

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 27, No. 5, Whole No. 255

May 1973

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

**A Series of Extracts of Historic Interest
Resurrected by Louis S. Alfano (ARA 1142)**

Number 5

The long-defunct **Embossed Revenue Stamped Paper News** remains as the authoritative source for information on these issues (Scott's RM series). To this day Mr. Makepeace is given credit for the original compilation of the Scott listings. The following information was serialized in the **ERSP News** from November 1938 through September 1939, with an addendum in the July 1941 issue. We have placed the information in Scott sequence and added illustrations in order to make this presentation more meaningful to today's readers.

—L. S. A.

THE VARIOUS STAMPED PAPER RATES OF TAX AND THE KIND OF DOCUMENT REQUIRING EACH RATE

By Colin MacR. Makepeace

In preparing the catalogue listing of embossed revenue stamped paper there was collected a considerable amount of data as to the different rates of stamp taxes and the kind of document which required each rate, but this information was necessarily omitted from the catalogue, which is primarily only a listing of the known varieties and not a general article as to stamped paper and its use.

However, this data might be of value to collectors and dealers if assembled and presented clearly and compactly. Although, in looking through a collection of old documents to see if it contains any stamped paper, it is a help to have in mind the dates when stamped paper was used, it is also of help, for instance, to know that it was not used for deeds except in Massachusetts, New York and Delaware, and that it is a waste of time to examine a pile of old deeds conveying land in another colony or state.

With the hope that this data may make it easier for collectors and dealers to locate additional specimens of stamped paper, that it may suggest places where a search for these items should be productive of results, and that it may, perhaps, prevent the burning up as of no value of some of this material, this manuscript has been prepared. Since the dates when the law was in effect are also of great assistance, they are repeated from the catalogue listing.

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

Postmaster: Send form 3579 to 821 Vermont St., Lawrence, Kans. 66044

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Sales Manager—Gerald M. Abrams, 3840 Lealma Ave., Claremont, CA 91711
Office of Publication—821 Vermont St., Lawrence, Kansas 66044

Advertising Rates

Column inch, \$1.50 — $\frac{1}{4}$ page ($3\frac{1}{2}$ inches), \$5.00 — $\frac{1}{2}$ page, \$9.00 — Page, \$15

Contract Rates

for a minimum of five insertions, payable in advance

Column inch, \$1.25 — $\frac{1}{4}$ page, \$4.40 — $\frac{1}{2}$ page, \$8.00 — Full page, \$13.50

Send all ad copy with check to Advertising Manager (address above)

Advertising Forms Close 10th of Month

Editorial Forms Close 1st of Month

Preceding Date of Issue

Preceding Date of Issue

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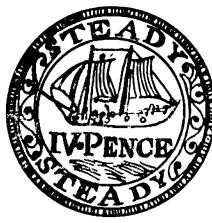
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Vol. 27, No. 5, Whole No. 255

May 1973

I. COLONIAL ISSUES

A. Massachusetts (May 1, 1755-April 30, 1757)



$\frac{1}{2}$ d: Newspaper;

2d: Deed or mortgage if the consideration was under £20;

Bond or obligation, those taken in the probate office excepted, or other sealed instrument;

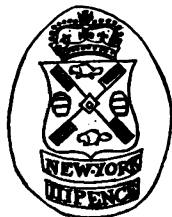
Capias, summons or execution issued by a Justice of the Peace.

3d: Capias, original summons, writ of review, scire facias, writ of execution under the seal of the Superior Court of Judicature, court of assize or any of the inferior Courts of Common Pleas;

Bill of Sale for servants of any sort;

- 4d: Deed or mortgage of real estate if the consideration was £20 or more;
 Bill of Sale of a ship or vessel or any part of one;
 Charter party, policy of assurance, or protest;
 Bill of Lading, receipt for money or any kind of wares or merchandise
 laden on board any ship or vessel;
 Certificate under seal of the Province or of a Notary Public;
 Register of ship or other vessel;
 Warrant, monition of decree of the court of vice-admiralty.

B. New York. (Jan. 1, 1757-Dec. 31, 1760)



½d: Newspaper.

- 1d: Capias, summons or execution issued by a Justice of the Peace;
 Bill of Lading.
- 2d: Declaration, plea, replication, rejoinder, demurrer or other pleading in
 any court of law.
- 3d: Capias or other process under the seal of any court of judicature.
 Rule or order made or given in any court of law;
 Bill, answer, replication, rejoinder, interrogatories, depositions taken
 in a court of chancery;
 Bail pieces;
 Charter party, policy of assurance or protest;
 Bond or obligation, or other sealed instrument (original wills excepted);
 Indenture or Bill of Sale of servants of any sort.
- 4d: Probate of will, copy of will and letters of administration;
 License for marriage;
 Civil or military commission;
 Certificate under the Colony seal or the seal of a Notary Public;
 Register of a ship or other vessel;
 Libel, warrant, monition, deposition, answer, inventory, interrogatory,
 or decree of the court of vice-admiralty;
 Deed or mortgage of real estate;
 Bill of Sale for any ship or vessel or any part of one.

II. BRITISH REVENUES FOR USE IN AMERICA

(November 1, 1765-May 1, 1766)

A. Almanac Stamps



- 2d: For every almanac or calendar for any one particular year if printed on
 one side only of one sheet;

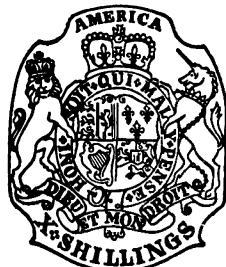
- 4d: For every other almanac or calendar for any one particular year;
- 8d: The act does not state when this value should be used except inferentially by requiring stamps at the above rates for each year if the almanac or calendar was for several years and that if published in other than the English language the tax was to be doubled. (Another section made the latter provision not applicable to Quebec or Grenada for five years).

B. Pamphlet or Newspaper Stamps



- ½d: For every copy of a paper, commonly called a pamphlet, and of a newspaper, in either case contained in a half sheet or less;
- 1d. For each such copy larger than a half sheet, but not exceeding one sheet;
- 2d: The act does not state when this value should be used except inferentially by providing that if larger than a sheet but not exceeding six sheets in octavo, twelve sheets in quarto, or twenty sheets in folio, the tax should be at the rate of one shilling for each sheet contained in one copy.

C. GENERAL ISSUE



- 3d: Declaration, plea, etc. and any other pleading, or any copy thereof, in a court of law;
Copy of any petition, bill, answer, etc. and of any other pleading in a court of equity;
Register, entry or enrollment of any grant, deed or other instrument charged with a tax under the act.
- 4d: Note, bill of lading for goods to be exported and any docket of clearance granted.
- 6d: Copy of any will, monition, libel, answer, allegation, inventory or renunciation from an ecclesiastical court;
Copy of any monition, libel, claim, etc. or other pleading in any admiralty court;
Bond securing the payment of any sum not excess of £10;

- Order of warrant for surveying or setting out any quantity of land not exceeding 100 acres issued by any governor proprietor, or any public officer.
- 1sh: Monition, libel, answer, allegation, inventory and any renunciation in ecclesiastical matters in any court of probate, court of the ordinary, or other court exercising ecclesiastical jurisdiction;
Monition, libel, claim, etc. and any other pleading in any admiralty court;
Affidavit, common bail or appearance, desposition, rule or order of any court, summons, citation, etc., and any writ, process or mandate or any other proceeding therein, or any record not otherwise taxed by the act (except warrants relating to criminal matters and the proceedings related thereto);
Bond securing the payment of any sum in excess of £10 and not in excess of £20;
Order of warrant for surveying or setting out any quantity of land exceeding 100 and not exceeding 200 acres, etc.;
Each pack of playing cards sold or used.
- 1sh. 6d: Petition, bill, answer, etc., and any other pleading in a court of equity or chancery;
Bond securing the payment of any sum in excess of £20 and not exceeding £40;
Order or warrant for surveying or setting out any quantity of land exceeding 200 and not exceeding 320 acres, and at the same rate for each additional acres;
Grant, deed and any conveyance of any quantity of land not exceeding 100 acres (except lease for any term not in excess of twenty-one years).
- 2sh: Special bail and appearance thereon in any court of law;
Grant, deed and any conveyance of any quantity of land over 100 acres and not exceeding 200 acres;
Register, entry, enrollment of any grant, deed, or other instrument whatsoever not charged with a tax by other sections of the act;
Advertisement in a gazette, newspaper or other paper or pamphlet.
- 2sh. 3d: Notarial act, bond, deed, letter or attorney, procuration, mortgage, release or other obligatory instrument not charged with a tax by other sections of the act.
- 2sh. 6d: Grant, deed, and any conveyance of any quantity of land over 200 acres and not exceed 320 acres, and at the same rate for each additional 320 acres;
Indenture, lease, Conveyance, contract, stipulation, bill of sale, charter party, protest, articles of apprenticeship or convent (except for the hire of servants not apprentices and except as otherwise levied by the act).
- 3sh: Grant, deed or conveyance of land not exceeding 100 acres in any part of the British dominions in America other than upon the continent of America, the islands belonging thereto, and the Bermuda and Bahama Islands.
- 4sh: Ditto—exceeding 100 and not exceeding 200 acres;
Judgment, decree, sentence or dismissal or any record of nisi prius or postea in any court.
- 5sh: Grant, deed, etc. exceeding 200 acres of land other than, etc. (as above) and not exceeding 320 acres, and at the same rate for each additional 320 acres;

- Writ of covenant for levying fines, writ of entry for suffering a common recovery, or writ of attachment;
- Probate of will, letters of administration, or of guardianship for any estate above the value of £20 within the British colonies upon the continent of America the islands belonging thereto and the Bermuda and Bahama islands;
- Warrant or order for auditing public accounts, warrant, order, grant or certificate under any public seal or sign-manual of any governor, proprietor or public officer, not otherwise taxed by the act, passport, surrender of office and policy of assurance (except warrants or orders for the service of the army, navy, etc. and grants of offices of under £20 per annum).
- 10sh: Appeal, writ of error, writ of dower, ad quod damnum, certiorari, statute merchant, statute staple, attestation certificate or exemplification of any court record or proceeding except for removal of proceedings from before a single justice of the peace;
- Grant, appointment of admission of, or, to, any public beneficial office for the space of one year or less of over £20 per annum in salary, fees and perquisites, except commissions and appointments of army and naval officers, etc., judges and justices of the peace;
- Probate of will, letters of administration and guardianship as above in all other parts of the British dominions in America;
- Each pair of dice sold or used.
- 20sh: Letters of mart or commission for private ships of war;
- License for retailing spirituous liquors.
- £2: Donation, presentation, collation or institution of or to any benefice, etc. and any register, entry, testimonial or certificate of any degree taken in any university, academy, college or seminary of learning.
- £3: License for retailing wine, if licensee also takes out one for spirituous liquors.
- £4: License for retailing wine, if licensee does not also take out one for spirituous liquors;
- Grant, appointment or admission of or to any beneficial office or employment above the value of £20 per annum, etc. within the British dominions, etc. (as above).
- £6: Grant of any liberty, privilege or franchise under the seal of any colony or under the sign manual of any governor, proprietor or public officer, or any exemplification of the same.
- Grant of any public beneficial office, etc. (as above) within all other parts of the British dominions in America.
- £10: License, appointment or admission to practice law in any court, or of any notary.
- Misc.: 6d. for every 20 shillings in any sum not exceeding £50 given, paid, contracted or agreed for, with, or with relation to, any clerk or apprentice placed with a master to learn any profession or trade; and 1 shilling for every 20 shillings in any sum exceeding £50 in any sum, etc. (as above).
- If any document be in other than the English language the taxes above levied were doubled, but this was not to apply for five years to Quebec or Grenada.

III. ISSUES OF THE UNITED STATES

A First Federal Issue

(July 1, 1798—February 28, 1801)



\$.005 per \$: Notes of banks not exceeding \$100.

\$.04: Bond, bills or exchange or note payable at or within 60 days if above \$20 and not exceeding \$100;

Note or bill of lading for goods to be exported from one District to another in the United States not in the same state (after March 31, 1799).

\$.10: Bond, bill of exchange or note payable at or within 60 days if above \$100 and not exceeding \$500;

Bond, bills of exchange or note payable in over 60 days if above \$20, and not exceeding \$100;

Note or bill of lading for goods to be exported from one District to another in the United States (through March 31, 1799);

Note or bill of lading for goods to be exported to any foreign port (after March 31, 1799);

Certificate of shares of stock in an insurance company or bank above \$20 in value and not exceeding \$100.

\$.10 per \$100: Certificate of shares of stock in an insurance company or bank under \$20.

\$.20: Bond, bill of exchange or note payable at or within 60 days if above \$500 and not exceeding \$1,000;

Bill of exchange, draft or order for payment of money in foreign country (after March 31, 1799).

\$.25: Receipt or discharge for legacy or share of intestate estate (except from wife, child or grandchild) if over \$50 and not over \$100;

Marine insurance policy on ships or goods between United States ports;

Marine insurance policy on ships or goods between United States and foreign ports if not over \$500;

Bond, bill of exchange or note payable in over 60 days if above \$100, and not exceeding \$500;

Protest or other notarial act;

Letter of attorney;

Note, or bill of lading of goods to be exported to any foreign port (through March 31, 1799);

Certificate of shares of stock in an insurance company or bank above \$100 in value;

Policy of insurance not otherwise taxed by the act if not over \$500 (after March 31, 1799).

\$.30: Bond, bill of exchange or note payable within 60 days if above \$1000.

\$.50: Receipt or discharge for legacy or share of intestate estate (except from wife, child or grandchild) if over \$100 and not over \$500;

Exemplification bearing the seal of a court;

Bond, bill of exchange or note payable in over 60 days if above \$500 and not exceeding \$1000;
 Notes of banks above \$50 and not exceeding \$100;
 Inventory of furniture, goods or effects.

\$1.00: Bond, bill of exchange or not payable in over 60 days if above \$1000.

\$1.00: Charter party, bottomry or respondentia bond;
 Receipt, or discharge for legacy or share of intestate estate (except to wife, child or grandchild) for each addition \$500 over \$500;
 Marine insurance policy on ships or goods between United States and foreign ports over \$500;
 Notes of banks above \$100 and not exceeding \$500;
 Policy of insurance not otherwise taxed by the act if over \$500 (after March 31, 1799).

\$2.00: Exemplification or certified copy of grant or letters patent under seal of the United States;

Notes of banks above \$500.

\$4.00: Grant or letters patent under seal of the United States except of lands granted for military service.

\$5.00: Certificate of naturalization.

\$10.00: License to practice in a United States court.

Notes: The original act also provided for a tax on a certificate or de-benture for drawback of customs or duties of \$1.00 if less than \$500, or \$2.00 if over \$500, and not exceeding \$2000, and of \$3.00 if over \$2000, but this was repealed before the original act went into effect. Although this was the only tax calling for the use of a \$3.00 die, one was, nevertheless, prepared.

The tax on notes of banks might by annual agreement with the Secretary of the Treasury be compounded at 1% of the annual dividends paid to stockholders.

The following table of rates for bonds, bills of exchange and notes may be of assistance:

Face Amount	Tax if payable in over 60 days	Tax if payable at or within 60 days
Above \$ 20 and not exceeding \$100	----- \$1.10	\$.04
Above 100 and not exceeding 500	----- .20	.10
Above 500 and not exceeding 1000	----- .50	.20
Above 1000 -----	.75	.30

B. SECOND FEDERAL ISSUE

(March 1, 1801—June 30, 1802)

C. THIRD FEDERAL ISSUE

(January 1, 1814—December 31, 1817)



The same types of documents were taxed at the same rates under this issue as they were under the First Federal Issue after March 31, 1799.

Bond, obligation or promissory note not issued by any bank, banker, or company issuing and discounting

notes, bonds or obligations if discounted by any such bank, banker, or company; and

Foreign or inland bill of exchange having one or more endorsers:

Not exceeding \$100	-----	\$.05
Above \$100, not exceeding \$200			.10
" 200	"	500	.25
" 500	"	1000	.50
" 1000	"	1500	.75
" 1500	"	2000	1.00
" 2000	"	3000	1.50
" 3000	"	4000	2.00
" 4000	"	5000	2.50
" 5000	"	7000	3.50
" 7000	"	8000	4.00
" 8000	-----		5.00

Note: This tax did not apply to a check payable at sight or to a second or other copy of a set of exchange.

Notes payable to bearer or order issued by any bank, banker, or company issuing and discounting notes, bonds or obligations:

If not exceeding \$1	-----	\$.01
If above \$1 and not exceeding \$2			.02
" 2	"	3	.03
" 3	"	5	.05
" 5	"	10	.10
" 10	"	20	.20
" 20	"	50	.50

IV. ISSUES OF THE VARIOUS STATES

A. DELAWARE

(October 1, 1793-Feb. 7, 1794)

3c: Witness subpoena.

5c: Citation, writ of arrest, attachment, replevin, summons, error or any judicial writ;

Bill, answer, declaration, plea, replication or pleading subsequent in the Court of Chancery, Supreme Court, or Court of Common Pleas.

20c: Lease, charter party, policy of assurance, mortgage, deed, bond, bill or other writing obligatory wherein the debt exceeds thirty-two dollars, letter of attorney, under seal.

33c: Alienation bond, article of agreement or other executory contract whatever for the conveyance of land.

50c: Writ of entry or writ of seisin; Release, grant, indenture, or deed poll for the conveyance of land in fee simple or fee tail.

1.00: Commission.

B. VIRGINIA



1. Act. of February 20, 1813 (May 1, 1813-April 30, 1815).

Notes and bills made payable or negotiable or paid or negotiated at one of the public banks of Virginia as



follows:

Above \$20 and not exceeding \$100	.10
" 100 " 500	.25
" 500 " 1000	.50
" 1000 " 2000	.75
" 2000 " 3000	1.00
" 3000 " 4000	1.25
" 4000 " 5000	1.50

And every \$1000 above \$5000, 25c add.

Note: The Act also provided that if the note or bill was payable at or within 60 days the following rates should apply:

Above \$20 and not exceeding 100	.04
" 100 " 500	.10
" 500 " 1000	.20

And for every \$1000 above \$1000
.25 additional

2. Act. of December 1, 1814 (May 1, 1815-February 27, 1816).

Same documents at following rates:

Above \$20 and not exceeding 100	.04
" 100 " 200	.06
" 200 " 500	.12
" 500 " 1000	.25
" 1000 " 1500	.37
" 1500 " 2000	.50
" 2000 " 3000	.75
" 3000 " 4000	1.00
" 4000 " 5000	1.25
" 5000 " 7000	1.75
" 7000 " 8000	2.00

And for each \$1000 above \$8000
25c additional

C. MARYLAND

1. Act of February 11, 1918 (May 1, 1818-March 7, 1819).



Notes issued by Maryland branch of any bank not established by authority of the State of Maryland, at

the following rates:

\$5 note	\$.10
\$10 " "	.20
\$20 " "	.30
\$50 " "	.50
\$100 " "	\$1.00
\$500 " "	10.00
\$1000 " "	20.00

2. Act of March 10, 1845 (May 10, 1845-March 10, 1856)

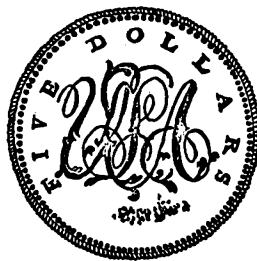


Bonds, obligations, bills and notes not made by an incorporated bank and every foreign or inland bill of exchange or other evidence of debt:

Above \$100 and not exceeding 200	.10
" 200 " 300	.15
" 300 " 500	.25
" 500 " 1000	.50
" 1000 " 1500	.75
" 1500 " 2000	1.00
" 2000 " 3000	1.50
" 3000 " 4000	2.00
" 4000 " 5000	2.50
" 5000 " 7000	3.50
" 7000 " 8000	4.00
" 8000 " 10000	5.50
" 10000	6.00

V. FEDERAL LICENSES TO SELL LIQUOR, ETC., TO USE A STILL, ETC.

A. LIQUOR LICENSE UNDER ACT OF JUNE 5, 1794 (Sept. 1, 1794-June 30, 1802)



\$5.00 license for one year for carrying on the business of retailing wines or foreign distilled spirituous liquors.

**B. LIQUOR, ETC. LICENSE UNDER
ACT OF AUGUST 2, 1813**

January 1, 1814-Dec. 31, 1817)



	Issued Jan. 1, 1814-	Issued Feb. 1, 1815-
License	Jan. 31, 1815	Dec. 31, 1817

In city, town or village
containing within the
limits of one mile sq.
more than 100 families:

To retail merchandise in- cluding wines and spirits -----	\$25.00	\$37.50
Wines alone -----	20.00	30.00
Spirits alone -----	20.00	30.00
Domestic spirits alone	15.00	22.50
Merchandise other than wines and spirits --	15.00	2.50

In any other place:

Retailers of merchandise incl. wines & spirits	15.00	22.50
Wines and spirits ----	15.00	22.50
Spirits alone -----	12.00	18.00
Domestic spirits alone	10.00	15.00
Merchandise other than wines and spirits --	10.00	15.00

All licenses in effect on February 1, 1815, when the rates were raised 50%, were required to be brought in and have the payment of the 50% increase in the rate for the balance of the year for which they were issued endorsed thereon. Since these licenses were for one year and were issued on any day in the year the increase required to be paid for the balance of the year was usually an odd amount and would not be the same in any two licenses unless they were issued on the same date and gave the same privileges.

**C. LICENSE TO USE A STILL
(January 1, 1814-Dec. 31, 1817)**



With domestic materials	For each gal. of capacity of the still
For two weeks -----	\$.09
" one month -----	.18
" two months -----	.32
" three months -----	.42
" four months -----	.52
" six months -----	.70
" one year -----	1.08

But only half of the above rates was payable if the still was used wholly in the distillation of roots.

With foreign materials	For each gal. of capacity of the still
For one month -----	\$.25
" three months -----	.60
" six months -----	1.05
" one year -----	1.35

After December 21, 1814, a license to distill from foreign materials also authorized the use of domestic materials.

On a boiler using wooden vessels and steam instead of metal stills and fire the rates were double what would have been paid under the above schedules.

Additional rates in effect after December 21, 1814:

Still—Domestic materials—

One week ----- \$.05 per gallon

Boiler—Domestic materials—

One week ----- .10 of capacity

Only one-half of above rates are charged if roots only were distilled.

Under certain circumstances the owner of a still had the option to take out a license for the use of his still or to pay a tax of twenty-five cents for each gallon of spirits distilled. The latter tax was collected by means of sworn returns and stamps were not used.

CIRCUIT NOTES

GUESS WHAT, GANG? It's editorial time again. My chance at the soapbox. (Your chance comes any time you send a letter to the editor, philatelically wise enough to be printed. No profanity is acceptable.)

So, number one:

A comment regarding some of the recent furor over the use of commemoratives on our mailings. I have received numerous (about thirty, actually) letters from the membership arguing the pros and cons of the problem. The responses ranged from total agreement with the Editor's recent remarks on the subject to total disagreement and insistence on the usage of such stamps. Whichever side of the debate you like, there are a few facts that should be made clear. Even if the value of the stamps in pennies is not the main concern, or that you wish to donate the stamps to whatever charitable institution you favor, as I do, or a young collector just starting whom you wish to do a favor, the following is the **real world**: Both the ARA circuits and some of our member dealers have lost materials in the mails which had been nicely prettied up with such stamps. I am speaking in the range of hundreds of dollars in several cases.

A pattern emerges from all of this and it is evident to me, and would be to you if you were at this end. It's simply this . . . The use of such stamps on our mails is like a flashing neon sign to the undesirable elements within the USPS who handle our postings. They say to themselves "There are collectors' stamps in this package . . . look at all those pretties on the wrapper. Maybe something of value inside. I'll just take it home with me, and check it out. If there's anything in there of worth, well just let old Uncle Sam take care of it by paying the insurance." . . . or something along those lines.

Since this is a fact of life, regardless of how much you trust your mailman, I would request that members mailing our circuits stick to the smaller high value stamps, or even

use meters (perish the horrible thought) if more convenient. This Department is responsible for the losses, and must make good. Those of you who wish to drop out of the circuits when you get a batch of such mail are certainly welcome to do so. Less work for me, and the members remaining will get more circuits individually. I am suggesting that we do not even give them a hint as to what's inside. Use the commemoratives on your letters, that's fine. But avoid them on the circuits, or on any auction material shipped to me insured. I am fed up with the losses. (You are still free to write the Editor if you don't agree, but I have put on the horse blinders since **IT IS COSTING THE ARA MONEY**).

And to number two:

For the reasons outlined above, I am herewith imposing a \$200 maximum value per salesbook submitted for the circuits. The maximum mailing insurance obtainable with the USPS is \$200, and thusly, any book lost will be paid for by the Gov't, and no further losses incurred by us. Your cooperation is mandatory. So much so, that I am notifying you that effective with this notice, any member submitting a book worth over \$200 does so **at his own risk**. We will not be responsible for anything higher.

And to number three . . .

Several inquiries have been received lately from members who had submitted salesbooks sometime past and who had not received either their retired books or payments therefor. Please be advised of the following:

Material entered in these books which are of the cheaper or common variety, or are normally expensive items which are badly damaged or way off center, which are priced as though they were VF copies, take a long time, if ever, to sell. The books containing either of these types of material are circulated again and again throughout the membership roster with the hopes of finding a buyer somewhere for these items. Some of these books have been in circuit for

over two years. If the owners feel that they have been in circuit long enough, or overlong, all they need do is let me know, and the next time the book(s) are returned to me they will be retired at once, and final settlement made for the sales or lack of same.

When submitting material as outlined above, and not pricing it properly, there is no avoiding the situation. Most of the circuit roster members are advanced, intelligent, choosy collectors, who know what they want and about how much they are willing to pay. If the material does not sell, who's to blame? Certainly not the Sales Dept., which has made exhaustive attempts to do so.

If any of you are planning to submit such material improperly priced, please don't bother. It just makes more work for me, gives you ulcers waiting for the payoff, and costs the Department quite a few bucks in postage, with never a decent result. It is recommended that the cheaper, more common material be offered in the auctions at reduced prices, where some of our dealer members might be willing to shell out a few bucks for bulk cheapies. As for the poor condition (normally expensive) material, it is suggested that these also be offered at auction, with accurate description of the faults, and that the entrant consider, as I have admonished before, if he would pay the asking price for the stamp in question. If the answer is no, then drop the price to be commensurate with condition, and we can then try to make a sale. Otherwise, I can tell you right now there will be no sale.

Further, I have had to recently re-describe some of the lots entered in the auctions where the material was to be listed as VF as described by the owner, and certainly was not. I am here to protect the lot owners as best I can, but I also have an obligation to the bidders to see that they are not bidding high prices for junk. And I will do so.

... And now, back to you, Dick and Dan.

—G. M. Abrams, Sales Mgr.

SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer
1010 So. 5th Ave., Arcadia, Cal. 91006

NEW MEMBERS

- CM 1505 TIDWELL, John E., P. O. Box 8040, Nashville, TN 37207, by Secretary. All Scott-listed.
- 1506 CARNEY, Zach T., P. O. Box 708, Shelbyville, TN 37160, by Steve Leavitt. US federal.
- 1507 RICHARDSON, Martin, 7130 Claybeck Dr., Dayton, OH 45424 by Steve Leavitt. US general and private die proprietary.
- 1508 HANIGAN, Rick, P.O. Box 442, Ramona, CA 92065, by Secretary. US 1st, 2nd, 3rd issues; private die proprietary.
- 1509 SHER, David, 2837 Minto Dr. Apt. 2, Cincinnati, OH 45208, by Secretary. Ecuador, Thailand, Great Britain, Ireland.

REINSTATED

- 751 STEFANOWSKY, E. E., Khar-kov 310002, USSR, by Jacques Posell. World.
- 1431 WENTZ, Raymond L., Jr., Box 2439, Newark, NJ 07114. Dealer/collector.

ADDRESS CHANGES

- Sylvester Colby, Box 271, Indian Rocks Beach, FL 33535
- Emmie L. Shewfelt, 737 S. Windsor Blvd., Los Angeles, CA 90005

Previous membership total	562
New members	5
Reinstated	2
Current membership total	569

DEALER DOINGS

Dealer member Harry Heuer will send an illustrated price list of foreign revenues and other cinderella items to any member requesting it. He will also include a reproduction of the 1863 Boston Post Office Revenue Stamp Duties broadside. Of special interest is his offering of Cuban Matanzas Province fiscals of 1903, he has nearly all of these listed in a somewhat specialized manner. Write to Harry at 205 East Nassau Street, Islip Terrace, N. Y. 11752. He'd appreciate 8c postage.

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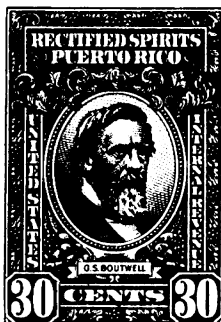
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JOHN W. NICKLIN



I recall stopping off many times when in New York City to see John, a sort of "must" in those days, and always walking out with an armload of Canadian tax-pays of which he seemed to have an endless stock. Of course all good things came to an end when the well ran dry, but we still got together on other occasions at ASDA stamp shows and ironically John wanted to buy back some of that "Canadian junk" he always managed to sell to me. *Cie la vie.*

He was interred in Mount Olivet cemetery on Long Island, New York. We shall miss you buddy. So long. *Requiescat in pace.*—John S. Bobo.

My good friend and ARA member #761 John W. Nicklin passed away on Sunday, March 25th, 1973. Cause of death not given. John was born on August 30th 1894 so old age and natural causes could have been a factor.

John began dealing professionally in 1919 and later had his own shop at various addresses on 42nd St. and lastly on Broadway. He had planned to retire this year and scoot off to Florida—the valhalla of retired stamp dealers.

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