

AMERICAN REVENUER



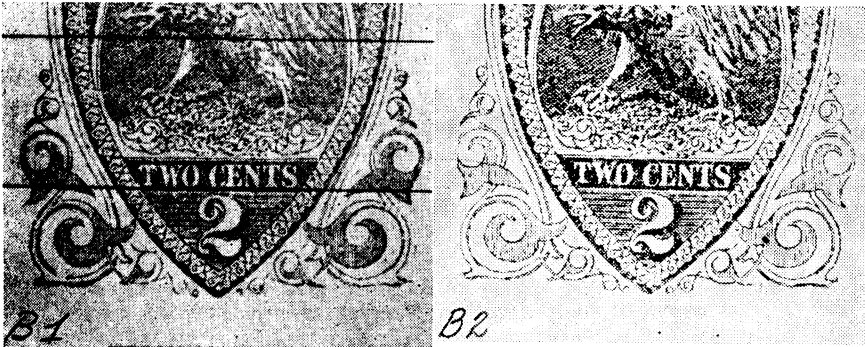
Journal of the American Revenue Association

Vol. 27, No. 10, Whole No. 260

December 1973

Do RN-B Types Need A New Classification?

By Joseph S. Einstein, ARA 665



Careful reading of a recently secured copy of Chappell's list of "Samples and Specimens of Revenue Stamped Paper" has afforded this writer an answer to what has been a real puzzle. In the description of Type B samples, Chappell stated "found both lithographed and engraved." This phrase easily gives the clue—the B Type is really TWO stamps.

In collecting stamps—Postage, Revenue or other—there is long established acceptance of the principle that a design produced by engraved plates is DIFFERENT from a similar design produced by lithography. This difference is indicated by the assignment of separate catalog numbers to the stamps produced by the two processes.

The problem, then, is to determine if differences exist and, if they do exist, detail the differences so that any observer (knowing what to seek can verify the findings.

Here is what I have observed:

B 1, 4, 7, etc. (all the orange and yellow shades) so far examined display overall heights of 46.8 mm to 47.6 mm AND show an incomplete design at the lower extremity of the imprint. In tabular distribution:

9 examples	-----	46.8 mm
3 "	-----	47.0 mm
11 "	-----	47.2 mm
2 "	-----	47.4 mm
10 "	-----	47.6 mm

B 2, 3, 5, 6 etc. (the OTHER colors) are uniformly 48.1 or 48.2 mm in overall height AND the design is clear and complete at the bottom. See the en-

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Editor Emeritus—Louis S. Alfano, 2148 East 38th Street, Brooklyn, NY 11234

Librarian—William J. German, 57 East Pearl St., Nashua, NH 03060

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

Sales Manager—Gerald M. Abrams, 8840 Lealma Ave., Claremont, CA 91711

Asst. Sales Mgr. for Auctions—Donald L. Duston, 1314-25th St., Peru, IL 61354

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larged photos—the differences are quite clear.

What this is all about then is the requirement for a large enough sampling—say, 400 to 500 examples—to establish that the B Type is in reality TWO stamps and that there is a constant occurrence. If this can be proved, persuasion of the publishers of Scott Specialized will be easy and separate numbers will, it is assumed, be assigned. The need for help from the readers is obvious as I do not have 400 or more examples of B Types. Will the readers please help?

VERIFICATION of A. H. FLANDERS PRIVATE PROPRIETARY STAMP #RS87d

Colonel Loren B. Thompson, ARA 800

In the March 1973 issue of the American Revenuer (Vol. 27, no. 3, whole no. 253) Richard F. Riley reported an interesting new major variety on the A. H. Flanders Private Proprietary Stamp number RS87d.

This is to report that I have an identical variety in the same position in a similar strip of four of RS87b—

the silk paper printing. With its appearance on silk paper, it appears that this variety came from a plate prepared by The National Bank Note Company. Mr. Riley concurs in this opinion.

Since the number RS87 stamp was printed in sheets of 210, it follows that a copy including this variety would be over 200 times as scarce as a normal copy.

The balance of the comments in Mr. Riley's report apply equally to my variety and need not be repeated here.

From the Editor's Chair

On Attitudes: Judging Revenues and Provincialism

In 1969 I attended the convention-exhibition of a large specialty society. While at one of the several cocktail parties that made up the late afternoon and late evening entertainment, I participated in a multi-way conversation with one of the leading classical judges. During the conversation—which ranged far and wide on philatelic judging procedures and prejudices—this judge replied to a question I posed in regards to judging revenues with: “They are not judgeable with other philatelic material because they are not catalogued, and in any case they are not [postage] stamps” (emphasis is mine).

Admittedly—and thankfully—this attitude is not universal. Among the judging fraternity one today finds a greater acceptance of revenue collecting. But unfortunately a great number of older, established judges still hold this view, either out of ignorance or provincialism, or both. For example, a few years back one judge candidly confided that he would judge something he knew over something he did not every time as long as the visual effect was approximately equal. He was admitting his ignorance and, I am sure, at the same time begging to be educated!

As I see the situation, we have an obligation to educate these ignorant judges. We have the perfect opportunity at hand—the Robson Lowe series on world revenues now in preparation. To my knowledge this is the first attempt at presenting the world's revenues to the general public since Forbin—which means in almost 60 years! Today's trend in stamp collecting seems to be toward the back-of-the-book. Look for instance, at the success of the Thill sale. And more and more collectors of U. S. stamps are turning to U. S. revenues as the price of completing their collections of postage stamps escalates. They are doing this because they have something to which they can refer. Judges

operate in the same manner (or at least they should!). Give them the literature to draw upon and then provide the impetus to learn. The dramatic growth of this society in just a few years reinforcing the above mentioned trend is indicative of how we can provide the necessary impetus. Of the many new members, a large percentage of them hold interests which tend to be regional in scope if not world-wide. And a certain percentage of these people as well as established revenue collectors will be exhibiting. This is a potentially potent force!

We revenueurs must insist on being treated with equality. We are stamp collectors just as much as postage stamp collectors and deserve to be given a chance to compete on our own merits. For the most part we are not—significantly excepting of course U. S. revenues which regularly win high awards—save for when a judge's own penchant is towards revenues. One way to accomplish this goal is to actively support as a group and as individuals revenue collecting in sum; we must divorce ourselves from our own individual provincialisms and publicize revenues per se as a collecting field comparable to postage stamps. I believe this can be done, for example, by accepting Gerry Abrams invitation (November AR, p. 172) and actively participate in the make-up of many of the R L catalogues. Or you can transmit to others that which you have learned as it will usually bear fruit (see the Letters to the Editor column in this issue). If we all make these small contributions—along with others—we will by weight of numbers force the education of some judges and hopefully modify existing prejudices in others. It's all a question of attitude, and it is up to us revenueurs to take the initiative. Research, write, compile, vocalize, publicize—and above all exhibit your revenues. The more the judges see the more they will learn!

See you next month with a report on the ASDA show in N.Y.C.

—Drew A. Nicholson

The Fiscal Stamps of North Borneo

By Adolph Koepfel, ARA 492

In the fall of 1965 I visited London and met for the first time my collaborator in the British Post Horse Tax Duties article, Marcus Samuel, the sage of Robson Lowe, Ltd. He took me one fine Sunday afternoon for high tea to Northwood in Middlesex and there we were entertained by international-lawyer-fiscal collector, G. S. Ryan (ARA #886). We reviewed his superb collection of World Judicial Revenues and saw for the first time anywhere the 1916 series of fiscals listed below. To complete the listing of this country, we have included the five varieties listed in Forbin (1915). The 1916 issues are puzzling since Forbin reports (and quite accurately but for this group) that, after 1896, postage stamps served both usages and there were to be no further special issues for fiscal purposes. I have thus far found no reference to Japanese Occupation Revenues for Borneo, but would appreciate any information for a later article.

REVENUE

1886—Postage stamps of 1886—with value and the word Revenue in black typographed overprint (lower case lettering with initial capital).

1. Three Cents on 4c Rose -- \$2.00



2. Five Cents on 8c Green --- 2.00

WANTED

French Indo-China, Cambodia, Laos, Vietnam (North & South)—Revenues and Cinderellas—Singles, Multiples, documents, accumulations, lots, all.

Irving Kopf

81 Colonial Court, Plainville, CT 06062
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3. Ten Cents on 50c Violet --- 4.00

1894—Stamp bears legend: "British North Borneo". Perf. 14.



4. \$25 Dark-Blue ----- 2.00

1897—The same—but legend now reads: "The State of North Borneo", Perf. 14.



5. \$25 Bright-Blue ----- 1.75



(a) Imperforate ----- 10.00

The 1916 Provisionals

All of the following stamps must be considered exceptionally rare. Prices are, at best, an educated guess. The specimens listed below are the only ones seen and are all contained in the Ryan collection. The only cancellation discernible on all these stamps is a UDAT postmark dated 15/Aug/1916. Is it possible that these stamps were all used on one day and in one place? Perhaps they were part of one transaction? A real philatelic mystery!

Postage stamps of 1909 perfined with the word "REV / ENUE" arranged in two lines of 73 holes thusly:

REV
ENUE



6. One Cent—Chocolate-Brown and Black (SC #158) ----- 15.00
7. Five Cents—Yellow-Brown and Black (SG #165) ----- 12.00
8. Ten Cents—Blue and Black (SG #170, 171 and 172 Shades) ----- 10.00

9. Two Dollars—Black and Lilac (SG #181) ----- 17.50



#7 (SG 165)

Postage stamps of 1911 overprinted in heavy black lower case with initial capital "Revenue".

Revenue



10. 25 Cents—Green and Black (SG #178) ----- 15.00
11. 50 Cents—Steel-Blue and Black (SG #179) ----- 15.00

JUDICIAL

Postage stamps of 1909—perfined with the word "JUDI / CIAL" arranged in two lines of 59 holes thusly:

JUDI
CIAL

12. Five Cents—Yellow-Brown and Black (SG #165) ----- 17.50
13. Ten Cents—Blue and Black (SG #170, 171 and 172 Shades) ----- 17.50

Postage stamps of 1911 with the "Revenue" overprint described above (in #9 and #10), perfined "JUDI / CIAL" as above (as in #12 and 13).

14. 25 Cents—Green and Black RRR
15. 50 Cents—Steel-Blue and Black ----- RRR

CIRCUIT NOTES

As promised, here are the sales circuit statistics as of November 1st:

Books sold	672
Received for circuits	386
Not seen here	286*
Circuits initiated	268
Circuits completed	249
Still out	19
Books returned to owners	332
Remaining in circuits	54*
Value of returned books--	\$18,137.71

* Are further comments required?

At this writing, many bids have been received for auction 8; as there is some time yet before bid closing, no report is available.

Members are reminded that material for the next auction, #9, scheduled for the April '74 issue is welcome now, or at any time, at Auction Mgr. Don Duston's. All material should be sent directly to Don, and MUST be in his hands no later than Feb. 15th, to allow finalization of the lotting prior to press deadline. Don has made an innovation in the lot numbering in accordance with comments previously mentioned here.

He has divided the categories into sufficient (it is felt) areas to allow similar material to be listed together. Appreciation is expressed to member

Peter Feltus for his very worthwhile suggestions along these lines.

—G. M. Abrams, Sales Mgr.

LETTERS TO THE EDITOR

Dear Editor:

I hit paydirt when I asked you to send me the [October] *American Revenuer*. On the first page a question that had puzzled me for some time was answered. I have an HUA monogram on 13b, 3c orange 1875-81 Proprietary but could never learn its origin.

The Charles Osgood cancels interest me. In addition to some of the dates listed, I have on RB6a SEP 5 1872 and DEC 9 1872. On RB12b, 2c 1875-81, I have APR 8 1883.

Hope this may be of interest.

—Louis R. Campbell

Poughkeepsie, N. Y.

(Ed. note: I received the above letter after I sold the writer a copy of the October issue in which he had expressed interest. He is not an ARA member but I am hoping he shortly will be. This is an example of how information is disseminated. I don't know how Mr. Campbell learned of the article, but regardless, member Dick Riley's articles did their job.)

REVENUE MART

Buy, sell and exchange. 5c per word, minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to Advertising Manager.
1668 Sycamore St., Des Plaines, Ill. 60018

WANTED: Cuban revenues and tax stamps; information on catalogues on how to value same. Hutchins, 55 Broadway, Bangor, ME 04401. 262

LIBERIAN revenues bought and sold. Ethiopian revenues also wanted. Black-stamps B515 351 Broad St., Newark, NJ 07104. 265

WANTED to buy State revenues esp. trout, hunting and fishing stamps. D. Gibbs, 223 N. 20th, La Crosse, WI 54601 260

PAYING 10 percent Scott for any U.S. revenue, ½c min. per stamp, more for better items. Ronald Leisher, 1006 Plum St., Aurora, IL 60506. 261

FOR DEALERS to Dealer. Write for India fiscals, court fees stamps, revenues to Mr. Santosh Kumar, 49 'G' Block, Connaught Circus, New Delhi 110001, India. 271

APPROVAL prices frozen! Although our money gets cheaper and stamps get scarcer, we are freezing our prices until our stock is halved. Free stamps to new or renewal applicants. Hubbard's, Box 534, Santa Clara, CA 95050 260

WANTED to Buy: Chinese Revenues, Chinese Postal Savings stamps, Chinese Money Order stamps. Dr. R. E. Fuerst, Box EK University of Guam, Agana, Guam 96910. 262

SECRETARY'S REPORT

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

NEW MEMBERS

- 1543 PALMER, Richard D., Box 36, Algona, IA 50511, by Larry Adams. Primarily US revenue stamped paper.
- 1544 COINTREAU, Ed, 675 Massachusetts Ave., Cambridge, MA 02139, by Gerald M. Abrams. Ducks, all US and foreign. (Dealer, Stamps Information Associates, Inc.)
- 1545 ROSSI, Guy A., Garcia Hall, Rm. D333 (Locust Street), NMSU, Las Cruces, NM 88001, by Gerald M. Abrams. Worldwide, specializing in Br. and US and other Scott and non-Scott, state and local.
- 1546 HANSON, Stuart R., Route #1. Osage, MN 56570, by Secretary. Ducks, wines, other Scott-listed, Canada.
- 1547 STEIBEL, W. W., 16 Spruce Court, Huntington, NY 11743, by Gerald M. Abrams. General, specializing in silver tax, ducks
- 1548 HARPOLE, Thomas L., Jr., 6 Chapman St., Beverly, MA 01915 by Gerald M. Abrams. US.
- 1549 GOLDEN, Louis M., Jr., 1218 Cox Rd., Rydal, PA 19046, by Secretary. US and Hawaii.
- 1550 DEACON, George F., 53 E. Union St., Bordentown, NJ 08505 by Gerald M. Abrams. US.
- 1551 KENT, Peter J., 10 St. Andrews Mansions, St. Andrews Road, London, W.14, England, by G. M. Rosamond.
- 1552 MILLER, Harry L., 222 West Douglass St., Reading, PA 19601 by Secretary. USIR.
- 1553 SMITH, Gail, 1451 Beach Park Blvd., #201, Foster City, CA 94404, by Gerald M. Abrams. Beginner, wants to learn.
- 1554 SCHAFFER, Paul L., 2740 NE 98th St., Seattle, WA 98115, by Secretary. Brazil, S. Am.
- 1555 LANDRY, Bob, 1401 Floydada St., Plainview, TX 79072, by

Gerald M. Abrams. Beginner.

- 1556 SLOMSKI, Bruce, 4504 N. Orange St., Norridge, IL 60656, by Gerald M. Abrams. US private die.
- 1557 SIMPSON, Tommy D., 1009 N. Loop Dr., #24, Waco, TX 76705 by Gerald M. Abrams. Worldwide.
- 1558CM HASTINGS, Joseph M., 85 Sunset Ave., Saunderstown, RI 02874, by Secretary. US revs. "in depth."
- 1559 FOX, William E., 8 Camborne Ave., Downsview, Ontario, Can. M3M 2R1, by Linn's. Canada, US, states, Br. Cols postal-fiscal, world embossed revs., documents.
- 1560 ERICKSON, Erik P., 14936 Winthrop, Detroit, MI 48227, by John C. Ruback.

DECEASED

- 157 Dr. John B. Kaiser

ADDRESS CHANGES

- David Anderson, 16601 Fern Place, Woodbridge, VA 22191
- Robert Benoit, 479D Oaklawn Ave., Chula Vista, CA 92010
- Jerry M. Brown, PO Box 424, Natick, MA 01760
- William H. Caldwell, 501 N.W. 66th Ave., Margate, FL 33063
- William H. Coulter, 2480 Exxon Bldg., Houston, TX 77002
- Edward J. Craig, Jr., "Fowler's Rocks," Eastshore Rd., Jamestown, RI 02835
- Fred J. Kolez, 25 W. 657 Prairie Ave., Wheaton, IL 60187
- Steve Leavitt, PO Box 1304, Old Village Station, Great Neck, NY 11020
- Thomas J. Pokorny, 1020 N. Austin Blvd., Oak Park, IL 60302
- James F. Politowski, PO Box 322, Villanova, PA 19085

Previous membership total -- 588
New members ----- 18
Deceased ----- 1
Current membership total -- 605

PEGGY'S PEARLS
by Peggy Howard, ARA 951

COOPERATION

There is nothing like making everyone angry with you. There is nothing like breaking up friendships by saying the wrong thing. I hope that I don't do either and I most certainly do not want to hurt anyone's feelings. However, I do feel I must say something about some of the cooperation I have found in this society and in its officers in general.

I realize that most of us are busy. I sincerely hope that everyone is. Most collectors belonging to this society cannot hold office and most would not care to. It would be physically impossible to have everyone hold an office, but whether you hold one or not you still have a hand in running in the society. Far too many of our people in the past have gotten so busy and held down by personal problems that they neglected the rest of the membership. Many times problems have arisen within some areas of our group and some answers were needed immediately, not three months hence. This is not to say that personal problems should not come first with that particular person, but I feel that a phone call or the price of a stamp and a minute to write a short note to the next person in charge (or someone else who might be able to help) would greatly improve the situation. Far too many times officers forget there are some six hundred members that are waiting for the answer that will affect or influence them directly and many times it has not come after several letters from the person in trouble.

I don't care who gets elected an officer as long as the best can be done for the membership and it doesn't conflict with home or with business. I feel that officers who cannot pay their obligation of office should be weeded out, as I feel that members should be who cannot pay their obligation of membership. I feel that all members should cooperate when they are called upon—after all you have twenty-four hours in a day (except for daylight savings time changes), and this is the only thing left

that we are not short changed on.

So, let's cooperate with one another. Let's get some interest going in this organization and let's give all the budding authors some help from the ARA so they don't have to go elsewhere to get their books published. Let's take the time to make our society the finest possible, and let's take care of what we have. Let's cooperate, please!

(Ed. note: With elections approaching this "pearl" seemed most appropos. If we resolve to be the finest we must elect the finest to lead us to achieving our resolve. Gerry Abrams wrote recently: "Have you taken any notice regarding the forthcoming elections as yet? Let this serve as a gentle reminder:

- a. if you're satisfied with whatever leadership evolves from the election, then sit back and relax—while
- b. if you're not, what are you going to do about it?"

I concur with this philosophy. As a history teacher I can say only that with voting comes a responsibility—he prepared to accept it!)



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