

AMERICAN REVENUER



Journal of the American Revenue Association

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RN-FAC—Continuing Report and Study

Every time a fellow feels that the river dried up, he's wrong. Here is a report on a newly found FAC (see illustration) which has elements both familiar and very strange.

The red-orange lozenge shaped FAC reminds us of a Corlies, Macy design previously reported. But it surely is not really like the Corlies, Macy. On this the vignette shows G. Washington facing right and the area of the bust extends much further down the body. If these differences were not enough, one look at the legend in the upper and lower borders shouts to the eyes that this is a very different one. I'm not sure that print CAN shout, but I hope you'll know what I intend to convey.

First, the Description; the Discussion follows.

Style: Much modified G type lozenge, printed in strong red-orange.

Dimensions: About $4 \frac{5}{64} \times 3 \frac{1}{64}$ inches high.

Vignette: Right-facing bust of G. Washington in oval of about $2 \frac{21}{65}$ inches height x $2 \frac{5}{64}$ inches width.

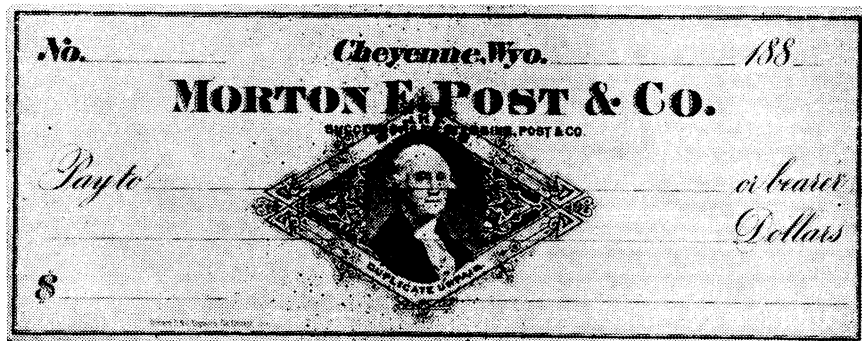
Legend: BANKERS. (note period) above; DUPLICATE UNPAID below. These in angular position conforming to shape of border.

Check face: printed in dark blue by Western B. N. & Engraving Co. Chicago.

Examples known: 2.

Discussion.

1. This FAC is considerably larger than those previously reported.
2. The FAC is almost surely engraved; assumption—Western did the engraving.
3. Legend makes good sense as a Sight or Time Draft, but this one appears to be a check. The term "check face" used deliberately as there is no



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hint of this being a draft of any kind.

4. Perforated at left end, such as is found in check-books to permit easy separation from the stub.

Although strongly inclined to report this as a check, the wording of the legend creates a doubt as to classification. Can any reader be of assistance?

Does any reader have similar items or AN item?

As always, I am anxious to learn more; especially when puzzled as to the proper classification—check or draft?—which seems to be such a basic point.

—Joseph S. Einstein, ARA 665

NEW JAPANESE CATALOGUE DUE

According to W. H. McConnell's Asian Philately column in the March 2nd Western Stamp Collector, the Fukuo Stamp Company of Tokyo is currently in the process of updating its 1965 catalogue of Japanese revenues (of which I was aware) and its subsequent supplement (of which I was not). The catalogue is being updated with many

new listings, new prices and further English inserts to make it easier for us non-linguists to read.

For those of you who subscribe to WSC, Mr. McConnell will advise the availability and directions for procurement. For those of you who do not subscribe, I will provide the information herein whenever it appears.

—G. M. Abrams

From the Editor's Chair

I have withdrawn my column for this month on the subject of how to write for the AR and substituted the below primarily for health reasons. As I have written to many correspondents, I was quite ill around the New Year. In early March I contracted a severe case of the flu which incapacitated me for over two weeks (this has not been a good year for me healthwise, it would seem). Consequently, I am so far behind in preparing copy and answering correspondence that I felt unable to prepare a column of the quality that I believe you have come to expect. I hope that the coming Easter recess will enable me to regain my strength and catch up on back work.

A few words to my correspondents. At present I have on my desk more than 40 letters that demand a reply. Some of you have been waiting for more than two months for a word from me. All I can do at this time is apologize publicly and ask your indulgence. My second illness has left me so weak that I find myself unable to spend the necessary long hours at the typewriter to clear the backlog after putting in a full day's work. I will endeavor to answer each and every one of you at the earliest possible time, hopefully during the above mentioned vacation period. Before you read this you may already have gotten a reply. If you have not, "hang in there"—you WILL get a reply!

The Auction

You will no doubt be surprised to find the auction as a supplement to this issue rather than (as usual) an integral part. This is for two reasons: the auction is so large (2000+ lots) that it would have taken the entire issue and I believe you want articles as well as an auction; and the Sales Mgr., Auction Mgr., officers and I believe that you will appreciate the auction as a separate, more handy entity that you can mark it up to your heart's content without damaging your run of the AR. If everything works out as we hope the auction will continue to be presented in this manner. In the future, printing costs will be borne by the Sales Dept., the full details of which have yet to be completed. More on this to come.

The Library

As of the first of the year we have been without a librarian, William German having submitted his resignation for personal reasons. Therefore, until future notice please do NOT request library materials.

The Board is at present in the process of appointing a new Librarian, so we will have an operating library in relatively short order. However, since the material still has to be shipped to a new location and sorted, and since the new Librarian has to "feel" his way into the position, there will be somewhat of a delay. I will let the membership know when the library is once again ready to circulate.

Publicity

President Ruback has requested that any members who would be willing to write "general type articles" for stamp publications with the purpose of publicizing revenues and the ARA should contact him. This is one of the best ways to achieve the goals outlined in last month's column.

While on the subject of publicity (and I hope dealer/member Van Dam will forgive my appropriating the title of his newsletter for introducing the following), I have some

Revenews

Sid Pietzsch's column in Linn's on February 4 featured revenues in "Labels Receipts For Union Dues" due to the efforts of Associate Editor Dick Riley. Good going, Dick!

Stamps on March 3 had a column-long "blurb" on the Robson Lowe Revenue Sale under the superb title: "Robson Lowe Sees Growing Demand For Revenues." While advertising R. L. it also helps our "cause."

Another Show to Enter

I have just received a letter from member Mack Matesen (who is also President of the SRS) informing me that the SRS has been invited to co-host LINPEX 74 (Lincoln Stamp Club, Lincoln, Nebraska). He reports that besides a special section for State Revenues there will also be two categories (U. S. and Foreign) which will be open to revenue exhibits. More on the details of this here next month but put October 5-6 on your calendar for exhibiting!

Obituary—William T. Adams

Peggy Howard sent along a clipping and a letter telling of the recent passing of former ARA Life Member Bill Adams. As I did not have the pleasure of knowing Mr. Adams, I'll leave the obit in her able hands:

"Bill was a life member of the ARA, but he did resign a couple of years ago with the sale of his last bunch of wine stamps.

"At one time, Bill Adams had one of the world's largest holdings of wine stamps. Government officials visited his home and confiscated his entire stock and it was through the efforts of attorneys from the APS and the ASDA that enabled him to continue dealing and paved the way for the rest of us to be able to deal in them. Bill also had vast holdings of the dated documentaries and knew a great deal about them. Of course, his knowledge is now lost to us and it is a great shame.

"There was many a time that we called Bill at his bedside to talk over this and that stamp and its rarity. As sick as he was in the last two years, he was always so glad to hear of any new discoveries concerning rarity or variety that came to light. He marveled at many things concerning all revenues and I do believe that it was quite a thing for him to see the changes in revenues today versus what they were in the time he was dealing."

Exhibiting

Lee Adams' guest editorial on exhibiting drew the comments of at least one ARA member, which are printed below and which should be of help to potential exhibitors because of their knowledgeable content. Lee also has contributed a few additional comments which conclude this column.

ABOUT EXHIBITING by Homer C. Landis, ARA 77

The February issue! What a periodical! Three articles on exhibiting! Right down my alley! Right on!

Perhaps before my hundred dollars worth is put in, there should be some qualifications for my remarks. In my archives is a Third Award Certificate for U. S., Revenues, Cleveland, 1943. There are also sixteen ARA ribbons. My revenues were exhibited in many shows before ARA ribbons were available and some where ribbons were not given, for various reasons, like ARIPEX '74 where my "U. S., Playing Cards" was awarded Second. Selected pages from this collection were shown at FRESPEX '74 in the Invitational Hall of Honor. The APS has certified me as an Accredited Judge.

Perhaps in the majority of Prospectus and Entry Blanks is a statement that judging will be based on standardized qualifications as follows:

- 40% Philatelic knowledge and research
- 20% Presentation, arrangement and format
- 15% Condition
- 15% Completeness

10% Scarcity

Where this is not in the prospectus or in the Instructions to the Judges it is generally followed by the judges either through force of habit or because they feel this is the correct way to judge. If there is much deviation from the above, it may be at times, there are a few more points given for really good presentation. Considerable criticism from the judges has been heard the last few years because of unnecessarily poor or careless presentation.

There was very little in the articles in the February issue regarding Philatelic Knowledge and Research, and here is where the points are. It is conveyed to the judges through the write-up. The little notes of explanation throughout the exhibit. Please note the word little. An exhibit of certain stamps of China was shown a short time ago in which, under each item, single, pair, strip or block was a word or two or a short sentence, which showed why that particular item was in the collection. It was a splendid display of philatelic knowledge.

This is where pleonasm comes in. One of the great philosophers said, "be slow to give advice as it will seldom be taken." Please use pleonasm! To be explicit, the following examples could be used to describe a stamp. "This stamp was issued Jan. 24, 1895 on single line watermarked paper." "Issued 1-24-95, single line watermarked paper." "1895—S. L. wmk." The last tells the judges all they want to know.

Presentation was well covered in the February issue. One thought: If an exhibit is to be mounted and dismounted by the exhibitor at a stamp show, or if the exhibitor has complete faith in the Exhibition Committee, then the exhibit should be shown without cellophane page covers. I have never talked with a judge who would give extra points to an exhibit mounted in these protective covers.

Each exhibit should have an attractive, concise title page. Preferably prepared by an expert calligrapher. This page should show the name of the exhibit. Exactly what is in the exhibit, no more, no less. The explanation of the exhibit is accomplished by the write-up throughout the pages. In "How to Prepare Stamp Exhibits" by C. E. Foster, examples of good and poor titling are given. The number of words under good titling range from two to seven. The book referred to above, perhaps the best available on the subject, is published by the New Mexico Philatelic Association, a non-profit organization, in very limited quantity. Address: NMPA Books, Box 25706, Albuquerque, N. M. 87125.

HOW TO PREPARE YOUR EXHIBIT

by Lee Adams, ARA 1157

1. Blank or quadrilled pages seem to be preferred by many exhibitors, some feeling they are superior to album pages.
2. Basic information such as the following should be included where applicable:
 - A. Date of issue
 - B. Type of printing
 - C. Watermarks, if any
 - D. Perforation measure
3. Subsidiary information can be listed in certain instances, such as:
 - A. Name of artist
 - B. Name of engraver
 - C. Name of printer
 - D. Quantities printed
 - E. Size of stamps, in mm.
 - F. Number of stamps per pane
4. Use of black pages with white lettering do not seem acceptable with

- many judges. Also buff pages. White pages are always best.
5. Do not mention Scott or Minkus catalog numbers.
 6. Proceed with caution when adding artwork, or colored frames to a stamp mount.
 7. Mint and used stamps should not be shown on the same page.
 8. When covers are shown, it is proper to explain transit markings. It is best to cover any address, certainly that of the exhibitor. (This is a rule in many shows).
 9. Major varieties of the same stamp should not be shown on the same page with the initial stamp.
 10. Mount stamps in straight lines, either vertically or horizontally. Do not use curves or fancy placements. The straight line type includes the pyramid mounting and is accepted. The inverted pyramid, however, distracts and the unbalance on the page is not acceptable.
 11. Do not overcrowd a page. It is better to expand or eliminate.
 12. Non-philatelic material should be kept to an absolute minimum and should never overshadow the stamps being exhibited.
 13. Writeups should be brief and direct as possible, simple enough to absorb at a glance.
-

Discovered At Last

By George T. Turner (ARA 200)

A key plate position has turned up in the study of the PAPER imprints from the two plates used to produce the 25c Second Issue revenue stamps. The initial work was initiated by the late Bob Leard, an able researcher and a past ARA president. He reported the results of his findings, accompanied by illustrations, in the April 1962 issue of the *American Revenuer* (vol. 16 No. 4, page 49). His discovery of the unlisted Plate "37" in addition to confirming Plate 21 as listed in the "Boston Revenue Book" was a great contribution to our knowledge of the 1862-72 revenues.

Yet at the time of his death in Sept. 1966 the question remained what differences, if any, might exist to enable collectors to properly differentiate between the PAPER imprints on the two plates. On Bob's frequent business trips to Washington we often spent the evening together discussing revenue "problems" of all sorts. These were stimulating sessions for both of us.

Several revenue plate numbers and imprints were acquired by the writer from lots in an auction sale held in March 1970. In due course, comparison with other material turned up a single 25c Second Issue stamp showing a portion of the PAPER imprint at the top reading properly as one views the stamp. This was not the usual, or normal, way the Joseph R. Carpenter firm entered PAPER imprints upon its plates. In nearly every instance the PAPER imprints are "reversed" relative to the reading upon the stamps—"inverted" or "reading out" if you choose such descriptions. See the top margins above positions 8, 9, 10 for the full imprint in the illustration.

Thus the problem that Bob Leard sought to solve has been realized. The new item proves to be an impression of position 9 from Plate 37, since the normally "reversed" reading imprint occurs on the known full proof sheet of Plate 21. Further, there is a one mm. difference between the central point of the shield to the imprint's words, being 3½ mm on plate 21 and 2½ mm on plate 37.

Revenue enthusiasts now have the key to differentiate between the two PAPER imprints. Possibly the other positions can be found to complete the plate 37 PAPER imprint.

Two similar instances are known where the PAPER imprints exist reading both ways. This occurs at the top on Plates 19 and 19A of the 5c Third Issue revenue stamps. Likewise for the 2c denomination where the PAPER imprint is located in the right sheet margin. On one plate of the 2c the PAPER imprint relative to the stamp design "reads DOWN" while on the several other plates it "reads UP." But more details on the 2c and 5c variations at another time.



Illustration shows normal full PAPER imprint reading in "reverse" on margins of positions 8, 9, 10 from Plate No. 21. Above is the upper portion of the newly discovered position 9 from Plate 37.

THE OUTSIDE WORLD

Recently offered in an advertisement in STAMPS magazine . . . at listed price . . . not open for bidding:

1940 Revenue Imperforates. The complete set of 1c to \$20.00 Stock Transfer. Completely imperforated. Scott No. RD67 variety—85 variety. Seventeen different horizontal blocks of four each. Without dated overprint and without gum as issued. Very fine and choice in all respects. A newly discovered error, of the greatest scarcity and desirability. Truly a treasure of philately. Less than one sheet of each value is known to have existed—\$5700.00.

1940 Revenue Imperforates. Scott No. RD67 variety—85 variety. Same as preceding but in mint pair each of the 17 different values. Very fine and choice in all respects—\$2850.00.

Wonder if they were sold and if to an ARA member.

—G. M. Abrams

IN RE: THE ELECTIONS

(With apologies to HWL)

By the shores of River Hudson,
By the dry beds of L. A.,
Elsewhere in (and out) this country
Comes election time in ARA.

Who are all those people running?
Never heard their names before.
Where will HG end up being,
On the East or Western shore?

Normally a small percentage
Of the members even vote;
Let this spur you to some action . . .
Let it even get your goat!

To some, no matter who's elected,
They never take part anyhow;
To those to whom it makes a difference:

Cast your vote, and do it now.

Anonymous

(Ed. note: Really?)

BOOK REVIEW

Scott Specialized Catalogue of United States Stamps, 1974 Edition

The 1974 Scott's Specialized Catalogue is at hand, and we note two major changes in the revenue section. With the exception of certain rarities, the Narcotic stamps have been priced, and the prices are approximately net retail in today's knowledgeable market. The days when collections of these items could be had for a pittance appear to be a thing of the past, with the vast majority of them listed at a dollar or more each.

The other major change is in the Revenue Stamped Paper (RN) section, where, thanks to ARA member Samuel Smith, the designs have been illustrated, rather than outlined, for the first time. This should prove to be a big boost to this area of U. S. fiscal philately. The only price change we noted in this section was the skyrocketing of the "tapeworm" stamp to \$100 (in italics), reflecting the \$102 realization for one of these in last spring's ARA Auction.

Annotation of the Revenue section continues to improve, as we note about a dozen more notes than were in last year's edition. Those which we believe to be of the greatest significance are the acknowledgement that certain unlisted part-perforate First Issue singles are considered genuine by specialists, and the mention of the St. Louis Provisional Proprietary labels of 1898 (a prelude to future listing??).

The emphasis of this year's price changes seem to be in the realm of the more esoteric fiscals, while the better-known items were comparably unchanged. As usual, the general trend is upward. In catalogue sequence, this trend is reflected in the Virgin Islands Playing Card stamps, the Consulars, Customs Fees, the Colonial embossed revenue stamped paper (but not the "Americas"), the Liquor License and Still License embossed, and the Supervisors' and Custom House seals.

The upward trend continues with many of the Match and Medicine stamps reflecting increases for the third year in a row. With the exception of the Motor Vehicle stamps, which showed no changes and may still be overpriced, the balance of the listed U. S. revenues (Boating through Rectification Tax) continue the climbing trend, with most of the ever-popular Duck Hunting stamps showing substantial gains.

The publisher's press release states that most proofs are up considerably, and this is true of about eighty per cent of the revenue proofs, including trial colors. Prices in the proof area averaged between twenty-five and fifty per cent over last year, but, surprisingly, many items showed no change at all.

In the area of U. S. possessions fiscals, nearly all Hawaiian items showed marked increases, in keeping with their current popularity; while except for a deserved \$300 nosedive for the 30c Boutwell, Puerto Rico remains unchanged.

Our critical comments to the publishers regarding their enigmatic listing policies are the same as always, and should come as no surprise to them. Certain items which should rightly be listed are totally ignored. Two such series come immediately to mind, the Series of 1933 Wine stamps (Wine or Fermented Fruit Juice) which, while denominated in ounces instead of monetarily, are the first definitive post-prohibition wine stamps, and should follow the 1933 reissue of the Series of 1916. The other series we have in mind is the Tax Exempt Potato stamps, denominated in pounds, which are as much a part of the potato taxation schema as are the listed Tax Paid Potato stamps.

We further contend that the proofs of the Match and Medicine stamps should be listed.

The puzzle continues in the area of U. S. possessions, where fiscals of the Canal Zone, Danish West Indies (except misplaced U. S. Virgin Island Playing Card stamps), and the Philippines are totally ignored, as are those of the

U. S. occupation of Vera Cruz and those of the Ryukyu Islands under U. S. administration. This is particularly vexing when the information needed for listing, if not pricing, is readily available. Additionally, the issues of Hawaii and Puerto Rico are given only partial coverage.

If the publishers can give reasonable response to our objections, the pages of the *Revenuer* will be at their disposal.

—Louis S. Alfano, ARA 1142

California Documentaries—A Personal Comment

By Leonard Joesten, ARA 1202

In a recent issue, the editor asked for articles, and just to show that articles are where you find them, let me give a little history that may be of interest to you collectors of State Revenue stamps.

I have an interest (financial) in a title and escrow company located in one of the smaller counties of Northern California. As you will recall, at the end of 1967, the Federal Government decided to give up the revenue it had obtained from the transfer tax on real estate for a long period of time. Many states throughout the country picked up this source of revenue.

In California, the state legislature decided to let the counties have this revenue. Many, if not all, of the counties passed the necessary legislation in order to add this tax to their treasuries. Siskiyou County was one of these.

The Jeffries Bank Note Company printed the basic design of the California documentary stamps, an outline of the State of California. By a second imprinting plate, the name of the county was added in two lines thru the center of the stamp, horizontally. At the top, the various denominations were printed. It is not important at this point to list those, other than the fact that there were 20 denominations, ranging from 55c to \$550.

At the time that this tax started, most counties ordered what they considered a supply sufficient for 18 months of each denomination. As is usual with all fields of human endeavor, these guesses were inaccurate, and some denominations eventually were exhausted. Others were printed in such quantity that they were surplus at the end of the 6 month period in which they were in use. The problem arose: How to handle the items in short supply. Some counties ordered blank sheets, and created their emergency supplies by typing the denomination on any typewriter that was available, and added the county name by rubber stamp or any other convenient means.

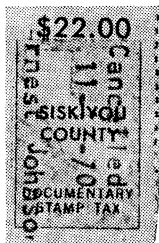
Now to limit our discussion to Siskiyou County, with which I am very familiar. At least 5 denominations were replaced by the provisionals. The problem now arises, how to tell the legitimate provisionals from frauds and forgeries. Well, for one thing, most if not all counties reproduce the documents into their records by the photographic process, by microfilm, Xerography or what have you. In the Official Records would be examples of these provisionals and it would be very simple to compare a suspected provisional with those that appear in the Official Records. One could tell from the shape of the dollar sign, the method by which the county name was reproduced, and even the denomination itself, if the suspected provisional was a fraud or the real thing.

Thru my personal connection with the County Recorder of Siskiyou County, I was able to obtain one complete set of documentary stamps, cancelled to order by him, as a souvenir. The legislature enacted legislation which enabled the title companies, who probably accounted for well over 97% of the documentary tax stamps used, to use a rubber stamp to pay the tax, rather than to carry a supply of stamps of many denominations. I personally breathed a sigh of relief when we could do this, even tho I was a stamp collector from way back,

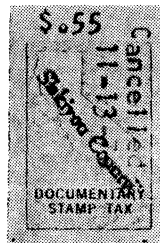
and even accumulated a goodly supply of documentary stamps over the past 25 years.

From long experience, I would say that it is not normal for blocks of four or larger pieces to be used, altho strips may exist. The normal deed had limited space set aside for the stamps, and most companies carried a sufficiently large stock of stamps, so there would seldom be a need for multiple pieces. Reserve stocks were usually on hand at each recorders office.

Examples of the original stamps, a provisional, and the rubber stamp or printed statement which replaced the stamps are illustrated. The title companies usually settle the transfer tax in one payment at the end of the day.



Normal



Provisional

DOCUMENTARY TRANSFER TAX \$.....

..... Computed on the consideration or value of property conveyed; OR

..... Computed on the consideration or value less liens or encumbrances remaining at time of sale.

Signature of Declarant or Agent determining tax — Firm Name

Replacement

**ADDENDUM TO
SOUTHWEST AFRICA (Revisited)
by Adolph Koepfel, ARA 492**

(Ed. note: Author Koepfel has informed me that the illustration for the 1961: First definitive issue of Southwest Africa fiscal stamp with decimal currency was omitted from his listing printed in the January 1974 issue. It is reproduced below for your use.)



THE OUTSIDE WORLD

For anyone interested in obtaining a copy of the VANDERHOOF MEMORIAL BOOK (siv), it has been advertised in HJMR's newsletter for

Jan/Feb 1974 at the low, low price of — \$25.00.

Wonder what they buy them for?
—G. M. Abrams

**U. S.
REVENUE
WANT LISTS FILLED**

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

2701f

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.

Bridgeport, Conn. 06606
258-259-262-263-264

The Municipal Tax Stamps of Milano

By G. M. Abrams (ARA 1065)

Introduction:

The listings to follow reflect a minute fraction of the mammoth undertaking to catalogue the Italian municipals now in process, to be published soon (hopefully) by Robson Lowe, as part of the effort on revenue catalogues. They include collaboryatory information gleaned from the largest collections of these stamps in existence, and all of the stamps listed have been seen by the participants. The authorship of this enterprise includes Carlo Buttafava, Bill Ittel, John A. Norton and the writer.

The listings in no way purport to be complete, but are based on the many thousands of stamps studied by the above group, and it is felt that this is the best information currently available. Undoubtedly other values and usages exist, and your additional information would be most welcome. Any member able to help with Milano or any of the other towns should advise the writer immediately.

The stamps remain unpriced, since all historical records of quantities issued have been destroyed. Those stamps which the authors have deemed as scarce by lack of appearance in the collections studied have been designated by R, RR and RRR.

Readers interested in this material (and those who become so) are in for a treat, for upon the hoped-for publication of this massive treatise, thousands of stamps hitherto unplaced and uncategorized will no longer be tossed in the cigar box for possible future effort, but may be properly identified, mounted and studied whenever the mood arises.

This listing should serve as an eye-opener to those whose collecting interests have remained exclusively with the U. S. material, due mainly to lack of information. You are herewith advised that other countries besides the U. S. have issued revenue stamps, which, surprisingly, include adhesives, stamped paper and taxpays. Son-of-a-gun.

The publication by Mr. Lowe of the catalogues of other countries will bring to the collecting world the vast amount of information needed to properly study this fascinating area of philately. It is anticipated that worldwide interest in the revenues of other countries will multiply rapidly, once the literature, sadly lacking these many years (at least since 1915), appears on the scene.

Similar efforts are in work for many of the other countries; we are concerned in the immediate future with the attempt to list the municipal stamps of Switzerland and Germany, with others to follow. Additionally, manuscripts have been started on selected national issues for many nations. Your comments and inquiries, and certainly your assistance, are urgently needed. Anyone with a desire to see all of this material in print and distributed over the world is invited to jump in with both feet.

THE MUNICIPAL STAMPS

A. DIRITTI DI SEGRETERIA

1870

Arms with small cross in oval frame, 24x30 mm., imperf.; bottom right circle contains sea horse

1. 20c dark ochre
2. 50c dark blue
3. 60c dark green
4. 1L dark green

Note: Valued R; there are many type-set varieties of each value. This note will apply to all following issues of the same design. Imperf essays exist in black.

1870

Same, perces en points

5. 20c ochre
6. 50c blue

Note: Valued RRR.

1870

Same, square perf., about 12½

- 7. 20c dark ochre
- 8. 50c blue
 - a. dark blue
- 9. 60c orange
- 10. 1L dark green

Note: All valued R

1870

Same, azure paper, perf. 12½

- 11. 20c dark ochre
- 12. 50c blue
- 13. 60c orange
 - a. perf. 13

Note: All valued R

1870-75

Same, white paper, perf. 12½

- 14. 20c dark ochre
 - a. ochre
 - b. ochre yellow
 - c. lemon
 - d. yellow
 - e. orange
- 15. 50c dark blue
 - a. blue
- 16. 60c green
- 17. 60c dark carmine
 - a. brown carmine
 - b. carmine rose
 - c. brown violet
 - d. brown orange
- 18. 1L green
- 19. 2L grey green (R)

1870-75

Same, perf. 13 (white paper)

- 20. 20c ochre
 - a. dark ochre
 - b. yellow
 - c. orange
 - d. brown orange
 - e. lemon
- 21. 50c blue
 - a. dark blue
 - b. grey blue
- 22. 60c dark green
 - a. yellow green
- 23. 60c rose
 - a. rose carmine
 - b. carmine
 - c. brown carmine
 - d. orange
 - e. brown orange
- 24. 1L dark green
 - a. light olive
 - b. dark olive

1873

Same, perf. 12

- 25. 20c yellow orange (R)

1875

Same, perf. 14½

- 26. 50c dark blue (RR)

1875

Same, perf. 11½



- 27. 20c dark ochre
 - a. ochre
 - b. ochre yellow
 - c. yellow
 - d. orange
 - e. brown orange
- 28. 50c dark blue
 - a. dull blue
 - b. indigo
- 29. 60c dark carmine
 - a. carmine rose
- 30. 1L green

1876

Similar, bottom right circle now contains lion; wreath smaller and closer to arms (ribbon loops below shield very small).



- 31. 20c yellow
 - a. orange
 - b. brown orange
- 32. 50c blue
 - a. dull blue
 - b. ultra
- 33. 60c carmine
 - a. brown carmine
 - b. red
- 34. 1L green

1888

Similar, wreath removed



- 35. 10c brown
 - a. red brown
 - b. dull brown
- 36. 20c yellow orange
- 27. 30c green
- 38. 30c lilac
- 39. 50c dark blue
 - a. light blue

1905

Cross on shield, 3 circles above and below, oval frame; $26\frac{1}{2} \times 34\frac{1}{4}$ mm., wmkd. large shield.



- 40. 10c brown
 - a. red brown
 - b. carmine brown
- 41. 20c ochre
 - a. light yellow
 - b. dark yellow
 - c. orange yellow
 - d. rose orange
- 42. 25c brown
 - a. red brown
- 43. 30c violet
 - a. red violet
- 44. 50c indigo
 - a. deep blue
 - b. blue
 - c. dull blue
 - d. light blue

- 45. 1L blue green
 - a. yellow green

Note: Known with inverted watermark

1905

Same, unwatermarked

- 46. 10c brown
 - a. red brown
 - b. light brown
- 47. 20c yellow
 - a. orange
 - b. grey paper
- 48. 25c brown
- 49. 30c dark violet
- 50. 50c blue
 - a. dark blue
 - b. grey blue
- 51. 60c red orange
 - a. red
- 52. 1L green
 - a. light green

1907

Same, handstamp surcharged in black



- 53. 25 on 10c brown
- 54. 50 on 20c yellow
- 55. 80 on 50c blue

1930

Double arms in oval frame, 26×35 mm.; 3 shields either side; value figures small.



- 56. 25c brown

- 57. 30c violet
- 58. 50c blue
 - a. light blue
- 59. 80c yellow

1933

Similar, value figures taller.



- 60. 25c brown
- 61. 30c violet
- 62. 50c blue
 - a. light blue
- 63. 80c yellow

1933

Similar, rectangular frame, 25½ x 34 mm.; 6 shields above name arch.



- 64. 1L dark green (Lire)
- 65. 1L green (L.)
- 66. 1.50L rose
- 67. 3L dark blue

1935

Similar, single arms at top in wreath, oval frame, 3 shields either side; unwmkd.

- 68. 25c brown
- 69. 30c purple
- 70. 40c red orange



1935

Same, watermarked arms.

- 71. 20c light emerald
- 72. 25c brown
- 73. 30c violet
- 74. 40c red
- 75. 50c blue
 - a. light blue
- 76. 80c orange

Note: Known with inverted wmk.

1935

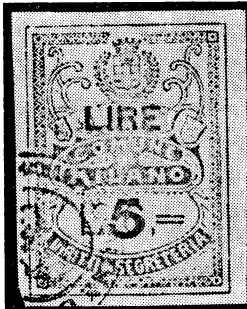
Same, rectangular frame, unwmk.



- 77. 1L green
- 78. 1.50L light rose

1935

Same, watermarked arms.



- 79. 1.50L rose

80. 3L dark blue
81. 6L magenta

1936?

Same, surcharged

82. 5L on 3L dark blue (in red)
83. 5L on 6L magenta (in black)

1938

Smaller design, arms in wreath,
18x24 mm., oval frame.



84. 1L on 1.25L carmine (in black)
85. 1.25L carmine

1945

Similar to Nos. 68-70, wreath removed, arms larger.



86. 25c brown
87. 50c indigo
 a. deep blue
 b. blue
 c. light blue
88. 1L green

1948

Similar, larger cross in shield, with
wreath, rouletted.

89. 20c light green (oval frame)
90. 25c black brown (oval frame)
91. 30c violet (oval frame)
92. 50c blue (oval frame)



93. 80c orange (rectangular frame)

1949

Similar, wreath removed, oval
frame; arms smaller, perf. 11.



94. 25c brown
95. 50c blue
 a. violet blue, rouletted
 b. blue, rouletted
96. 80c orange
 a. rouletted
97. 1L on 25c brown (in red)
98. 50L on 80c orange (in black)

1950

Similar, rectangular frame



99. 1L green

100. 2,50L purple
 - a. violet
101. 5L dark green
 - a. blue green
 - b. dull green
102. 10L dark brown
 - a. red brown
 - b. yellow brown
 - c. orange brown
 - d. dark brown, grilled paper
 - e. light brown, grilled paper
103. 20L purple
 - a. red violet
104. 25L brown

Note: Imperf issues of the 20L in grey or black are cut from revenue stamped paper.

19—

Mercury facing right, 23x30 mm.

1950

Same, rouletted

105. 1L green (value thin)
106. 1L green (value thick)
107. 10L on 1L green (#106) in red)

B. CAMERA DI COMMERCIO

18—

Cross on shield under double arch, 23½x30 mm.; also inscribed Diritti di Segreteria at base.



1. 50c green
2. 1L carmine
 - a. rose
 - b. brown carmine

19—

Mercury in circle, 24½x29½ mm.; known perfs 11, 11½, 12.



3. 50c green & black
 - a. yellow green & black
4. 1L red brown & black
 - a. orange brown & black
5. 2L dark blue & black
 - a. blue & black
6. 5L ochre & black
7. 25L violet & black (R)
8. 100L green & black (R)



9. 1L brown red & black
 - a. pelure paper

19—

Religious figure in double circle, 21x28 mm.; plain or grilled paper.



10. 2L dark blue

As most of these illustrations were taken from xerox copies, perforations or rouletting does not always show.

11. 5L brown
 - a. grey brown
 - b. chocolate
12. 10L blue
 - a. dark blue
13. 48L green
14. 49L dull green
 - a. yellow green
15. 70L red
16. 72L violet

- 19— Same, handstamped surcharged diag. in violet.



17. 49L on 5L brown
 - a. grilled paper

- 19— Same, ovptd Arrotondato and surcharged in red.

18. 70L on 72L violet

C. GIUDICI COINCILIATORI

- 19— Arms in wreath, corner ornaments rounded; 23x18 mm., unwmkd.



1. 20c green
2. 25c dull blue
 - a. deep blue
 - b. pale blue
 - c. ultra
3. 30c red
 - a. carmine
 - b. brown carmine
 - c. orange red
 - d. brown red

4. 60c orange yellow
 - a. yellow
 - b. brown orange
5. 80c chocolate
 - a. dull brown
 - b. red brown
 - c. orange brown
 - d. pale brown
6. 80c grey green

- 19— Similar, corner ornaments triangular; these exist unwmkd (x) or wmkd arms (y); the wmkd issues have the arms facing left or right as seen from the rear.



7. 20c olive green
 - a. yellow green
 - b. blue green
8. 25c indigo
 - a. dark blue
 - b. dull blue
 - c. light blue
9. 30c red
 - a. rose
10. 60c orange
 - a. yellow
 - b. yellow brown
11. 80c chocolate
 - a. black brown

Note: The 30c red exists imperf, valued R.

- 19— Similar, wreath removed.



12. 30c green
13. 40c blue
14. 50c rose
15. 60c yellow
 - a. yellow orange
16. 90c brown

- 19— Two shields at upper left, 23½x20 mm.



17. 40c blue
18. 60c yellow
a. orange yellow
19. 90c brown
a. black brown
b. red brown

- 19— Larger arms upper left, 22½x17 mm.



20. 40c blue
21. 60c yellow
22. 90c brown
a. chocolate

- 19— Arms in wreath at upper left, 23½x20 mm.



23. 30c red
24. 40c blue
25. 60c orange
26. 80c pale green (rouletted)
27. 90c brown
28. 1L orange (rouletted)
29. 2L brown (rouletted)

- 19— Same, surcharged in red, rouletted



30. 3,60L on 80c pale green

- 19— Similar, wreath removed.



31. 3.20L green
32. 4L orange
a. rouletted
33. 6L violet (rouletted)
34. 7.20L carmine
35. 8L blue
36. 10L red
37. 14L yellow
38. 15L pale green
39. 20L green
40. 30L blue
41. 40L violet

- 19— Same, surcharged
42. 7L on 4L orange
43. 13L on 7.20L carmine
44. 15L on 3.20L green
45. 30L on 8L blue
Note: All valued R.

D. RIMBORSO SPESE

- 1950 Segreteria, #A95, ovptd Rimborso Spese and surcharged

1. 11L on 50c blue

- 19— Oval frame. 28x36 mm, also inscribed Diritti and Stato Civile.
2. 2L lilac
3. 10L brown orange
4. 15L red



5. 20L green
a. dark green

19—

Arms in wreath at upper left, 33½x24½ mm., inscribed Rimborsamento Spese Generali.



6. 100L green

Note: A 30L value exists imperf in black, cut from revenue paper.

19—

Similar, wreath removed, inscribed Rimborsamento Spese.



7. 2L dark blue
a. indigo
b. dark blue, rouletted
c. indigo, rouletted
8. 5L dark brown
a. dull brown
b. chocolate
c. grilled grey paper

19—

Same, inscribed Rimborsamento Spese Generali.



9. 10L carmine
a. red
10. 11L yellow green
a. dark green
11. 13L violet
12. 15L bright blue (grilled)
a. blue (ungrilled)
b. dull blue (ungrilled)
c. violet blue (ungrilled)
13. 20L red orange
a. orange
b. perf 10
14. 30L red violet
15. 50L brown
a. light brown

Note: Black imperfs, cut from revenue paper, exist of the 11L, 30L and 40L values.

19—

Surcharges on D8-11.



16. 15L on 5L brown (in red)
a. black brown
17. 15L on 13L violet (in red)
18. 20L on 5L brown (in red)
19. 50L on 5L brown (in red)
20. 100L on 11L green (in black)

19—

Double stamps; arms in wreath at upper left on each, each 34x24mm; at left, tax inscriptions, at right,

value; rouletted.

22½x20 mm.



- 21. 50c violet
- 22. 1L blue

- 8. 2L red orange
- 9. 3L red orange
 - a. dull orange
- 10. 10L grey green (rouletted)

E. URGENZA

- 19— Large arms upper left, 82½x25 mm., inscribed Urgenza.



- 1. 15L purple
- 2. 20L brown
- 3. 30L bright red
 - a. red orange
- 4. 30L blue (Urgentissimo)
- 5. 100L yellow brn. (Urgentissimo)

- 19— Same, surcharged in red



- 6. 30L or 15L purple
 - 7. 30L on 20L brown
- Note: Both valued R.

- 19— Arms in wreath at upper left, 15. 15L on 5L orange

- 19— Same, surcharged in black.



- 11. 3,— on 2L red orange

- 19— Similar, wreath removed.



- 12. 3L orange
- 13. 5L orange
- 14. 20L lilac (Urgentissimo)

- 19— Same, surcharged in black.



19—

Similar, double arms at upper left.



16. 2L orange

F. CONSIGLIO PROVINCIALE

Religious figure in double circle, fasci at left, inscribed delle Corporazioni.



1. 50c green (22½x30 mm)
2. 1L violet (20½x28 mm)
3. 2L blue (22½x30 mm)
 - a. ultra
4. 3L red (20Zx28 mm)

19—

Similar, inscribed dell'Economia; 22x30 mm., lettering larger.



5. 50c green
6. 2L blue
 - a. ultra

19—

Similar, inscribed dell'Economia Corporativa; 22½x30 mm.



7. 50c green
8. 2L blue
 - a. ultra
 - b. violet blue

G. SEGNI FUNEBRI E COLLAUDO

19—

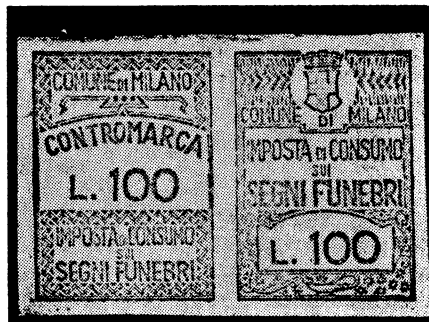
Double stamps, each 25½x36 mm., inscribed Segni Funebri; at left, value; at right, arms between branches.



1. 25L green

1953

Double stamps, each 23½x32½ mm., inscribed Imposta di Consumo sui Segni Funebri; at left, value; at right, arms at top.



2. 100L orange red
 - a. orange
3. 250L violet (R)
4. 500L lilac rose (R)
5. 1000L blue (R)

195—

Same, surcharged in black.



6. 500L on 250L violet

19—

Arms in wreath at upper left.
33x25½ mm., inscribed Segni Funebri.



7. 10L dark blue
 - a. rouletted



8. 25L on 10L dark blue (in red)

19—

Same, wreath removed, inscribed Posa Segni Funebri.



9. 300L blue
10. 500L on 300L blue (in black)

1954

Double stamps, each 24x33 mm., inscribed Posa Segni Funebri E Collaudo; at left, value; at right, arms at top.



11. 25L blue
12. 50L orange
13. 100L dark green
 - a. yellow green
14. 100L on 25L blue (in black)
15. 200L bright red
16. 200L on 25L blue (in black)
17. 500L dark blue
18. 500L on 25L blue (in black)
19. 1000L red violet
20. 1000L on 500L blue (in red)

H. DIRITTI SANITARI

19—

Arms in wreath at upper left,
30½x22½ mm.

1. 5L purple
2. 9L brown
3. 10L dark brown
4. 15L ultra

(to be continued)

"Isolationism"—A Response

by Thomas C. Kingsley, M.D., ARA 1226

I find I must rise to the challenge of the February editorial by Mr. Abrams. The apparent expatriate terms isolationism for others might label as patriotism or nationalistic fervor. As a young collector of American revenues, I find his comments too farsighted for he fails to see what is at hand. He derides American revenues as being limited, expensive, and restricting, but what I sense in Mr. Abrams is a frustration that underlies the collecting habits of the large majority of us who are no longer privileged to obtain boxes of classic philatelic material for an outlay of just a few dollars.

What Mr. Adams wants, or at least seems to state decisively in his article, are "bargains" and an endless "variety" of material. He is hardly alone and just that fact has produced significant changes in the philatelic world. As prices of American postage classics outgrew finances, collectors moved into such areas as proofs, stampless covers and postal history, air mail stamps, commemorative, and plate blocks—driving up their prices. Collectors of foreign material found added competition as the Europeans and Japanese returned to affluence, and topical collecting became the gimmick for handling the onslaught of 20th century postal issues. Naturally, many collectors turned to the back of the catalogue, to the officials and cut squares, and finally to revenues. For years a vacuum has protected revenueurs from significant price increases, but as the seal is broken the rushing influx will drive some collectors elsewhere, and some of these, like Mr. Abrams, will turn to foreign revenues. However, they do not need to flee because of limited financial resources or because of the "restricted" nature of American revenues as Mr. Abrams suggests.

One need not mention inherent diversity in the more than 3000 Scott-listed revenue stamps, let alone the numerous non-listed varieties. It is beyond me what Mr. Abrams requires, especially when postage stamp collectors have been satisfied for years with far fewer varieties, while the knowledge that no new issues are currently forthcoming should make one cherish all the more American rather than foreign fiscals, their availability now being finite. However, even to limit the question to the 19th century American revenues leaves a lifetime of study which Mr. Abrams declines to honor. First, you can collect cancellations: railroads, insurance companies, banks, manufacturing enterprises, printed cancels, dates, and colors—all can be obtained on inexpensive varieties. Second there are numerous shades, particularly of the one cent, 4 cent, and \$2½ first issue designs—these are things that can still be collected in quantity. Then there are plate varieties—only the U. S. postage issue of 1851 offers a greater diversity in this specialty than does the first issue of U. S. revenues, and these revenues can be obtained at "bargain" prices or even straight out of a dealer's stock. And what about documents? Checks with vignettes every bit as handsome as the postal patriotic covers can be obtained by the dozens, and at "bargain" prices. For a few dollars more, you can have a decorative handwritten railroad mortgage, a deed to a Pennsylvania oil field, a beautifully illustrated bond from a mining company, all bearing a variety of revenue stamps. And finally, for those who wish to possess a classic error, a revenue inverted center can be obtained for \$50-100 while the inverted surcharges of the 1898 issue catalogue for only 40 cents and \$4.75. And if you are looking for rarities, try multiples of the Civil War revenues. At Mr. Abrams' suggested price of less than \$100, you can obtain a block that is one of less than ten known.

From the foregoing, it is obvious that at least I am convinced that American revenue stamps have an endless variety, that many can be obtained cheap-

ly, and that items of interest and variety are available at reasonable prices and in quantity. Also, in spite of recent activity and adjustments, revenue prices still lag behind many other areas of collecting. Even some of the high priced first issue imperforates are little more than their listings in 1940. No wonder there is increased activity—we have had an unprecedented opportunity to obtain these items. Although the imperforates are for advanced specialists, the perforated first issue classics are also still relatively inexpensive. If you tally the catalogue value of the 86 air mail stamps in unused condition you come up with a price of approximately \$1178.00. Now go to the back of the book and you will find the 102 first issue perforated varieties approximately cataloguing at \$1205.00, including the price of the 6 cent proprietary! And to lend support to "Peggy's Pearls" (a most appropriate article in the February issue) if you can accept a thin, crease or small repair, the average collector can still purchase even the moderately high priced catalogue items.

Mr. Abrams asks one other tempting question: "What do the U. S. issues have that is lacking in those of other countries?" What is lacking is a sense of identity. Unless you have a close heritage with a foreign country, or through travel or experience have gained a familiarity and sincere appreciation of another land, then forming a collection from these places remains superficial and obviously less satisfying, in spite of the inexpensive costs and the many stamps obtained. The likeness of George Washington and the battleship Maine simply arouse deep sympathies. When you own a document illustrating a trainload of baled cotton, you also possess a piece of Americana, not just a sheet of paper with a stamp on it. Only a few Americans can find such an appreciation with foreign material. However, the question as posed can be better answered by reversing it and placing it on the desk of the foreign revenue collector: What do the foreign issues have that is lacking in the issues of our own country? I, too, recognize beauty of design in such foreign revenues as the Canadian bill stamps, or the 19th century revenues of Mexico, and the variety of the revenues of the British Isles is vast. However, they fail to surpass the artistry of the engravings by Butler and Carpenter, or the pastoral appeal of the duck stamps, or the stark simplistic design of the U. S. wine stamps. Finally, I offer a challenge to the foreign revenue collector. Show me anything from the seven continents that approaches either the endless variety or the delicate artistry in America's Match and Medicine stamps. Where will you find such inspiration as exists in the giant label of Fred Brown Co., or the dragons of Wm. and Jas. Swaim—unbelievable stamps well within the budget of any revenue collector.

Therefore, I am not surprised that over three-fourths of the membership collect American revenues, but I am disappointed that some become disenchanted with the field of American revenue philately. However, I believe their departure is due less to Mr. Abram's criticism's than to a paucity of information. I am told that considerable literature on U. S. revenues exists, but is widely scattered in limited editions, books long out of print, and articles in defunct or hard to obtain periodicals. Much of this could be republished in the "American Revenuer" and thereby presented to a wider public. I have heard of a coming summary on the Match and Medicine companies which is desperately needed. The same should be done for Shellbear's listing of railroad cancellations with an evaluation of their relative scarcity and some documentation on each of the railroads' routes and history. The same should be done for insurance company handstamps and proprietary printed cancellations. And how about an illustrated listing of the numerous plate varieties in the first three issues and a re-publication of the multiples? Howard Beaumont's study of R102 should be expanded to other scarce items as well as summary articles and cataloguing of State revenues, beers, snuffs, tobaccos, and tax

paid. The list is lengthy and not all of it needs to be original research, but merely a reworking of material present in hard to find books and periodicals that are possessed only by a few. There is enough material, and certainly the need, to fill three-fourths of the "American Revenuer" with articles on American revenues. That is the challenge offered to those with the major revenue collections and to those possessing a revenue resource library. So take off your glasses, Mr. Abrams; your work is right in front of you. You have no need to search across the border.

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United States and Foreign

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267

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HONDURAS: Fiscals wanted. Collections, bulk, singles, mint, used, any type, any date. Will buy or swap. James Andrews, Box 246, Troy, NY 12181. 269

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

TOP PRICE paid by collector of first issue five cent R-23/29 for proofs, trial colors, specimens, large multiples, etc. Lawrence I. Gottlieb, M.D., 9 Kingsbury Ct., Madison, WI 53711. 264

WANTED: Fancy Advertising Canceleds, such as Benton's Pine Tree, Poland's Mortar and Pestle, etc., on First Issue Revenues. Brian M. Bleckwern, 710 Barbara Blvd., Franklin Square, L. I., N. Y. 11010 261

WANTED: American Revenuer pre1970. Also printed and clear handstamped proprietary cancels on any R-1/151. R. P. Hamernik, 116F Remington Avenue, Syracuse, NY 13210. 263

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. Bleckwern, 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

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

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

(Continued)

No.	Name of Railroad
B-7	Bay Terminal Railroad Co.
B-8	Beech Creek Railroad
B-9	Bennington and Rutland Railway Co.
B-10	"Big Sour" Railroad
B-11	Boston and Albany Railroad

The B.T.R.R.Co.

FEB 28
1899

B-7

The B.T.R.R.Co.

MAY 29 1900

B-7A

BTR
110-00

B-7B

BEECH CREEK RAILROAD

N. Y. C. & H. R. R. R. CO., Lessee

B-8

B. & R. Ry. Co.

JUL 22
1899

B-9

"Big Four" R.R.
NOV 15 1898
Bloomington, Ill.

B-10



B-11

B. & A. R. R.
MAR 15 1899

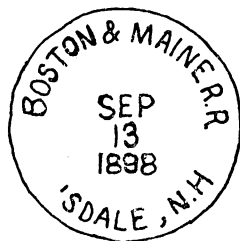
B-11A



B-11B

BQR
4/13
1/30/02

B-11C



B-12

- B-12 Boston and Maine Railroad
- B-13 Boston and Providence Railroad
- B-14 Boston, Rochester and Pittsburgh Railway Co.
- B-15 Buffalo and Susquehanna Railroad Co.
- B-16 Burlington, Cedar Rapids and Northern Railway Co.
- B-17 Burlington and Missouri River Railroad in Nebraska
- B-18 Butte, Anaconda and Pacific Railway Co.
- C-1 Canadian Pacific Railway

B. & M. R. R.
FEB 4 1899
St. JOHNSBURY



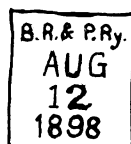
B. & M. R. R.

B-12A

B-12B

B-12C

B & P. R. R.
Oct. 2 1899



B. R. & P. Ry. Co.
OCT. 1 1900

B-13

B-14

B-14A

B. & S. R. R. Co.
FEB
9
1900
Buffalo, N. Y.
B-15

B. C. R. & N.
RAILWAY
1899

B. C. R. & N.
RAILWAY
1901
B-16A

B-16



B. A. & P. RY. Co.
JUN 28 1899



B-17

B-18

C-1

- C-2 Central of Georgia Railway Co.
- C-3 Central Railroad Co. of New Jersey
- C-4 Central Vermont Railroad Co.
- C-5 Chateaugay Railroad
- C-6 Chattanooga, Rome and Southern Railroad
- C-7 Chesapeake and Ohio Railway Co.
- C-8 Chesapeake and Western Railroad Co.
- C-9 Chicago and Alton Railroad Co.
- C-10 Chicago, Burlington and Northern Railroad

(To be continued)



C-2



C-2A



C-3



C-4



C-4B



C-4A

C. R. R.
7/1/99

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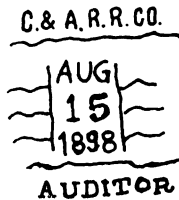
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Revenues In the Literature

IRELAND, U. S., CHILE AND IRAQ

by Richard F. Riley, Associate Editor

Having been designated an associate editor, I assume it gives me certain prerogatives. As our editor, Drew Nicholson noted in the January edition of *The American Revenue*, I had suggested that we develop an alerting arrangement about revenues discussed in the literature. As my first prerogative I will put my pen to where my thought leads and review briefly articles and notes which have appeared in *Philatelic Literature Review*, *The American Philatelist* and *Chile Filatelico* during 1973.

The Philatelic Literature Review, quarterly journal of the American Philatelic Research Library reviews, as its title indicates, various publications which come to the library. The only publication which they reviewed this year which was solely of a revenue nature was: David Feldman, *The Revenue Stamps of Ireland*, Robson Lowe Ltd., 50 Pall Mall, London SW1 Y5JZ, 1972. It may be obtained from the publishers at 50p plus postage or from their U.S. outlet, HJMR Co., P. O. Box 308, North Miami, FL 33161 for \$1.25. This pamphlet of 4 pages and 4 printed cover pages (7 illustrations in color) records a find of sheets of 19th century revenue stamps for Ireland overprinted SPECIMEN. Included are Admiralty Court, 1868; Chancery Court, 1868; Dog License, 1865; and Petty Sessions, 1868. Sheet details, layout (several denominations are on each sheet), plate numbers and watermarking are described and prices for single stamps are quoted. *Phil. Lit. Rev.* 22, p. 55, 93 (1973).

An impressive, well illustrated account by James J. Brady: *Ireland. Adhesive Revenue Stamps: 1838-1925* has appeared in two parts in *The American Philatelist* 87, No. 8, p. 721-32, and No. 9, 807-12, 848 (1973). This would appear to be a first rate definitive study, which we learn the Eire Philatelic Association is planning to reprint as a separate booklet. Impatient, interested Revenuers should have no great trouble locating copies of *The American Philatelist*, which because of the illustrations, will prove far more acceptable than Xerox or similar reproductions.

Revenuer Bert Kiener's intriguing who-done-it on *The Osgoods of Norwich, Connecticut* appeared in *The American Philatelist* 87, July, p. 597-8, 653 (1973). This should appeal particularly to match and medicine stamp enthusiasts and those collecting cancellations on our 1st, 2nd and 3rd issue proprietaries. Bert tells me the gestational period on this one was painfully long!

Chile Filatelico is a first rate quarterly. It is the official organ of La Sociedad Filatelica de Chile; it is written in Spanish, runs about 40 pages to an issue (very few ads) and is concerned principally, but far from exclusively, with Chilean philately. With the March issue, La Sociedad has commenced running a "permanente" supplement entitled: *Timbres Fiscales o Estampillas de Impuesto* (of Chile). I shall only comment briefly on the supplement as we are hoping to bring to the members via these pages an edited, illustrated English edition, so more will be heard of this project and the revenues themselves later. So far there have appeared listings of tax stamps used by the Universities of the North, of the South, the Federico Santa Maria Technical University and the University of Chile; welfare tax stamps of the merchant marine; receipt of payment of bridge tolls; ecclesiastical stamps; and tourist tax stamps. There are a couple of tax ideas here even Uncle Sam hasn't thought of yet. Revenuer Leland Crane is one of the experts on the committee of La Sociedad working on this project. Finally, for those interested in the revenues of Iraq, *Chile Filatelico*, No. 90, p. 256-7, June, 1973 has a short note on Iraq issues by an ex-Revenuer, Alvaro Bonilla Lara.

Whole World Revenue Auction

4th July 1974

A part of the collection formed by Dr. Paul Berlin of
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Including several general collections, fine Austria (with bulk stocks), Austro-Hungarian Empire and scarce Lombardy-Venetia. Scandinavia, the Baltic Countries, Balkans, extensive Belgium, France, Italy; a large section of Spain with collections, bulk and specialized lots, a fine collection of Portugal and a magnificent accumulation of Turkey.

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All broken into suitable lots attractive to collectors.

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Illustrated Catalog by Airmail \$3

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NEW DISCOVERY???

Through the courtesy of Lowell Ragatz (Janet van den Berg's spouse) I have here in my hot little hand a British Guiana Inland Revenue, listed in Forbin as a number 11, \$10 face, violet brown in color. It is pen canceled 1875 (clearly) but fits none of the categories M. Forbin listed, since it is definitely perf 14 all around. He lists the A varieties as perf 10, the B's as perf 16, and the C's as 12½-12. Can anyone shed light on this? Was M. Forbin in error? Or did he just miss the perf 14 varieties? Are there others perf 14? Are there other unlisted perfs for this set? Help!

—G. M. Abrams, ARA 1065

CIRCUIT NOTES

No column this month for obvious reasons. One would have thought that after the last 8 auctions, there would be nothing left for anyone to send. As you can see, we have been amazingly surprised.

This is the first auction under your new Auction Manager. The separation into categories should be a convenience, and hopefully, won't create any problems. Please note the Minimum Bid is now \$1.00. An attempt was made to omit lots deemed not worthy of that bid, however, use discretion in bidding. More attention will be given to this aspect in the Fall.

Additional information (with the exception of bids already received thus far) will be provided on any lot, but please include an SASE.

Most of the US CV's shown are based on the 1972 or 1973 Scott listings, and do not reflect the many increases contained in the 1974 Edition. Consider this when submitting your bids.

Best of luck in your bidding from Sales Manager Gerry Abrams and myself. Please read the new revised rules, and get your bids in early.

—Don Duston, Auction Mgr

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LETTERS TO THE EDITOR

(Ed. note: I received the following from Sales Manager Abrams with the request that it be published. Once again the membership has the opportunity to make a significant contribution towards revenuing.)

ROBSON LOWE INTERNATIONAL
50 Pall Mall

London SW1Y 5JZ, England

Dear Mr. Abrams:

Mr. Lowe would very much like to get hold of a useful work for cataloguing U. S. Revenue Cigar Bands and wonders whether you would be able to advise him where he might obtain such a work. We hope you can.

—Jacqueline Norman

"ReveNews"

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

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Secretary's Report

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

NEW MEMBERS

- CM1608 SCHAEFER, J. B., 8310 Franz Valley Rd., Calistoga, CA 94515 by Secretary. Wine, M&M (dealer, "Stamps of Quality").
- CM1609 LANE, Peter, 344 Wellington Ave., Chicago, IL 60657, by Scott Publications. All US revs.
- 1610 ROSENBLOOM, Nathan, M.D., 21350 Hawthorne Blvd., Torrance, CA 90503, by G. M. Abrams. Medicine stamps.
- 1611 WICHELMAN, Allan F., P.O. Box 2479, Station A, Champaign, IL 61820, by G. M. Abrams. Luxembourg, Guatemala, Netherlands Antilles (Curacao) and St. Pierre et Miquelon.
- 1612 LOWDEN, Ronald D., Jr., 314 Chestnut Ave., Narberth, PA 19072, by G. M. Abrams. All Swiss—federal, cantonal, municipal, pre-adhesive embossings and handstamps.
- 1613 HAUS, Paul G, 76 Jacobs Creek Road, Trenton, NJ 08628, by Steve Leavitt. All US revs.
- 1614 NEWELL, James W., 3973 Lonesome Pine Road, Redwood City, CA 94061, by Secretary. U.S.
- CM1615 MERRITT, John J., P.O. Box J, Grass Valley, CA 95945, by Henry H. Wenck. US Scott-listed, used.
- 1616 HIBNER, John C., 15761 Poppy Lane, Monte Sereno, CA 95030, by Secretary. Beginner, "very interested." (Has collected plate blocks).
- 1617 CAMPI, Michael A., 1912 Erie St, Adelphi, MD 20783, by Linns US Scott-listed; Greece and related areas; Germany (Third Reich)
- 1618 RITCHIE, Paul, 572 Columbia Ave., Millville, NJ 08332, by G. M. Abrams. "Name it—I've collected it! (since 1910)."
- 1619 COPPLE, John R., P.O. Box 428 Erie, PA 16512, by Steve Leavitt. US—all areas.
- 1620 DUNKER, William W., Box 415,

Station A, Flushing, NY 11358, by Secretary. US and possessions.

REINSTATED

- 1158 GULINO, Theodore, 111 West Washington Street, Suite 1419, Chicago, IL 60602, by Secretary. US 1st, 2nd, 3rd issues in sgls, multiples, on doc's; freaks and errors; revs with autograph associations; RM numbers; revs used as postage; state revs.

DROPPED FOR NON-PAYMENT OF DUES

- 1518 Todd C. Anneli
836 Dr. Paul F. Berlin
1203 Charles W. Brantley
1374 Ronald A. Brown
1489 Caro-Len Coin Exchange
1291 Arthur T. Charuhas
1146 Thomas R. Cook
1099 Roger B. Cotting
1467 John E. De Stefanis
617 John R. Dilworth
1293 William D. Dykes
1389 Charles E. Hoffer
1453 Marie A. Johnson
1422 Paul M. Kubinsky
1115 Frank P. Lauria
1434 Alfred E. Melanson
1337 Morton J. Morris
1287 Russell A. Morse, Jr.
269 Jan M. Novotny
1516 Bob B. Palmer
841 Gordon E. Peterson
866 E. Gordon Robbins
1387 Dr. Carroll J. Schwartz
944 David Schwartz
531 Ogden D. Scoville
1504 Bond R. Shands, Jr.
1445 Dan Solomons
204 Eidsel C. Stanford
1435 David E. Tanner
1413 Robert G. Taylor
396 John E. Thiel
1457 William Wallerstein
1474 Jerome L. Weisner
1431 Raymond L. Wentz, Jr.
1397 Edward W. Young

Previous membership total - 650
New members ----- 13
Reinstated ----- 1
Dropped NPD ----- 35
Current membership total -- 629