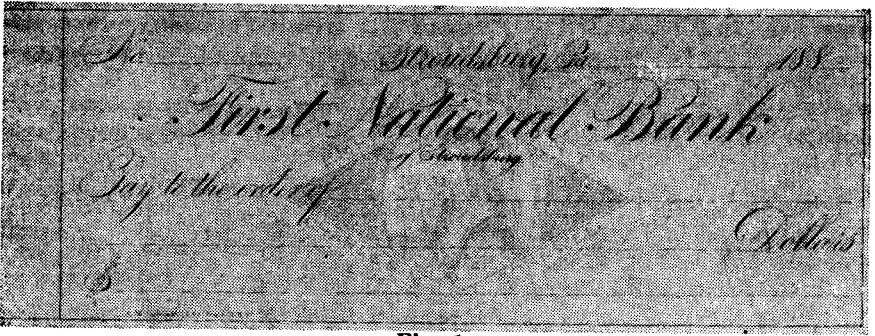


Fig. 1

Vignette: semi-oval containing a female figure, facing left, dressed as a sort of Gypsy holding, in right hand, a flower stem; flower itself about parallel with lady's mouth.

Color: Gray.

As shown on an unused check of the 1st Nat'l Bank, Stroudsburg, Pa.

3. Among others, Gast & Co. printed the checks of the Planters & Mechanics Bank, Petersburg, Va. (see Mr. Cox' article, Jan. '66 Revenuer) and in these RN-FAC checks, the Gast Co. used the complete frame of G1. Value numerals were replaced with rosettes and, for each RN-FAC seen, the vignette was replaced. For now, this is called the Virginia RN-FAC.

Frame: as described.

Border Legends: above—"United States"; below—"State of Virginia".

Vignette: Female figure standing; "Sic Semper Tyrannis" in arc above figure's head.

Color: Yellow or pale yellow-orange (as in many examples of G1).

Known in the collections of Cox, Einstein and Held.

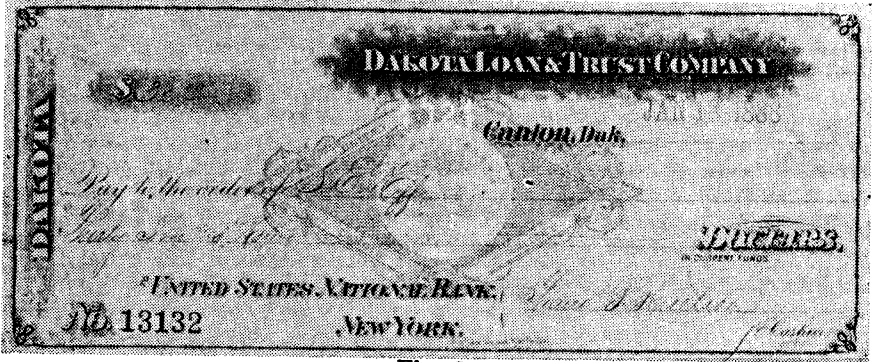


Fig. 2

Most recent addition to my collection is another Gast & Co. RN-FAC—the Dakota. Mine was acquired from John E. Tidwell, Nashville, TN (CCRT #52) and two similar examples are in the Held collection—possibly also from Tidwell. In the Dakota RN-FAC (see figure 2) the frame is as in the Virginia; the lower legend has been changed to fit the geography and the vignette is an agricultural scene with tree, plow, arc of stars above tree and 4 arrows tied by some sort of ribbon below the tree.

The Held collection has another Dakota Trust check, dated Dec. 12, 1887 and a cashier's check from the 1st National Bank, Canton, Dak. dated Jan. 6, 1887. In case anyone cares, Canton is now a town of about 2500 people in South Dakota.



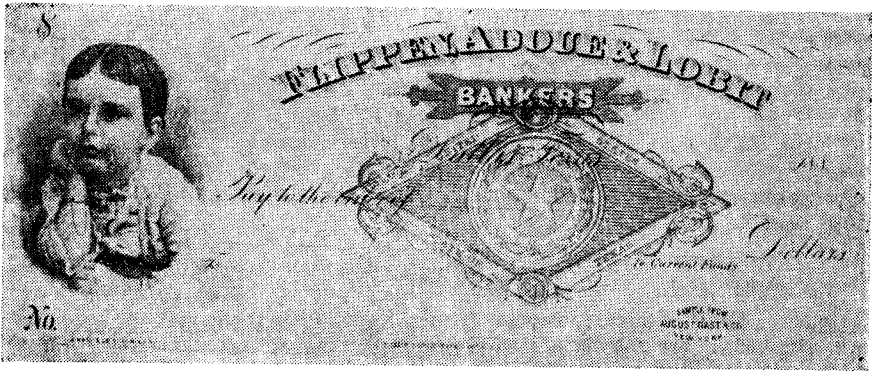


Fig. 3

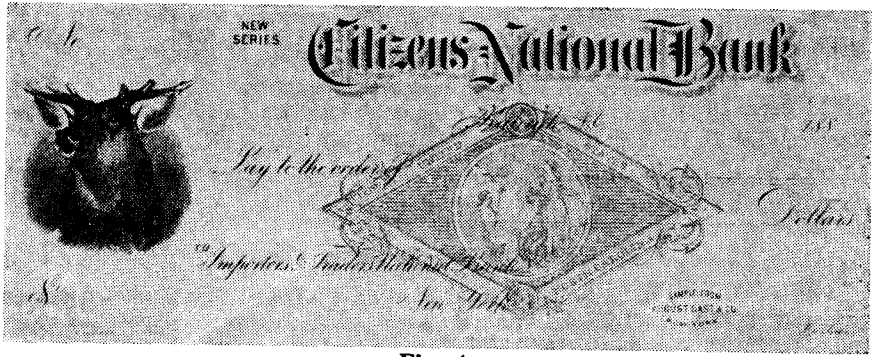


Fig. 4

The Held collection has two additional Gast & Co. items (see figs. 3 and 4) that are, at present, "One Only Known." These are RN-FAC SAMPLE checks with the legend and vignette modifications to suit geography, but with the previously seen frame design. The Lone Star of Texas and the figures with cornucopia for North Carolina bear out the statement from the Library of Congress that "numerous" designs and legends were copyrighted in "various" trade styles for Gast & Co. Without specific design or legend information, these copyrights could not be searched and supplied to me. It is now my belief that Gast copyrighted each and every RN-FAC they created. How many there may be is not yet known to me.

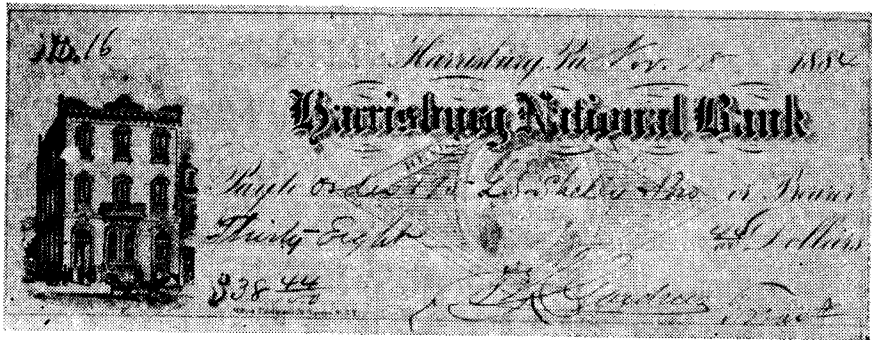


Fig. 5

4. Johnson's history is almost as well documented as that of Corlies, Macy. As far as my research has gone, he starts with a check printed for the National Bank of Genesee, Batavia, NY in 1878 or '79. The check in my collection bears G1 and is dated April 9, 1879. At that time, his address was 60 Beekman St., NYC. In 1883, he was at 70 Warren St., NYC and from that address, did deposit with the Library of Congress an engraving containing the words—"Revenue Tint." My copy came to me through the great courtesy of George Story, Sr., of Oklahoma City, OK. It is shown in fig. 5 and the details are:

Frame: Diamond shape (sharply trimmed type of G1) about 3 30/64" long x 1 57/64" high.

Vignette: Head of young woman, facing right, with some sort of head cover tied below her chin in a sort of scarf effect.

Legend: Upper—"Revenue Tint"; lower—"entered according to Act of Congress in the year of 1883 . . . the office of the Librarian of Congress at Washington."

Color: the good old pale orange of G1.

Check itself is printed on a protective paper with a background of lozenges thru which run, generally vertically, VERY fine, curving lines. These lines appear to have a width of only .2mm!

An unused check of the RN-FAC by Johnson printed for the Bay City Bank, Bay City, Mich. is in the Held collection.

#### Evidence for the Giacomelli Theory

From the use of the phrase incorporating the word "Tint" shown on two types of the RN-FAC checks, it surely seems obvious that they were to represent the "old" Revenue imprinted stamp. These, then, were used to make a check "good" in the eyes of many people. If true, this would bear out the theory and it is my opinion that they do just that.

#### Grateful Acknowledgment

In alphabetical order, my sincere thanks for examples of RN-FAC checks (to own or to study) go to Messrs. Giacomelli, Edward Held and George Story, Sr. And of course, to Mr. Thomas A. Cox, whose curiosity started "the whole thing." I will be equally grateful to any and all who come up with more RN-FAC checks for me to own or study.

### FIRST ISSUE MULTIPLES

**Pairs**

**Strips**

**Blocks**

Imperforate

Perforated

Part Perforated

SHOW PIECES

**H. B. BEAUMONT**

506 Stevenson Lane — Baltimore, MD 21204

251

# DENMARK

A collection of 900 diff. Denmark Railway stamps has been sold at the R. I. Auction in London for \$420.00—Nevertheless my prices remain unchanged in observation of the “price freeze”:

1000 different, mostly pictorials, all listed in special catalogue ----- \$75.00

2000 different, arranged in 2 stock albums with transparent pockets, unhinged, almost complete according to the Denmark Railway stamps catalogue 1878-1968, which goes along with the collection ----- \$285.00

Collections can be sent for inspection to members of APS or SPA or ASDA.

Payment in several installments can be arranged for the larger collection.

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# Documentary Revenue Stamps of Bosnia

By Dr. I. L. Howe

There were apparently six issues of Bosnia Documentary Revenue stamps issued between 1879 and 1917 (part of the 1916 issue was printed and issued in 1917, but the stamps show the year date 1916). Two of these issues appeared in 1879, the first in July, the second sometime in September. No revenues were issued after 1918, because Bosnia vanished as a separate state after World War I. The balance of these stamps were destroyed or overprinted and used by the new nation of Yugoslavia, of which Bosnia became a part.

The Bosnia revenues have produced a vast field of unexplored types, printing, colors and perforations. Also a very interesting field of cancellations, which will be just briefly mentioned in this article, along with the regular and irregular perforations found in the 1879 and 1886 issues.

No attempt will be made to give information on the other Bosnia revenues, of which there are many. The information which follows has been found, for the most part, by examining hundreds of these revenue stamps.

Until the pictorial postal issue of 1906, the revenues were the only stamps actually showing in print that they were stamps of Bosnia.

## 1879 Issues

As mentioned before, there were two revenue issues printed in 1879. The first in July, the second sometime in September.



(Editor's Note: This article was obtained for the **Revenuer** through the efforts of Bill Ittel.)

These two issues had approximately the same design (Novcica values), although in the July issue the numerals are smaller and the grill work or background is light green in the Novcica values, except in the 2n which is yellow. Close attention should be taken in checking the 2n value of the July and September issues, because of the difference in the numerals (July 2n smaller). The grill work or background being yellow, might under some light appear buff and be taken for the September 2n. The design and color of the Forint values are for the present unknown and other information regarding these stamps uncertain. It is believed the design would be the same as the September Forint. The July issues are very scarce, even being classed as rarities in some values, particularly the Forint values. There were very few of these stamps printed, and of the few which did reach the Official Offices, it is doubtful if there were any remainders, probably most of those sold have been lost or destroyed, making the 1879 Forint values a rarity.

You might say the July and September issues were a process printing, but not actually, although they are printed in two colors. In those days it was necessary to have two printings: first the grill work or background, second the design including the values. Stamps were printed in sheets of fifty, first fifty backgrounds to the sheet, each background being separated on each side by about a 2mm. blank space. Then the design and values were printed on the background, still leaving the blank spacing around the stamps, possibly as a guide line for the perforating machine. This must have been exacting work with the equipment of that day. One would think there could be many exaggerated off-set printings found, but there was apparently a very strict inspection and very few such stamps are found. Off-set printing can be found, such as the blank border showing on one, two or three sides depending on

whether the off-set was to the right, left, top or bottom. If the perforating is off center (correct perforating will show blank spacing around stamps) the blank spacing will show, but isn't considered an off-set printing. The above-mentioned can be found in all the 1879 values including the Forint values.

In discussing the 1879 revenues, particularly the September issue, one must consider the differences found in the design and numerals. It is believed the revenues of the first issues were lithographed and that there were several stones made for the September printing. It is also believed that it would be difficult to make each stone identical, therefore these stones will show differences, which are segregated into types in this article.

The design in the July printing and the September printing is believed to be from the same stone. Checking stamps with readable dated cancellations, a 4n of the September printing was found dated 11-16-1879. This stamp had the same design as the July printing. Stamps with this design will be classified as Type I. The other design which doesn't show the delicate workmanship as Type I will be classified as Type II design. This type of design wasn't found in the July printing. For Type II the earliest readable date was also found on a 4n stamp (1882), although there may be earlier dates with Type II design.

In determining whether a stamp is Type I or Type II design, the following are the easiest recognizable features. In Type I the dot above the value doesn't usually touch the border, and in the upper right corner the spear point doesn't touch the curved line. In Type II these features are reversed, the dot and spear point touch the border and curved line.

There is also a difference in the numerals, particularly the numerals "1" and "4". Most of the numerals have two types, but the numeral "4" may have a third type, which is quite scarce. In checking numerals, the following are the easiest recognizable features. The values 1n, 10n, 12n, and 16n can be found with both Type I and Type II numeral "1". In Type I the

stem of the "1" seems to be beveled into the base. In Type II the stem seems to set squarely on the base. The numeral "2" is found in the values 2n, 12n, 20n, and 24n. The numeral "2" used in these values seems different in each denomination. In the 2n value Type I, the top loop of the "2" seems thinner, and the front part of the base seems pointed. In Type II the "2" seems to have the base cut off or squared. The numeral "2" used in the 12n, the knob on the base seems to be beveled into it, and the front part of the base seems pointed. This "2" seems always to be used with Type I numeral "1." The numeral "2" used in the 20n seems very similar to the "2" used in the 12n value. The numeral "2" used in the 24n seems to be just the opposite used in the value 12n. The numeral "3" used in the 30n seems to be used only with the Type I design. This is also true with the numeral "3" used in the value 36n, but the numerals "3" are different in the two values. In the "3" of the 30n value, where the top loop is attached to the bottom loop the meeting is stubby. In the 36n value the meeting point is pointed. The numeral "4" used in the values 4n, 24n, 40n, and 64n may have three types. In Type I the horizontal cross line of the "4" has a small knob on the end, and the base of the "4" seems to be beveled into the stem. In Type II the cross line doesn't have a knob and the stem seems to set squarely on the base. If there is a Type III "4" it is found only in the 24n value. This type is very similar to the Type I "4" but smaller and the knob isn't quite

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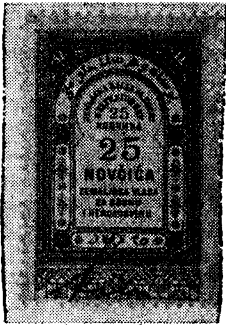
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as pronounced. The "4" is found in both Type I and Type II design, except possibly the 24n value. If this value was printed with the Type II design it is scarce. The "4" used in the values 48n and 64n is only found in the Type I design.

#### 1886 Issue



The 1886 issue had a complete change in the design and printing. But unlike the first issue there wasn't any individual background for each stamp. It was a solid printed background which eliminated the off-set printing. But checking these stamps of the second issue one thing can be found which is puzzling. The explanation is just an idea, until someone comes up with the real cause. In all values of this issue, stamps can be found with blank edges at the top, bottom or either side. This blank edge can be just noticeable or about one or two millimeters into the background. The thought is when the background was printed, the stone didn't cover the complete sheet, leaving a white blank border around the sheet. When the sheets were ready for perforating, some of the sheets might not have been centered in the perforating machine allowing the sheet to be perforated high, low or to the right or left. A stamp showing blank spacing on top or bottom with any one side would be quite rare. This would mean you have a corner stamp, which there could only be four to a sheet.

### Charles A. Reed

STATE REVENUE STAMPS

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#### 1899 Through 1916 Issues



The 1899 issue introduced the Heller and Kronen values, with a very pronounced change in design and paper. These stamps were printed on a transparent material with a trade name of Goldbeater's Skin. Goldbeater's Skin being transparent, the stamps were printed on the front and back. It must have been quite a difficult stamp to produce, considering the thinness of the material and the several times it must have been necessary to put through the process of printing. Being printed on the front and back of the stamp, everything must have been efficient, because this issue was used over a period of seventeen years, with very few changes except in color. The background or grillwork, including the oval with its printing, the border and guidelines were printed on the back of the stamp. The stamps being transparent, this printing appears to be part of the printing on the front of the stamps. The printing across the top, the side design, shield with crown, and the bottom box with year date and values were all printed on the front. The gum used on the stamps must have had some reaction to the printing, because if caution isn't used in soaking off paper the printing on the back will fade or vanish. After printing, the 1899 issue the sheets were embossed (1912 and 1916 issues didn't seem to use this process) with some uniform design. Why? Unknown, unless as the sheets were delivered to the Official Offices in bundles. With the sheets being very thin and flimsy, separating the sheets would be quite difficult unless the embossing was done. Here again, with the exacting

work which must have been required to print these stamps, off-set printing would occur. There was some but not to the extent where exaggerated copies are found. These stamps were issued for about seventeen years, using the same design for all three issues (1899, 1912 and 1916). Although there were some changes in the printing and spelling of the values used at the top of each stamp which designated whether it was a Heller or Kronen value. In the Heller values of the 1899 and 1912 issues the values were printed HELERA - XEJPA. The 1916 issue was changed in the right side values, making both values read HELERA. The printing of the Kronen values of the 1899 and 1912 issues were KRUNA - KPYHA. In the 1916 issue the right side printing was changed to read KRUNA. There is one exception in the printing of the Kronen values. In the 1899 and 1912 the values 2k, 4k and 24k, KRUNA and KPYHA are changed to KRUNE and KPYHE. In the 1916 issue the 2k, 3k, 4k and 32k, KRUNA is changed to KRUNE. Why? Unknown.

Postmarks or town cancellations found on the Bosnia revenues are usually taken for stamps that were used for postage. This isn't the case with these revenues, although it is known that revenue stamps have been used as postage. Covers are known with the correct postal rate, with revenues used for postage; these covers are very rare.

From 1879 until Bosnia became part of Yugoslavia, after World War I, certain mail leaving the country or travelling from one province to another was taxed. The tax rate was 4n until 1900 when the Heller replaced the Novcica. The tax rate then became 8h, although pieces have been seen with a 2n stamp, whether tax rate was lowered, unknown. When such pieces were received for mailing the correct tax stamps were attached to the piece (on newspapers, the tax rate was 1n until 1900, whether it was continued is uncertain) and then these revenue stamps were cancelled with the town cancellation. Any pieces or covers showing tax stamps with the correct postage stamps are scarce, and with

some postage rare. Town cancellations on the 2n of the 1879 issue, the 2n and 3n of the 1899 issue and the 2h, 3h, 4h, 5h and 6h of the 1886, 1912 and 1916 issues are scarce to rare. These stamps in certain combinations would make up the correct tax rate for the issue in use. Town cancellations are also found on some higher values, but unless attached to the original piece it is impossible to say why the cancellation, these are rare. Over the forty years these revenues were used, the greater portion will be found without town cancellations. All revenue stamps found with a clear, readable town cancellation and date are scarce to very rare.

In the printing the different revenues the colors vary into many shades which in this article no attempt will be made to differentiate.

#### 1879 July issue:

##### Novcica values:

2n—design, red; background, light yellow.  
4n, 8n, 17n, 25n, 33n, 42n, 63n, 83n—design, red; background, light green.

##### Forint values:

1F25N, 1F67N, 2F8N, 3F13N, 4F17N, 6F25N, 8F33N, 12F50N, 16F67N, 20F83N, 31F25N, 41F67N, 62F50N, 83F33N, color and design unknown

#### 1879 September issue:

##### Novcica values:

1n, 2n, 4n, 8n, 10n, 12n, 16n, 20n, 24n, 30n, 36n, 40n, 48n, 64n, 80n.

The design has three distinct colors. Red with shades. Orange with shades (some values are scarce to rare). Yellow (rare).

The background in these stamps is usually buff, but some stamps are found with a pinkish shade. A true pink background (which is known) is scarce.

##### Forint values:

1F—green with light green background  
4F—blue with light blue background  
6F—yellow with buff background  
8F—gray with light gray background  
12F—yellow with light yellow backgd.  
16F—red with pink background  
24F—mauve with buff background  
1F20N—blue with light blue backgd.

1F60N—mauve with buff background  
2F40N—red with pink background  
3F20N—green with light green backgd.

**1886 Issue:**

All Novica values except 40n, 50n, 60n, 80n, 90n.

Design: brown with shades.

Background: Light buff to brown with shades. Error (orange background, rare).

40n, 50n, 60n:

Design: blue with shades.

Background: Light blue with shades.

80n, 90n Design: pink.

Background: Light pink with shades. Error (buff background, rare).

**Forint values:**

1F, 2F, 3F, 4F, 5F, 6F, 8F, 9F, 10F, 12F, 15F, 20F, 25F.

Design: All values green with shades.

Background: All values light green with shades.

**1899 issue:**

In the following descriptions the design top values and borders are to be considered to be the same colors, unless otherwise stated. Several errors are to be found in the border colors, these are included in the following listings.

**Heller values:**

- 2h—blue border, blue design
  - 4h—light rose border, blue design
  - 6h—buff border, blue design
  - 8h—brown border, blue design
  - 10h—olive green border, blue design
  - 10h—error in border, light brown, blue design (rare)
  - 14h—blue border, red design
  - 20h—pink border, pink design
  - 26h—green border, red design
  - 26h—error in border, buff border, red design (rare)
  - 30h—brown border, red design
  - 38h—yellow border, green design
  - 40h—blue border, green design
  - 50h—pink border, green design
  - 60h—buff border, red design
  - 60h—error in border, green border, green design (rare)
  - 64h—brown border, blue design
  - 80h—yellow border, blue design
- (To be continued)

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