

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 29, No. 1, Whole No. 271

January 1975

From the Editor's Chair

AMERICAN REVENUER WINS VERMEIL AWARD

While at this writing nothing official in nature has arrived to confirm reports in the philatelic press (WSC and Linn's), I think it safe to announce that the **American Revenuer** has been awarded a vermeil medal in Class III: Philatelic Periodicals at the 88th annual exhibition of the Chicago Philatelic Society and the American Philatelic Society convention, held in Chicago on October 11-13th. A vermeil award ranks between a gold and a silver, a very noteworthy award, to say the least, and one that makes me proud to be your editor. Of course, it could not have been done without YOUR help; the articles and columns contained herein are what garnered the award. And what is most important is that we won the first time we tried! I will enter the AR again in 1975 with the hope that such a high award the first year portends nothing but a gold the second. If you agree, then let's have your contributions and make the AR even better for Volume 29, which commences this issue.

* * * *

If the above had not come along then the following would have been headlined, since it shows the strength of revenuers and revenueing. The author of the announcement, Brian Bleckwenn, is the master of understatement. The venture at ASDA '74 was more than successful—it was phenomenal!! For a relatively small (but rapidly growing) society such as ours to capture an award of this calibre at a show of the importance of ASDA is fantastic. Read Brian's report and be proud that we have a chapter like New York in our organization.

1974 ASDA SHOW

By Brian Bleckwenn, ARA 1251

I'd have to say this year's ASDA Show was a successful venture on all

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Vol. 29, No. 1, Whole No. 271

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levels. Fifteen new memberships were sold at the show and revenue literature sold like never before. In fact, I'd have to say that the collecting public's interest in revenues is noticeably on the upswing.

Of the four exhibits (12 frames, 16 pages per frame) representing the NY Chapter of the ARA, three took silver medals (Louis Alfano, Mike Gromet, Mathias Koref) and the fourth took a gold medal, as well as the Grand Award for the Show (Brian Bleckwenn). This combined showing earned the ARA a gold medal for having the best exhibits on an organizational level.

Several out-of-town ARA members paid a visit to our lounge. What with NY members manning the sales table and a half dozen or so conversations taking place within the lounge, all three days proved unusually hectic. For those members who were unable to attend this year's show, why not make definite plans to attend next year's show. We'll be looking forward to your visit!

* * * *

Speaking of chapters, Ogden Scoville, president of the Los Angeles Chapter submitted the following report on its most recent meeting. Finally we have had reports from all chapters in existence (and when the Miami Chapter gets going I hope it too will report its activities to the membership).

The Los Angeles chapter of the ARA meets the 3rd Sunday of each month at the Philatelic Club of Los Angeles, 340 So. Alvarado Street, Los Angeles. Due to the possible closing of the Club in 1975 we are now engaged in looking for a new home. We will notify the membership of our new meeting place when it is determined.

The last meeting had four revenue dealers in attendance: Ken Prag, who specializes in revenues on documents; Hubbard from San Jose; Daryle True, also from San Jose; and Sherwood Springer, who needs no introduction to the membership.

Members present, with their area of specialty when known, were: Frank Q. Newton, Jr. (Double transfers, etc. of the 1st Issue), Charles Hermann (State and Local expert, ARA #51), Eric Jackson, Theresa Strauss, Rich Hansen, Ogden Scoville (Tax paid specialist), AR Associate Editor Dick Riley, writer on fiscals par excellence), Mike Mahler (revenues on documents), Bruno Forbisher of the LA Philatelic Society, who dropped by, and Abe Hochman, who was ill, phoned in.

There is always some material to view as most of the older members bring something to show. It seems that there is always material for swap and sometimes for sale. While no formal talks are given, there haven't been very many meetings that I have attended over the past few years in which I haven't seen something new, learned about some new (to me) issue or usage, or been able to add to my collection. It's a friendly group, and if you would like to drop by please do so at 7:30 p.m.

—Ogden D. Scoville, Chapter president

* * * *

A letter arrived from ARAer Matty Koref as I was typing copy adding to the list of Osgood Cancellations appearing in the May issue (page 148); because of my deadline I have included them here:

R31c—oval type, May 15, 1871. I check this date with Ernie Wilkins and came to the conclusion that it is the earliest date recorded.

RB17b—round cancellation, March 8, 1879.

RB18b—round cancellation, April 6, 1882.

* * * *

Kudos

John J. Blessington (#1688) received the top award (the Professor DeWitt C. Sprague memorial trophy) for best in show open competition at LERCPEX '74 (Burbank, CA) with his **Ireland for the Revenue Collector**.

William M. Fitch (#1412) took a Silver medal at NOPEX '74 (New Orleans) for **United States Private Proprietary Stamps**.

Charles J. Reiling (#1768) garnered a Gold at NOPEX for **Private Die Match, Medicine, Perfume, and Playing Card Stamps**. (Looks like the ARA did itself proud at NOPEX, doesn't it?)

Samuel S. Smith (#1081) captured a Bronze at MEMPEX '74 (Memphis, TN) with **U. S. Revenue Stamped Paper—The Rare and the Unusual**.

* * * *

To close, if you're a reader of Linn's you probably saw the article by C. W. Hill, "Revenue, fiscal stamps regain popularity" in the regular column "British Background." An excellent article with much historical background on the development of British revenue stamps, I will make Xeroxes available to anyone who missed it for a SSAE #10 envelope.

* * * *

See you next month. I hope you like the addition of a table of contents on the front page; I think it will help you locate articles of interest faster.

The President's Page

G. M. Abrams

AS I WAS SAYING . . .

New Year's Greetings to all, and a hope that it will be a better year than last.

* * * *

By mutual approval of the Board of the APS and that of the ARA, we are now affiliated with the world's largest philatelic organization. We are affiliate #51, and, as with all APS affiliates, retain our autonomy and are NDP. In correspondence with the Executive Sect'y of the APS, Mr. DeVoss, we have been afforded the following:

- a) Publicity in the APS Journal; your inputs are solicited, via this office.
- b) Publication of any revenue-related articles suitable; these are also solicited.
- c) Advice on all new APS members who have revenue interests, so that they may be offered ARA membership.
- d) Use of the APRL (the massive Library of the APS) as required; details on request.
- e) Space in the APS Yearbooks for insertion of our recruiting wordage.
- f) Assistance as required for any problem/activity of any nature of mutual interest.

And to clarify . . . membership in the APS by all of our members IS NOT a requirement; it is, however, recommended. I will be pleased to sponsor any applicant for APS membership. Your queries in this regard will be answered promptly.

* * * *

Our Librarian, E. F. (Woody) Woodward, has been unanimously approved by our Board to fill out the balance of my term as Western Rep. Your cooperation with Woody in both capacities will be appreciated.

* * * *

Member Howard B. Beaumont has been unanimously approved by our Board for Honorary Life Membership. It is expected that his designation as such will be HLM#9, ARA#247. The Secretary has been requested to revise his records accordingly. Gratitude is expressed to member Judge Fay for his initiation of this effort.

* * * *

By majority vote of the Board, the following ARA positions have been approved for election to full Board membership:

- a) Editor; b) Attorney; c) Librarian; d) Auction Manager; e) Sales Manager

It is to be noted that any member holding more than one position will have one vote total. This will require a Constitutional amendment. The Attorney has been requested to prepare a revision, in accordance with article 10, updating the make-up of the Board as specified in article 4, for approval by the membership. Its approval may be accomplished by a simple majority vote, followed by inclusion in the Constitution as a permanent part thereof. As soon as the amendment is ready, it will appear herein for your vote.

* * * *

Efforts are under way to establish an ARA Chapter in Miami, and further news will be reported as soon as the endeavor has been completed.

* * * *

Ditto the previous item for Milwaukee. Details to follow when solidified.

As a suggestion only, it is recommended that members living in and near London, England, and there are a few, take steps toward formation of a Chapter there. What say?

Elsewhere in this issue it is reported that our journal has received a vermeil award at the recent APS literature competition, in the organizational literature classification. This could not have been accomplished without the contributions of the membership, to whom an expression of gratitude is extended. But most importantly, the personal attention, sincere application and unending efforts of our Editorial staff helped to bring this about. Without that dedication, we would not have won. Therefore, the membership owes a vote of sincere appreciation to that staff, for this fabulous achievement, which is a FIRST, and hopefully not a last.

* * * *

Apparently the fall auction just concluded has been the largest and most financially successful sale thus far held. The membership owes our Auction Manager sincere gratitude for putting it all together (the easiest part) and for carrying it through to its successful completion (the most back-breaking job of all). Full report will be furnished by the Auction Manager at the earliest opportunity including realized prices.

For both of the above accomplishments, our printer, Miller Print, is sent a note of gratitude for helping to bring it all about.

* * * *

The ASDA results were most gratifying, and a full report appears elsewhere. My personal congratulations to Mr. Bleckwenn and to all who received awards of any type.

Scene Currently

By Associate Editor Richard F. Riley

The index to Mekeel's, now in the ARA library, which was prepared by the late Clarence H. Chappell is really something. Covering the period 1891-1957 (volumes 1-89) and running about 125 pages, it contains references to every phase of collecting of U. S. Revenue stamps. Early entries which are indexed were penned by C. E. Severn, S. B. Hopkins, W. F. Gregory, J. E. Franklin, Chas. A. Nast and others. Somewhat more contemporary authors of columns in later issues were E. R. Vanderhoof, Chris West, P. H. Ward, W. L. Babcock and B. W. H. Poole. Their names may be somewhat more familiar to many. Private dies, fakes, bisects, playing cards, snuffs, oleos, paper and perf varieties, cotton tax, beers, state tax stamps and on and on—they are all discussed.

The Alvarado Street Regulars—the Southern California branch of the ARA—which has been meeting for years on the third Sunday of the month in the L. A. Philatelic Club will be moving to a new location. The old quarters, a delapidated mid-Victorian mansion is destined to go, a victim of taxes and termites. Hopefully the L. A. Philatelic Club library will become housed in safer and accessible quarters. When the Regulars also locate in a new home, time and place of meeting will be noted here for the benefit of visitors who pass this way.

Word has it that our Chilean counterparts are putting together a complete catalog of the University Stamps of Chile. These stamps, many of which are quite attractive topicals, are applied to certificates of matriculation and of academic degrees and titles. The tax in this case reverts to the university. The unhappy rate of inflation in Chile in recent years has led to almost annual issues in higher and higher denominations for each school in the country. Is this a unique type of tax, someone, or is this a common rip-off around the globe?

The Current Revenue Stamps of Australia—Addendum

(Ed. note: Just after the publication date of the November issue I received from Serge A. Korff the below listings which are an addendum to his article appearing in the October issue, pages 260-62. Both of the ARAers—Gerry Abrams and Jack Brandt—who contributed their knowledge to Serge's and the membership's benefit are to be congratulated. Serge reviewed both listings (which were forwarded to him by the parties) and submitted the following comments, which both clarify and update his original article. Member participation of this type is most gratifying to an editor.)

Enclosed herewith is an excellent manuscript which I have just received from President Abrams. This list constitutes a first-rate piece of additional listing to the one I already sent you, and in my opinion should be published. His additions are a good addition to our knowledge of this interesting series.

With reference to his comment about dates, I do not know the dates of the original issues. What seems to have happened is that (a) the designs are seldom changed, so that a set is in use for many years, and (b) when the Australians went over to decimal currency, the old stamps were sold until exhausted and then the new ones introduced, so that the transition was imperceptible, rather than abrupt. I have not seen any overprints from the transition period. Actually both currencies circulated side by side for an appreciable period, and the older ones were slowly withdrawn as they returned to the banks. This makes accurate dating quite academic.

If I ever should get back there I will try to look for and list more of the high values, since they go up to many pounds or dollars. However most of the small Post Offices do not have full sets of the high values

AUSTRALIAN REVENUES . . .

FOLLOW ON

G. M. Abrams

Pursuant to the fine article appearing here in October, and with Mr. Korff's permission, some additional values are on hand of various types as illustrated. This addendum does not claim to complete the listing and is offered for information only.

The year of issue is unknown in each case.

NEW SOUTH WALES

Oct. Page 260, left hand (pence) type add

- 2d dark blue
- 2d orange
 - a. red orange
 - b. yellow
- 3d pink *
 - a. magenta
- 4d dark green
- 4d bright rose
- 6d brown *
 - a. yellow brown
- 1/- red brown *
 - a. purple brown
- 1/6 bright blue
- 2/- chocolate
- 10/- grey green
- £1 red
- £5 brown
- £10 olive green

(The 1/- issue is also on hand with 2-line black overprint RELIEF/TAX)

* In original listing.

QUEENSLAND

Same page, left hand (pence) type add

- 1d rose violet
- 6d rose red
- 1/- dark blue
- 2/- orange
 - a. orange yellow
- 2/6 brown
- 5/- rose and brown (numeral)
 - a. rose and black brown
- 20/- green and rose violet (numeral)

SOUTH AUSTRALIA

Page 261, left hand (pence) type: add

- 2d yellow green *
 - a. olive green
 - b. grey green
- 2/- orange
- * In original listing

TASMANIA

Same page, pence type: (believe illustration not shown; see those shown here)



add

½d black

1d dark green *

a. yellow green

2d violet *

a. magenta

3d brown *

a. yellow brown

5d apple green *

a. pale grey green

6d brownish red *

a. carmine

1/- violet brown

a. purple brown

2/- rose



Note: These issues exist roul. 7 and also pinperf (probably a prior issue)

* In original listing

WESTERN AUSTRALIA

Same page, left hand (pence) type; add

1d orange red

2d dark blue

6d bistre

Readers able to add to this listing should contact either Mr. Korff or the writer.

ADDITIONAL LISTING

Contributed by Jack Brandt of Calgary, Alberta. (All in old sterling currency denominations.)

NEW SOUTH WALES

2/- (shippings) black

2/6 light blue

3/- yellow green

4/- milky blue

5/- green

6/- purple

£30 light blue

TASMANIA

2/6 red

5/- green

VICTORIA

2d light tan

2d light brown

WESTERN AUSTRALIA

1/- green

NEW CANADIAN CIGARETTE TAX METHODS

G. M. Abrams

From our friends in Canada, the Saiga Stamp Service, we have received a strip of cellophane pull strip, where one of the tobacco companies has decided to account for the notification of tax paid, since the issuance of government style taxpays has ceased. (See report in November 1974 *Revenuer*, pg. 294.)

It is inscribed: DUTY PAID 20 CIGARETTES DROITE ACQUITTE 20 CIGARETTES—CANADA—20 CIGARETTES DUTY PAID and is continuous in that fashion. Letters are in gold.

Saiga informs that this example was used by the Imperial Tobacco Company, and suspects that there will be other methods used by other companies. They indicate that they will continue to furnish a few freebies of the old style taxpays to our members who ask, in return for 20c in US mint postage (formerly 10c). Further, they will furnish one of these new pull bands for 20c in US mint postage to any member. It is suggested that stamps used in writing and stamps sent be commemoratives.

Their address: Saiga Stamp Service, PO box 1266, Kingston, Ont., Canada.

Circuit Notes

The Sales Circuit statistics (effective Dec. 1) are as follows:

Salesbooks sold	668
Received for circuits	426
Not seen here	242
Circuits initiated	306
Circuits completed	293
Still out	13
Books returned to owners	398
(Their total sales	\$22,509.16)
Books remaining in circuits	28
Members on circuit roster	171

It is felt that no further commentary is required; the figures speak for themselves. To our newer members who have requested circuits once again we apologize for the inability to furnish same. Please bear with us until such time as suitable material, as requested, is received here. The comments in the November issue still apply.

* * * *

And now to the cautionary items reprinted from various philatelic publications, which (as has been indicated) do not control the prices within the advertisements. These lists will illustrate in strength prior comments regarding the "gouge the collector" bandwagon, now being directed at revenueurs as well. It is hoped that none of our members were "taken." None of the following advertisers are ARA members.

From a recent net price sale in WSC (no bidding):

Revenue Collections

Great Britain 266 stamps, Queen Victoria to King Geo. VI	75.00
Brit. Colonies 186 stamps, Queen Victoria to King Geo. V	45.00
Fiji 1883, 7 diff. 1 pence to 4 sh.	12.00
Grenada 10 Queen Victoria 1 pence to 1 pound	10.00
Madagascar—Brit. Inland Mail, 1895 2 pence to 4 sh (4)	12.50
Malta 17 stamps, Queen Victoria to Geo. V	12.50
Mauritius 25 stamps 1868-98	25.00
Natal 19 stamps, 1870-1900	17.50
New Zealand 87 Railway-Newspaper, various types	25.00
Orange Free State 10 telegraphs	12.50

Orange Free State 11 Postal Fiscal Stamps	10.00
Orange F. S. & Orange River Colony 1878-1903, 22 stamps	25.00
Queensland 22 Railway, newspapers and parcels	25.00
Sierra Leone 1884-87, 9 stamps	20.00
South Africa 1914-37, 31 stps.	35.00
Transvaal 1878-1902, 28 stamps with high values	25.00
Uganda 1901-27, 21 stamps to 20 Rupees	25.00
Europe 195 Revenue stamps from various countries	25.00
Central & South America well over 270 Revenues	25.00
Denmark—Locals *o Aalborg, 29 stamps	30.00
Denmark—Locals *o 69 stamps from Aalborg to Viborg	85.00
Latvia, Lot of 31 Revenues and 9 Railroads	45.00
Not to mention the following cinderella gem:	

Exhibition Labels

19th and 20th Century Exhibition & other Labels. Over 630 incl. Philatelic Exhibitions, Charities, World War I Prisoner Appeals, U. S. and Foreign

A Beauty.
\$125.00

From a recent Duck Stamp ad in Linn's; again, net price:

Collection of Ducks on Scott Specialty pages, from RW1 thru 33, with a total of 17 mint VF items . . . (The mint: RW1, 3, 5, 8, 9, 10, 16, 19, 21, 22, 26, 27 and 33, are listed as highlights, leaving for the reader a simple exercise to guess at the remaining 4 mint items. No mention is made of the condition of the balance of the collection; i.e., how many of the used items are straight-edged or faulty—for that matter, is it to be assumed that all of the mint stamps are without fault? Unhinged?)

The clincher is the statement made by the vender prior to the noted CV (\$274.50) and the asking price (\$165.-00):

"DUCK STAMPS" are really going into the stratosphere, and they should. Stocks are absolutely nil and the stamps are absolutely beautiful. They were long overdue for a price rise and this is only the beginning. Any

collector or investor interested in these wonderful stamps will be most pleased with this acquisition, and at my price unbeatable.

On the other side of the coin, the ad shown below is taken from a recent issue of the *APS Journal*, again by a non-member; it is felt that this approach is much more realistic and reasonable:

USA Revenues

We have just acquired the most unusual lot of revenues we have ever had to date. These are the large sized Liquor, Tobacco and Cigar revenues of the 1870's and 1880's period. These are Giant sized and come in many colors. We can offer a few sets of 12 different at \$12.75 per set or the complete set of 12 values with the coupons attached for \$22.50 per set. These are really unusual and most attractive show pieces.

Several letters have been received from the membership, some complimentary to the appearance of these warnings / cautionary notes, and expressing gratitude for the philosophy of concern expressed thereby; however, some of the letters were, in effect, requests that the approach be stopped, while others questioned the value of the endeavor.

It is suggested, therefore, that a consensus of membership opinion is the only means whereby we can determine whether the approach should be continued or dropped. To let nature take its course. To arrive at such a consensus, it is required that the membership advise this office; let us consider this in the nature of a poll. Please write; postcards will suffice or letters if deemed necessary. From such correspondence, a majority opinion may be gleaned, and the results announced herein toward continuation or cessation of the approach. Without knowing the majority opinion

this office can only operate on the assumption that the cause is worthwhile. Your comments are awaited.

G. M. Abrams
Sales Manager

THE SOUTHERN CALIFORNIA PRECANCEL CLUB

(Ed. note: The SCPC has joined the ARA on an NDP/Exchange basis. We gladly publish the following in the hope that interested ARAers will partake of the information and services provided by membership in this club.)

The Southern California Precancel Club is one of the Nation's oldest precancel societies, with members in almost all states and including several foreign countries. You are placed on a fraternal basis with a wide group of active collectors.

Our monthly club meetings provide means of buying, selling or trading stamps, the exchange of knowledge and the forming of lasting friendships for those who attend our meetings. Also we hold two ROUND-UPS each year with our sister club in Northern California, The Golden Gate Precancel Society. These meetings are held in Fresno and Paso Robles.

You will receive a monthly Bulletin with up to date news, and many articles of interest and specialized knowledge, which can only be helpful to you. Plus a fine medium for advertising. The Bulletin is mailed with desirable precancels which may include many scarce Towns or Types and with new Towns.

You are cordially invited to join our Group. For further information please write to the Southern California Precancel Club, c/o Charles Lewis, Secretary-Treasurer, 415 West 49th Street, San Bernardino, Calif 92407.

U. S. and FOREIGN REVENUES

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271

Rickerson

RFD 1 Box 110, Deep River, Ct 06517



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

Goodbye 1974

Well we did it. We got through our first year (only slightly scared). Once we got started, the Library kept a good momentum. A look at the score shows we answered 74 requests, loaned 103 different publications (many several times), and added 21 items to the library, ALL SINCE SEPTEMBER!

Mail came in from all parts of the world including England, USSR and Germany. I think I have spent more than seventy dollars copying items in the library so that we would have more than one copy of the most popular items. It seemed requests for the same items would all come at the same time. I did receive three letters for the same book on the same day and many within two or three days of each other. I think we can handle most of these now, but any extras you have will be gratefully appreciated!! We still have 57 items coming from our former Librarian to complete the transfer of the Library. That about wraps up 1974 and certainly gives us a goal for the New Year.

Woody Woodward, Librarian

ADDENDA TO THE ARA LIBRARY

- A-12 Revenue Index for McKeel's Weekly Stamp News; 1891-1957, C. H. Chappell, '57. Donated by Carter Hitchfield.
A-127 The One Cent Ohio Sales Tax Stamp of 1935, El Hubbard—SRS 1974. Donated by the State Revenue Society.
E-47 Fiscal Stamps of Guatemala, The issue of 1881-1882—Prah—“El Quetzal” '74. Donated by James Andrews—ISCG Librarian.
H-23 Michel Schwaneburger Farbenhührer, Colour Guide, 1951. Donated by Martin Erler (Germany).
A group of State Revenue Newsletters and A-122. Donated by Gerald Abrams.

AUCTION NOTES

The Fall auction was a success with realizations of almost \$14,000. Final figures will be reported next month. As of this date, Dec. 10th, all notices have gone out and checks are arriving 15 to 20 a day, so will be tied up the next two weeks, getting out the lots.

The U.S. issues received heavy bidding from the 210 members participating, with some lots getting 25-30 bids. About 95% of the U.S. lots and 75% of total lots were sold.

Material is coming in for the Spring auction including more lots of RM's which were missing from auction #10. The cut off date for receiving lots is Feb. 15th for publication in the April issue. Realized prices will be in the February issue, if possible.

A few standout bids include the collection of French Exposition of

1900 material which went for \$375 against a SB of \$300, and a group bid of \$645 for the five lots of British Railroad stamps.

The better U.S. First Issues sold above catalog value, and the few M&M's offered sold above or near CV. Printed cancels and special hand-stamp cancels drew many bids, and prices were generally high. Hopefully both bidders and contributors were satisfied.

—Donald L. Duston
Auction Mgr.

WANTED

U. S. Federal Special Tax Stamps—USED; from 1873 all years, denominations and tax titles. Correspondence with all collectors and dealers about STS.

WENCK, 104 Coachlight,
Bridgeport, Ct. 06606

271,73,74,75
January 1975

Tax Full of 'Holes'?

by Stephen George Skedrowitz 1465

"Boy, O' boy; I would have bought that stamp except for all those holes in it—they darn near kill the stamp." How often have you thought that? Granted those unsightly holes, otherwise known as perfin (abbrev. for perforated initials), have a negative effect on most people. But let us take a closer look.

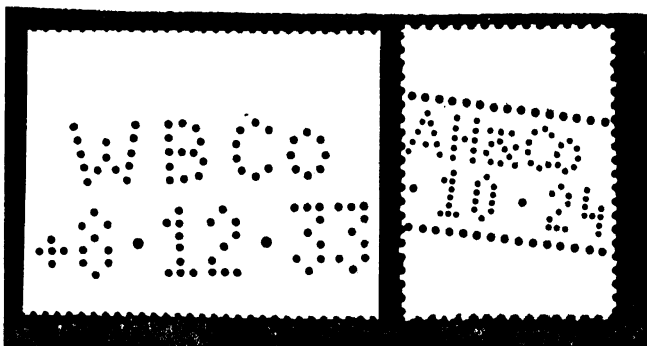
Perfin collecting—which in some instances is the collection of perfins used as cancellations, and in others for security purposes—can be a rewarding experience. The greatest use of perfins is in the revenue stamp field. Illogically, most collectors of perfins only come into contact with those used for postal emissions and very infrequently, if at all, with the bulk—the revenue perfin.

By now you're probably saying to yourselves, "What is he talking about?" Some may even think this "holey" thing a bit dull. Yet the fact is revenue perfins have something for everyone.

Historically speaking, the perfin dates back to the earliest time of revenue collection. In dealing with various taxes, collectors had to initial or sign a great volume of forms. It didn't take long before someone thought up the idea of leaving their specific mark on all the documents they handled, which of course was easier than signing their names. These crude little holes or codes as they are sometimes called by historians, were actually the start of the perfin. Jos-

eph Sloper, an Englishman, in 1869 is credited with developing the first modern system of perfin use. It seems that stamp thefts became so commonplace that the idea quickly spread and was soon taken up by the many firms using the mails. In conjunction, revenue stamp thefts were also on the rise. Lawyers, manufacturers, and other businessmen using the high priced revenues, which were used more abundantly than the penny postage stamp, had become a good target for the petty thieves and embezzlers of the day. With its proven success in England and the news spreading fast, it was not long before the term "safety perforation" was a common factor in the laws involving adhesive revenue stamps throughout the world.

Some of the most glamorous revenues are listed and cataloged as being available only in the perfin state. Others are seldom seen with perfins. Perfin revenues go as far back in the United States as our First Issue revenues, which should all be available with perfin cancels—but try to find them! The few that have turned up command a very high premium. Even the lowly Stock Transfer Tax stamp, which is almost always found with a perfin cancel, can be deceiving. Some firms using these cancels existed for only a few months. There are other firms that used a perfin machine for only a short time before discontinuing its use or changing the design. Others have had their perfined stamps reused a second time and then re-perforated with either their perfin or that of another firm (which

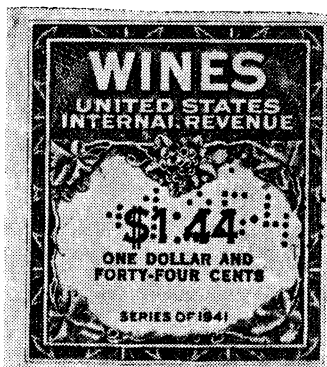




could have been legal or illegal).

Every listed United States revenue stamp can be found with perfin cancels. Combine this with the unlisted revenues, the Tax aid revenues, City, State and local revenues, and you will find millions of specific cancels using perfins, many many more than any group of postal perfin cancels or for that matter any other type of cancel. Add to these the various punch type cancels that are found on most revenues and the figure becomes astounding. New York Stock Transfer Tax stamps are now being compiled with over 3200 cancels discovered to date let alone the various differences or changes in these cancels!

Add to these little holes the mystique of tax collection, which has even



the tax collector puzzled at times, and you come up with a very intriguing experience. Used as a sideline, it has been proven to be an effective way to enhance a collection or exhibit. And of course the monetary value needed to obtain examples when they are available is very small. Many dealers are often very happy to practically give them away!

Still interested? Besides the ARA there are two organizations dealing with revenues and revenue perfins: the STATE REVENUE SOCIETY and the PERFIN CLUB. For more information contact the author at 167 Nevada Avenue, Staten Island, New York 10306.

THE FRENCH PARKING FINE STAMPS—FOLLOW-ON

By G. M. Abrams & John O. Marsh
ARA 1345

Note: In the November issue appeared a small item regarding the subject stamp(s), with a query for additional information. From Mr. Marsh comes a bit more data regarding these stamps (see Nov. page 285), to wit:

T.A.—Taxe Auto, perf. 14x13½ with roulette at right, indicating that these may be half of a double stamp. Inscriptions in black.

Known:

- 1967 10f00 green frame, brown center, no s/n, wmk AT66
 - 1968 Same, s/n added
 - 1970 Same as 1968, wmkd AGT
 - *1972 20f00 carmine frame, grey blue center, with s/n, wmk AT66
- *That stamp shown in Nov. illustration.

Members having further information as to exact usage of these issues and further data on what the other (presumed) half looks like, as well as other similar issues, are invited to write either of the above members

John O. Marsh, 43 4th St., California, PA 15419.

G. M. Abrams—see masthead.

The Adhesive Revenue Stamps of THE FRENCH SUDAN

By H. Janton, S. Williams (ARA 1191), G. Abrams (ARA 1065)

INTRODUCTION

This listing has been compiled from three sources:

- prior efforts by A. Forbin
- the stamps seen by the authors
- the records available in the Paris archives, researched by Monsieur Janton.

It does not purport to be complete, but reflects available information, barring a visit to any archives existing in the Sudan.

The pricing is based on records of quantities issued, and is for used stamps; mint issues are worth approximately 2 to 3 times the price shown. Perforated issues bearing an overprinted or handstamped SPECIMEN or EPREUVE (Proof) designation are worth considerably less than the prices shown, being more plentiful than the issued stamps; imperf proofs, trial printings, essays and the like, however, are extremely rare, and are valued approximately 10 times the prices shown. (This approach to pricing is considered valid for all French colony revenue material.)

All of the above have been omitted from this listing, as well as the perforation measurements for each stamp or series; no perforation varieties are known and it was deemed therefore unnecessary to list any.

This listing forms a part of a major effort now in progress to catalog the entire realm of French and former French colonies. Much has been accomplished, but that last 10% is proving, as usually happens in attempts of this nature, to be the stumbling block. Anyone able to assist in supplying further information on these issues (or for any French colony) is invited to write me, and a list of the required stamps/information will be sent.

—G. M. Abrams

FRENCH SUDAN

(Note: The country became independent in 1960 and took the name of MALI.)

A. CONNAISSEMENTS

(Bills of Lading)

1936

Type of France 1931, 34½x18½ mm with legend A.O.F. / SOUDAN FR.

A=stamp B=control

- | | A | B |
|-----------------------|------|------|
| 1. 1F20 lilac & black | 3.00 | 2.00 |
| 2. 2F40 red & black | 3.00 | 2.00 |

1939

Same, locally surcharged, stamps only



- 5 fr on 1F20 lilac & black 10.00
- 10 fr on 2F40 red & black 10.00

1942

Similar

- 4F lilac & black 0.50
- 10F red & black 0.50

Note: Controls as #1B and 2B

B. IMPOT DE CAPITATION

(A proportional tax)

1935-38

Native & landscape, double stamps 16x21 mm at left, 33½x21½ mm at right, FISCAL vertically between.



- 19 fr on 28 fr grey & blue 2.00
- 28 fr grey & blue 2.00
- 33 fr grey & blue 2.00
- 35 fr violet brown & yel. br. 2.00

5. 40 fr yellow green 2.50
 Note: There are two types of 40 on #5.

C. EFFETS DE COMMERCE (Commercial Bills of Exchange)

1925

French Effets of 1921, 34x24 mm
 ovptd A.O.F./SOUDAN FR. in
 vermilion or red (2 distinct col-
 ors).



14.	5F grey & red	.10
15.	6F grey & red	.10
16.	7F grey & red	.15
17.	8F grey & red	.15
18.	9F grey & red	.20
19.	10F grey & red	.20
20.	15F grey & red	.25
21.	20F grey & red	.25
22.	25F grey & red	.25
23.	30F grey & red	.25
24.	40F grey & red	.30
25.	50F grey & red	.35
26.	60F grey & red	.50
27.	70F grey & red	.50
28.	80F grey & red	.80
29.	90F grey & red	.80
30.	100F grey & red	1.00

1935

Same, surcharged in black

31.	0f20 on 5F grey & red	.50
-----	-----------------------	-----

1.	10c bistre & black	.05
2.	20c bistre & black	.05
3.	30c bistre & black	.05
4.	40c bistre & black	.05
5.	50c bistre & black	.05
6.	1F grey & red	.05
7.	1F50c grey & red	.05
8.	2F grey & red	.05
9.	2F50c grey & red	.05
10.	3F grey & red	.10
11.	3F50c grey & red	.10
12.	4F grey & red	.10
13.	4F50c grey & red	.10

1937-42

Same, various surcharges; several
 types of each, as indicated in
 parentheses.

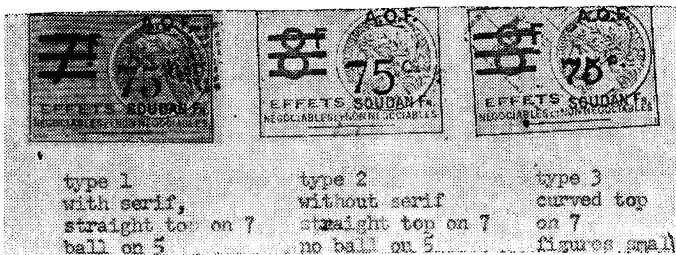
32.	0f25 on 2F50c grey & red (3)	.25
33.	0f25 on 4F50c grey & red (3)	.25
34.	75c on 7F grey & red (6)	.35
35.	75c on 8F grey & red (6)	.35
36.	1F50 on 5F grey & red (6)	.50
a.	F omitted from surcharge	2.50
37.	1F50 on 9F grey & red (6)	.50
a.	F omitted from surcharge	2.50

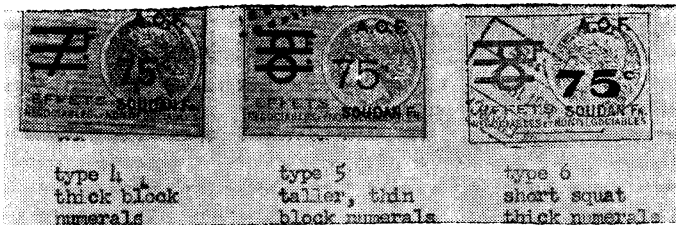
Types known of the 1937-42 surcharges:

0f25 on 2F50c--3 types, 0f25 on 4F50c--same



75c on 7F--6 types; 75c on 8F--same





1F50 on 5F-6 types: 1F50 on 9F—same

Note: The F missing varieties for each is of the type 1.



D. QUITTANCES (Receipts)

1922

French Quittances of 1892, 18½x34½
mm, ovptd A.O.F./SOUDAN FR
in red.

- | | |
|----------------------|-----|
| 3. 50c green & black | .05 |
| 4. 1F lilac & black | .08 |
| 5. 2F rose & black | .10 |

1933

Same, surcharged in black



- | | |
|-------------------------------|-----|
| 1. 10c grey | .05 |
| 2. 20c orange & black | .05 |
| 6. 0.10 on 20c orange & black | .10 |

1933

Taxes, Actes & Conventions, 34x24 mm, ovptd Quittances/Recus et/ Dechargés and surcharged in blk



7. 0.20 on 1F orange & black .15
8. 0.50 on 2F orange & black .20

1937

Black surcharge on #D5 above in 6 types.



9. 75c on 2F rose& black .25

Note: The 6 types of surcharges are the same as those shown for the Commerce issues, C34 and C35.

E. TAXES, ACTES & CONVENTIONS (Same in English)

1923

Marianne in circle at left, 34x24 mm, legend SOUDAN FRANCAISE at base; 2nd color show is value and usage color.



- | | | |
|-----|-----------------------|------|
| 1. | 5c blue & black | .10 |
| 2. | 20c blue & black | .10 |
| 3. | 50c blue & black | .10 |
| 4. | 1F orange & blue | .10 |
| 5. | 1F50 orange & blue | .20 |
| 6. | 2F orange & blue | .15 |
| 7. | 3F orange & blue | .15 |
| 8. | 4F orange & blue | .15 |
| a. | inverted inscriptions | 5.00 |
| 9. | 5F orange & blue | .15 |
| 10. | 6F orange & blue | .15 |
| 11. | 7F orange & blue | .15 |
| 12. | 8F orange & blue | .15 |
| a. | inverted inscriptions | 5.00 |
| 13. | 9f orange & blue | .20 |
| 14. | 10F green & red | .20 |
| 15. | 11F green & red | .20 |
| 16. | 12F green & red | .25 |
| 17. | 13F green & red | .25 |
| 18. | 14F green & red | .30 |
| 19. | 15F green & red | .30 |
| 20. | 16F green & red | .30 |
| 21. | 17F green & red | .35 |
| 22. | 18F green & red | .35 |
| 23. | 19F green & red | .50 |
| 24. | 20F green & red | .50 |

1928

Same, surcharged in red



25. 6 fr on 20c blue & black .30
a. no period after fr 2.50

1930

Same type as 1923 issue; it is doubtful if these were issued; pricing therefore is for mint.

- | | | |
|-----|-----------------------|------|
| 26. | 25F green & red | .20 |
| 27. | 30F green & red | .40 |
| 28. | 40F green & red | .40 |
| 29. | 50F green & red | .50 |
| 30. | 60F green & red | .50 |
| 31. | 70F green & red | .75 |
| a. | inverted inscriptions | 5.00 |
| 32. | 80F green & red | .75 |
| 33. | 90F green & red | 1.00 |
| 34. | 100F green & red | 2.00 |

1931

Same, surcharged in black



35. 3F on 2F orange & blue .25
1935-37

Same, additional surcharges; the 5c issues are known in 6 types each all others in only 1 type.

36. 5c on 2F orange & blue (6) .10

37. 5c on 5F orange & blue (6) 1.00



38.	0f20	on 5F orange & blue	.25
39.	0f20	on 11F green & red	.25
40.	0f20	on 12F green & red	.30
41.	0f20	on 13F green & red	.30
42.	0f20	on 14F green & red	.35
43.	0f20	on 16F green & red	.35
44.	0f20	on 17F green & red	.35
45.	0f20	on 18F green & red	.35
46.	0f20	on 19F green & red	.35

Types of surcharges: 5c on 2F—6 types; 5c on 5F—same



F. TIMBRE FISCAL (Fiscal tax)

1932

French Timbre Fiscal of 1925, 34½ x 18½ mm, background of horiz lines, ovptd A.O.F./SOUDAN FR in vermillion or red (2 distinct colors).



1.	20c	bistre, brown & blue	.10
2.	50c	bistre, brown & blue	.10
3.	1F	green, dark green & red	.15
4.	1F50	green, dk. green & red	.15
5.	3F	green, dark green & red	.15

6.	6F	green, dark green & red	.25
7.	8F	green, dark green & red	.25
8.	12F	blue, dark blue & red	.25
9.	15F	blue, dark blue & red	.35
10.	20F	blue, dark blue & red	.35
11.	30F	blue, dark blue & red	.50

1936

French Timbre Fiscal of 1935, wmkd
with same ovpt in vermillion or
red; background of dots and dia-
monds.



12.	15c lilac & red on mauve	.10
13.	25c lilac & red on mauve	.10
14.	30c lilac & red on mauve	.10
15.	50c lilac & red on mauve	.10
16.	75c lilac & red on mauve	.10
	a. unwmkd	.25
17.	80c lilac & red on mauve	5.00
18.	1F rose & blue	.15

19.	1.50 rose & blue	.15
20.	2F rose & blue	.15
21.	5F rose & blue	.15
22.	6F rose & blue	.15
23.	10F blue & red on greenish	.20
24.	12F blue & red on greenish	.20
25.	20F blue & red on greenish	.20
26.	25F blue & red on greenish	.25
27.	25F blue & red on blue	.25
28.	40F blue & red on blue	.25
29.	50F blue & red on greenish	.35
30.	100F blue & red on greenish	.50

1938

Same type with blue overprint

31.	1F rose & blue	.10
32.	1.50 rose & blue	.10
33.	2F rose & blue	.10
34.	3F rose & blue	.10
35.	4F rose & blue	.10
36.	5F rose & blue	.15
37.	6F rose & blue	.15
38.	8F rose & blue	.15

1938-45

Previous issues surcharged in black in several types each, as indicated in parentheses.



39.	25c on 20c bistre, brown & blue (9)	.20
40.	75c on 25c lilac & red on mauve (5)	.10
41.	75c on 50c bistre, brown & blue (5)	.10
42.	1 Fr on 30c lilac & red on mauve (3)	.10
43.	1 FR on 3F rose & blue (3)	.10
44.	2 Fr on 25c lilac & red on mauve (5)	.25
45.	2 Fr on 50c lilac & red on mauve (5)	.25
46.	3 Fr on 25c lilac & red on mauve (6)	.15
47.	3 F on 25c lilac & red on mauve (5)	.15
48.	3 Fr on 80c lilac & red on mauve (6)	.20
49.	4 FR on 50c lilac & red on mauve (4)	.25
50.	4 FR on 3F rose & blue (4)	.35
51.	5 FR on 50c lilac & red on mauve (4)	.35
52.	5 Fr on 75c lilac & red on mauve (6)	.25
53.	5 Fr on 80c lilac & red on mauve (6)	.25
54.	3 FR on 50c lilac & red on mauve (3)	.40
55.	9 Fr on 75c lilac & red on mauve (5)	.40
56.	9 Fr on 80c lilac & red on mauve (5)	.45
57.	10 FR on 50c lilac & red on mauve (1)*	.60

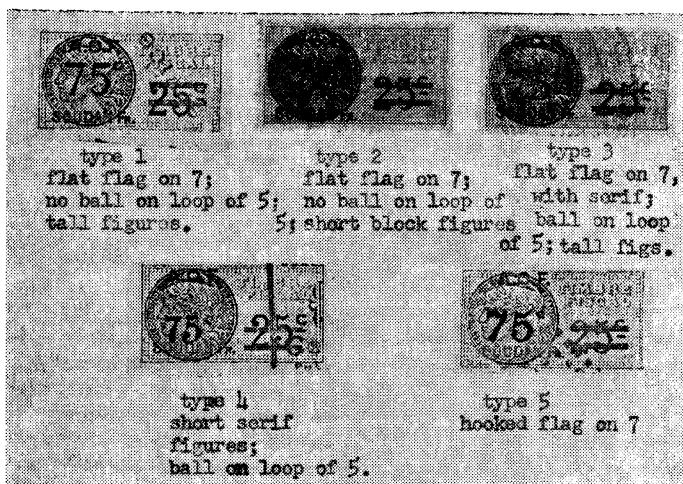
* shown

58. 13,50 on 80c lilac & red on mauve (4) .75
 59. 20 Fr on 50c lilac & red on mauve (3) 1.50

Type of surcharges on Timbre Fiscal of 1938-45: 25c on 20c—9 types



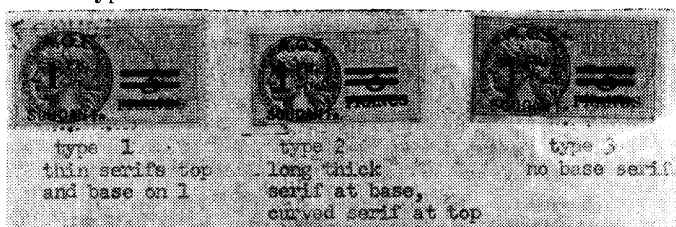
75c on 25c—5 types; 75c on 50c—same



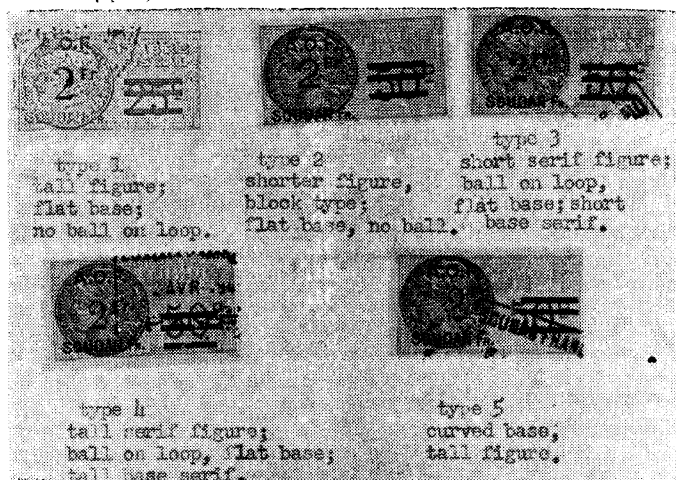
1 Fr on 30c—2 types



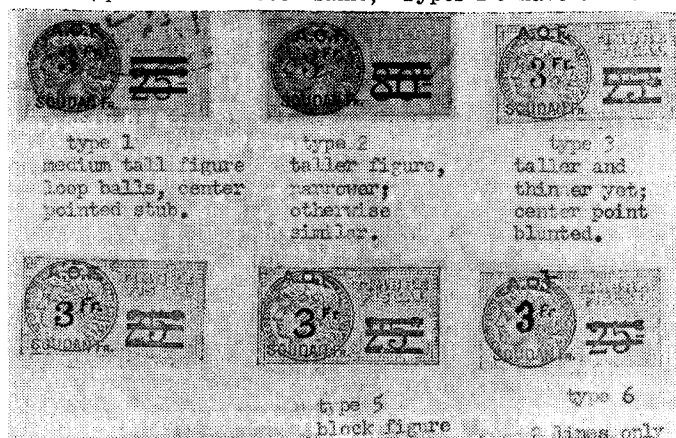
1 FR on 3F—3 types



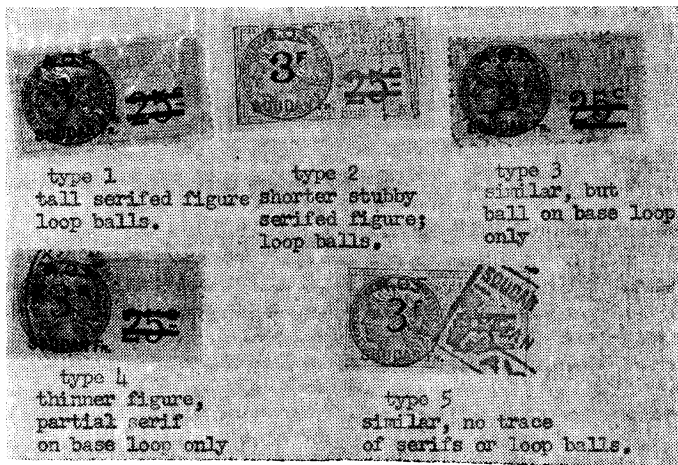
2 Fr on 25c—5 types; 2 Fr on 50c—same



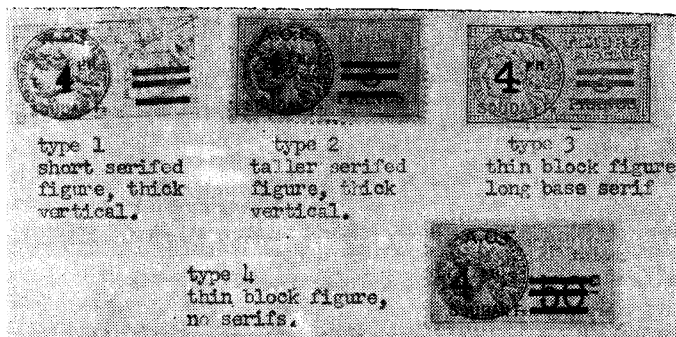
3 Fr on 25c—6 types; 3 Fr on 80c—same; Types 1-5 have 3 lines



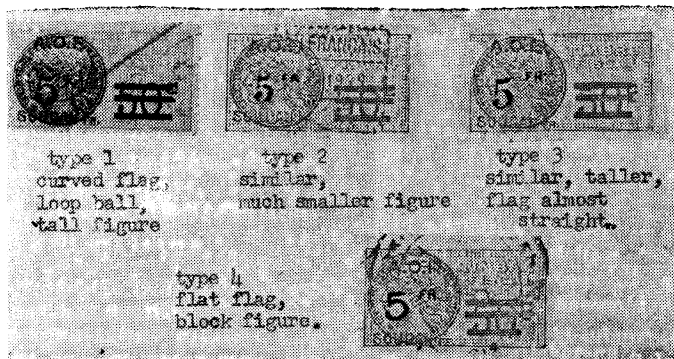
3 F on 25c—5 types



4 FR on 50c—4 types; 4 FR on 3F—same



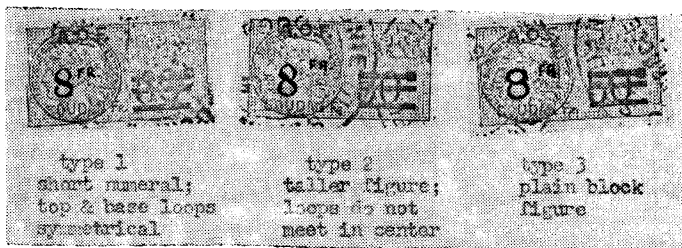
5 FR on 50c—4 types



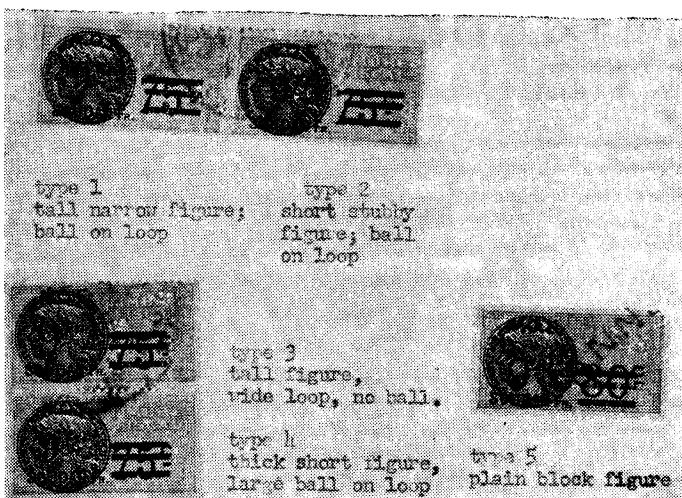
5 Fr on 75c—6 types; 5 Fr on 80c—same



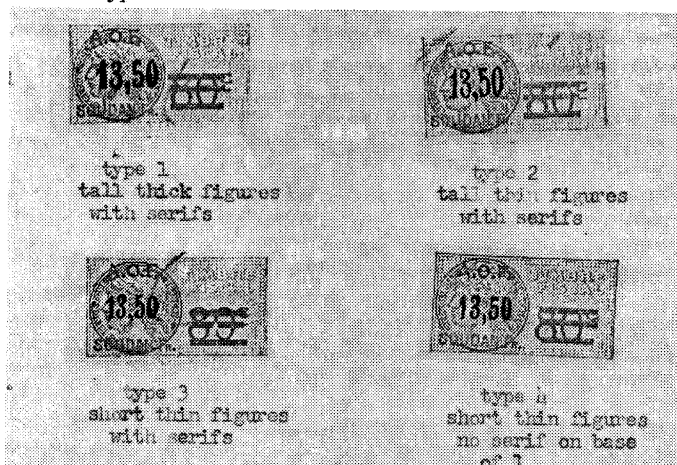
8 FR on 50c—3 types



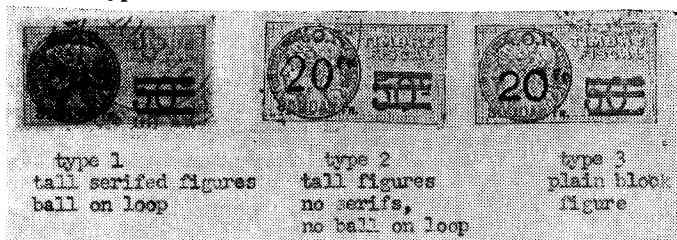
9 Fr on 75c—5 types; 9 Fr on 80c—same



13,50 on 80c—4 types



20 Fr on 50c—3 types



1941

Postage issues ovptd Timbre Fiscal in
black or red (R) in 2 types:

A: Letters 2 mm high

B: Letters 2½ mm high



	A	B
60. 5c blue & green (R)	.50	.50
61. 0,05 on 1c red & blk (R)	.40	.50
a. 0,05 larger, 3 mm	.50	
62. 30c blue & orange	.40	.50
63. 50c on 1c red & black	.50	.60
a. straight flag on 5		2.00
64. 80c red & brown	1.40	1.50
65. 1 fr on 2c bl & red or.	1.00	1.20

66. 2 fr on 3c red & blk (R) .50 .60

67. 3 fr on 1c red & black .40 .60

1960

French Timbre Fiscal, 34½x18½ mm
ovptd REUBLIQUE SOUDAN-
ESE in black or blue (Bl).



68. 2F rose & blue on rose (Bl)	.20
69. 4F rose & blue on rose	.20
70. 5F rose & blue on rose	.20
71. 10F blue & red on greenish	.25
72. 15F blue & red on greenish	.25
73. 20F blue & red on greenish	.30
74. 25F blue & red on greenish	.30
75. 50F blue & red on greenish	.40
76. 100F blue & red on greenish	.60
77. 200F orange, brown & blue	
on mauve	1.00
78. 1000F green & black	5.00
79. 5000F bright violet, red & black	25.00

The Fiscal File

by **Brian M. Bleckwenn, ARA 1257**
710 Barbara Blvd.
Franklin Square, N. Y. 11010

I thought I'd devote this column to one of the truly classic, fancy advertising cancellations found on First Issue revenues—the stately Mortar & Pestle cancellation. Found only on R. 13c (2c Proprietary, blue), the Mortar & Pestle cancellation ranks with the best of our nation's classic, fancy "cancels." It certainly is very bit as spectacular as the famed Kicking Mule, or the well publicized Waterbury fancy cancellations.



—Photo by Boutrelle

Poland's Magic Powders is known to be one of the many medicinal products compounded by the Reverend J. W. Poland, a Baptist minister. Beginning in 1847 and continuing at least until 1864, he introduced a variety of medicinal remedies. Apparently, he operated his own patent medicine firm until 1864. At that time he entered into a manufacturing agreement with George W. Swett of Boston, who manufactured Poland's various remedies until 1872, when the patent rights were sold outright

to Littlefield, Alvah & Co. (successor to Alvah Littlefield) of Manchester New Hampshire.*

Because the rights to Poland's various medicines were sold over a period of several years to several different firms, it becomes quite difficult to say exactly when this cancel was used and thus which firm was responsible for its use.

*George B. Griffenhagen, **Private Die Proprietary Medicine Stamps** (Milwaukee: American Topical Association, 1969), pp 56-57.

U. S. REVENUE

WANT LISTS FILLED

Sideline Material,

Tax Pairs and Foreign Revenues

JOHN S. BOBO

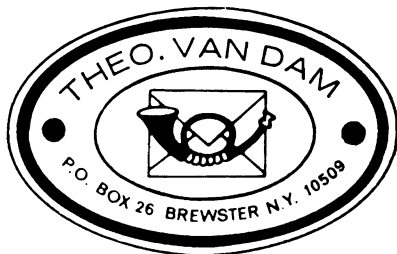
1668 Sycamore St.

Des Plaines, Ill. 60018

280

POSTAL COVERS

MAIL BID SALES



271

50 DIFFERENT WORLD REVENUES \$2.00

273

R. Walter, G. P. O. Box 3174, New York, NY 10001

Secretary's Report

Bruce Miller, Secretary-Treasurer

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

NEW MEMBERS

- 1786 TATHAM, William C., PO Box 968, Whittier, CA 90608, by Robson Lowe. Collects Jamaica, deals worldwide, esp. US.
- 1787 STECHER, John P., Jr., 230 Eileen Dr., Rochester, NY 14616, by Norman Rushefsky. M&M.
- 1788 WALTERS, Peter S., PO Box 16007, Long Beach, CA 90806, by Linn's. US battleships (R161-172, RB20-31); US rev stamped paper (checks) RNA1-RNX7.
- 1789 REIS, Kenneth J., 4609 112th St. SW, Tacoma, WA 98499, by Secretary. US special tax, US private die; narcotics, "back of the book US revs."
- 1790 TILLEN, Ivan A., Flat 7, 13 Sherbourne Rd., Acocks Green, Birmingham, England B27 6DU, by Robson Lowe. Swiss revs, incl municipals, same on piece or forms.
- 1791 ALEVIZOS, George, PO Box 5159, Santa Monica, CA 90405, by Robson Lowe. Nepal, Tibet, Mongolia, Bhutan, Tuva, Korea (pre-1945), Siam (dealer).
- 1792 BAERREIS, David A., 1233 Sweetbriar Rd., Madison, WI 53705, by Duane F. Zinkel. "General."
- 1793 BYRUM, Donald A. J., 4616 Greenwood Dr., Lynchburg, VA 24502, by Linn's. "All."
- 1794 FLEISHER, Bruce M., 462 Audubon Ct., Stanhope, NJ 07874, by G. M. Abrams. All US to RD's.
- 1795 TARRES, Vicente Pons, Jose Antonio, 4, Vendrell (Tarragona), Spain, by G. M. Abrams. World.
- 1796 HAYHURST, John B., 5900 119th Ave. SE, Apt. 58, Bellevue, WA 98006, by G. M. Abrams. Scott-listed US.
- 1797 CHEZ, Mrs. Fred E., PO Box 1404, Los Gatos, CA 95030, by Secretary. Foreign.
- 1798 AUSSPRUNG, H. Leon, Jr., 3 West Court, Beacon Hill North, Wilmington, DE 19810, by Linn's. US 1st, 2nd, 3rd issues (beginner).
- 1799 MILLER, Melvin E., 9809 Forest Grove Dr., Silver Spring, MD 20902, by Scott Publications. US Civil War.
- 1800 EASTOE, Doug, 421 Ave. Y North, Saskatoon, Sask., Canada S7L 3L1, by Linn's. Canada, US, Newfoundland.
- 1801 ELLMAN, Lewis E., 101 W. Lakeshore Dr., Lake Carmel, NY 10512, by "Stamps." US.
- 1802 FORGUE, John M., 34 Merton Rd., Newport, RI 02840, by Charles H. Hermann. General—beginner.
- CM1803 McPHAIL, Hugh D., 6344 Mettetal, Detroit, MI 48228, by G. M. Abrams. 19th century local posts; world revs; French "Colis Postal"; 19th century fantasies; telegraphs.
- 1804 McNAMARA, George R., Jr., PO Box 136, Nora Springs, IA 50458, by Kenneth Trettin. US, incl taxpays.
- 1805 SELLERS, Patricia C., 13130½ Dronfield Ave., Sylmar, CA 91342, by Wildey C. Rickerson. US beer, wine, potatoes; Israel.
- 1806 ROSSER, Dennis R., 8 Leaveland Close, Stanhope Estate, Ashford, Kent, England TN23 2SW, by M. E. Matesen. US Scott-listed, states, M&M.
- 1807 SOUTHERN CALIFORNIA PRECANCEL CLUB, Charles Lewis. Secretary-Treasurer, 415 W. 49th St., San Bernardino, CA 92407, by G. M. Abrams. Exchange NDP.

- 1808 KERNOCHAN, Lansing, 210 E. 32nd St., New York, NY 10015, by Louis S. Alfano (ASDA). General, Caribbean area.
- 1809 LISLE, John B., PO Box 602, Lexington, MA 02173, by Louis S. Alfano (ASDA). US (Dealer, "Tranquility Philatelics").
- 1810 GORDON, Bob, 12 W. 19th St., New York, NY 10011, by Louis S. Alfano (ASDA). US stock transfers (dealer).
- 1811 MOSDEN, Ezzet, 860 United Nations Plaza, New York, NY 10017, by Louis S. Alfano (ASDA). Dealer.
- 1812 THOMPSON, William M., 10 Salem Rd., New City, NY 10956, by Louis S. Alfano (ASDA). US 1st issue.
- 1813 SEEBACHER, Ira, Spring Valley Rd., Ossining, NY 10562, by Louis S. Alfano (ASDA). Sports revenues.
- 1814 E & C STAMP SHOP, PO Box 3264, Baltimore, MD 21228, by Michael A. Gromet (ASDA). Collects Philippines, deals in US.
- 1815 STAMBAUGH, Richard, 63 Chelsea Ave. #3, Long Branch, NJ 07740, by Louis S. Alfano (ASDA). Japan, Canada.
- 1816 CLAMPETT, Harry, 47 Cross St., New Canaan, CT 06840, by Louis S. Alfano (ASDA). Canada, incl provinces.
- 1817 ROTH, Saul, 350 Old Country Rd., Garden City, NY 11530, by Louis S. Alfano (ASDA). US, states, all foreign.
- 1818 BLOM, Christian, 10 Broadway, Hawthorne, NY 10532, by Louis S. Alfano (ASDA). US 19th century and earlier (coin dealer).
- 1819 ASHWORTH, Harry A., 236 Heywood Ave., Orange, NJ 07050, by Louis S. Alfano (ASDA). M&M.
- 1820 FRICKS, F. E., PO Box 663, Boundbrook, NJ 08805, by Louis S. Alfano (ASDA). Lagos, So. Nigeria.
- 1821 SHELTON, Bert T., PO Box 6074, Long Island City, NY 11106, by Louis S. Alfano (ASDA). US.
- 1822 PITTON, Cornelis J., 5349 NE 6th Ave., Fort Lauderdale, FL 33334, by Donald L. Duston Netherlands non-Scott, incl revs and telegraphs.
- 1823 AKERMAN, G. C., 239 Stoke Newington Church St., London N16, England, by G. M. Abrams. Everything in Argentina.
- 1824 SQUIBB, Peter, 50 St. Johns St., Keswick, Cumbria, England, by G. M. Abrams. Fiscal telegraphs.
- 1825 LIBERMAN, Arthur L., 162-21 Powell's Cove Blvd., Beechhurst Queens NY 11357, by Steve Leavitt. Bermuda, German Cols., Virgin Islands, Puerto Rico; Jap occupation issues WWII.
- CM1826 GROBSTEIN, Michael J., 15233 Ventura Blvd., Suite 912, Sherman Oaks, CA 91403, by G. M. Abrams. French African colonies.

REINSTATED

- CM1249 HASEGAWA, Stephen J., 9 Sutter St., Room 705, San Francisco, CA 94104, by Brian Bleckwenn (ASDA). Japan, Korea, China, Manchukuo (dealer, "Sun Philatelic Center").

EXPELLED

- 1442 Steve Leavitt

ADDRESS CHANGES

- Edward J. Craig, PO Box 509, Oyster Bay, NY 11771
 Paul D. Johnson, 1595 Ennis St., Plainview, TX 79072.
 Kenneth M. Saunders, 307 W. Venice Ave., Venice, FL 33595

YEARBOOK CORRECTION

- 1224 RORKE, Dr. Joseph F. Change collecting interests to: 19th century Mexico, Guatemala, Cuba, Argentine.

Previous membership total ---- 791
 New members ----- 41
 Reinstated ----- 1
 Expelled ----- 1
 Current membership total ----- 832

Note that dealer member Steve Leavitt of Great Neck, New York has been expelled by majority vote of the Board of Directors, pursuant to Article 3 of the ARA Constitution, for conduct judged to have brought discredit upon the Association. This conduct involved only Steve's business activities, and in no way reflects upon him as a person, nor does it detract from the effort and enthusiasm which Steve has shown in the past in his promotion of the ARA. We are sorry to lose him as a member, but numerous documented complaints made in writing to several club officers, over a period of some two years, made it abundantly clear that Steve could not or would not, meet his business obligations in a responsible and straightforward fashion.

In reference to this kind of situation it must be emphasized that neither the ARA as a group, nor its officers individually or collectively, can undertake to serve as collection agents, or to police or censure the business ethics or personal conduct of any member. As provided by Article 3: "Any member who conducts himself in a manner which brings discredit on the Association may be impeached by a majority vote of the Board of Directors and stricken from the rolls if so convicted." The decision as to what constitutes impeachable conduct will be arrived at by majority consensus of the Board, on the basis of the facts presented. The sole constitutional remedy for such misconduct is expulsion.

FINAL NOTICE FOR 1975 DUES!
 Final notices have been sent to those members still in arrears as of January 1. If you wish to continue your membership without interruption please remit \$4 to the Secretary IMMEDIATELY upon receipt of this final notice. Members unpaid as of February 1 will be dropped from the rolls. Many good things are coming up—don't miss out!

The American Revenuer

SPRINGER'S 7th COMING

Those who follow the progress of the Springer Cinderella Catalogue project will be interested to hear the seventh edition is nearly completed.

At 44 pages, it will be the second biggest book of the series, and will feature a listing of the "square" tobacco stamps. Much new material will be added to the sections on M&M essays and facsimiles, oleomargarine mixed flour, fantasies, telephone and telegraph and hotel stamps, in addition to the introduction of several completely new sections.

Contribute to the project fund by ordering your copy now from the editor, Sherwood Springer, 3761 West 117th St., Hawthorne, Calif. 90250 (Price \$3.00 postpaid.)

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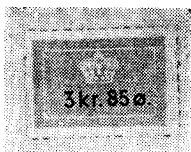
! Answers !

Prior to the inauguration of ?Questions? in the November issue, Prexy Gerry Abrams presented a "What Is It?", which certainly would have fit the tenor of the column. Therefore below find the tentative answer by him (with the assistance of two ARA-ers) to the question and another Scandinavian What Is It? I hope the membership will be as productive with the latter.

Another member has joined the "Answering Panel of Experts" for this column—Erling Van Dam, the noted Canadian dealer who is quite knowledgeable in the field of Canadian revenues. He has provided questioner Jack Brandt (and us) with detailed replies to Jack's inaugural queries. The panel is still open and awaiting other interested members.

"What Is It?" Identified?

G. M. Abrams



In the September journal, the stamp shown was illustrated and a question asked as to its identification, it having been received in a packet of Danish revenues. Some responses have been forthcoming, to wit:

From member Paul Nelson:

It is felt that the stamp shown is a later issue of the Danish jewelry tax stamps itemized in the *Libertas Philateliae* (published 1951 in Finland), which were issued in 1945-46. Nineteen stamps were issued, in two types, one of 12 blue stamps and one of 7 yellow ones, in denominations between 10 ore and 100 Kroner. However, these stamps were in vertical format, and were inscribed "Omstetnings Afgift"—Sales Tax.

From member Josef Schonfeld:

The following denomination are in my collection: 50, 75 ore, 1, 1.25, 1.50,

1.75, 2, 3.10 and 3.25 Kroner. (The stamp shown is 3.85 Kr, apparently a higher denomination than Mr Schonfeld lists.—GMA).

It is assumed that there are others in the series, which, to recap, are all in grey, with black figures of value. They are 17x11½ mm design size rouletted in black, and are on white unwatermarked paper. Can anyone on the continent shed further light?

Year(s) of issue? Further values?

Are they actually jewelry tax stamps?

* * * *

What Is It #2

Can anyone identify the stamp shown here?



Revenue stamped paper cut-out?

Postal paper cut square?

Country of issue? Year?

Other types, denominations? Colors?

Statistics: Imperf, 25x37 mm overall, black printing on unwatermarked white wove paper.

G. M. Abrams

* * * *

Answers to Jack Brandt's questions:

1. Sissons R215 and all other Canadian customs stamps were sold to foreign advertisers for use on mailings to Canada. Since these were affixed to the actual mailing they much like an ordinary postal cancel. However usually they received a customs cancel, which often looks very much like an ordinary postal cancel. Besides having seen the custom stamps I have also seen several of the excise and war tax stamps with postal cancel. To my knowledge Canadian revenues were never authorized to be used as postage stamps. One exception to the above is Sissons R-223 to R225. These are Scott Canada 111, 119 and 120 overprinted "War

Tax." Before the Special War Revenue Act, February 1915, on 12th January the Inland Revenue Dept. issued R223 to R225 for revenue purposes. Confusion arose and the post office authorized their use for postage on April 16 1915. A new issue of these was made up and were overprinted "Inland Revenue War Tax" and issued February 13. On 30th December 1915 the above were declared invalid for postage.

2. I can report the following colors for the Yukon overprints. R14 blue R15 black, R16 blue, R17 blue and black, \$20 overprint blue. I know this list is far from complete and would like to hear from anyone who can offer any additional info.

3. Newfoundland perf. 13½ is the latest Newfoundland revenue issue. In my latest illustrated Canada revenue pricelist these were listed as perf 13 by accident, should have read 13 to 13½.

FRENCH-NAPOLEONIC OCCUPATION IN GERMANY 1808-1814

By Martin Erler

An Editorial Clarification

An editor should always practice what he preaches. This was rather abruptly brought home to me when I got a close look at Martin Erler's fine article in print in last (December) issue. It was obvious that I hadn't done his research justice with my rather amateurish presentation. After all, I should have remembered that which I preached in an earlier editorial—"Pictures are worth a thousand words."

Consequently, I have here attempted to clarify his type study of the scarce revenue slips—with pictures!! If used in conjunction with the original article the type illustrations should make the job of comparison easier. I apologize to Martin and to all others who might have these items in their possession, and I hope that this clarification will suffice for proper identification.

3 Cent

Type I

3

II

3

III

3

8 Cent

Type I

8

II

8

III

8

16 Cent

Type I

16

II

16

III

16

54 Cent

Type I

54

II

54

III

54

REVENUES OF BASEL, SWITZERLAND HANDSTAMPED ON PAPER— ADDENDUM

By Donn Lueck, ARA 1520

(Ed. note: Following the publication of the original article in the March issue, pages 61-65, Donn submitted a copy to European experts and they along with ARAers responded with the changes and additions listed below.)

I. Circular Types

A. Helvetic Republic Period

ADD: 3 Batz. value

B. Cantonal Period

Type b: ADD: 5 Rapp. value

Type c: ADD: 1 Batz. value

Type d: This exists with or without the period after the value figure

Type e: These handstamped revenues inscribed "CANT. BASEL, ST. THEIL" must have been used after 1833, because it was that year Canton Basel split into two halves, city and state. The "St. Theil" is the city half.

Type f: ERROR: The document with the 5 Rapp. handstamped revenue is actually Type "b" instead of Type "f."

Type h: ADD: 2 Batz. value

II. Rectangular Types

Type k: Remove the asterisk from the "Bz 24" value, it definitely exists. Was sent a Xerox copy of it.

Type k-2: NEW TYPE: Single-line frame around "CANT: BASEL / ST. THEIL / 2001.2 4000.F. / 8. Bz." This is the only value known at this time. Same statement applies here as for Type "e" above.



Type n: I have had the 7 Rp. and 10 Rp. values reported to me as black on white. I think it safe to assume all exist in blue as well as black.

III. Oval Types

Type r: Also exists in black as well as blue ink.

Type s-2: NEW TYPE: A double-lined oval around "KANT. BASEL-STADT" with figure of value at the bottom. Stars on each side of the value separate it from the inscription. The crossier of the Bishop of Basel is in the center of the oval. The only value seen is 40 Cts., it is known in black and violet. The period of use is the same as Type "s."



The German Church Tax Stamps—Follow-up

G. M. Abrams

Concerning the church stamps illustrated here in the November issue, page 291, member Martin Erler of Germany has responded to my queries with the information listed below. His statements are reprinted here verbatim without further comment. To wit:

These (Kirchensteuer) stamps are issues of Bavaria, printed in 1934. They proved to be not very practical, very few were used, and finally in March 1935 they were withdrawn and the remainders were destroyed. Thus, they were in use for only 11 months and are very scarce.

There are three issues:

- a) EVANGELISCHE KIRCHENSTEUER (Evangelical)
 - 1. 5 Rpf lilac
 - 2. 10 Rpf blue violet
 - 3. 50 Rpf red violet
- b) KATHOLISCHE KIRCHENSTEUER (Catholic)
 - 1. 5 Rpf rose
 - 2. 10 Rpf carmine
 - 3. 50 Rpf red brown
- c) PROTST. PFALZISCHE-LANDESKIRCHE-KIRCHENSTEUER (Protest.)
 - 1. 5 Rpf olive green
 - 2. 10 Rpf green
 - 3. 50 Rpf russian green

All of these are valued RRR, and they are revenues in the exact sense, having been issued to bring revenue to the churches from the provincial government. They were printed in the state printing office in Munich on water-marked paper remaining from the railroad stamp issues.

Regarding your comment (he says) on the tolerance of church worship during Nazi times: The Nazis even had what we call a concordate with the Vatican. All kinds of religious practices were tolerated, also in the schools, as long as religion was not mixed with politics.

It is true that in later years there was some persecution of priests who spoke up against war crimes, etc., but in the peaceful years there was practically peace along these lines, and reports in many books are greatly exaggerated.

(End of Martin's comments.)

To recap, these issues are 17½x21 mm., perf 14x14½, and are water-marked diagonal crossed lines. Values are in black.

* * * *

RE: REVENUES OR . . . ? Nov. 74 issue, page 291

By Lothar von Saleski, ARA 1748

(Note: The remarks to follow are contributed by the author, concerning the church tax stamps of Germany, on which there have been prior queries and remarks. The author, per his own autobiography, lived through the period in question, having attempted to migrate to the U.S. in 1939 and being denied entry. It was not until 1951 that the author was permitted to enter the U.S., and thus, experienced all the events which took place. This article is not intended to provoke or to establish a controversy, but merely to clarify some of the issues regarding the use of the tax stamps and their demise.—G.M. Abrams)

The following should shed some light on the subject and definitely clear up some misconceptions.

The Third Reich persecuted and eliminated the Jewish religion, including their buildings, i.e., synagogues. But Hitler was not an atheist per se. He did not believe in religion as such (as Catholic, Evangelic, Greek Orthodox, etc.) but he did believe in an "Almighty Power" (which he never called God). Most of his important speeches he concluded with: "... May the Almighty Power help us."

He never persecuted any of the other religions unless some members of some specific religious organization would openly or secretly oppose Hitler's Regime in some form or another. During the entire war there were chaplains in the army for the two main religions: Evangelism and Catholicism.

Churches were open at all times. Services were performed every Sunday. Communion and Confirmation classes were held once a week for the 13 to 14 year olds. Germany as such still adhered to the old ways, i.e. Baptism and Confirmation and Sunday Church Service. However, any individual had the right to choose the "worldly confirmation" instead of the religious ceremony, or he could choose both or just the religious one.

But any individual could also forego any of the above although this did not meet with the approval of either the Third Reich, nor the different religions.

Religion was taught in the schools during Hitler's time but it was called: Theology. Very similar to the Bolshevistic doctrine, only that the Russian outlook denies any God of any kind. Hitler did accept and did believe in the concept of an Almighty Power, as stated previously. The dogmas of almost all religions were taught and then explained logically and rationally and scientifically.

The Third Reich did abolish the church tax which until then, and for centuries was collected by the Government. Every living being paid once a year, together with the yearly income tax, his church tax, designating in his return his religious affiliation. The Government in turn would distribute the collected tax (for a consideration, naturally) to the different religious groups.

With the abolishment of the church tax the churches were faced with financial difficulties. Church attendance during Hitler's time had dropped. The people did not volunteer any extra money. And the usual Sunday contribution of 25 or 50 Pfennige per person did not meet previous standards either (through reduced attendance).

It was Hitler's idea that churches could "maintain their own if they so desired." Thus, the churches charged a fee for the year's service of preparation for confirmation, to be paid while attending church service on Sundays. Wherewith the churches could claim the money as contribution to the "collection plate" rather than admitting to collecting an "illegal" tax.

The pupils were given some cards onto which they pasted the "Sunday contribution." As I recall the fee was 50 Pfennige per month per pupil. If there were several children of the same family attending at the same time, a reduction was permitted as 25 Pfennige per month or 10 Pfennige per month, etc.

The issuance of the "card" was twofold. One—to raise badly needed money (but this was not the primary reason) and two—to ascertain that every pupil attended church at least once a month. The "fee stamps" could only be obtained when entering the church on Sunday. You could never buy more than one month's worth at a time, and then only during the current month. Never in advance or in arrears. Thus, the "contribution stamps" were created but without any Governmental sanction; however, they were tolerated.

I'm sorry that I do not recall the actual size or color of the stamps but I do remember the denominations of 10, 25, 50 Pfennige and 1 Mark. And I do remember that at some time or another the "card" was merely signed by

the Reverend or Pastor or Minister without any stamps being affixed.

To summarize: Churches and other services were tolerated (except for the Jewish faith, of course) but did not receive any help. Through the lack of funds (most of the churches during the war were bombed) a reconstruction of the buildings was impossible. Even upkeep during "normal" times was difficult. The churches literally starved to death.

The church tax stamps were emergency issues, privately produced and are more of a receipt than an official tax stamp.

(Ed. note: I don't wish to provoke a controversy (as Gerry Abrams indicated in his "note") but as an historian I cannot help but append a comment. Recently I came across a statement which is, I believe, appropos to the time and circumstances under which these issues saw use. I can't remember the source, try as I might, and the following is not an exact quote, but it will do:

"When the Jews were persecuted, I did not cry out because I was not a Jew; when the labor unions were attacked, I did not cry out because I was not a labor unionist; and when Protestant Church came under assault I could not cry out because it was too late!" This was attributed, I believe, to a Protestant Bishop.

I apologize to Mr. von Saleski for including this comment, but as I noted above I felt compelled to do so. Perhaps this was the reason for the drop in church attendance.)

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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

WANTED to Buy—Stock Certificates and Bonds—Singles or quantities—railroads, mining, automobiles, etc. (especially certificates with RN's). Ken Prag, Box 431-RN, Hawthorne, Cal. 90250. **272**

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, LA 51801. **272**

ST. PIERRE ET MIQUELON revenues wanted including French revenues with SPM cancels. Also need information on same. Terry Hines, Department of Psychology, University of Oregon, Eugene, Oregon 97403. **270**

ST. PIERRE ET MIQUELON revenues wanted including French revenues with SPM cancels. Also need information on same. Terry Hines, Department of Psychology, University of Oregon, Eugene, Oregon 97403. **271**

BEGINNER'S Taxpaid packet. 82 var. tobacco categories, \$10 postpaid. Last call for Springer Cat., 4th edit., \$2. Almost out. For new 7th edit. order now, \$3. Sherwood Springer, 3761 W. 117th St., Hawthorne, CA 90250. **273**

WANTED: Entire documents of Great Britain with the line engraved or surface printed revenues attached. Also G.B. Newspaper tax stamps from 1820-1840. Please write: Les Fisher, 4087 Solana Dr., Palo Alto, CA 94306 (1 CANADIAN Revenues — collections, singles, or accumulations. Buy, sell, or trade. G. Pollak, P. O. Box 343, Simi Valley, California 93065. **276**

Mystery Fiscal?

The following item is reprinted verbatim from a recent issue of the British stamp magazine, *Stamp Collecting Weekly*. Anyone able to help answer the author's questions is asked to write him c/o the Editor, *Stamp Collecting Weekly*, 42 Maiden Lane, London WC2E 7LL, England.

A DIEGO-SUAREZ, MADAGASCAR MYSTERY FISCAL

By Gavin Fryer

A Diego-Suarez revenue stamp is depicted here, reduced in size. The overall dimensions of the stamp are 66 mm. (horizontal) x 69 mm. (vertical) and they exist in blocks of four torn from a larger sheet of soft white paper on which the impressions have been set out in two horizontal rows. Outside the left side of each stamp is an imprint reading "Lith. F. Terrentrov, Diego-Suarez".

The design is very like a reversal of that used for the 5 centimes value issued by Diego-Suarez on September 5th, 1890, which was lithographed locally. The word "Octroi" means tax or toll, demanded by a town on certain articles entering its precincts especially in France.

The stamps were included in Part



II of the Albert E. Thill collection of railway and telegraph stamps sold at auction on May 17th, 1972 by Robson Lowe Ltd. The design has been well executed on the lithographic plate and incorporates a space for the time and date of departure. "Sortie le -- 18 -- à -- heures" (reading up the right-hand panel within the frame). Were these used in connection with bags of mail, or other articles, sent by the French expeditionary forces, or might 5 centimes be a telegraph fee?

NEW REVENUE LITERATURE REVIEW

Reviewed by Adolph Koepfel, ARA 492

The Stamp Duty of Great Britain and Ireland—(Volume 3)—by Samuel B. Frank and Josef Schonfeld: Mamaroneck, N. Y. (1974) Copies available from Dr. Frank, 3 Fairway Drive, Mamaroneck, N. Y. 10543, U.S.A.

This is the last volume of a three volume work that has already become a classic—the definitive catalogue of the impressed duty stamps of Great Britain and Ireland. The authors have labored in this vineyard for more than 15 years and have brought forth a monumental work. I am not surprised at the superb quality of the work, which, in my humble opinion, will serve as a model in years to come for what a stamp catalogue should look like.

Ireland and its stamp duties (unlike Gaul) is divided into five parts: Kingdom of Ireland—Irish Administration (1774-1827); Kingdom of Ireland—English Administration (1827-1921); Southern Ireland and the Freestate; Irish Republic; and Northern Ireland. Thus we have none of the issues omitted so that this volume becomes a must for ALL Irish-enthusiasts.

The duty stamps of the various periods (profusely illustrated) are listed by value and dates within the value in chronological order. All information known and unknown is itemized next to a detailed drawing of the design, including die number, registration and defacing date. The numbering system, a work of genius by itself, is continued as from Volumes I and II. What the

authors do not know for sure, they do not guess—but report the item for us with the appropriate comment. The author's have continued the excellent practice of including a glossary of terms first used by them in Volume I—which you will find indispensable. The introduction by Josef Schonfeld is worth the price of the book alone—containing fascinating details of the stamps, their history, their making and design, styles, paper, die letters, dating plugs.

The exciting discovery of the specimen book in which are recorded the earliest Irish embossing dies of 1774 at the Royal Academy in Dublin is a delightful story told by Dr. Frank, which I shall not spoil for you by repeating here. I will merely refer you to this remarkable work.

Distilled Spirits Stamps

By Leland B. Adams, ARA 1157

Reprinted from the Lincoln Log)

A tax was first placed on distilled spirits, Nov. 1, 1858, and any stock on hand prior to this took a special tax.

These stamps were approximately 5 x 8 inches and were printed on white wove paper, white silk paper or violet silk paper, watermarked IRS. The tax was paid on gallon capacities ranging from 10 to 130 gallons while at the top were nine coupons which could be cut off each time a tax was paid.

In 1871-72 there appeared a distilled spirits stamp with a range of gallon capacities. Printing was done on white silk paper; a red border surrounded portraits of various well-known personalities of the time. Among them were pictures of Fessenden, Wolcott Hamilton and Van Buren. These portraits were on distilled spirit stamps up to and including 120 gallon capacities having an engraving of Abraham Lincoln.

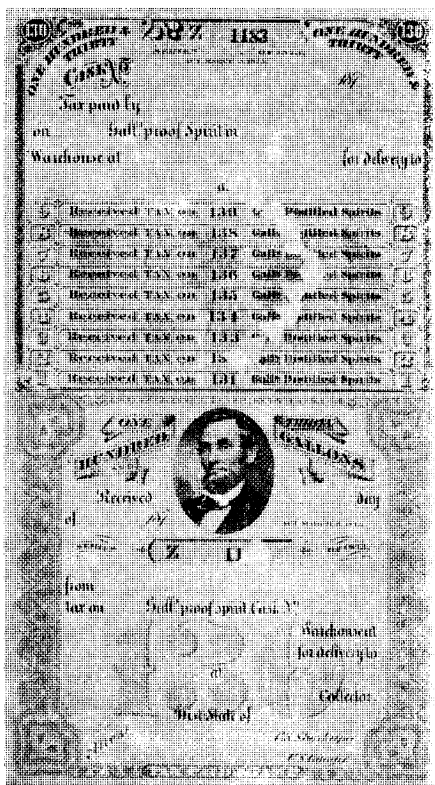
There followed another similar series except the red border was changed to green with the printing being done on violet silk paper and green silk paper. This 1875 Series was printed on green silk paper with different Lincoln engraved portraits. Capacities were from 10-gallon to 130-gallon capacities. Also a curious special stamp was issued for 10 gallons for "brandy distilled from apples, peaches or grapes exclusively."

There were later series but did not have the Lincoln portrait in the design.

Of course our study primarily concerns the 130 gallon capacity distilled spirit stamp for 1871-72, plus the 1875

release. All are superb examples of engraving of both portraits and overall stamp design.

No two of these issues was alike much imagination being used to make intricate lines and scrolls. Of further interest was the means of cancelling. A steel die was used to cut a series of triangles, approximately 8mm to a side. A group of these die cuts could make a large hole in the distilled spirit stamp, but can be repaired, however then is lost this unique cancelling means.



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