

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 28, No. 3, Whole No. 263

March 1974

From the Editor's Chair

THE ARA AND ITS FUTURE

I know you all have been waiting anxiously to discover what I meant by the rather cryptic reference to this month's editorial in the last issue. The source for this column is a letter circulated among the officers a few months ago by Brian Bleckwenn entitled—"The Secret Society: The American Revenue Association." In this letter—which is being printed below as an "open letter" to the membership—Brian sets forth certain suggestions for the future growth of the ARA which we should all be made aware of, especially in this an election year.

Undoubtedly you will note as you read through this issue that I have used these suggestions as a general theme this month. Peggy Howard has seen the letter and her "Pearls" commentary uses it as a starting point. Jerry Bates' experience—though not as a result of the letter—certainly is applicable to some of the basic ideas presented.

John Ruback had of course seen the letter and several of the ideas which he presented in his Presidential Message last month expanded upon and focused on some of Brian's suggestions. And I, as you will have noticed since I have assumed the position of Editor, have also focused on several of these ideas, especially those of exhibiting and participating in ARA activities.

When I joined the ARA 16 years ago we were fighting to achieve and maintain the magic number of 400 members; in 1971 we had reached only 468. Now we have topped the 650 mark; an increase of 39% in less than four years! Why is this? Probably because, as Peggy Howard indicates, collectors are turning to the back of Scott's Specialized for material as the prices of postage issues escalate. But how do they know WE exist? By word of mouth? Through show participation (like ASDA)? Through our Auction and Sales Department? Most probably, because we have done little else. We have NOT done a good job of publicizing (yes, there's that word again!) ourselves, and philatelic groups prosper only when they do just that! How large, how influential could we have become if we had not sat on our hands?

Where did Brian get the title for his letter? Undoubtedly from the publicity sheet prepared by the New York Chapter for distribution at the ASDA show. This sheet is good, as you will see when you read it. It shows a knowledge of salesmanship that has not been evident in the ARA in the past. It is being printed so that others can gain from its expertise; use it for other shows around the country in the future and help drag the ARA out of the Dark Ages and into a Renaissance.

You have much to read in and absorb this month from this column. I,

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the officers, and a hard core of hard working, interested members hope you will digest this material well, and will work to bring the ARA into the philatelic public's eye. Elect good officers this year, ones who advocate and are capable of following through on these suggestions (and their own) and show that they care about the ARA and its future!

AN OPEN LETTER to the MEMBERSHIP by Brian Bleckwenn ARA CM1251

THE SECRET SOCIETY: The American Revenue Association

Subject: Recruitment

In a recent letter to Bruce Miller, I related two incidents that took place during the ASDA Show. Both bear repeating. The very first visitor to the ARA Lounge, intoned the now traditional line—"I didn't know there was an American Revenue Association!" As in years past, I did an equally traditional slow burn, while I explained that this was our 26th year of service.

The second incident (also a yearly event) occurred midway thru the show. Someone walked up to our neighbor at the show (the American Topical Assoc.) and said, "Your butterflies are fantastic—I must join!" It is at this point that I generally excuse myself and make for the nearest mens room. Both stories, indirectly point out some of the difficulties facing ARA recruiters.

There are two basic problems: lack of publicity and the fact that today's collector has had little, if any, exposure to revenue material.

Lack of Publicity: While our standard ad in *The Western Stamp Collector* has served us well for many years—can't we afford to occasionally try something different. How about some single insertions (even a display ad or two) in *Linn's*, *Stamps Magazine*, *Mekeels*, etc.? Would certain society journals accept an ad from a specialist society such as ourselves—APS, SPA? What about the BIA—since we both solicit revenue collectors—might they consider trading ads? Can't we encourage someone within our ranks to write some general revenue articles for publication in the philatelic weeklies. Such articles would stir up some interest in revenues, as well as plugging the ARA.

Revenue Exposure: Many of today's collectors have never been exposed to revenues. If their dealer sources or collecting friends don't have revenues, either for purchase or just plain viewing, then they won't become interested in revenues or in turn, the ARA. Selling topicals and subsequently membership in the ATA is not difficult, if the stamps sell themselves. As an ARA recruiter, I find that I must try to create an interest in revenues before I can even attempt to sell someone a membership. Obviously, that's doing it the hard way.

Potential Members: There are several collecting levels on which potential members may be found. At the first level, I would include the serious, well-established collector and surprisingly, revenue specialists. I specialized in revenues for well over a year, without ever hearing about the ARA. I met Lou Aifano at an auction and he invited me to a N. Y. Chapter meeting. That was in December of 1969 and I've missed one chapter meeting since that date. The established revenue collector will join the ARA, if he can find us or we can find him—it's that simple. The serious collector, who includes revenues in his collection, might join the ARA, if we are visible enough and can convince him we have something to offer.

A society lounge with some frames at a major stamp show provides the necessary exposure. So, too, would revenue articles in several of the major philatelic publications. I would also like to suggest that our ARA dealers be supplied with a flyer to use as an enclosure with revenue approvals (assuming dealer approval of the project). Advertisements in other society journals, (if permitted), could also net us some serious revenue collectors.

On the second tier, is the casual revenue collector—someone who has revenues, but only as a small part of his general collection. This type of collector can be interested in revenues as a specialty, only if he is exposed to revenue exhibits or revenue articles in the major philatelic publications. He has to be SHOWN that revenues go beyond the fine condition copies he's been buying to fill spaces in an album—that is, he must be introduced to revenues on a specialized level.

The collector on the third level, is a general, casual or beginning collector, who in all probability, has never been exposed to revenues. He is the one who must be sold on revenue collecting, long before we can attempt to sell him a membership. He is the least likely to join our ranks. To become a revenue collector is to reach a certain collecting maturity. The need to follow the hard, to collect only what is popular at the time, has been overcome. In short, the collector has become sure of himself as an individual and in philately as an enduring institution.

Summation—Suggestions: I suggest the following:

1. Expand our advertising to publications other than the *Western Stamp Collector*.
2. See if other society journals will accept ads from us—the serious, well-established collectors are, after all, our best prospects.

3. Our best ads would be in the form of revenue oriented articles in any of the major weekly philatelic publications—with advertising trailers.

4. I strongly urge show participation—with several, small, well-balanced exhibits of different revenue specialties. How about the West Coast—Los Angeles please note! You have the necessary man power!

5. We should supply promotional copy for enclosures by our dealer members on a voluntary basis.

6. Possible development of a slide program—costs shouldn't be too high as we're restricted to black and white slides by title 17 regulations. For use at shows—they would supplement what would otherwise be a pure lecture presentation at stamp shows.

7. A general revenue handbook has and will prove useful—and deserves at least our unofficial support. The Rickerson handbook, while far from perfect, has been well received. The N. Y. Chapter sold 30 copies in 3 days at the last ASDA Show. The ARA comes highly recommended in this handbook and if any new revenue collectors are created as a result of the handbook, then the publishing project must be considered successful.

8. I would also suggest that the ARA award ribbons be expanded and be given more extensive publicity. Offered at major shows—they should encourage judges to look more closely at revenue exhibits—at least during the judging process. Publication in the stamp weeklies of show results and honors awarded, will also further help publicize the ARA.

Associate Editor Dick Riley was a recipient of this letter when it was first circulated and appended the following: the reason is obvious especially when taken in context with Sales Manager Gerry Abrams mini-editorial on Isolationism last month:

9. Send all members membership application forms and particularly our dealer members, separate from the magazine. The latter should have the name reversed (from the present) to **Journal of the American Revenue Association, American Revenuer**: and then after a year or two the dangling **American Revenuer** should be dropped.

PHILATELY'S BEST-KEPT SECRET

For the past twenty-six years, a small group of disgruntled maverick stamp collectors have banded together in secret, plotting the overthrow of the philatelic "establishment." Disgusted with special issues for "Chicken Plucker Day," "Paper Boy Week," Washington's retreat from Brooklyn, every new bridge constructed, every dead politician of the party in power, and every exploitative excuse except more efficient postal service, this enraged band of philatelic malcontents abandoned the pursuit of postal paper in favor of its less-tainted sister, the fiscal (or revenue) stamp. A government-in-exile was formed, and, in order to cloak it with a mantle of respectability, was christened the "American Revenue Association."

The rebels met in secret in the remotest corners of philatelic exhibitions. As a sign to one another they subjected themselves to the scorn of bourse dealers as they uttered the password: "Ya got any revenoos?"

The group published what would today be termed an underground newspaper, and called it the "American Revenuer."

Through this publication, and by word of mouth, the organization grew, and after twenty years of existence had a membership of around 300. Then, suddenly, the association began to flourish, so that the past six years have seen its membership double.

When a group doubles in size in a relatively short period of time, it is prudent to examine the reasons for its growth, especially if it is one with an esoteric purpose. A look at the postal issues of the past decade provides

a ready answer to our dilemma. As practically every nation produces more and more collector-oriented issues, the gimmickry abounds: stamps with labels ("tabs") attached, ten stamps where one will more than suffice, "free form" issues on self-adhesive paper, tin foil stamps in the shape of coins, three-dimensional issues, "talking" stamps, non-postal "souvenir sheets," covers with "commemorative" medals or silver bars enclosed, ad infinitum, ad nauseam, the collector wonders what will be next, "dancing" stamps???

So, with heavy heart, the collector turns away from postage stamps, but being a philatelist, is reluctant to give up his paper chase, and begins collecting revenue stamps.

Join the Revolution! Visit the A.R.A. Lounge and sign up TODAY!

Two short notes before I close:

1) Elliot Chabot has offered to assume the Research Chairmanship for U. S. Possessions. Contact Elliot at: 104 Baltimore Hall, University of Maryland, College Park, MD 20742. A chairman without support cannot be effective!

2) I received a telephone call two weeks ago from a Walter Lefmann, who is associated with Time magazine asking for information about and pictures of the 1765 English Tax Stamps for America, for the purpose of including same in a special presentation folder to be distributed by Time to its employees on July 4th. I cooperated by sending him a copy of Koeppl's work and the May 1973 AR. When I hear more and/or receive an example of the finished product, I will publish more.

See you next month on the subject of how to write for the American Revenuer.

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

OBSOLETE Virginia Hunting Stamps. Mint 10 different. Including first 4 issues 1930's. Colorful bear, elk, forests, state maps, \$5.00. Claude Monteiro, Box 8332, Richmond, Va. 23226. 263

LIBERIAN revenues bought and sold. Ethiopian revenues also wanted. Black-stamps B515 351 Broad St., Newark, NJ 07104. 266

WANTED: Express Co. cancels on revenues; multiples of 1c, 2c and 5c Express of First Issue; revenues on Express Co. documents; multiples of 1c Proprietary of First Issue. Will buy or trade to your interests. Gene R. Gauthier, Sullivan Road, Route 1, Warsaw, IN 46580. 263

WANTED: Fancy Advertising Cancels, such as Benton's Pine Tree, Poland's Mortar and Pestle, etc., on First Issue Revenues. Brian M. Bleckwenn, 710 Barbara Blvd., Franklin Square, L. I., N. Y. 11010 264

WANTED: Quality revenues, paying 50% catalogue and up. (What can you offer?) Also want Xmas seals, proofs, ducks, (state) fishing and hunting stamps. Humphrey's Fine Stamps, Box 710, Spencer, IA 51301. 272

WANTED for purchase: any size lots U. S. telegraph stamps. Send material for immediate cash offer. Stephen Prigozy, 4 Arleigh Road, Great Neck, NY 11021. 267

WANTED: First Issue Proofs, Trial Color Proofs and Essays. Will buy outright or trade. Collectors or dealers. Brian M. Bleckwenn, 710 Barbara Blvd., Franklin Square, L. I., N. Y. 11010 64

WANTED: Moens revenue catalog. Curtis Hutchins, 55 Broadway, Bangor, ME 04401. 265

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

Tax Paid Notes

ROULETTED IN COLORED LINES

By Ernest C. Wilkens

Part of the charm of collecting tax-paids lies in the existence of many provisional overprints caused by sudden shifts in the tax rates. An example of such a change occurred on March 3, 1875 when the excise tax on manufactured tobacco went from 20 cents to 24 cents a pound. This Act of Congress was to become effective immediately, leaving no time in which to prepare and print a new series of stamps. Thus, the stocks of stamps in the hands of Internal Revenue Collectors had to receive an overprint to be fit for use under the new law. Similarly, the printer, who, in the case of ounce-denomination tobacco stamps, was the Continental Bank Note Company of New York, probably also overprinted its supply of old stamps. It is again probable, in view of the immediate effectiveness of the change in tax rate, that for a short period Continental continued to print from the old plates, adding the overprint as a second operation.

Unhappily, there seem to be no available records showing who did what back in 1875. But we do have the stamps to examine. There are two general kinds of printed overprints and, for these strip tobacco stamps, at least three different handstamps. The printed overprints may be divided into those with large roman letters, and those with small sans-serif characters. The latter are well-printed, the former only moderately so. The stamps of both groups bear cancellations from manufacturers in more than one revenue district. Thus, from the above, it seems reasonable to believe that there were two central sources of printed overprints and that these two were the Internal Revenue Office (and/or the Government Printing Office) and the Continental Bank Note Company. (A similar procedure occurred in 1883, but this is better documented in Bureau of Engraving and Printing annual reports.) The handstamps were almost certainly done in individual District offices.

There is one additional fact which leads us to believe that the small sans-serif overprint group was the work of the Continental Bank Note Co. The overprinted 16-ounce stamp occurs rouletted in colored lines. It is most likely that only the printer would have unfinished sheets on hand—unfinished by not having separations between the stamps.

This rouletting by means of slightly raised sections of printer's rule being in the same form as the relief-printing design is an interesting and unusual feature. The postage stamps of Luxembourg (1865-72) and of Thurn & Taxis (1866, 1867) were made this way. Both, incidentally, were the work of the same printer, C. Naumann of Frankfurt. Another example, although less common, is the U. S. local postage stamps of the Ledger Dispatch of Brooklyn (1882). The roulette is part of the design and is inked in the same operation, but being slightly raised it presses more deeply into the paper, cutting or rouletting the stamp as it prints. The case of the 16-ounce tobacco stamp is even more unusual in that the overprint and the roulette occur together.

The overprint may be technically described as a 12-point modified condensed bold sans-serif type face, 53 mm long, printed in red. The roulette, also in red, gauges 12. This particular overprint, but without the roulette in colored lines, also occurs on the 8-ounce stamp of the 1875 Series and on the 16-ounce stamp. On the 8-ounce stamp, the setting of the overprint is 60 mm long.

Issued under Act, March 3d, 1875.

Figure 1. Similar type as used on overprint applied by the CBNC. to the 16-oz. tobacco stamp (58x3 mm.)

A TV Debut

by Jerry Bates, ARA 1298

(Ed. note: When Jerry first sent this report I did not know quite how to use it. However, as usually occurs, the perfect use finally manifested itself when I read Brian Bleckwenn's comments, outlined previously. Here is one member's contribution "to the cause," so to speak. Admittedly, the ARA did not directly benefit from the experience—the SRTC did. But, and this is the main point, Jerry did not grandstand, he publicized well a field of collecting and tied it successfully into a newsworthy event, and all collecting benefitted. He competently described his field of interest and probably as a consequence caused his society to gain membership. He showed that collecting can be more than just something to pass the time with.)

Not many of us, of course, will ever get near a mass communications medium such as TV or radio. Jerry was fortunate (as was I when I made the radio in NYC 5 years ago). His experience is being printed in order to illustrate what can be done should the opportunity ever present itself. Our knowledge, so often dearly gained in private and unfortunately kept to the breast, benefits many, which is something that is so often not realized by the collector. In other words, don't be afraid to let others know of your expertise and of your membership in a society. In this way you become an **effective** member, not just a member.

So . . . enjoy the account below, take heed of Jerry's techniques and reactions, and—most importantly—remember your potential as an "interviewee." Jerry's style of writing—known in literary circles as the "stream of consciousness"—is conducive in this respect.)

Late in November 1973, I received a telephone call from a friend, "Blink" Stevenson (Co-Chairperson of the Missouri Numismatic Society's Annual Coin Festival) who asked me if I would be willing to be interviewed about the possibility of Gas Rationing and to allow my collection of Ration Currency to be filmed. My reply was an immediate "YES"! She then informed me that Bill Balch, producer of the Channel 5 Eyewitness News Sunday Special, would call to set the time and place of the interview. On November 26th, Balch called and set the time (Wed., 11/28) and the place (my office in St. Charles).

Since I had not appeared on TV before, I awaited the coming of The Scheduled Date with some misgivings and the conviction to do the best I could to make it a good interview.

Wednesday finally did roll around and I found myself anxiously awaiting the TV crew's arrival. After three telephone calls from Bill Balch explaining the reason for each delay, the crew finally appeared at my office at 4:45 p.m.

Dick Ford (one of the TV 5 Star Newsmen) came in with two other persons: one to handle the audio and the other the video. During the day I had placed my collection around the office (I have five display boards that I keep mounted for exhibiting). But in addition to the mounted collection, I had also brought along many unmounted items and other material so that they might have a wide selection to choose from.

The next 15 minutes was spent with the three of them going through the mass of materials asking questions about what, how, when, and where the various items of currency were used. And talking among themselves, how much to film and how best to present them.

Then the moment was at hand. Two high intensity lamps were placed focusing on the chair I was to sit in, a mike was placed around my neck, Ford was seated in a chair opposite me; the man said "Ready" . . . "Rolling" and

Dick Ford began to ask questions about Rationing, in general, specifically, with emphasis on gasoline rationing in WW II, about how I became interested in the field, about the Society (Society of Ration Token Collectors)—when did it start, how many members were there—, what did I think about the possibility of gas rationing in the near future. And I was trying to answer all the questions under those glaring lamps. Just as he began to ask about Rationing in Germany during WW I and II, the cameraman said he had run out of tape. While another roll was being put into the camera, Ford and I discussed even more about Rationing.

Then the camera was ready again. And the questions started again—Germany, Rationing, how it was handled . . . Other foreign countries that had Rationing . . . Counterfeiting, measures that were taken to halt it . . . Before I knew it, the second roll was used up too.

Then they began to film more of the collection, and a shot to be used as a lead in. And then it was over. They left, and I saw that the time was 6:10.

I forgot to ask them when the segment was scheduled for showing. Friday, Bill Balch called and said that the tapes had been edited and were ready for showing. He said that the crew had done a fine job and that it had been a good interview (I felt pleased at that!). The show was scheduled for Sunday night, December 2nd. That surprised me considerably as all during the week the promos for the Sunday Special had not mentioned this segment at all, but among others had stated that a segment on the Missouri Mule would be shown.

Sunday morning the promo finally stated that "A LOOK AT RATIONING" would be on the show THAT night. Sunday afternoon I attended a Coin Club meeting and told everybody that I would be a TV STAR that night.

The time that Sunday really dragged . . . but finally it was 9:30 and the show was on.

The first segment was on Safe and Unsafe Toys. Dick Ford then began talking about rationing and the video began showing various items from my collection. Then he led into a question about counterfeiting and the tape began showing yours truly . . . answering. What a funny, strange feeling . . . watching yourself on TV (and in color yet) and listening to your voice . . . It sure looked like me, but, that voice . . . Am going to have to remember to do better next time, I thought.

The segment was over (too short, it seemed to me, after all the time and tape spent). The telephone began to ring. And ring. And ring. Most people who know me—business associates who had no idea I was considered an authority on anything besides taxes and law, were surprised, to say the least; others who know what a collecting "nut" I am had no idea how handsome or young I looked, or how intelligent an appearance I made . . . ???

The calls continued throughout the week until Friday when the bulk stopped. Bill Balch had called me on Monday to ask what I thought of the show and to tell me that he would send a copy of the script Dick Ford had used before I appeared. He also asked if I would be available for another appearance should they be in need of an updated tape, as they were planning to run a longer segment if or when rationing might be announced. I said that it would be my pleasure to do so at any time they would need my services. I also mentioned that I would be happy to discuss any of the other fields where I could be of assistance.

He laughed and said that Dick Ford had told him about the other collecting interests that I had: Sales tax tokens and revenues, elongated cents, Christmas Seals, wood chips, etc., and that it might be possible to do so in the future.

It was an interesting, exciting and fascinating experience . . . I now know just how much of a ham I am . . .

Letters to the Editor

Dear Editor:

In reply to Dr. Graham's question in the January *Revenuer*: the Library of Congress does not own a copy of Forbin's 1915 catalogue. The only Forbin revenue work that it does have is his catalogue of German revenues. I also note that the Library's collection of the *American Revenuer* does not go much before 1965 or 66.

—Elliot Chabot (ARA 1512)
104 Baltimore Hall
Univ. of Maryland
College Park, MD 20742

(Ed. note: As you will note James Andrew's article in this issue also answers the question. I am repeating the basic point of each because they separately get at other items of significance. For example, the above informs us of two things of importance besides the original question. The Forbin catalogue that the L or C has is: **Les Timbres Fiscaux D'Allemagne**, I would suspect. This is Forbin's 1939 supplement to the German section of the 1915 catalogue. Frequently these small catalogues (62 pages in length) show up in literature auctions and are good investments in knowledge. It was used, for example, by the editor and supporting collectors in the preparation of the forthcoming **R L German** catalogue. There is much missing but at the same time much new information is included.

As far as the L of C's collection of the AR is concerned, the Library has contacted the ARA for donations of missing issues. Elliot is quite correct about the extent of the Library's collection—it begins in 1965. I am donating my issues going back to 1959 and I will publish a list of other needed issues in the near future with instructions on where to send them. I hope that the membership will be generous.)

Dear Editor:

I have recently applied for membership in the ARA. Gerald Abrams has suggested that you might want to print the enclosed letter of inquiry to Scott and their favorable reply. This

may mean that other "without gum" listings are also incorrect, so others may wish to communicate with Mr. Cummings.

—Wilfred E. Gardner, Jr.
31 Colburn Road
Wellesley Hills, MA 02181

(Ed. note: I have reprinted both Mr. Gardner's letter to Scott and Scott's reply below. Since as Mr. Gardner notes, the reply is so favorable it would pay the membership to examine their collections and communicate with Scott.)

To Scott:

I have recently corresponded with the American Revenue Association concerning U. S. revenue stamps R-724-727 with reference to the Scott listing "Without Gum." In the period 1962-67, I, as a practicing attorney-at-law, in New York and Boston, occasionally used Documentary stamps on stock issues and transfers and on deeds and mortgages. My office purchased them routinely, and they had gum. As it happens, I still have four R727's, one R726 and one R724, which were purchased in 1964 for a transaction which was not consummated. They have gum and have been in my possession since purchase, without alteration. Since the Scott catalog listing stands as indicated, it casts a cloud on these stamps, which I believe are mint, as issued, n.h. I would, as a long-time Scott customer, appreciate your advice on this matter, on which I think the catalog is in error.

—Wilfred E. Gardner, Jr.

Scott's Reply

To Mr. Gardner:

I want to thank you for calling to our attention the error in our listings of R724 through R732. Preliminary research on my part indicates that these revenues were printed on pre-gummed paper, so your copies are normal despite our header for the set.

As soon as this is verified the appropriate corrections will be made in both Scott Catalogues.

—William W. Cummings,
Assistant Editor

Peggy's Pearls

by Peggy Howard, ARA 951

SOME THOUGHTS ON MEMBERSHIP

One of our members (Ed.: Brian Bleckwenn, of course) has dubbed us "the Secret Society" because at a stamp show he met many that did not know we exist. Well, exist we do, and though many may not have heard of us, we're here and we hope to be for a good, long time. As for being "secret," well, it has only been in the last couple of years that revenues have come into their own. Collectors are just discovering that Scott's have a revenue section in Volume I and the Specialized. I hear this from a lot of new collectors and there the revenues have been for years—so we might dub the revenue section almost a "secret" section on that basis.

Yes, there are a good many new prospective members out there and they should know about us. We do need to advertise more, but we also need some constructive thinking and doing to get them to join us.

We need to keep our present members enthused and we're going to have to woo new collectors and our present membership via some sort of column in which they may write on anything that concerns them about revenues, and we are going to have to have some sort of team of experts there to receive the mail and answer it in the SAME column. I saw an experiment on this theme, but to me it did not work out because the question was asked one time and it was answered in the next issue, and too much time had elapsed to work effectively.

We must encourage "finds" no matter how inane they may seem to some others. A pen pal-type column might encourage some guy out in the middle of nowhere to meet others via the mail—instead of dealers writing to him trying to sell something, and that's about all we seem to have right now. We're going to have to do some housecleaning and sorting and working towards building our membership and strengthening our present members. We'll not accomplish it over-

night, but we need your help, your ideas and comments. We need constructive, not destructive, criticism.

(Ed. note: Peggy has an interesting idea here about the Q & A column. Any volunteers for membership on the panel of experts?)

U. S.

REVENUE

WANT LISTS FILLED

**Sideline Material,
Tax Paid and Foreign Revenues**

270tf

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

SPECIAL TAX STAMPS

Wanted—used—1873 to date, all titles with proper coupons (where used) for amount of tax paid. And correspondence, information these stamps and their fore-runners 1790's to 1872.

WENCK — 104 Coachlight Sq.

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258-259-262-263-264



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270

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The Robson Lowe Revenue Sale—1974 Edition

by The Editor

A revenue sale by Robson Lowe is something to be publicized! I have his catalog for the Great (it certainly deserves this adjective) Thill Collection in a place of honor on my catalog literature shelf; it is not only a work of art but also a fine reference work. The catalog for the March 28th Sale will undoubtedly be in the same class.

Through the courtesy of R. L. I have been provided with galley sheets and illustration proofs for the sale catalog—some of the latter will be published here if the printer can oblige since the material arrived past the deadline date for this issue. R. L.'s full page advertisement in the February issue was correct—much of the material is amazing and rarely if ever seen! Gt. Britain and Colonies collectors will, in the vernacular, go “nuts” over its scope and variety.

I am printing in toto below R. L.'s press release for the catalog entitled **Revenue Stamps—Something Different**—because of its historical significance and because I believe most collectors who have the good fortune to acquire a copy of the catalog will want it for a companion piece. R. L. has already given us the ad revenue so there is no reason not to go “all out.” In any case, I am enthusiastic and you will be too when you see it in the final form.

Finally, for the non-British area collector, like yours truly, July 4th will be the target date because that is when the sale of “Europe, America and the rest of the world” will take place. Don't miss either if you can help it!

REVENUE STAMPS—SOMETHING DIFFERENT

Robson Lowe are presenting at their Bournemouth auction rooms on 28th March an exciting and unusual sale of Revenues. In bygone days the study of Revenue Stamps was regarded as of equal importance with postal issues. Similar methods of printing were employed and we have line engraved, surface printed and embossed revenues produced by Perkins, Bacon, De la Rue, the Stamp Office and the first bi-colored revenue stamps in sheets by Beaufort House, long before the postage label appeared.

Customs and Excise duties have been a profitable source of income to governments for many centuries and in its present form the Board of Customs and Excise has existed since the 17th century. With such long traditions Customs Officers have, within living memory, spoken of their area as a “ride” from the time when they literally rode horseback over their territory. In charge of a group of officers is a Surveyor who used to survey the area of which he had charge and the title of Collector is still applied to the senior official of a region—which is known as a Collection.

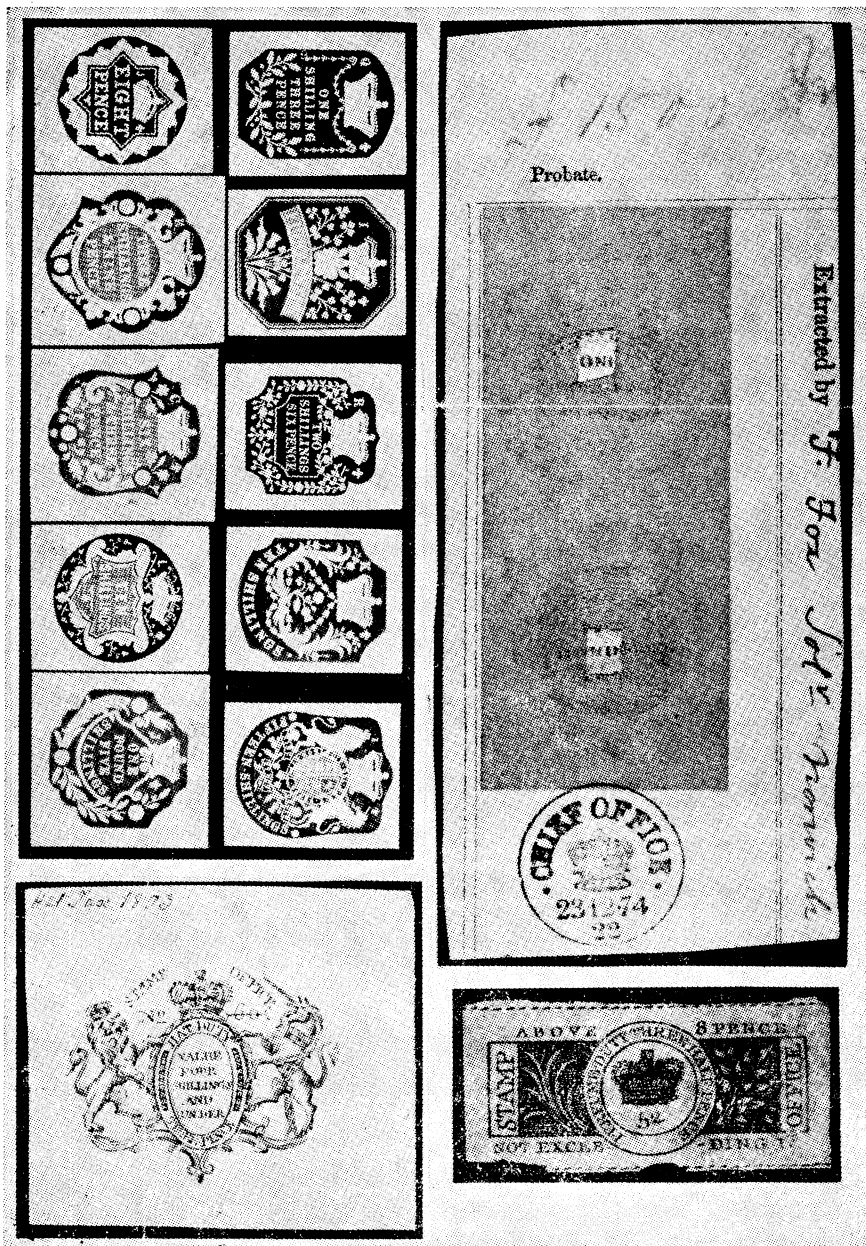
In 1779 Post-Horse Duties were levied on all who travelled by post on hired horses or coaches drawn by them. The duties were collected by means of tickets issued by Postmasters or Innkeepers. A pair of these early revenues printed from copper plates is being offered. This form of duty was withdrawn in 1869.

In 1786 Pitt impose a cosmetics duty on “every packet, box, bottle, phial or other inclosure containing powders, paste, balls, balsams, ointments, oils, waters, tinctures, essences, liquors or other preparation known by the name of cosmetic, or dentifrice, or pomatum or powder for the hair.” Under this heading there appears a rare 1d. Perfume Duty label.

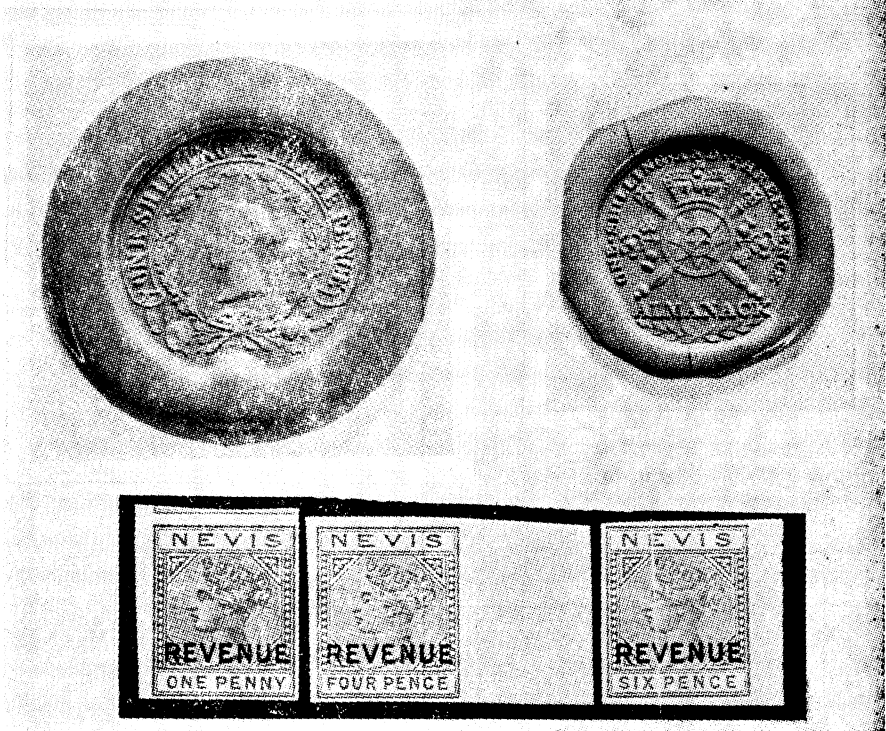
Stamp duties on Hats were imposed from 1784 to 1811 which is the reason that fine large labels (which originally were marked with the duty paid) are found in the lining of hats to this day. Medicine Duties were enforced from 1784 to 1941 to control the ingredients of the medicine as much as to

raise revenue. Long labels to bind round the container sealing it were printed, in some cases bearing the name of the manufacturing chemist. Some very fine collections of these in the sale include examples of forgeries made to defraud the revenue.

Penalties for forging duty labels were severe. The tax on playing cards was collected by printing at the Stamp Office the Ace of Spades for each pack



produced which the playing card manufacturer then had to buy by paying the duty due. In 1805 Richard Harding, a card maker of Grosvenor Square, London, was sentenced to death at the Old Bailey for forging Aces of Spades.



On 12th Sept. 1798, John Collins was sentenced to death for forging a 2/- Hat Tax stamp "with intent to defraud our Lord the King."

A simple method of raising revenue is to tax legal and commercial documents by means of embossing upon them a stamp. A magnificent series of proof impressions on wax taken from the original die is a highlight of the R. L. sale. These include such handsome designs as the Royal Arms, Head of Minerva, National Emblems and the Royal Crown. Some of these historic items also include types which were prepared but unissued.

Adhesive labels were used for revenue purposes long before postage stamps were invented. Life Policy stamps printed by Perkins, Bacon form a splendid subject for study with the two Heath and Humphrys dies of Wyon's beautiful Queen's Head and the fine tracery of a delicate background.

The surface printed issues of De la Rue cover Bankruptcy Courts, Common Law, Foreign Bill, Matrimonial Causes, Admiralty and Probate and imperforate imprimatur issues, SPECIMEN and CANCELLED overprints provide a finer selection than can be found in any postage issues at infinitely less cost to the collector.

In the years prior to World War I a series of catalogues was produced by Walter Morley and the single volume Forbin catalogue was also a handy guide. For lack of information, fiscals went out of fashion with collectors, but like postal stationery are now enjoying some following and are due for a revival in popular appeal. There is a stronger group of fiscal specialists in the USA and in Europe than in Britain, where the collecting of revenues has tended to be rather the pursuit of the select highbrow student of philately. A comprehensive specialized catalogue of G. B. embossed stamps in two volumes was produced in New York by Samuel B. Frank and Josef Schonfeld in collaboration with William A. Barber and Marcus Samuel.

Collectors who are doctors, pharmacists or customs men by profession will find an obvious appeal in the collecting of a revenue section and it will be apparent that many themes lend themselves to specialization. The main owner of this series of sales is Dr. Paul Berlin of New York.

In addition to the substantial section of G. B. which includes a nice general collection 1694-1900, there is a British Empire section which includes Cyprus, Malta with a selection from the Ferrari collection, Australian States, India with magnificent die proofs to 1000r., and a series of New Zealand proofs in wax from the dies used by Collectors of Customs for embossing documents; a historic and unique collection of considerable charm.

A second Revenue sale to be held on 4th July will cover Europe, America and the rest of the world with outstanding Italy, Scandinavia, Spain and the British Colonial period in the United States.

The catalogues, with illustrations including color, for each sale are available at 50p (by air to U.S. \$3) from Robson Lowe Ltd., Granville Chambers, Richmond Hill, Bournemouth BH1 1DQ, England.

Revenue Mail Auction

United States and Foreign

Now Contact Us For Our May 1974
and Future Sales

CATALOG FREE ON REQUEST
Humphrey's Fine Stamps

Box 710 Spencer, Iowa 51301
Phone 1-712-262-7636

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ON THE THOS. E. WILSON STAMP LEGEND

By Richard F. Riley, ARA 506



Facsimile of the Thos. E. Wilson stamp. The facsimile was printed on hard, thin, white paper, similar to India paper used for printing proofs of U. S. stamps. The facsimile was a gift to the author by the late Henry Holcombe.

The Wilson private proprietary stamp was accorded the rating "rarest of all the Private Die stamps" by Toppan, Deats and Holland, in *An Historical Reference List of the Revenue Stamps of the United States*, (1899), the venerable and authoritative Boston Revenue Book (BRB). A general idea of the appearance of the stamp can be gained from the illustration above, made from an ancient facsimile, which is discussed later. There was but one printing of Wilson's proprietary stamp, and that was on Feb. 19, 1867.

The BRB indicates but one copy of the stamp was known to exist in 1899, and that one was imperfect. The existing copy has been owned in turn by the finder, by W. C. Van Derlip, Clarence H. Eagle, Col. Edward H. R. Green and finally by its present owner. Let me quote from the BRB, p. 315, regarding the history of this stamp for the benefit of the reader who may not be familiar with it.

"The only explanation of its great rarity which bears any semblance of truth is: that Dr. Wilson had a partner in business and, when these stamps were ordered he was not consulted about them. Upon their reception he became very angry because his name, or that of the firm, did not appear upon the stamps; hot words followed and, finally, in the heat of passion, he snatched the stamps, which Dr. Wilson had in his hands, and threw them into the fire; thus destroying all but a few which the Doctor retained in his hand.

This story has been very well vouched for by several of the older collectors but it is, at this late date, impossible to verify it. At all events, but the one lot of stamps was ever ordered.

The specimen referred to above had been used and came to Mr. Van Derlip direct from the gentleman who found it, in some western town, still upon a large portion of the wrapper."

In regard to this, Holcombe, writing in the *Weekly Philatelic Gossip*, May 27, 1939, stated that the used copy (not those of any left in Dr. Wilson's hand after the attack by his irate partner, probably one Arthur Peter) was found by Wendell M. Weston in some western town. Weston was identified as a collector and dealer in revenue stamps about 1875 or 1876. Holcombe added that "the stamp had been torn in two vertically at right, but this was quickly repaired."

I have long thought that this story was quite reasonable and that the assessment by Toppan, Deats and Holland: "at this late date, impossible to verify it" summed up its status succinctly.

Imagine, then, my interest on acquiring a copy of *The Michigan Philatelist* (Detroit) for December, 1878 to find a brief note on the Wilson stamp, written thus 11 years after the stamp was issued and some 21 years before the BRB

was published. The note was entitled: "A Rare Old Proprietary." It was illustrated with a picture of the facsimile shown above; authored by "R. M. W."; and recounts the following story.

"Some time during last April I received from a correspondent in Paducha (sic), Ky., among a lot of worthless trash, the stamp which is represented in the above cut. At the time I doubted its being a whole stamp, as it was not perfect, but after showing it to several Philadelphia collectors and then to Mr. W. P. Brown of New York their opinions changed mine. Mr. Brown took a tissue drawing of it, and was very much pleased and interested to have me show it to him, and before I left his office he asked me if I would take ten dollars for it.

After visiting New York, I wrote to the postmaster of Louisville, to ascertain if Mr. Wilson was yet living, and his whereabouts. The postmaster answered (kindly giving me the address of his family) that Dr. Wilson had been dead from eight to ten years (Holcombe thought Dr. Wilson died about 1870) and that his medicines were sold and his business carried on by Messrs. Arthur, Peter & Co. (Most likely Arthur Peter & Co., Not Arthur, Peter & Co.—Riley.)

I immediately wrote them, sending them a blank piece of paper just the size of my stamp, asking if Dr. Wilson's stamps was about that size and if it was possible to get any more specimens. They answered that the stamp was about the size of the paper sent, but smaller if anything, and as for getting any more of his stamps they said they were all used up some ten years ago, kindly telling me in whose hands the plate is and by what company they were printed.

It is no doubt an old and very rare stamp. The only thing to be regretted is that it is not in as fine order as could be wished."

"R. M. W."

Parenthetically, W. P. Brown, to whom R. M. W. showed his stamp was almost certainly William P. Brown, who published the first priced list of maten and medicine stamps, dated July 1876, under the title: Curiosity Cabinet.

Is it possible that Paducah, Ky. was considered a western town (it is certainly west of Louisville); that R. M. W. was in fact, Wendell M. Weston, or vice versa; that "not in as fine order as could we wished" was "torn in two vertically at the right—" or that at least two copies of the stamp existed at this time?

It does seem likely that the illustration above, identical to that shown in *The Michigan Philatelist* of 1878, is a copy of Mr. Brown's tissue drawing.

On the original stamp the D of M.D. is not joined at the top and in particular the ground on which is inscribed U. S. INTERNAL REV. / FOUR CENTS (above) and LOUISVILLE, KY. / PROPRIETARY (below) is reticulated lathework. Elimination of the latter detail from a sketch would be understandable.

SNUFF STRIPS — Intact and unbroken



5 oz. wide (1920) \$5.00; 8 oz. narrow 110 \$3.00; 6 oz. wide 111 \$3.00
10 lb. square 111 \$20.00 (Repaired only. Nice appearing)
6 oz. wide 113 \$1.50; 10 oz. narrow 114 \$1.00; 10 oz. narrow 115 \$1.50

JOHN S. BOEO, 1668 Sycamore St., Des Plaines, IL 60018

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Revenues of Basel, Switzerland Handstamped On Paper

by Donn Lueck, ARA 1520

The fiscals of Switzerland, as well as many other countries, can boast of a pre-stamp era. The handstamped revenues of Basel, Switzerland are no exception. These early revenues were used on receipts, promissory notes and other documents.

The appearance of this article constitutes the first attempt at listing the handstamps used on documents in Basel from 1802 to about 1930. It does not purport to be a complete listing, nor has any attempt been made to price these items. Information leading to adequate pricing is unavailable at this time. Later, with possible receipt of further information, such an attempt may be made.

We trust that the information presented herein will enable those of you in possession of such material to better categorize your collection. Readers able to shed additional light on these items are invited to correspond with the author: 6238 N. 38th Drive, Phoenix, AZ 85019.

I Circular Types

A. Helvetic Republic Period (1798-1803)



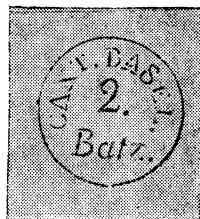
Type a: 1 Batz: Circular fancy "HELV:REPUB:/1./Batz." handstamped in black on white paper. The Batz was an old German coin, but at this time was probably used as a term for 10 Rappen.

B. Cantonal Period (1803-1840)

All the above are handstamped in black on white paper.



Type b: Single circle "CANT:BASEL /1./Batz." This type has a colon between "Cant" and "Basel" and periods after the "1" and the word "Batz".



Type c: Single circle "CANT.BASEL /2./Batz." This type has only a period instead of a colon between "Cant" and "Basel".



Type d: Single circle "CANT BASEL /2/Batz." This type has a centered period between the 'Cant' and "Basel" and has no period after the value figure "2".

The period of use for the above three types of handstamped revenues is 1803 to 1820. A pencil note on one of the items (type c) is "1820."

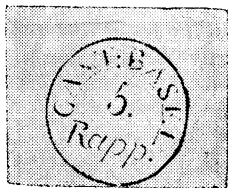
Type e—All are handstamped in black on white paper.



Type e: Single circle "CANT. BASELST. THEIL/2/Batz". Three values of this type are known (illustrated above):

- 1 Batz
- 2 Batz
- 5 Rapp.

The period of use for the type "e" handstamped revenues is believed to be about 1810 to 1820. There are no complete documents or notations on these items to substantiate the period of use.



Type f

Type f: Single circle "CANT. BASELSTADT/5./Rapp." handstamped in black on white paper. The period of use for this item is considered to be from 1820 to 1830. There is a complete document with this type in the author's collection dated May 3, 1822. This is the only reference available at this time.



Type g: Single circle "CANT. BASELSTADT/15/Rp." handstamped in black on white paper.



Type h: Single circle "KANT. BASELSTADT/7/Rp." handstamped in black on white paper.

You will note the word "Baselstadt" appears to be one word on the 15 rappen value and two words on the 7 rappen value. The period of use for the above two handstamped revenues is believed to be from 1850 to 1840. There are no documents or notations to substantiate these dates of use.



Type j

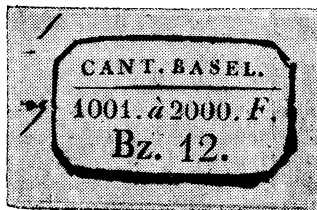
Type j: Double circle "KANT. BASELSTADT*/7/Rp." handstamped in blue on white paper. The 7 Rappen value is known in black on white paper on a receipt dated April 18, 1856. The author also has a 7 rappen value on a stampless cover dated January 9, 1869. The following values are known:

- 7 Rp. in blue or black
- 15 Rp. in blue only
- 30 Rp. in blue only

The period of use for the type "j" handstamps is from 1850 to 1870. The two complete documents mentioned above are the only items of reference for the dates of use.

II Rectangular Types

A. Cantonal Period (1803-1850)



Type k

Type k: Single-line frame around "CANT.BASEL/4001 a 5000 F/Bz.30" on the high value. The tax rate is 6 Batzen per 1000 Swiss Francs. The following values are found, all are black on thick white paper:

Bz 6	501 a 1000 F
Bz 12	1001 a 2000 F
Bz 18	2001 a 3000 F
*Bz 24	3001 a 4000 F
Bz 30	4001 a 5000 F

The period of use for the above hand-stamped revenues is believed to be from 1803 to 1825. There may be some higher values in the set, however, the 30 Batzen value is the highest in the author's collection. There are no complete documents available at this time to verify these dates of use.



Type 1

Type l: These new handstamps were made because of the currency change to Rappen in place of Batzen. Since 1 Batz was equal to 10 Rappen, the tax rate is the same. The tax rate is Fr. 1.20 Rp per 2000 Swiss Francs. All values are black on thick white paper. The following values exist:

Fr 1.20 Rp	F1001 a 2000
*Fr 1.80 Rp	F2001 a 3000
*Fr 2.40 Rp	F3001 a 4000
*Fr 3.00 Rp	F4001 a 5000
Fr 3.60 Rp	F5001 a 6000
Fr 4.20 Rp	F6001 a 7000
Fr 4.80 Rp	F7001 a 8000
Fr 5.40 Rp	F8001 a 9000
Fr 6.00 Rp	F9001 a 10000

The period of use for the above hand-stamped revenues is believed to be from 1825 to 1850. There are no complete documents available at this time to verify any dates of usage for these revenues.

B. Federal Administration Period (1850-1900)



Type m

Type m: Double-lined frame around curved "KANTON BASEL-STADT /F.9001 a 10000/Fr.6" on the high value of the set. The tax rate remains the same as on the previous issue. All are in blue on medium thick white paper. The following values exist:

60 Rp	F 501 a 1000
Fr 1.20 Rp	F 1001 a 2000
Fr 1.80 Rp	F 2001 a 3000
Fr 2.40 Rp	F 3001 a 4000
Fr 3.00 Rp	F 4001 a 5000
Fr 3.60 Rp	F 5001 a 6000
Fr 4.20 Rp	F 6001 a 7000
Fr 4.80 Rp	F 7001 a 8000
Fr 5.40 Rp	F 8001 a 9000
Fr 6.00 Rp	F 9001 a 10000

The period of use for the above hand-stamped revenues is 1840 to 1870. There are no complete documents available at this time to verify these dates of use.



Type n

Type n: A new tax rate of 10 Rappen per 500 Swiss Francs was established. This new issue has a double-lined frame around "KANTON BASEL-STADT/F.10001 a 15000/Fr.3" on the high value of the set. The following values exist:

7 Rp.	F 31 a 350
10 Rp.	F 351 a 500

20 Rp.	F 501 a 1000
40 Rp.	F 1001 a 2000
*60 Rp.	F 2001 a 3000
*80 Rp.	F 3001 a 4000
Fr 1.20 Rp.	F 4001 a 6000
Fr 2	F 6001 a 10000
Fr 3	F 10001 a 15000

All the above, except the high value, are blue on blue paper. The high value is on white paper. The period of use for these handstamped revenues is 1870 to 1900. There are no complete documents available to verify these dates of use. It is known that this tax rate was in effect in 1870 when the first adhesive revenues of Basel were issued.

*Items with an asterisk are not in the author's collection, but, from the information on the other values are presumed to exist.

III Oval Types



Type p

Type p: Some of the circular types were surcharged with oval handstamps having new currency values. There are three known varieties:

- 10 Cts. on 7 Rp (blue on violet paper)
- 10 Cts. on 7 Rp (blue on white paper)
- 20 Cts. on 15 Rp (blue on white paper)

The dates of use of these surcharged revenues is from 1880 to 1890. A pencil notation on two of the items is the year date "1884". There are no complete documents available at this time to verify dates of use.



Type q

Type q: A double-lined oval around "KANT:BASEL-STADT" with figure of value at the bottom of the oval. The crossier of the Bishop of Basel is in the center of the oval. All are blue handstamps on white paper. The following values are known:

- 2 Rp.
- 7 Rp.
- 15 Rp.
- 30 Rp.

The period of use for the above handstamped revenues is believed to be 1870 to 1900. There are no complete documents available at this time to verify dates of use.



Type r

Type r: A new series of handstamps went into use because of a currency change to centimes. A double-lined oval around "KANT. BASEL-STADT" with figure of value at bottom of oval. The crossier of the Bishop of Basel is in the center of the oval. All are blue on white paper.

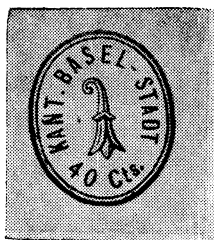
The following values are known:

- 10 Cts.
- 20 Cts.
- 40 Cts.

The period of use for these hand-

stamped revenues is 1890-1910. There are no complete documents available at this time to verify dates of usage.

The period of use for these hand-stamped revenues is believed to be from 1895 to 1930. There are no complete documents available at this time to verify dates of use.

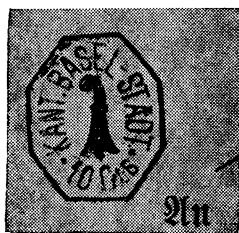


Type s

Type s: A double-lined oval around "KANT. BASEL-STADT" with figure of value at the bottom of the oval. The crosier of the Bishop of Basel is in the center of the oval. All are black on white paper. The following value are known:

20 Cts.
40 Cts.
50 Cts.
60 Cts.
Fr. 1
Fr. 3
Fr. 5
Fr. 6

IV Octagonal Types



Type t

Type t: A single-line octagonal frame around "KANT. BASEL-STADT" with value figures at the bottom. The crosier of the Bishop of Basel is in the center of the oval. The following examples are known, all are 10 Centimes values:

Black on blue paper
Violet on red-violet paper
Black on white paper (photo)

DENMARK RAILWAY STAMPS 1875-1968

considered and collected often as Revenues

100 diff. 15 packets (1500) -----	\$20.00
200 diff. 6 packets (1200) -----	\$20.00
1000 different, 1 collection, not made up -----	\$90.00
2000 different, mounted, N.H. in 2 albums -----	\$325.00
(the latter is almost complete according to the Jensen catalogue)	

GERMANY: REVENUE AND LOCAL STAMPS

1 collection, mounted on album sheets, in singles, blocks and sheets, over 95% mint, 4000 stamps -----	185.00
--	--------

Most lots could be sent for prior inspection. References of two well-known stamp dealers requested (except for APS or SPA members).

Payment in monthly instalments possible.

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ADOLPH ERNST

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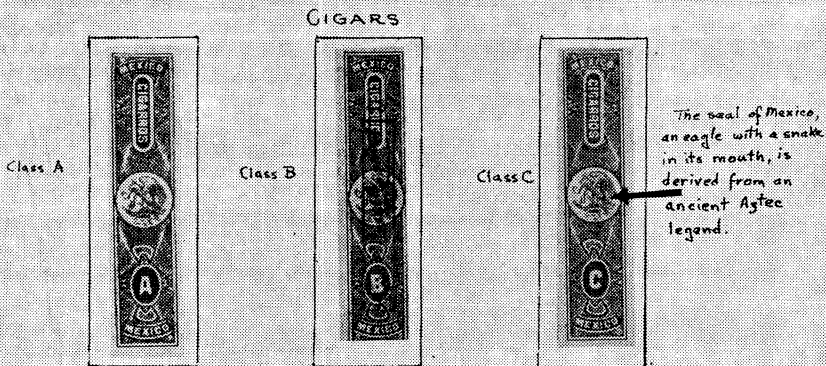
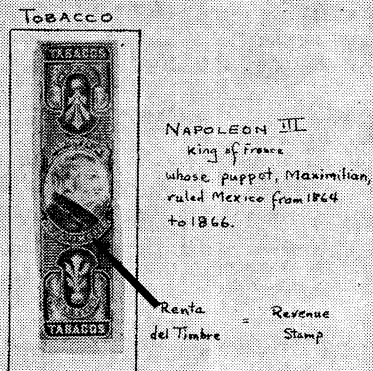
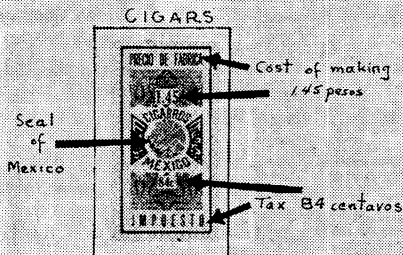


Collectors sending property for sale can avoid British Value Added Tax complications by clearly showing our V.A.T. number on the outside of the package. If sending by freight (air or surface) please obtain the appropriate labels from us before sending.

Tax Paid Revenue Stamps

FOREIGN NATIONS

Mexico



In very faint green ink, under the printing, is an overall design with the words:

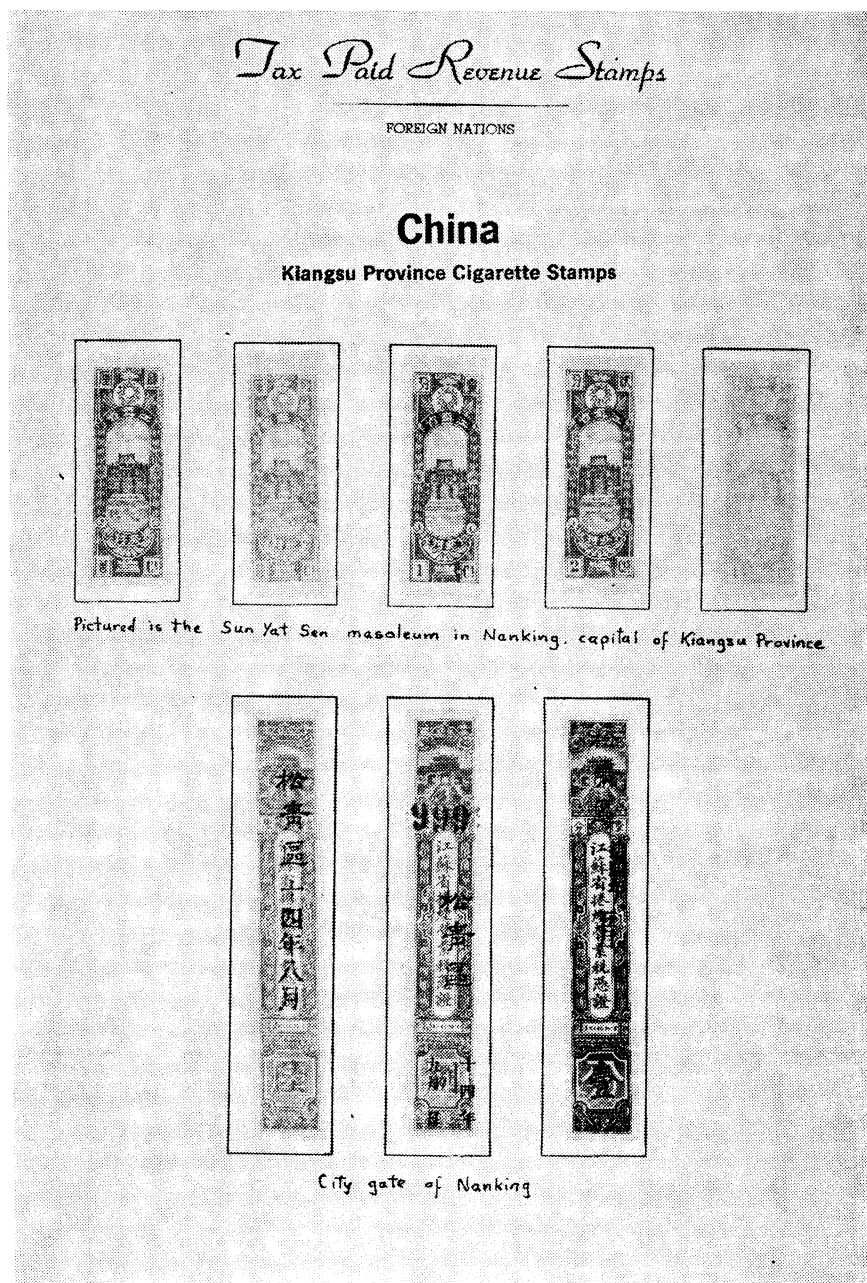
Estampilas para
Tabacos
Labrados

= stamp for
tobacco
workers

Share your knowledge — submit an article or short item.

EXHIBITING A REVENUE COLLECTION — THE RUBACK TECHNIQUE

As was promised last issue, here is an example of good mounting technique, al la John Ruback. These are one-of-a-kind printed pages (done by John himself) but a similar job can be done with typewriter, wax transfers



(purchased at any art store and many stationery stores), or by hand lettering or lettering guide. Only you know what is best for your own purposes.

Tax Paid Revenue Stamps

FOREIGN NATIONS

Canada

CLASSIC CIGARETTE STAMPS

1886



Note the add value:
"1/40 lb. cigarettes"

1889



Imperforate proof
1889 issue



Unissued stamp of 1889 issue

1897



Tax Paid Revenue Stamps

FOREIGN NATIONS

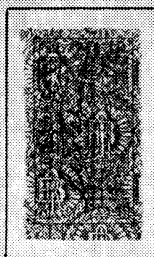
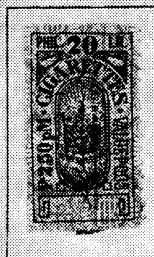
Philippines

The same basic design used on three printings of 20 cigarette stamps.



No
background
printing

Note silk threads.
This stamp was printed
on banknote paper
as an experiment.



Background design with
"BIR" in monogram.

Notice also signature of
"B. W. Tabias"
Acting Commissioner of
Internal Revenue"



Overall gray background
with colorless words:

"Republic of the Philippines
Internal Revenue Strip Stamps"

Please mention the Revenuer when writing advertisers

A Catalog of Railroad Handstamp Cancels on the 1898 U. S. Revenues

by Henry Folman, II, ARA 25, and Steve Leavitt, ARA 142

Since the publication of Dr. Hugh Shellabear's catalog of the railroad cancels on the U. S. revenues of 1862/1875, there has been a great increase of interest in all railroad cancels on all revenues.

This catalog is an attempt to continue the subject into the Issue of 1898. Since the printed railroad cancels on this issue have already been written up by Richard D. Fullerton in 1952 ("Catalog of Railroad Co. Printed Cancels on

AVRyco

A-1



A-1A



A-2

A. & C.R.R. Co.
MAY 31 1900

A-3

The A.T. & S.F. Ry. Co.

AUG
1898

A-4



A-5

H. M. A.
NOV 9 1899
ATLANTA, GA.

A-6

A. C. L.
1898

A-7



A-7A



A-7B



A-7C



A-8

the 1898 U. S. Revenues"), we have confined ourselves to the much larger area of handstamped railroad cancels. In addition, we have excluded those cancels which were not used directly by the company itself such as individual receiving depots and freight offices.

Since the complete catalog will be printed in a series of articles, we have included an alphabetical index with each segment giving the arbitrary catalog numbers assigned to each cancel.

INDEX

NO.	NAME OF RAILROAD
A-1	Allegheny Valley Railroad Co.
A-2	Ann Arbor Railroad
A-3	Astoria & Columbia River Railroad
A-4	Atchison, Topeka & Santa Fe Railroad
A-5	Atlanta, Knoxville & Northern Railway Co.
A-6	Atlanta & West Point Railroad Co.
A-7	Atlantic Coast Line Railroad Co.
A-8	Atlantic & Danville Railroad Co.
A-9	Atlantic Seaboard Co.
A-10	Atlantic, Valdosta & Western Railway
B-1	Baltimore & Annapolis Shortline & Annapolis, Washington & Baltimore
B-2	Baltimore & Ohio Railroad Co.
B-3	Baltimore & Ohio Southwestern Railway
B-5	Bangor & Aroostock Railroad
B-6	Barre Railroad



A-9

Atchison
1901

A-10



B-1

B. & O. R. R.
MAR 3 1899
ACCT DEPT.

B-2

Cancelled,
APR 17 1899
B. & O. R. R. CO.

B-2A

B. & O. R. R.
3/19/1901

B-2B



B-3

B. & O. S. W. RY. CO.
RECEIVERS.

B-3A

B. & O. S. W.
NOV 11 1899

B-4A



B-4



B-5



B-6

Circuit Notes

by G. M. Abrams, Sales Mgr.

To bring you up to date on the Sales Circuit statistics, herewith the data (as of 1 February, '74):

Salesbooks sold	640
Received for circuits	397
Not yet seen here	243
Circuits initiated	282
Circuits completed	262
Still out	20
Books returned to owners	362
(Their total sales, \$19,399.62)	
Remaining in circuits	35
Circuit roster members	143

Question: How do you equitably distribute 35 books over 143 members?

If any of the new members wish to learn how the circuits operate, please drop me a line. I have a Xerox copy to offer of the circuit information recently printed here; yours for the asking and an SSAE.

At this writing, many more auction lots have been received for the April sale. To date, there are 1300 lots on the shelf. By press time, there will undoubtedly be more. The sale will be the largest in our history, both in lot quantity and in the variety to be offered: U. S. material, much foreign literature, etc., and many surprises.

The auction rules have been revised and (we hope) simplified. The method of bidding by plus signs, for one, has been eliminated. This because the method was enough to drive one to drink: Which is the winning bid, one of \$6.00++, one of \$6.50+, or one of \$7.00 even? For the next auction and those to follow, we will ask you to merely submit your maximum

bid per lot and (please note) buy bids will not be accepted. Bids are acceptable through the mail, by telephone or by telegram, as long as they are received by 12 noon of bid closing date.

A cautionary note: In the past auctions, many bids were tied as winners for a given lot, and lost by postmark alone. So, once more, we advise you to get them in early.

All bids must be sent to Auction Mgr. Don Duston at the masthead address; phone number is 815-223-6687.

To those of you who may be considering the submittal of circuit books to be circulated, one (extremely important) bit of advice:

Stamps, even those in VF or Superb condition, listed for sale at or more than Scott evaluations, or even 90% of same, WILL NOT SELL. Books containing such pricing are usually retired after several exhaustive circuits with sale of 10 to 20%. A word to the wise.

This column will be very brief next month, as the auction list for sale #9 will consume much of the allotted space. If any member wishes information on any aspect of the Sales operation, be sure to drop me a line and (please) enclose an SSAE.

"ReveNews"

Our regular bulletin "Van Dam's ReveNews" features Canadian and Worldwide revenues. Free list on request.

ERLING VAN DAM

P. O. Box 151 267

Peterborough, Ont. Canada K96 6Y8

Secretary's Report

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

NEW MEMBERS

- 1589 HEWITT, Henry I., 4126 West 45th St., Minneapolis, MN 55424 by Secretary. No collecting interests specified.
- 1590 TROSTER, John G., 82 Belbrook way, Atherton, CA 94025, by Secretary. "Undecided."
- 1591 GORDON, A., PO Box 999, Coral Gables, FL 33134, by Jerry Kedrierski. General.
- 1592 ERLER, Martin, D-8021 Icking. Irschenhauserstr. 5, Germany, by G. M. Abrams. US, Germany
- 1593 RUDELL, Mary O., 655 So. Fair Oaks Ave., Apt. I-206, Sunnyvale, CA 94086, by G. M. Abrams. "Beginner, wants to learn more."
- 1594 CURTIS, Anthony R., 246 Woodland Dr., State College, PA 16801 by Linn's. Newspaper; general.
- 1595 CALLEN, Chester S., 27 Marmon Terr., West Orange, NJ 07052, by William Ittel. Israel, Holy Land, Turkish fiscals used in Holy Land.
- 1596 FLORE, Franklin F., 221 7th Ave., Bethlehem, PA 18018, by Steve Leavitt. US revs, M&M, foreign fiscals.
- 1597 BEHRENS, Manley L., PO Box 402, Hyde Park, NY 12538, by Donald L. Duston. Precanceled US and foreign.
- 1598 MIKESKA, Marvin, Jr., PO Box 26, Longview, TX 75601, by Steve Leavitt. US Scott and non-Scott; Texas.
- 1599 MERKLE, George W., 125 Kensington Pl. N., Springfield, OH 45504, by Steve Leavitt. US.
- 1600 MINTO, Mrs. Dorothy, PO Box 100, Etowah, NC 28729, by G. M. Abrams. "Don't know yet—have early revs perf and some private die."
- 1601 WARD, Mrs. Barbara E., 830 N. Willow Ave., La Puente, CA 91746, by G. M. Abrams. US M&M, stamped and embossed paper, telegraph, etc.
- 1602 GRIFFIN, Leslie R., PO Box 255, Black Diamond, WA 98010

by Secretary. US & foreign.

- 1603 DEGENHART, Lawrence, PO Box 4405, Biloxi, MS 39531, by Linn's. Federal, state and local revs; perfins; RPO and HPO stationery.
- 1604 GOURD, Joseph N., 14329 Greenview, Detroit, MI 48223, by Margaret Howard. M&M; proprietary medicine pertaining to bitters (dealer in antique bottles).
- 1605 GARDNER, Wilfred E., Jr., 31 Colburn Rd., Wellesley Hills, MA 02181, by G. M. Abrams. US, Britain and cols., France, Austria (pre-1920).
- 1606 JONZA, Jack B., PO Box 271, Vernon, NY 13476, by James C. Andrews. Guatemala.
- CM1607 HOFFMAN, Daniel R., MD, 1301 W. Columbia Terrace, Peoria, IL 61606, by Steve Leavitt. US private die proprietary; narcotics; snuff, cigar and cigarettes; wine and malt liquors.

REINSTATED

- 1197 GRUZDIS, Anthony, 395 Belmont Ave., Haledon, NJ 07508, by Anthony Giacomelli. US, taxpays, states, Canada, Brit. Commonwealth, Cuba, etc.

RESIGNED

- 901 Lt. Col. Bill Bryan
1095 Dr. Corinne Farrell
842 Paul Hahn

DECEASED

- 612 Dr. E. Witmer Gerth

ADDRESS CHANGES

- James W. Brodie, 1 Fettes Crescent, Wellington 3, New Zealand
C. S. Domzall, S. 10th & Wright Ave., #4B, Richmond, CA 94804
Thomas L. Harpole, Jr., c/o Gilpatrick, Chick Road, East Lebanon ME 04027
Kenneth O. Harrison, 705 Sheltercreek Ln. #359, San Bruno, CA 94066
Michael P. Rosenberg, 811 Cortelyou Rd., Brooklyn, NY 11218

Previous membership total	634
New members	19
Reinstated	1
Resigned	3
Deceased	1
Current membership total	650

The Professor Van Der Poel Museum of Taxation

Director: E. J. H. Volkmaars, ARA 1436

(Ed. note: This brochure reprint is being presented to inform the membership of an excellent sight-to-see while travelling the Continent and to give you an indication of the European interest in taxation. Secretary-Treasurer Bruce Miller sent the original to me with the comment: "Probably few members have heard of this museum." I had not, had you?)

The "Nederlandsch Belastingmuseum" (Netherlands Museum of Taxation) was founded on 27 September 1936. A few rooms in a tax building at Boompjes 16, Rotterdam, were arranged to exhibit a number of tax documents, instruments, curios and pictures—the most interesting of which was Pieter Breughel the Younger's painting "The Tax Office"—along with an important collection of stamps. This collection had been built up over a number of years by Professor Van der Poel.

The museum was completely burnt down in May 1940. Nobody thought that a collection of this kind could ever be brought together again after such a disaster. The only person who had faith was Professor Van der Poel himself. Even before May was out he circularized a plea for support and co-operation in building up a new collection. His heartfelt appeal, which finished with an extract from a poem by Adama van Scheltema, had the desired effect. In 1949 imposing premises were found at Parklaan 14, next to the "Belastingacademie" (Academy of Taxation), and a valuable collection of tax curios, assembled during the war years, was put on show in twenty rooms.

With the limited amount of money available the rooms were decorated to harmonize with the period of the exhibits. No area of taxation has been neglected, and the constant stream of new exhibits means that some selection has to be made.

The material put into store is a fascinating source of information for those who are interested in tax and related subjects. From the educational point of view this collection and the library built up over the years form the greatest cultural asset of the museum.

This is what the founder had always intended—to create a useful monument to the profession he cherished and to arouse interest in the study of our tax history.

As mentioned above, a tour of the museum takes in a wide variety of exhibits. On the ground floor there are two wholly restored rooms which contain exhibits mainly from the 16th, 17th and 18th centuries. The history of taxation is not confined to any period, however. There are remarkable exhibits which recall the oldest civilizations: an Egyptian tomb painting of a Treasury official, discovered after 3000 years; tax assessments on papyrus; coins of interest from the tax point of view and which evoke the Bible stories in which publicans and tax gatherers are mentioned. A Rembrandt etching, and rare paintings by Roemerswaal, Frans Franken, Van Thulden and many others provide dramatic illustrations of these stories.

The oldest sign in the world recalls, by use of the term "chimney money" the early origins of a hearth tax which was known as "Huslotha." Documents referring to the "Floreenbelasting," ground tax and tithe gatherers recall the Beden, the ancient taxation method of feudal times.

The vain attempt of the Spaniards to introduce their "Alvacala" system of taxation into the Low Countries is recalled by many exhibits relating to Alva and his tithe. After the Spaniards came the Republic of the United Provinces, under which the foundations of a tax system were laid by the States General when the Statutes of the Union of Utrecht were ratified in 1579. The fine painting by Abraham van Pelt is a graphic illustration of the times.

If we look at the show-cases we will understand Sir William Temple's sigh as he reported to his Queen: "In Holland every thing is taxed, except air and water." Where by-laws, decrees, proclamations, instructions and publications relating to local taxes have been brought together, it is remarkable to see how in the old days the local authorities sought and found ways of raising money. Much emphasis is laid, however, on the only tax that was levied throughout the United Provinces: the "Convoys and Licenses," which led eventually to the Proclamation of 1725, the direct ancestor of the Tax Act. Taxes, never popular with the people, often caused riots and unrest. Striking pictures, commemorative medals and other objects bring the tragic times to life again. The museum has a very famous collection of ceramics, the "chine de commande," commemorating an uprising in Rotterdam known as the "Costerman Rising" which all began with a straightforward case of wine smuggling.

On the first floor is a room decorated to the Batavian Republic, the reign of Louis Napoleon and the Restoration under King William I. An exemplary servant of his masters in those stormy days was the competent Alexander Gogel, the father of the first Dutch tax system. History is indeed surprising: the dreams of Charles V and Alva were realized by a fervent democrat, which was what Gogel always remained. Next to him we see Appellius and Canneman, tax officials of the early days of our liberation.

Then there are the departments dealing with fiscal seals (stamps), Organization of the Tax Service, Registration and Succession, Coinage, Lotteries and Customs.

The first of these is particularly worthy of our attention. We owe the collection of fiscal stamps to the threesome of Van der Poel, Eeltjes and the Englishman Preston Pearce, who put all their enthusiasm and idealism into making this the largest and best documented collection in the world. The stamps, originally a brilliant invention of Johannes van den Broecke, a clerk with the States General in 1624, have made their own history in all civilized countries for the last three hundred and fifty years. A separate showcase illustrates the application of this system with numerous items, printed, labelled or stamped with the sign of the Exchequer.

The nineteenth century, such a fertile period for new economic and social ideas and closely linked with the emancipation of the worker, leading to the abolition of archaic excise laws and the introduction of wealth, business and other kinds of income tax required by the times, receives a great deal of attention. In colorful array, the innovators and tax chiefs of those far-off days look down upon us. They include legendary personalities like Pieter Motké, the only Inspector of Taxes of whom a statue has ever been erected. Now, a century later, you can still admire it on the "Wijngaard" in Thorn! In the nineteenth century room there are two splendid paintings by C. Coene dating from about 1820, showing smuggling going on at a town gate.

Besides customs documents we find in the basement a collection of the instruments used and still being used by the Gold, Silver and Platinum Assay Department. The Fraud Department is the most popular with young people. Most of the visitors to our museum are in fact young. This means that our educational department has a particularly important job to do.

For the pupils concerned, the visits made by many schools at all levels represent their first acquaintance with the tax system, and a well-presented short lecture on the origins and nature of taxation can do a lot to remove prejudices. These tours are the real *raison d'être* of the museum.

After the removal of the National Taxation Institute to Leiden, a number of rooms at Parklaan 16 were added to the museum; some of these now house the uniforms and armaments departments. Our E. E. C. and Benelux colleagues are among the wax models on display here and form a colorful group

with our own uniformed officials from the time of Louis Napoleon onwards.

Next to the "Atrium," the former premises of the students of the National Taxation Academy, where many exhibits still recall the richly varied life of the students, there are rooms to house the Asia and Africa, Weights and Measures and Playing Cards Departments. The playing cards in particular attract many visitors. Connoisseurs assure us that this is one of the major European collections. The history of cards from the Renaissance to the present day is clearly shown. As is generally known, a tax used to be levied on playing cards in this country.

One back room of the former "Atrium" is devoted to decorations, to senior officials of the Second World War and post-war periods; here too space has been found for our most recent addition: **the Volkmaars collection of tax humor.** This valuable collection, in which much resentment against taxes is aired and official pomposity deflated, contains about 5,000 items. A selection of these cartoons is shown in frames under plastic, so that they can be shown by turns for the enjoyment of everyone.

This survey must be kept brief and it will therefore be incomplete. We could also draw your attention to collections such as those on Benelux, War-time, Guild Membership Tokens, Commemorative Medals, Excise duties, and curios such as valuable ceramics, tin and glassware. The things that appeal most to the imagination, however, are the yellowed portraits and documents of those who in former times were dedicated to official business, and which still reveal the extent of their diligence, sense of duty and competence. For many a visitor—both layman and expert—a visit to this museum, unique in the world, may be a revelation, he may agree with the wish, engraved on a commemorative tablet in the hall, which reads:

May it, **SEMPER CRESCENS**,
Unspoiled by disasters or accidents,
Speak to many generations
about the senior
Public Service, through all Ages



POSTAL SERVICE PLAYS GAMES

On Saturday, December 15, someone in the post office at Hawthorne, Cal., figured out a way to get home early. Instead of venturing out into the rain and cold and gloom of night on his appointed round, he simply rubber-stamped all the letters "Moved, left no address," and tossed them back into the outgoing bags.

At least that's what happened to Sherwood Springer's mail on that date, he learned recently. If any of you wrote to him about that time and had your letter returned, try again. It was all a mistake. He's still at 3761 West 117th St., 90250.

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The Fiscal File

by Brian M. Bleckwenn
710 Barbara Blvd.
Franklin Square, N. Y. 11010

Double Transfers of the 4c Proprietary

While major plate varieties interest many First Issue specialists, I realize that interest is not universal. Thus, I'll devote an occasional column to plate varieties without, hopefully, overdoing it.

It's surprising how much material is available on plate varieties, but unfortunately, it can only be located after much laborous research. Old issues of Mekeel's, Weekly Philatelic Gossip and The American Philatelist are all excellent sources for information on First Issue Plate varieties; however, past indexing efforts leave a great deal to be desired.

The current Scott Specialized maintains two variety listings for the 4c Proprietary (R22c); a double transfer at top and another at bottom. Unfortunately, the listings do not begin to tell the entire story. The actual basis for the listings is one major double transfer (or more properly a shift) that appears in varying degrees on several different plate positions. In fact, in its various forms, it is said to appear on 28 of the 170 total positions of a single reworked plate.

The major shift shows doubling in all four corner pearls; both ends of the upper label; in the letters "INTE" of INTER. "NUE" of REVENUE; "TARY" of PROPRIETARY and in the word "CENTS". Several plate positions show doubling only in the far right portion of the bottom label or in the far right portion of the upper label, thus the basis for the separate Scott listings.

I'll try to reconstruct what is known about this major variety. In the C. W. Bedford Collection there was a block of eight, showing the full imprint and "Plate No. 4 A" of which all eight positions were said to show similar double transfers in varying degrees.¹ The Boston Book states that two plates were used for the 4c



Proprietary, Plate Numbers "4 A" and "1 Plate 4 A". Mr. Bedford noted evidence of a reworked plate for the 4c Proprietary, so we may speculate that this major variety, is in fact, from the reworked state of Plate No. 4 A.

Yet another article mentions that Philip Little found at least 28 versions of this shift out of a total of 170 plate positions.² Judge Emerson was said to have had a proof block of 72 in which several positions were said to have shown shifted transfers at top, lower right and side. The previously described major shift was also noted on this block of 72. In this same article the existence of a part perf single and a proof block of four also showing this major shift, was revealed.

I have the major shift on two singles, a block of four handstamped March 2, 1865 and a trial color block of four (Black, Plate on India).

Since the 4c Proprietary was still being printed as late as October of 1870, we can speculate that the initial 4c Proprietary plate was Plate No. 4 A. At some undetermined point in time, this plate was apparently reentered and the major shift was created in the process. The second plate, Plate No. 1 Plate 4 A, probably served as a replacement plate and therefore could have been the plate noted in use as late as 1870.

1. George Black, "U. S. Revenue Var-

ieties—From the C. W. Bedford Records," *Weekly Philatelic Gossip*, June 18, 1938, p 470.

2. Beverly S. King, "The Revenue Unit Column," *The American Philatelist*, XLIV (Oct. ? 1930), page 169.

DOES THE LIBRARY OF CONGRESS HAVE A COPY?

This is the question asked by Dr. Graham on page 6 of the *American Revenuer*, Vol. 28, No. 1, January 1974. The answer is no, but there is a copy in the Newark, N. J. Public Library, and the Yale University Library has the second edition of 1909.

How do I know? Many library users are not familiar with the catalogs that are available to locate such items but there are numerous catalogs that list library holdings. Some of the famous libraries, like the British Museum Library in London and the National Library of France, have issued large multi-volume printed catalogs of their holdings. In the United States there are also a number.

The Collector's Club of New York is the only philatelic library with a modern published printed catalog, but it is far from the only catalog of interest to philatelists. The medium-sized public, college and university libraries all have one or more of the past publications that are generally known as the *National Union Catalogs*. The largest of these is *The National Union Catalog of pre-1956 Imprints*, which is currently being published jointly by the American Library Association and Mansell Information/Publishing Limited in London. When completed this will include over 600 large volumes with about 12 million entries. All items are listed by the author (not subject or title) or by what the librarian calls the "Main Entry." If you want to know just what a "Main Entry" is, then ask a librarian to give you a hand. This catalog not only lists items but also

gives at least one library that has a copy in the U. S., including the Library of Congress.

Probably a number of libraries have the 3rd edition of Forbin yet only NJN (Newark Public Library) is listed. Now what does one do? Go to your local library. In many areas they will have the means through the developing Library systems and union card catalogs to locate a copy close to you, much closer than New Jersey in the case of Forbin.

Although Mansell lists items published only pre-1956, the current *National Union Catalogs* issued by the Library of Congress list the more recent publications and are surprisingly current.

Even a rather small public library or junior college should be able to help locate most publications, and then in many cases be able to borrow a copy for you by "Inter Library Loan." However, many older publications are too fragile or rare to loan outside the owning library, or they may be in a special collection from which items are not loaned. Forbin is an example. One reason there are so few copies is that the paper is so brittle that many copies are now not much better than dust.

While we are on the subject, a word about journals and periodicals is appropriate. The *Union List of Serials* is another catalog held by many libraries. This lists journals and the libraries which have them. You do have to know at least the correct title of the journal and at least the volume number and/or date of the article you need. Full bibliographic information is of course better yet. It is relatively easy to locate many smaller and minor journals, and with the aid of modern photocopy equipment, many libraries will supply a full journal article for a dollar or two.

This short note is all too short to be complete, but possibly it will help a few readers.

—James C. Andrews, ARA 1075, APS, ISGC, CCNY, and Director of Libraries at Rensselaer Polytechnic Institute in Troy, N. Y.

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