

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 28, No. 8, Whole No. 268

October 1974

The President's Page

G. M. ABRAMS

Note: This is the first of a series intended to appear monthly. None will be this long again.

Introduction

During the course of the election just passed, my fellow Revenuer and opponent, Peter Bergstedt, in issuing several of his auctions (as dealer), included with same statements of platform and policy, which were indeed commendable. He further asked questions as to why:

- a) I presented no platform
- b) I would not campaign
- c) I chose to run for the Presidency as well as retain the Sales Dept.
- d) the Constitution allowed members to hold more than one office, and proposed an amendment to change it.

I would like to take this opportunity to put an end to Mr. Bergstedt's puzzlement and to that of any other members.

1. There was no campaign, per se, because I felt that my record of service to the ARA spoke for itself. Our Editor DID offer space in the journal to all candidates. I turned him down for the above reason. Nor did I take any opportunity to speak against my opponent, anywhere. Mr Bergstedt chose instead to use the facility of his auctions, in lieu of journal space. In my opinion, with which you may not agree, this was somewhat unethical, particularly after the ballots had been issued. All's fair in love . . . etc.?
2. The philosophies I expound have been appearing in these pages for many years, and most members are aware of my feelings on various subjects. No platform was required to be formally published.
3. On the question as to whether I am able to devote sufficient time to both the Presidency AND Sales, my response is a pure and simple "yes." That may change in the future, in which case the bridge will be crossed.
4. As regards Constitutional amendments, I will review any such suggestions from any member, but only those submitted through proper channels, and none espoused in any dealer's newsletter.

I trust the address to follow will set matters straight for all, and I welcome any questions at any time from any member.

Should Mr. Bergstedt continue his desire to have a hand in the operation of the ARA, he is invited to participate in whatever capacity he feels qualified.

Inaugural Address

First, I wish to express my sincere appreciation to all of the members who

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elected me as your new President. This document constitutes a promise to the membership that I will make every attempt to exercise the prerogatives of the office, and to provide appropriate leadership where necessary. Further, it is my intent to dedicate myself to the growth and prosperity of the organization, and, to that end, some of the methods of activity currently in use will be reprogrammed and re-aligned, subject to the approval of the Board of Directors (hereafter B of D) where required.

Secondly, I wish to quote a few excerpts from the Constitution, whose pertinence will shortly become evident. Please bear with me.

Article 2: AIMS AND PURPOSES

The ARA shall endeavor to stimulate and advance the study and collection of revenue stamps and related material (Note: No mention is made of any one country) from an educational, informational and historical standpoint.

... from Article 4, paragraph a:

... The President ... shall appoint committee chairmen for publicity, publications, auctions, conventions and membership; ... shall appoint foreign and State Representatives; ... shall appoint committees and assign duties to carry out the aims of the Association.

... Article 4 (2): Other Officers

Other officers may be appointed on a temporary basis by the President or

on a permanent basis by the Board of Directors, as needed to better execute the aims of the organization.

That is the last of the items intended for quotation.

Further, our insignia carries the words . . . "Dedicated to the service of revenue stamp enthusiasts." And so we shall be.

Perhaps at this point it would be in order for me to introduce myself in this new capacity. Many of you know me superficially through our dealings with the Sales Circuits and the Auctions, but very few personally. To correct that situation:

Personal statistics: Born in New York City, age 48, married 26 years. Served in WW II as combat infantryman under Patton in Europe, through the Battle of the Bulge, and into occupation duty. Returned to the States and pursued education after 1946. Moved to California in 1954 and have never been sorry. Wife works as insurance underwriter for the Prudential people in Pomona, and daughter in the Student Loan Dept. at the Claremont Colleges.

My current position of employment is with Lockheed Aircraft in the capacity of Contract Change Specialist, which is simply (or occasionally not too simply) an adjunctive office to that of Program Contract Administration, wherein customer-requested changes to existing contracts, or proposals for new contracts, are prepared, priced, scheduled, negotiated and implemented. Hold a Secret clearance, a Bachelor's Degree in Electrical/Electronics Engineering, and a Master's Degree in Engineering Business Administration.

Philatelically . . . started collecting postage stamps at age 6, both US and foreign; postwar, continued and got interested in postal stationery and up until 6 years ago went hot and heavy in both postage and stationery collecting. Suddenly, acquired a batch of foreign revenues in a trade, looked into the catalogs for them and found none. That started it. After much searching, discovered Morley, Moens and Forbin, and realized that in most areas, 55 years of the revenue history of the world had been dropped and neglected. In becoming devoted to the challenge of rectifying that situation, lost all interest in the postal area, and sold off by private treaty all such holdings. And, now, all of my philatelic efforts are directed at catching up on all the lost revenue years. Hence, the attempt at preparation of the catalogs now in process.

That is the end of the autobiography, unless there are further questions. To return to the matter at hand . . .

It is the intent of this administration, as long as it endures, to implement all of the practices heretofore unaccomplished, to return to the specific Constitutional activities, and to erase the appellation of the "Secret Society" so aptly described herein recently.

Moreover, it is our intent to completely change the mode of operation of the organization to one of ACTIVITY, rather than to live with the former mode of PASSIVITY. To accomplish this will take positive action on the part of the membership, and in particular, of the officers, or it simply will not happen.

It will soon become evident that all of the planned programs cannot be accomplished by any one person. Sincere application and effort will be required by all members who agree that ACTIVITY is a must, and is the antithesis of stagnation.

The prime criterion is that "you have to care." Let us find out how many do.

Accomplishment of the various tasks to be outlined below will depend strictly on the extent of response of the membership. Should there be none, or should it be minimal, then little will be accomplished. If that happens, you will have only yourselves to blame, because WITH your help, I will make every

attempt to accomplish these needs. So, actually, it's all up to you.

What follows is my opinion of what needs doing, with potential methods for getting it done.

1. Recruitment/Membership/Publicity

A Committee for the purpose of obtaining new members and for spreading the gospel shall be formed as soon as is possible. Volunteers are solicited to form this group. Ideally, members from the various areas of the US as well as any members overseas who can partake of this endeavor should volunteer. Rather than have the President appoint a chairperson, it would be better if one were elected from among the members. If no agreement can be reached in that direction, then one will be appointed. B of D approval will be obtained for a permanent chairperson.

In the interim, a volunteer is solicited to assume the temporary chair and to assist in formation of the committee.

Once formed, recommendations shall be made by the group as to the proposed method of functioning, and shall be submitted to the President for approval.

One idea which might be pursued is the award of free dues for a calendar year to any member who enrolls 10 or more members during the prior calendar year. This must apply equally to members of the Committee as well as to any other member. Another function of this group will be to make recommendations as to which of the philatelic shows and expos shall:

- a. have ARA award ribbons available, or perhaps even plaques or medals, and/or

- b. have a staffed lounge.

Naturally, all of the myriad shows cannot be covered, but the group will advise those deemed most important to the ARA.

If a lounge can be obtained at no cost, then it merely becomes a problem of staffing. If costs are to be incurred, the Committee shall provide a cost analysis. If deemed worthwhile, funds will be made available from the operating treasury. Expenses incurred by attending members, however, will be their own.

Another potential task will be to acquire free publicity in any organizational or commercial bulletin/journal which will accept our inputs. If paid advertising beyond the normal is deemed necessary, recommendations shall also be made, together with complete cost analyses.

Shall we see how many converts among the philatelic world we can achieve?

2. Publications

A committee for the purpose of determining potentially worthwhile manuscripts for the ARA to publish shall be formed as soon as is possible. Again, volunteers are solicited, and an interim chairperson as well as a permanent one will be achieved in the manner outlined heretofore.

It is considered as a Constitutional interpretation that, in the main, original works only shall be considered. However, we are not averse to reprinting scarce prior information, such as long out of date series published elsewhere, in other journals, or to the publication of updated versions of past efforts.

Any article/paper/manuscript deemed worthy shall be submitted to the President with a complete cost analysis to publish . . . i.e., what would be the costs to publish 100, 200, 500, 1000 copies? Where is the break-even point at what selling price, and what is the recommended markup? Publications accomplished will be made available to the members at slightly over cost, and to the general public at an increased figure. If it is deemed worthy to pro-

ceed, advance subscriptions will be solicited through the journal prior to the implementation of any go-ahead. If insufficient members sign up to buy, then the project will be cancelled. The Committee will formulate its mode of operation, considering the above, and will submit a plan to the President for approval.

3. ARA Attorney

A practicing attorney-at-law has graciously volunteered to act for the organization in all legal matters; he is a member in good standing and a petition for his appointment has been submitted to the B or D. Further information will be provided herein upon receipt of that approval. One of the matters he will be asked to research will be the advantages and disadvantages of incorporating the organization as a non-profit group.

He will further be authorized to deal with recalcitrant members owing money and/or material to the club, by whatever means are required.

Proposed changes/amendment to the Constitution, submitted through the President and approved by the B of D, shall be turned over to the club Attorney for processing, so that the appropriate legal language may be utilized.

More on this to follow.

4. The Library

Under the direction of our new Librarian, E. F. (Woody) Woodward, the library is now operating as it should. Unless anyone disagrees, I suggest we allow the status to remain quo.

To build up and to enhance the capability of the library, if any member discovers some literature (of whatever format) deemed worthy of acquisition, it is suggested that the information be made available to Woody who in turn may take the appropriate steps toward acquisition.

And bear in mind, donations of literature to the Library are always welcome.

5. Sales

I am aware of no conflict in the Constitution which states that one member may not hold more than one position. The position of Sales Manager is appointive, and, therefore, I appoint myself to that post unless the B of D deems otherwise. I will retain the post until additional activities dictate that I relinquish it to someone else. In the interim, members who feel that they are qualified for the position are invited to write me and tell me why:

- a. they want it, and
- b. they feel they are qualified.

Remember that you will be dealing with thousands of dollars worth of members' material, and that it is a very time-consuming and meticulous task.

In keeping with the statement in Constitutional Article 2, no dealer-member need apply, which invokes the "profit of individuals" clause. If a new Sales Manager is selected (and approved by the B of D), the member will receive a turnover from me to enable him (perhaps her?) to best perform the duties with as small a ripple as possible in the flow of sales activities. Until such time, things will go on as before.

The auctions are being wonderfully and aptly handled by Don Duston, and I see no reason to alter that operation. I do feel, however, that Don's official title should be Auction Manager, as that is his function, and herewith request that the Editor change the masthead accordingly.

6. The Journal

As we have seen in the recent past, with the Editorship of Drew Nicholson and the assistance of Dick Riley, the journal has grown and prospered with

gratifying support from the membership. It is hoped that this trend will continue.

For this reason, I see no cause to make any changes in this area. Drew and Dick, however, solicit suggestions from the membership toward any potential improvements in the journal, and all such suggestions will be considered.

7. Ancillary Hardware, and Related

Through the courtesy of Bruce Miller, it is suggested that our insignia be made available in the form of jewelry or related materials. Such things as tie-clasps, cuff links, cigarette lighters, ash trays and similar items bearing the insignia might be considered as a desirable activity. This idea need not be limited to our insignia i.e., any of the above, should the idea take hold, may apply equally to an agreed-upon favorite stamp design (revenue, of course).

Additionally, the provision of binders for the journal might be feasible, such as would hold a year's supply, or more, appropriately engraved. Further, there may be some who wish to have their copies of the AR permanently bound. How about Christmas cards, personal stationery? I solicit the response of the membership to such ideas, which, should the magnitude of response warrant, might move us to action. Ideas along these lines, or related items, are also solicited.

8. Changes in the Board of Directors

With the philosophy in mind that the hardest workers for the organization shall have a voice in its operation, the posts of:

a. Editor b. Sales Manager c. Auction Manager d. Librarian e. Attorney are considered worthy of Board membership. The addition of 6 new Board members based on our recent phenomenal growth is not far-fetched. I shall petition the existing B of D to that end. If approved, a Constitutional amendment will be prepared.

This will, of course, be proposed so that one man has one vote; to illustrate, President has one vote, Sales Mgr. has one vote; since I hold both positions, I will have one vote total. Similarly with any dual role positions.

9. Western Rep replacement

In view of the fact that handling the Presidency while managing the Sales Dept. will likely be a full-time career, the post of Western Representative also held, must be relinquished. In accordance with the Constitution, I have therefore appointed our Librarian, Woody Woodward, with his gracious consent, to replace me in that capacity. Woody will act in that capacity (as well as Librarian) until the next election, at which time my term will have expired as Western Rep. The Editor is requested to change the masthead accordingly.

10. Journal Advertising

The system of handling the acquisition of advertising is herewith changed in keeping with our recent growth. We shall have three Advertising Managers: one East Coast Manager, one West Coast Manager and one Central Manager; Mr. Bobo, already ensconced centrally, is herewith appointed as Central Advertising Manager. We now solicit the remaining two volunteers. In this manner, further potential advertising may be sought, and the workload equitably distributed.

One further change (to the current method): All advertising copy shall be sent directly to the Editor for planning and layout purposes, while payments for same shall be sent to the Secretary-Treasurer. This change is effective immediately, and no copy will be sent directly to the journal publisher.

The Editor is requested to change the masthead accordingly, and as soon as the Eastern and Western Advertising Managers are selected, they will be added to the masthead.

In conclusion, please be reminded that the success or failure of any or all of the above (perhaps ambitious) programs depends entirely on you. Consider this merely the planting of the seed . . . the fertilization and nourishment of these plans is the responsibility of the membership. I WILL provide the appropriate leadership where there is activity to lead.

Volunteers as requested in any of the above programs may write directly to me, for further action.

Any upper echelon decisions/changes made by the Executive Officers and/or the B or D will be disseminated to the membership as rapidly as possible.

As Drew Nicholson has often told me, Letters to the Editor are always welcome (less any profanity), and so, from now on, will be Letters to the President. The more worthy of these, those raising valid points and/or containing pertinent constructive criticism which will serve to better accomplish the aims of the ARA, will be published herein, and, if deemed feasible, will be acted upon.

In future issues, the President's page will appear each month, and will (I vow) be much shorter in content.

While I retain the Sales Dept., the Circuit Notes will also appear monthly, but will remain apart from Presidential activities, as if accomplished by 2 separate individuals. Don Duston's Auction Notes will appear as Don deems necessary.

Further, any member who wishes to attempt a column (monthly or irregularly), or even to ask a question on a pertinent activity, is welcome to contribute. Let us hear from you.

Auction Notes

Auction #10 is included with this issue as a separate Supplement with almost 2300 lots again, split almost evenly between US and foreign, and with an unusual group of scarce cinderella items.

The auction rules have been revised, mostly in form rather than in substance. The phrase "bids in bad faith" has been eliminated. There are no bids in bad faith, just some that can not be accepted.

The method of describing condition has been changed from that usually used, hopefully for the better. See the inside front cover of the auction listing. Comments will be welcome.

Again, the new Scott catalog values for US revenues has shown a substantial increase for the First Issues, as indicated by the 1975 Scott's Part I, now released. In addition, auction realizations for these items in prime condition continue to run at full catalog value and above. Bid accordingly.

Bids are due Nov. 27th and with current mail delays, particularly from overseas, early response is suggested. Good luck with your bids.

MINI AUCTION OF FORBIN CATALOGS

Both the 1905 and the 1915 Editions of the Forbin catalogs, offered in the June issue were bought by the same member. A bid of \$320 was received for the pair, and was awarded at \$302 to top the next high bid of \$300, in accordance with our bid reduction rules. These catalogs are collector's items in their own right, especially the rare 1905 Edition.

Don Duston, Auction Manager

From the Editor's Chair

I'm not going to take up much space this month because of size restrictions imposed by the huge auction supplement and President Gerry Abram's inaugural message. Both set records for size, but both are essential to the continued growth of the ARA. I commend Gerry for his straightforward comments, and I commend Auction Manager Don Duston for one hell of a job!

In his President's Page Gerry introduces himself in a manner similar to the way I did. I wonder whether you would like to know more about the other two officers you elected—V. P. Sherwood Springer and Sec.-Treas. Bruce Miller. Both have been around and involved for many years, but many of the new members (and there are a large number of them) may not know too much about them. For this group alone an introduction would be, as I see it, quite desirable. I therefore urge both Sherwood and Bruce to submit to me a brief "resume" for publication in this column (get right on it, guys?).

I recently purchased the reproduction of the 1915 Forbin catalog prepared by Duane Zinkel (announced in this column last month). I heartily recommend its purchase by any members with foreign collections. The only detracting feature is the "muddy" quality of some of the illustrations, which could not be helped due to the production process used (and any other method would have resulted in a selling price beyond the means of most collectors). I bought the "spiral bound" version and found it very easy to use (two pages from the original are placed side-by-side on each page; a very neat idea). Don't pass up the chance to buy fiscal philately's "bible" this time around as there may not be another opportunity.

KUDOS

Terry Hines (#1160) has had an article published in the *Journal* of the United Postal Stationery Society (*Postal Stationery*) for July-August, 1974 entitled "Revenue Cards and Revenue Use of Postal Cards." An excellent article which I hope will be reprinted here in the near future.

Stephen Shedrowitz (#1465) has been awarded the third annual Edith Faulstich Memorial Award for the best philatelic article contributed to the *North Jersey Philatelist*; it was entitled, "New York Bedding Inspection Stamps" and appears in the March and April issues of the publication.

See you next month.

CATALOG OF GERMAN TB SEALS

Now available from member Martin Erler, at address: D-8021 Icking, Ir-schenhauser Str. 5, Germany, is his just-published catalog of the German Christmas TB seals. The booklet is roughly 6x8, and contains 55 pages of listings with preface, all in German.

It is profusely illustrated, and the date of publication is March 1974. Categorized are the federal issues from 1952 to date, the forerunners from 1907 thru 1939, and the regional issues from 1906 thru 1953.

Listed are the regular issues under all three categories, as well as proofs and gutter pairs, and similar varieties.

Pricing is in German Marks.

No specialist in German Cinderella material should be without this catalog, and it is recommended that anyone interested write airmail to Mr. Erler to determine cost and availability, which information has not been received here.

—G. M. Abrams

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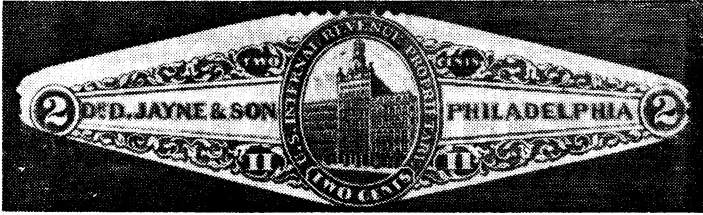
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Rickerson

RFD 1 Box 110, Deep River, Ct 06517

Queer Jaynes?

By Richard F. Riley, Associate Editor



The venerable **Historical Reference List of the Revenue Stamps of the United States**, by G. L. Toppan, H. E. Deats and Alexander Holland, Newcomb & Gauss, Salem, Mass., 1899, was compiled, it says on page 3, "almost entirely from official records—records of the late firms of Butler & Carpenter, and Joseph R. Carpenter"—and from "copies of the official records—(of) the National Bank Note Co. and the Bureau of Engraving and Printing." Pretty good authority; so be it.

Under the statistical detail on Dr. Jayne's stamps printed on page 271 is a statement in the center of the page. Let me quote, as amended by the errata on page 417: "The perforated stamps of this (referring to the 4c denomination)—were issued in June, 1863. They were perforated in the shape of a horizontal rectangle and were afterwards cut out to the shape of the stamp by a steel die, so that the perforations only show at the center of the top, bottom, and at the ends, or in only one or more of those places." See fig.

"All values were thus die cut and are found both cut and uncut." The bold type above and below are mine.

The statistical data on page 270-1 of Toppan et al. indicates that of the 1c, 2c and 4c values, 73,500, 13,750 and 56,000 copies respectively were perforated, and that these were all on old paper, in accord with the date at which the perforating was done.

In 1932 only the perforated and die cut 1c, 2c and 4c values on old paper were listed by Scott as they had been at least back to 1907. Suddenly in 1932 about 70 years after the appearance of the stamp die cut on silk, pink and watermarked papers, we find perforated and die cut varieties listed on silk and watermarked papers in the catalog. The 2c perforated and die cut on pink paper straggled on to the pages of Scott shortly thereafter.

Considering the few perforation holes any stamp can show (as illustrated) and the opportunity for a fast buck artist, etc., I would like to pose a simple question. Where do I find an expert to convince me that perforated and die cut copies of the 1c, 2c and 4c stamps, variously listed by Scott on silk, pink, and watermarked papers are legitimate? Neither Adenaw or Sterling ever listed them; Henry Holcombe didn't believe that legitimate copies existed, nor come to think of it, do I. They are Queer Jaynes.

Please mention this publication when answering ads. Thanks!

Original Sheet of 1916 Process Butter Taxpays Reassembled

By Carter Litchfield, ARA 880



Several years ago while sorting through my duplicates of the Series of 1916 process butter taxpays, I discovered that I had 16 copies of the 10 lbs. value that were all cancelled "JUL 31 1944" and "ALABAMA" in the same manner. A closer look showed that these stamps all had blue control numbers between 2454541 and 2454560. Further study of the straight edges, rouletting, guidelines, and control numbers indicated that all 16 stamps had come from the same original sheet, which I immediately reassembled. Only four stamps were missing from the sheet; and these were the centerline block of four, a piece that might well have survived intact because of its philatelic interest. I took a picture of the reassembled partial sheet, sent it in for publication in the April 1967 American Revenuer, and asked "Who has the missing piece to the puzzle?"

The answer came by mail from Henry Tolman II of Connecticut. Indeed he had the missing centerline block in his collection, and he generously offered to loan it to me so that I could temporarily reassemble the entire sheet for a full "family portrait" (see photo).

This reassembled sheet of 20 stamps can tell us many details about the printing of the Series of 1916 process butter taxpays. The stamps were printed in sheets of 20—four stamps wide and five stamps high. All external edges of the sheet are straight edges. Black guidelines appear between the second and third rows and between the second and third columns of the sheet.

These guidelines were used to check the registration of the rouletting during production, since correctly-placed rouletting would convert the solid black guidelines into a dashed line.

The last two numerals of the control number appear in the following order:

41	46	51	56
42	47	52	57
43	48	53	58
44	49	54	59
45	50	55	60

For consecutive numbering of the stamps during printing, each control number must have advanced by 20 (the number of stamps per sheet) for each new sheet. Thus the last two numerals on the stamps in the upper left corner would always be 41, 61, 81, 01, or 21. Study of numerous 1916 process butter taxpays shows that this relationship holds true. Thus the last numeral of the control number at each position never changed from sheet to sheet.

The combination of control number and straight edge can now be used to determine the exact sheet position of a single stamp. For example, suppose one has a 10 lbs. stamp with the control number 842327 and with rouletting on all four sides. Only two sheet positions have control numbers ending in 7; one of these is rouletted on all four sides while the other has a straight edge at the right. It is obvious, therefore, that the stamp with control number 842427 must come from the same sheet position as 2454547 in the above photo.



By E. F. "Woody" Woodward,
ARA Librarian

The library as a variety or rarity detector is an invaluable tool. This source for information represents the combined work of many hundreds of people with thousands of hours of research and recording. Our library is dedicated to the end of distributing this hard gained knowledge. Our charge is to serve you the member and serve we will. It must be kept in mind that a specialized library is a two way street. If you look at our list of the available material, you realize our need to grow and expand. Your help at bringing articles and publications to our attention is a vital part to this acquisition and growth. If you see something, drop me a line. I'll acknowledge and appreciate it.

Donations to the library are tax

deductable and always needed no matter how small or seemingly common they appear. Many things we have only one of and could do much better with an extra copy. This is especially true with the more common items which are called for frequently and in bunches.

New additions:

Springer's Handbook of North American Cinderella Stamps including taxpaid revenues, 1973 Sixth Edition (A-55). Donated by Sherwood Springer.

WANTED

Kentucky Embossed Revenues.

Also revenues used illegally as postage

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UNITED STATES REVENUE VARIETIES, 1862-1871

Price list of the above is now available for only \$1.00 rebateable on purchase of \$10.00 or more.

Double transfers, cracked plates, recuts are indicated as to location on stamp.

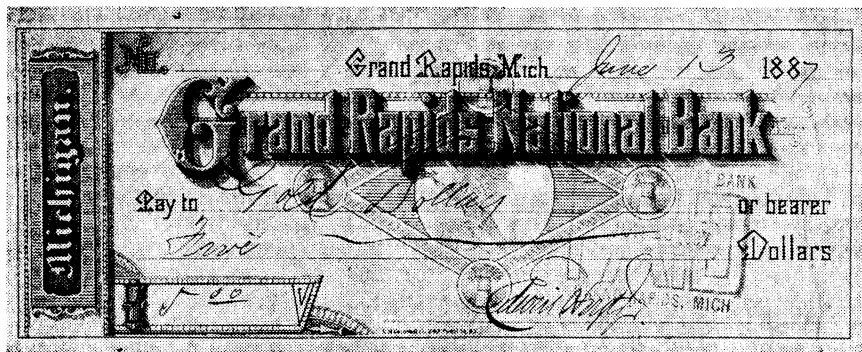
A. CREED

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P. O. Box 2061, Hollywood, FL 33022

RN-FACs

By Joseph S. Einstein, ARA 665



This time there are only two items.

First, IOWA can be added to the list of known GAST (St. Louis & N. Y.) FACs. This brings the total of Gast's FACs to 9—Alabama, Arkansas, California, Dakota Terr., Illinois, Iowa, Missouri, Texas and Virginia. Estimating that there were about 28 possible, this total leaves many to be found and reported. The IOWA FAC is from Keokuk Savings Bank, Keokuk, Ia., and was used in November of 1885. It follows the format previously reported except that the Seal of Iowa is in the central circle.

Mine came from the most recent CCRT Auction; Larry Adams (CCRT 4) has an example and knows of another; it is presumed that the former owner of my example has at least one in his own collection; tentatively, then, there are at least 4 examples.

An "old" printer, C. M. Cornwell (see AR-Oct '72 and The Check List—Jan. '73) then of 274 Pearl St., NY issued a later FAC. This item is illustrated here. As can be seen, this one is quite different from the "Empire Tint" FAC. Also, the printer now has 247 Pearl St. as address, so he must have moved across Pearl and down the block.

The FAC itself is:

FRAME: Diamond shape (modified type G) with circles at each point of the lozenge. Overall length is about 3 27/64 x 2 15/65 in. in height. Each circle is about 31/32 in. diameter and each contains a shock of grain (wheat?).

VIGNETTE: An Eagle, wings extended, facing left.

BORDER: Pairs of diagonal lines forming a regular design of slashes.

LEGEND: None.

COLOR: Light orange as in many G 1 examples.

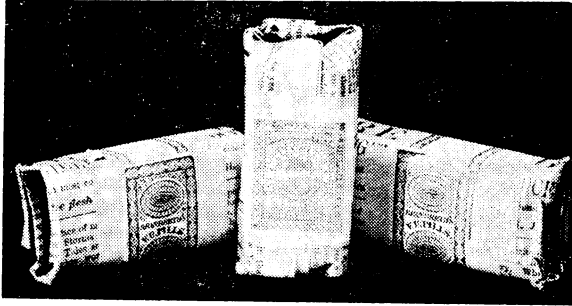
The check is printed on wavy lined safety paper and was used by Grand Rapids Nat'l, Grand Rapids, Mich. in June, 1887.

This example came from a listing of items for sale by Neil Sowards, 548 Home Ave., Ft. Wayne, IN 46807. Assuming he'd have at least 6 to back up his list, there should be a total of 6 or 7 in existence.

Proprietaries Illustrated

By Kenneth H. Tretten, ARA 510

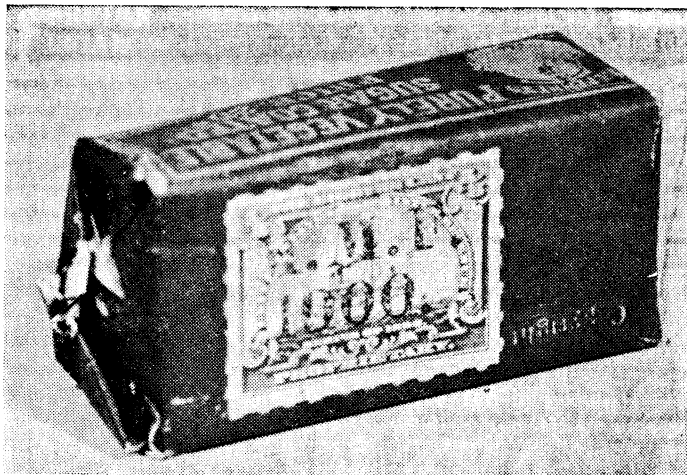
(Ed. note: This is a mini-column which will be seen here over the next few months. Ken visited his county museum where the items are on display and took the accompanying photos. I found them interesting, both historically and philatelically; I hope you agree.)



This facsimile label seen here on Brandreth's V. U. Pills is listed in Holcombe's 1944 list of labels as #8 and by Springer as 35M3a. It is a black lithographed label which secures a decorative strip about the package of pills. The instructions are multi-lingual and printed on newsprint.



A green engraved label (Springer 212M2, Holcombe #38) seals the flaps on this box of Schenck's Mandrake Pills. The box is a royal blue color—surface coated—with gold printing. The label (85x28 mm) partially covers each end and one side of the box. The contents of the box were not examined so as not to damage the label.



This dark blue box of Dr. Fenner's Purely Vegetable Sugar Coated Blood and Liver pills bears a copy of RB23h. It is canceled "M. M. F. 1900."—Chappell's type one.

Secretary's Report

Bruce Miller, Secretary-Treasurer

1010 So. Fifth Ave., Arcadia, Calif. 91006

NEW MEMBERS

- 1720 BROWN, Ben B., 4600 Ocean Dr., Apt. 506, Corpus Christi, TX 78412, by Steve Leavitt. US general, US locals.
- 1721 ZULUETA, Alfonso G., Jr., PO Box 15433, San Diego, CA 92115, by Linn's. Nepal, Indian states, China, Korea.
- 1722 OLIVIER, Georges, 120 Vimy N., Sherbrooke, Quebec, Canada, by Secretary. Canada—collector/dealer.
- 1723 ANDERSON, Alan H., 1327 "G" St., Lincoln, NB 68508, by Kenneth Pruess. US 1st issue, hunting, some states.
- 1724 BLUM, Richard C. S., 8700 25th Ave., Brooklyn, NY 11214, by Secretary. All US.
- 1725 CASANAS, Ramiro O., PO Box 2143, Hialeah, FL 33012, by Linn's. Cuba, Puerto Rico, Central and So. Am., Philippines; world stamped paper; Spain 1650-1899.
- 1726 LEHR, James, 2918 Cheshire Rd., Wilmington, DE 19810, by Mark Blaser. BNA.
- 1727 EVRAETS, John C., 2823 Westwood Bl., Los Angeles, CA 90064, by Richard F. Riley. All US, Scott and non-Scott, incl. possessions and adm. areas (no states).
- 1728 MacDONALD, Harold F., 2354 Roan Ln., Walnut Creek, CA 94596, by Secretary. Netherlands and cols.
- 1729 TREASURE ISLAND COINS AND STAMPS, 1433 Bardstown Road, Louisville, KY 40204. Dealer.
- 1730 McCONNELL, William H., PO Box 2730, Santa Clara, CA 95051, by G. M. Abrams. Japan, Ryukyus.
- CM1731 DOLEJS, Richard A., 3607 W. 26th St., Chicago, IL 60623, by Linn's. US.

- 1732 HOGE, Ribert C., 2911 Alpine Terrace, Cincinnati, OH 45208, by G. M. Abrams. Philippines, Hawaii.
- 1733 LOCKWOOD, Franklin M., PO Box 213, Clovis, NM 88101, by Linn's. Civil War issues (dealer, Lockwood's).
- 1734 EVANS, B. A., Kerscott House, Swimbridge, Barnstaple, Devon, EX32 OQA, England, by Robson Lowe. Revs of Russia and associated states.
- CM1735 KINABREW, J. M., JR., 17 Oriole St., New Orleans, LA 70124, by Richard F. Riley. US, incl private die.
- CM1736 MacBRIDE, Evan, PO Box 13128, Sacramento, CA 95813, by WSC. "All types."
- 1737 FASSER, Paul J., Jr., 2309 Concert Ct., Vienna, VA 22180, by Linn's.
- 1738 GELDZAHLE, Barry J., RD 2, Box 288, Malvern, PA 19355, by Linn's.
- 1739 JAUMANN, Erwin, 61-16 Madison St., Brooklyn, NY 11227, by Mekeel's. US, Canada.
- 1740 KUDZMA, Thomas G., Lowell Technological Institute, 1 Textile Ave., Lowell, MA 01854, by Robson Lowe. Monaco. Rhodesia, France.
- 1741 SCHWAB, George M., 829 N. Taylor St., Phila., PA 19130, by Linn's. US and GB, listed and unlisted.
- 1742 STANNARD, E. W., 26 Somerset Rd., Harrow-Mddx, HA1 4NG, England, by G. M. Abrams. World, esp. Middle East countries, GB
- 1743 SANTANDER, Jaime A., M., Casilla #4410, Guayaquil, Ecuador, by Secretary. Ecuador, Italy & col, Chile, Austria, Portugal, US, CB, Spain

REINSTATED

- 1332 STACHURA, Norbert J., 4503 W. Belmont Ave., Chicago, IL 60641, by Joseph S. Einstein. US 1st, 2nd, 3rd issues, 1898-1902 docs, old revs on checks and docs, embossed and stamped paper (dealer, N. J. Stachura & Co.)

ADDRESS CHANGES

David Anderson, The Revenue Co., PO Box 204, Fort Monroe, VA 23651.
 Jeffrey N. Crown, 17706 Coatbridge Pl., Olney, MD 20832
 Robert I. McCaw, 5428 91st Ave. SE, Mercer Island, WA 98040
 Thomas W. Priester, PO Box 400, Davenport, IA 52805
 Peter J. Wiedemann, Box 564, Cambridge-Galt, Ont., Canada

ADDENDA TO MEMBERSHIP DIRECTORY

- 1719 BOLLINGER, Joseph P., Add: part-time dealer—Canada/BNA.
- 1714 CLEMONS, John F. Add collecting interests: Worldwide, US M&M, US rev stamped paper.
- 1715 SMITH, Jack R. Add collecting interest: Canada.

Previous membership total	----	731
New members	-----	24
Reinstated	-----	1
Current membership total	-----	756

bers who bid in a commercial auction for same (as described) beautiful condition earlies. His bids were placed at 150% of Scott, feeling that they would be sure winners.

Sorry to report no sale, as the material was sold at well over Scott evaluation.

Typical example: F-VF copy of R-91a, listed at \$12, and sold for \$50; handstamp cancel.

Further commentary, it is felt, will not be required.

—G. M. Abrams

FURTHERMORE

Without editorializing, I will present some facts regarding the availability and pricing on the rarer of the USIR material.

I have just received a letter (which is on file, and the information is available on request) from one of ur mem-

The Current Revenue Stamps of Australia

By Serge A. Korff, ARA 110

Australia has an interesting set of revenue stamps in current use. They are essentially documentaries. They may be bought at post offices, although often only the low denominations are available at the smaller post offices. The stamps are issued by the several states, rather than being Federal.

The huge continent of Australia is 2,968,000 square miles in area, only a little smaller than the combined contiguous U. S. and Alaska's 3.6 million square miles. It is divided into six states and two territories: New South Wales, Queensland, South Australia, Tasmania, Victoria and West Australia. The Territories are the Northern Territory and the Australian Capitol Territory, the latter being analogous to our District of Columbia and similarly small. An administrative adjunct is the Territory of Papua and New Guinea which governs the eastern half of the world's second largest island, the western half being part of Indonesia; TPNG issues its own postage and revenue stamps. Both the states of Western Australia and Queensland are larger than Alaska. The states are rather like our own in being fiercely independent and have much sovereignty.

The stamps come in a variety of perforations, and range in denominations up to many dollars. By far the commonest are the low denominations used on hotel bills, receipts, etc., where they are usually manuscript-cancelled on the document.

About ten years ago Australia switched from a Sterling currency system like the British Pounds, shillings and pence—to a decimal system. However, unlike the British, who subdivided the pound, the Australians made ten shillings a new dollar; their old pound became two dollars. The shilling was therefore ten cents, and the only coin that had to be replaced was the penny. The new Australian cent is a small coin like ours and the large copper penny has disappeared. At the time of my visit the Australian

dollar exchanged at about \$1.14 U. S. At the time of the changeover many states made substantial changes in their revenue stamp designs, but Queensland and South Australia kept the same design and only substituted decimal numbers.

A partial listing is given herewith. It should be noted that the listing is incomplete, with many especially high values missing. Those listed were obtained at the local post office, although in a few cases I did not buy the high value ones.

New South Wales

Numerals. Perforated 12 to 12½.



1961 pence
1d Yellow
3d Pink
6d Brown
9d Red
1sh red-brown



1966 cents
frame numeral
1c blue-green red
3c orange blue
4c red green
5c violet green
10c blue red

Queensland

Numerals. Perf. 14¼



2d red
3d green



2c red
3c green
5c pink
8c violet
10c blue

South Australia

Numerals. Inscribed. Perf. 10½



- | | |
|-----------------|--------------------|
| 2d yellow-green | 5c dark red-brn. |
| 3d green | 10c light red-brn. |
| | 20c pink |

Tasmania

Designs: Various flora, fauna, and structures
Rouletted 7

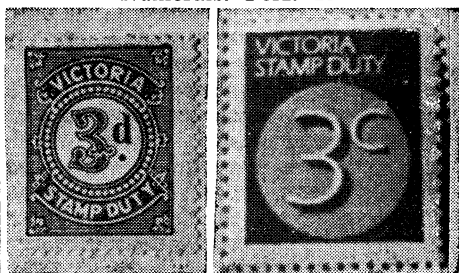


- | | |
|-----------------|------------------|
| 1d dark green | 1c dark blue |
| 2d violet | 2c grey-brown |
| 3d brown | 3c light blue |
| 4d yellow | 4c light violet |
| 5d apple green | 5c yellow-orange |
| 6d brownish-red | 6c grey-green |
| | 9c red-orange |
| | 10c light green |
| | 12c red |
| | 15c dark blue |
| | 20c blue-green |
| | 25c red-brown |
| | 50c brown |
| | \$1 light brown |
| | \$2 blue |
| | \$3 purple |



Victoria

Numerals. Perf. 13



- | | |
|---------------|----------------|
| 3d grey-green | 1c green |
| | 2c violet |
| | 3c brown |
| | 4c red |
| | 5c light green |
| | 8c blue-green |
| | 10c blue |
| | 20c red |

Western Australia

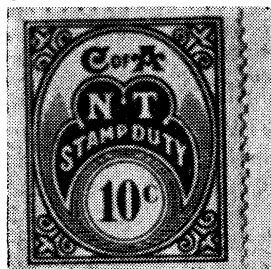
Design: Various fauna, swans.
Perf. 13



- | | |
|---------|------------|
| 3d grey | 1c red |
| | 2c orange |
| | 3c grey |
| | 5c khaki |
| | 6c green |
| | 10c brown |
| | 20c violet |

Northern Territory

Numerals. Perf. 12



- | |
|-----------------|
| 1c purple-brown |
| 5c khaki |
| 10c blue |

Territory of Papua & New Guinea
Numerals. Perf. 14



- 2c grey-green
- 3c grey
- 5c pink
- 10c blue
- 15c violet-red
- 20c orange

SCOTT PUBLISHER PLEASE NOTE

Member Bob Humphrey reports that in his first auction sale, a VF copy of USIR RB9a (violet paper) sold for \$600, while listed in the '74 Scott at \$450; he also indicates that many oth-

er lots brought full Scott prices and more.

Any members (including the cataloguers) are invited to request realized prices from Bob, which will be supplied for an SSAE.

In future sales, Bob will be offering such goodies as a VF RE168 and a VF-S RE204. Members are invited to request copies of Bob's auctions, sent free on request.

(Private note: We wish Bob would include some of this material in our ARA auctions, but pistols are lacking to hold to his head).

—G. M. Abrams, Sales Mgr.

STATEMENT OF OWNERSHIP, MANAGEMENT AND CIRCULATION

(Act. of October 23, 1962; Section 4369, Title 39, United States Code)

Date of filing: Sept. 10, 1974

Title of publication:

The American Revenuer

Frequency of issue: Monthly except July and August.

Location of known office of publication
 821 Vermont St., Lawrence, Ks 66044

Location of the headquarters or general business offices of the publishers
 1010 South 5th Ave., Arcadia, Cal. 91006

Publisher: American Revenue Association, Bruce Miller, Sec, 1010 South 5th Ave., Arcadia, Calif. 91006.

Editor: Drew Nicholson, 18 Valley Dr., Pawling, NY 12564

Managing Editor: None

Owner: American Revenue Association, Bruce Miller, Secy., 1010 South 5th Ave., Arcadia, Calif. 91006.

Bondholders, etc.: None

Avg. No. Single
 Circulation: ea. issue Nearest
 prec. 12 months filing date

Total no. copies printed 727 900
 Paid circulation

Sales thru dealers, etc. 0 0
 Mail subscriptions 640 731
 Total paid subscriptions 640 731
 Free distribution

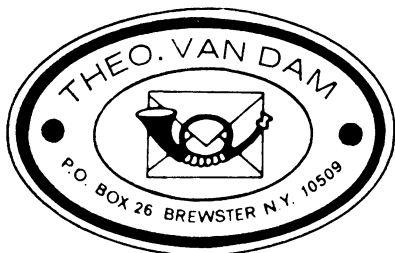
Complimentary, exchange 20 20
 Copies to news agents 0 0
 Total distribution 660 751
 Office use, left-over, etc. 67 149
 Total 727 900

I certify that the statements made by me above are correct and complete.

Bruce Miller, Secretary

**POSTAL
 COVERS**

MAIL BID SALES



Circuit Notes

For the first item on the agenda, I have a report that one of our dealer members is transmitting circuits to the other members and inserting his own advertising blurbs within the package.

This practice **WILL CEASE IMMEDIATELY.**

It is not a question of cost, since the dealer had to foot the bill for the postage anyway. However, this Dept. deems the use of the circuit mailings for the private gain of any member strictly unethical, and any further reports of this nature will be handed over to the President of the ARA for action.

Due to the appearance of the auction with this issue, the circuit statistics will be omitted and will appear next month. We wish all bidders the best of luck, and hope you get what you go after.

Please be sure to get your bids in early to Auction Manager Don Duston; many lots have been lost in the past because of postmark dates on the bids.

WARNING FROM YOUR SALES DEPT.

One of our members is a dealer who holds regularly scheduled auctions containing many items unrelated to revenues, such as worldwide postage stamps, covers, literature and miscellaneous. Included in these sales, however are various lots of worldwide revenue material. The US revenues listed in these sales, for the most part, have been listed and priced elsewhere, usually in Scott. With most of these prices, quoted at Catalogue Value, it is easy enough to check. With others, this is not the case. With the foreign material, it is stated that "Forbin 1915" is used for pricing, but in checking over several of the lots where the Forbin numbers are listed, I find that the (sic) Catalog Value shown runs approximately between 50c to \$1.00 per Forbin franc, and arbitrarily perhaps even more.

I have prepared the analysis to follow, with appropriate remarks itemized for each lot described. Wherever the comment "Note 1" appears, this is to be construed as a question: "What catalog was used and at what exchange rate?"

Any of you who receive these catalogues who wish to enter bids on the material are cautioned to check with us first, or you are, sorry to say, about to be taken.

The lot numbers have been intentionally omitted, but the descriptions are verbatim.

Lot Description	(SIC) CV	Comment
Literature:		
Tolman's US Cigarette Stamps Cat '58	20.00	Note 1
ARA, The 1765 Tax Stps for Am, 1962	5.00	Note 1
Chappell's Prop. Revenues of 1898,		
Precanceled varieties, 1957, plus		
other mss and lists -----	25.00	Note 1
Phantom Philately, Melville, 1923 ----	20.00	Reprint? Original?
Forbin 1915 edition -----	150.00	Note 1 ; condition?
Forbin 1909 (2nd edition) -----	120.00	Note 1; condition?
Morley's Cat. of Newspaper Tax Stps.	25.00	Note 1
USIR questionable items:		
RW11, 3rd pr., stone drawn by Weber		
VF -----	500.00	Note 1 and Egad
RW17, 1st edition, VF -----	900.00	ditto
RW17, 2nd edition, VF -----	100.00	ditto
RW22, handcolored by Stearns ----	500.00	ditto
RW22, 2nd edition, VF -----	400.00	ditto

RW31, hand colored print, VF -----	450.00	ditto
RW31, 2nd edition, VF -----	350.00	ditto
RW33, hand colored, 2nd ed., VF --	250.00	ditto
RW33, 2nd edition -----	150.00	ditto
RJA, Used F, Narcotic Special Tax		
Receipts, 3 diff -----	10 00	Note 1
Revenues, dealers stock, mostly used	300.00	Quantity? Types? Condition? Any buyer?
Foreign representative lots:		
(Too many to list individually, so selected lots per country are shown)		
Argentina, Santa Fe, m/u, 1877-1915, 165 items -----	90.00	All diff? Averages 54c each
Argentina, Corrientes, 1909; 5, 10, 50c and 5P -----	6.00	Forbin 5.40 fr
Australia, 15 used revs, 1904-05 ----	8.00	All diff? Avg 54c
So. Australia, 17 used revs, 1902-06--	10.00	All diff? Avg 59c
Austria, 3 used revs -----	6.00	All diff? Avg 2.00
Brazil, 202 mostly used, 1890-1910--	101.00	All diff- Avg 50c
Bulgaria, rev stamp proof w/design- er's comments -----	25.00	Note 1
Cape of Good Hope, 65 used, 1854-1904	60.00	All diff? Avg 94c
China, 20 revs, m/u -----	10.00	Note 1; All diff?
Croatia, 2 used revs, 50D & 100D --	2.00	Note 1
France, 200 mostly used, VG-F, 1856- 1955 -----	100.00	Note 1; Forbin? Krem- er?? All diff?
Germany, Alsace, 35 used revs, 1870- 1910 -----	20.00	Note 1; Forbin? Wul- mern? All diff?
Germany, Hambourg, Forbin 1, 3-17; used -----	48.00	Forbin 23.50 fr.; Avg 2.00 each.
Germany, Hesse-Cassel, Forbin 5, 7, 8, 13 -----	10.00	Depending on types, max Forb val 2.90 fr; avg 2.50
India, revenu stamped paper, 8 Anna, 6.20 Rup ----- est.	20.00	Note 1
Mexico, 450+ used items, 1881-1904--	100 00	Avg 20c+; all diff? Note 1; Forbin? Stevens w/talons?
New Zealand, 90 used items incl. rev. stamped paper -----	45.00	Note 1 on the paper
Peru, m/u, 1870-1888 -----	20.00	How many? all diff?
Swiss, St. Gallen, 1893 5c Stempel- marke, 200 in plates (sheets?)--	100.00	Forbin 03c each; avg 50c each here
Tobago, used #1/5, 7, 8, 11 -----	45.00	Which wmk? Fiscally used?
Victoria, 1895 used #67 -----	4.00	Has to be beer; Forbin 2 fr; priced 2.00 per franc
Italy, Municipals, 2100 diff. -----	500.00	Note 1; avgs 24c each
Austria, 375 used revs, 1875-1930 --	200.00	Note 1; Forbin? Durned- er? All diff?
Cambodia, 1898, #1-6, perf & imperf; others to 30 -----	70.00	Note 1 on the imperfs
Costa Rica, Guanacaste Ovptd, 1885, 9 values -----	150.00	Forbin 34 Fr; avg \$5 per franc

Sudan, Fr., 85 items after 1900, many proofs	17.00	Note 1 on the proofs; they are normally worth less than the original
Great Britain, 1731-1800, early embossed revs on piece, scarce ----	30.00	Note 1; quantity?
Germany, 17 revs -----	18.00	That's \$1+ each; they must be beauties
France, 1691-1871, coll. of rev stpd paper, many towns & many types	300.00	Note 1, how many pieces? All diff?
Germany, accum (mix?) of revs, used	MB 35.00	Come again? Quantity?
Russia, 1875 Presentation book of revs, all w/specimen ovpt, over 100 stuck down, 1875-90 -----	500.00	Note 1 for sure
Turkey, accum. of 6500 revs, dupl. w/varieties -----	800.00	How many diff? Describe varieties
Russia, 147 revs, most unused, 1900-17	100.00	Note 1 after Forbin
Israel, 1816 contract, revenue stamped document -----	MB 15.00	Israel existed in 1816? What country is this? Also, note 1
And the piece de resistance: Coll. of revs, 70 diff, strong in Germany, Italy, Spain, mounted ---	631.75	Want to see these gems. with CV almost \$10 each

To conclude . . .

I have asked the party in question several times where the prices come from on all of these items, what basis is used for listing a (SIC) CV, and where the unlisted material is priced. To date, no satisfactory answer has been received. If these are the methods in use for the revenues, the buyer is warned to be very cautious on all other items in the sales, especially where they are unlisted anywhere, the stated CV notwithstanding. I continue to invite the owner to explain, and perhaps the explanation should appear in these pages, so that all of our members may know the answers. Caveat Emptor.

—G. M. Abrams, Sales Manager

CAUTION

I feel it my duty to warn the members of one of our kind who, a dealer, is arbitrarily jacking up the prices on revenue and related material in his auctions and sales; naturally, all dealers are in business for profit, but this is a bit much. Knowledgeable ARA members are therefore cautioned. If you are in doubt, ask me. Several examples follow of typical offers/bid requirements:

At auction:

Lot X—Rhodesia #17 with 50 £ revenue ovpt. Forbin #1 CV \$100 (sic). (Actually, this is British South Africa, Forbin #1, which lists at 25 fr. Normal trading values within the

ARA range from 10c to 25c per Forbin franc, although they are slightly higher in Europe. Even at the 25c rate, CV would top out at less than \$7.)

Lot Y—Large mounted coll. of several hundred vignettes, European Xmas seals, red cross, propaganda labels, etc. CV \$250 (sic). (And from whence do we arrive at this CV? Name it.)

If the member responsible for these offers cares to respond to my accusation of overpricing and/or overcharging, of arbitrarily contriving non-existent CV's, he is offered equal space in these pages.

In the interim, members, forewarned is forearmed.

G. M. Abrams, as Sales Mgr.

RN Overprinted "Stamp Redeemed"

By Joseph E. Einstein, ARA 665

There is good news and bad news.

Mr. George T. Turner (ARA 200) graciously supplied a Xerox copy of the law covering the 1883 redemption of imprinted Revenue Stamps. ALL redemption was done in Washington DC—wording is such permits of no exceptions. The details were spelled out even to the placement of the legend; a line drawing was included showing "Stamp Redeemed" reading UP on a G type lozenge.

So, the bad news is that the assumption that Graphic Co. did the "redeeming" by lithography from a specially prepared plate (or plates) is totally INVALID. The good news is—all the overprinting WAS done at one place, with one ink supply of one color and certainly appears to have been done by rubber hand stamp. This explains the uniformity of color and shows Mr. Sam Smith to be correct on the "rubber hand stamp." Also the law made provision (under certain conditions) for return of the redeemed paper to the sender. Thus, the assumption that Graphic and Corlies, Macy, etc. could have had their sheets returned is quite possible, even highly probable. Then, they would have been able to sell the overprinted sheets to printers of check faces; so the explanation of how "Stamp Redeemed" checks can appear from "all over the map" still holds. These assumptions appeared in a previous article.

As was surmised, placement of the legend in any position other than reading UP must be regarded as accidental.

Until this time, the writer believed that the legend was seen on G types ONLY. As Smith pointed out (Bureau Specialist, July '73) the G type appeared in 1875 and he assumed that this late arrival meant that quantities were still in inventories in 1883. This seems like a good, solid assumption.



There is illustrated, enlarged 2x, a cut square of a P5 bearing the legend; a bit off true vertical but appearing close enough to be considered correct.

Smith (Bureau Specialist, March '74) states the P type is known from Oct. 5, 1865 and he also said the Q type replaced the P type in 1872. Now this cut square is believed to have been redeemed in the 1883 action because the type used, the color of ink and placement of legend all conform to the law. So, it seems proper to assume that enough P types survived to 1883 to make redemption worth the effort. Are there any reports published on these stamps?

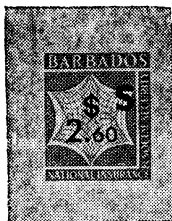
Also, it would be nice to learn of an entire certificate or other instrument bearing the legend. Does anyone have one? Please look and see because this sort of discovery is a part of the pleasure of collecting. If you discover one please contact the author at 10100 Peach Parkway, Skokie, IL 60076.

Barbados and Trinidad—Current Revenue Stamps

By Adolph Koeppel

A trip to the Carribean over this past Christmas found us in these historic and lovely islands. In Bridgetown the capitol of Barbados, we found the National Insurance stamps listed below. They are affixed by the employer to a payroll card or sheet alongside the employee's name and salary. The stamp denominations are mandated for salary ranges by statute, which statute I had no time to examine or verify. While the stamps themselves are issued under the auspices of the National Insurance & Social Security Act of 1966, when the employer purchases these stamps he is also required to pay a graduated tax as a Severance Fund Contribution under the Severance Payments Act of 1971. We list a separate column for this tax for which no stamps are issued:

BARBADOS



Perf.: 12½—Watermark: None

Severance Fund

Denomination	Color	Contribution
55c	Silver-grey	3c
35c	Dark plum	5c
1.25c	Bistre	7c
1.75c	Chocolate	10c
2.60c	Deep Orange	15c
3.50c	Blue-grey	20c

There is a different schedule for self-employed persons and the stamps are so inscribed. There is no Severance Fund Contribution.

Perf.: 13½—Watermark: None

35c	Pale Grey
55c	Violet
75c	Pale Bistre
1.10c	Pale Brown
1.65c	Orange
2.20c	Pale Blue



The current general duty stamps are like the £1 of the 1916 series bearing the head of Minerva, but in the new decimal currency. We list below those in current use:

Perf.: 11½

Watermark: Mult. Crown & Script Ca.



\$ 2.40	Ultra
\$ 4.80	Ultra
\$ 9.60	Ultra
\$ 24.00	Ultra
\$ 48.00	Ultra
\$ 96.00	Ultra
\$240.00	Ultra
\$480.00	Ultra

TRINIDAD & TOBAGO

In Port of Spain, we were directed by the Post Office to the National Insurance Board. Here, both on the stamp and on the receipt, the earnings class is indicated:

Perf.: 11½—Watermark: None

Denomination Color Earning Class



50c	Pale Blue	Z (?)
90c	Carmin	I
1.50c	Light Brown	II
1.95c	Green	III
2.55c	Black	IV
3.45c	Olive-Black	V
4.35c	Orange-Red	VI
5.55c	Purple	VII
7.35c	Ultra-Marine	VIII

FOREIGN FISCAL FORUM

By D. L. Duston, ARA Auction Mgr.

Question: What is the recommended method for preparation of album pages for the Austrian early Stempelmarke of the various perfs 9-13?

Response: Gerry Abrams, in response to this question, provides his approach to the problem. It is a long tedious and involved task, and may not be the best nor the only approach. Other members are invited to describe their own methods of tackling this problem. Gerry's response:

I have managed to find a publication house here on the west coast manufactures 3-post expanding loose-leaf binders, which are suitable for punched $8\frac{1}{2} \times 11$ pages. The binders run about \$7 each, are two-inches wide when closed and about 5 inches wide when expanded. In that manner, as you add pages, the binders automatically (and easily) expand, in a telescopic fashion. The source of the binders is available on request, as well as the manufacturer's part number for ordering. What I have done is to order several hundred pages of the Scott type A border blank pages (any border will suffice), with my paper cutter trimming them down to $8\frac{1}{2} \times 11$, and then re-punching with the standard 3-hole loose-leaf pattern. Others may well wish to use made-to-order 3-hole ordinary paper, but I wished to use the Scott chemically-treated paper, and, hence, went to all that trouble. The next step was the roughest part: Using one sheet per stamp, and knowing the size of each stamp, I laid out a pattern for mounting the stamps in sequence, making rectangles of the appropriate size, 5 or 3 to the horizontal line, with 5 or 6 lines to the page. Of course, for the larger size stamps, more than one page was required for each stamp.

The next step was to label the page for its intent (i.e. AUSTRIA STEMPELMARKE, ISSUE OF 1873), and then to label the first space, as an ex-

ample, 5 Kr (and color); beneath the spaces in the line I labeled the appropriate perforation: perf 9, perf $9\frac{1}{2}$, perf 10, perf $10\frac{1}{2}$, and so forth until the last space labeled took me to the last known simple perf of 13; this may have consumed several vertical rows. Finally, I started to label the compound perf spaces, but only as the stamps appeared and were ready to mount: Perf $9 \times 10\frac{1}{2}$, perf 11×13 , perf $13 \times 11\frac{1}{2}$, and so forth. The biggest problem by far was the fact that I came across varieties which were perf 11 at the top, perf 12 at the sides, and perf $11\frac{1}{2}$ at the base. This space would be labeled perf $10(\text{top}) \times 12\frac{1}{2}(3)$. In short, I made one page for each stamp of normal size, and two for the larger varieties. When I was through, I had several hundred pages hand-printed, but was ready to mount any simple perf stamp in its appropriate space, and the compound perfs as received. The expandable binder neatly accommodated adding additional pages wherever they were needed, just as one would open a three-ring binder and add a page in the center.

This method, of course, was very time consuming, and took two years to finalize. But now being able and ready to mount any stamp received, it appears it was worth the effort. I'm sure there are simpler ways, this was the method I chose. Additional pages were inserted for the water-marked types. It further lends itself to the issues of Hungary similarly perfed (for which I did the same thing in another binder), for the many perf varieties of the early German provincials (again another binder), and ideally for the various Mexican issues with typo and handstamped overprints, with or without talon (several binders). And certainly for the issues of Lombardy-Venetia. Other countries as complex were similarly prepared. Now any stamp arriving has its mounting space all ready to be used.

If any reader would like to see a typical page, if they will send an SSAE, #10, I'll send them a xerox copy.

The Fiscal File

by Brian M. Bleckwenn

710 Barbara Blvd., Franklin Square, N. Y. 11010

Will those members having Express Company Cancellations on First Issue Revenues, please get in touch with Gene Gauthier, Sullivan Rd., Route 1, Warsaw, IN 46580. The end result can only be as good as its input; that's where you come in! Please help contribute something of lasting value to fiscal philately.

The \$10 Conveyance

The \$10 Conveyance (R94a, c), exhibits several interesting plate varieties. There are three similar major double transfers, a doubled frame line at right and an unlisted doubled frame line at top.

The doubled frame line at right, has been listed in Scott's for many years and was well known in the 1930's. Though faint, it is present all the way down the entire right side. The doubled frame line at top is also faint, but is quite noticeable. Both of these doubled frame lines may actually be faint layout or guide lines that were not properly overlaid when the impressions were rocked in.

Scott lists a "double transfer at top" in their Specialized Catalogue. Prior to the 1973 Specialized, this DT was only noted on the perforated varieties. I submitted photos to Scott, to suggest the DT was also present on the imperforate varieties, as well. At the time, I noted that my photo examples of

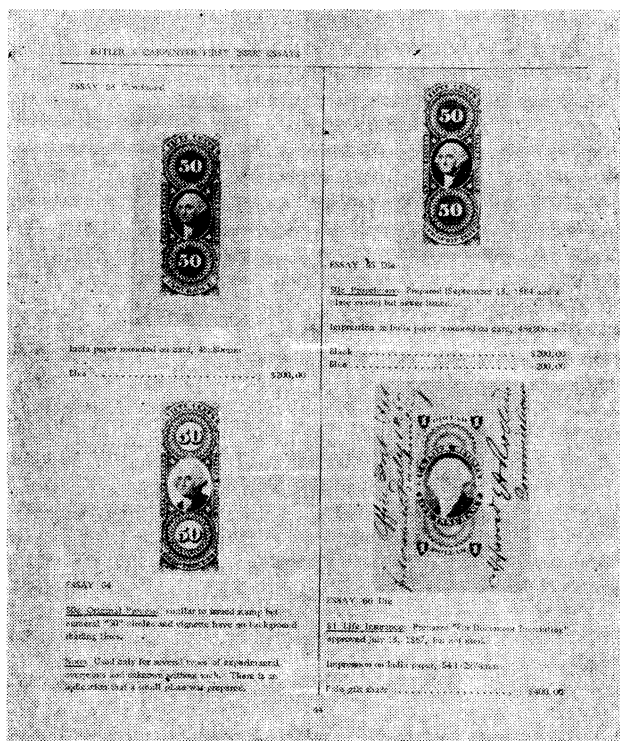


this DT, were almost, but not quite identical. I found myself at a loss to explain why the DT's should differ at all.

George Turner was kind enough to examine the proof sheet at the Smithsonian and determined that there are actually not one, but three similar DT's. The DT's are positions #13, 42 and 67; the doubled frame line at top is position #65.

As the photo may not show the DT too clearly, it may be described as follows: the most obvious doubling occurs in the words "INTER. REVENUE" above the portrait; in "U. S." and in the circles within and the frame around U. S. Some doubling can also be noted in the dark areas along the design border—some of which are shifted outward, almost touching the left frame line. The other versions of this DT show additional dark triangles along most of the upper left side and to a lesser degree across the entire top as well.

BIA Catalog-Handbook of U.S. Revenue Essays & Proofs



For the first time a comprehensive catalog-handbook of U. S. revenue essays and proofs is now available to enthusiasts in the rapidly growing revenue stamp area of philately. "U. S. Revenue Essays and Proofs" by George T. Turner has been sponsored by the Bureau Issues Association, which is publishing the hard-cover, 8x10, 475-page, fully illustrated book through its H. M. Southgate Memorial Fund.

This second publication under the Southgate Fund (the first was "Sloane's Column," now sold out and a collector's item in itself) represents eight years of work by Mr. Turner, the BIA's research philatelist. Long a specialist in

U. S. revenues and a recognized philatelic bibliophile, he is a former curator of the Smithsonian's Division of Philately and Postal History. His new work covers the essays and proofs of U. S. revenues beginning with the 1862 Civil War issues and running up to those of the 1940's. They are arranged under the following section titles:

- I. General Revenue Essays
- II. Butler & Carpenter First Issue Essays
- III. Experimental Overprints
- IV. State Coats of Arms with the Earl & Steel Patent
- V. Second, third, Fourth, and Fifth Issues
- VI. Proprietary Issues of 1871-1883
- VII. Experimental Papers, Models, and Trial Colors
- VIII. Washington Head Vignettes
- IX. Issues of 1898 and the 20th Century Issues
- X. Playing Cards Issues of 1894-1929
- XI. Revenue Stamped Paper
- XII. Private Proprietary Issues: Match, Medicine, etc.
- XIII. Tax Paid Issues: Beer, Cigar, Cigarettes, Snuff, Tobacco, etc.

It is expected that this book will rank as one of the year's outstanding philatelic publications. So exhaustive a compilation, with relative values indicated to assist in commercial evaluations, will prove to be an exceedingly valuable reference for the collecting fraternity.

"U. S. Revenue Essays and Proofs" is being offered for \$25.00 postpaid prior to date of publication, Oct. 15, 1974, after which the price will be \$30.00. Send orders with remittance payable to Bureau Issues Association to Esther Sullivan, 19 Maple St., Arlington, MA 02174.



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Check List of U. S. Tax Paid Overprinted For Territorial Use

By Elliot Chabot, ARA 1512

PART III

CIGARETTES—PUERTO RICO

(Unless otherwise noted, all stamps are overprinted: PORTO RICO)

1898 Dark blue paper, rouletted 7.

161. 10 cigarettes (green)

Ditto, overprinted: P. R.

162. 10 cigarettes (green)

1901 Pale green paper, rouletted 5¼,
54c per M.

163. 20 cigarettes (blue)

Ditto, rouletted 7.

164. 20 cigarettes (blue)

Ditto, light blue paper.

165. 20 cigarettes (blue)

Ditto, rouletted 5¼.

166. 20 cigarettes (blue)

Ditto, bright blue paper.

167. 20 cigarettes (blue)

Ditto, rouletted 7.

168. 20 cigarettes (blue)

1901 Bright blue paper, \$1.08/M.

169. 10 cigarettes (green)

Ditto, Dark blue paper, overprinted:
P. R.

170. 10 cigarettes (green)

"CLASS A"

1910 Bright blue paper, rouletted 3½

171. 15 cigarettes (blue)

Ditto, rouletted 7.

172. 15 cigarettes (blue)

1917 rouletted 3½.

173. 20 cigarettes (blue)

1917 Provisional on Issue of 1910,
bright blue paper, roul. 3½.

174. 20 cigarettes (blue)

Ditto, rouletted 7.

175. 20 cigarettes (blue)

1918 Provisional on Issue of 1917,
rouletted 3½.

176. 20 cigarettes (blue)

"CLASS B"

1910 Bright blue paper, rouletted 7.

177. 10 cigarettes (green)

1917 Provisional on Issue of 1910,
bright blue paper, roul. 3½.

178. 10 cigarettes (green)

1918 Provisional on Issue of 1910,
bright blue paper, roul. 3½.

179. 10 cigarettes (green)

1921 (no date on stamp) rouletted 3½

180. 10 cigarettes

181. 10 cigarettes

CIGARETTES—PHILIPPINE ISLANDS

1909 Provisional on Issue of 1901,
overprinted: P. I.

182. 20 cigarettes

IMPORTED CIGARS—PUERTO RICO

(All stamps overprinted: Porto Rico)

1904 White, wove paper, rouletted 7.

183. 25 cigars (black)

(NOTE: #183, without the overprint, is known surcharged "12" and "13." It is not known whether these were used on the Puerto Rican stamps.)

1910 White, unwatermarked paper,
rouletted 3½, lithographed.

184. ---- cigars (no denomination)
(black)

184a. ---- cigars (double line water-
mark: USIR)

Ditto, yellowish paper, engraved.

185. ---- cigars (black)

185a. ---- cigars (slight cross-hatch-
ing near rear of ship)

185b. ---- cigars (double line water-
mark)

(NOTE: #185 is known, without the overprint, surcharged 10, 12, 13, 50, 100, 250, and 500. It is not known whether these were used on the Puerto Rican stamps.)

Ditto, white paper.

186. ---- cigars (black)

186a. ---- cigars (double line water-
mark)

(NOTE: It is not known whether the "Porto Rico" overprint exists on all of #184-186)

IMPORTED CIGARS— PHILIPPINE ISLANDS

1904 White, wove paper, rouletted 7,
overprinted: Philippine.

187. 50 cigars (black)

(See note after #183.)

So ends this check list. An addenda will be printed in the next few months. Any comments, suggestions, additions or corrections can be sent to me at Honors Program Office, 104 Francis Scott Key Hall, University of Maryland, 20742.

REVENUES IN THE LITERATURE British Revenue Research—A Review

By Assoc. Ed. Richard F. Riley
and Gerald M. Abrams

(Ed. Note: As we all know, both of the above are vibrant and enthusiastic revenue authors, researchers and perusers of the philatelic press. Consequently, I was not surprised when they each separately submitted an article reviewing a piece appearing in the *Philatelic Literature Review* (PLR). Exercising my editorial prerogative I have combined their comments to create that which follows.)

An article titled, "A Review of the Inland Revenue's Documents and Records which are Available for Search" by Kenneth E. Stringer, has appeared in the *Philatelic Literature Review*, Vol. 23, No. 2 (2nd Quarter 1974), pp. 122-31. The article will be of considerable interest to collectors of British revenue stamps, and to Revenuers in this country who anticipate a visit to England, it should prove to be a Baedeker to British fiscal philately.

It is an extremely detailed and well-written analysis describing, for the most part, the holdings of the British Museum, both in the area of postal items and the revenues. Mr. Stringer leads off with a brief (but thorough) introduction to the *raison d'être* of revenue stamps, and takes us through a history of tax stamps used in GB starting in 1671 (when the taxes were first imposed) to the issuance of various impressed and adhesive material in use now. He then outlines the Museum's holdings, which include (and apparently in full sheets)

- Impressed dies commencing from 1710
- Adhesives of various usages from the first issues to date
- Issues of and for the colonies (which includes stamped paper as well as adhesives)
- Material unlisted anywhere, such as unissued essays, trial proofs, dies overprinted Specimen and Cancelled.

Included among the items outlined are the old hat stamps, dice, horse and medicine issues, playing card tax wrappers, coffee labels, table water duty labels, Empire fiscals, and so forth; further, the holdings in such other materials as national health and unemployment issues, and similar seldom seen items are available for study.

Mr. Stringer further indicates that some of the stamps issued for the Thirteen American Colonies — which contributed to the American Revolution—are fully intact. He lists the addresses and whom to see if one is interested in preparing any studies along these lines.

Why and how did this fantastic material suddenly become available? After 200 years in Somerset House, London, the Stamping Department of Inland Revenue was moved to Avon House, London. Inland Revenue has retained original and current registers of embossed stamps. However, most of their holdings of adhesive and embossed stamps have been deposited with the British Museum and their historical documents and records sent to the Public Record Office in Chancery Lane. The holdings in these two new locations are quite enormous; no doubt appropriate sections of this material will entertain questioning fiscalists for years.

Anyone at all interested in British issues would do well to obtain a copy of this issue. Write to: American Philatelic Research Library, P.O. Box 339, State College, PA 16801.

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CANADIAN dead letter material wanted—any era. Also Canadian philatelic handbooks and magazines for reference (any condition). Pete Wiedemann, Box 564, Cambridge-Galt, Ontario, Canada 70

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