

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 29, No. 5, Whole No. 275

May 1975

RN-E—Broken Die?

By Anthony Giacomelli, ARA 448

About four years ago when revenue stamps and the like were still reasonable, I bought a mess of "back-of-the-book" stuff including several checks with the imprint type RN-E issued by the Broadway Bank of New York City. In examining them I discovered a sizeable piece of the lower right hand corner of imprint missing. Continuing my perusal of the checks I find that 5 more had the same deficiency. This of course would make it a printing variety.

This variety could be caused in two ways. The simple explanation is that the printing stone or die could have been handed roughly and a sharp blow knocked off a corner. Or since the imprint is lithographed, another incident could have caused the missing corner. The process involved is that the design is transferred to a die or stone with a special greasy ink. The process then calls for the design be wet with an acid liquid which causes any applied printing ink to be repelled except on the greasy lines of the stamp design. If not careful in



handling the greasy ink, the design can easily be wiped off and the acid

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THE AMERICAN REVENUER

Official Organ of the
AMERICAN REVENUE ASSOCIATION

Published monthly (except July and August)

Subscription \$4.00 per year, Single Copy 50c

Second Class Postage Paid at Lawrence, Kansas

Postmaster: Send form 3579 to 821 Vermont St., Lawrence, Kans. 66044

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Advertising Rates

Column inch \$2.00 — $\frac{1}{4}$ page \$7.50 — $\frac{1}{2}$ page \$12.50 — Full page \$20.00

Contract Rates

for a minimum of five insertions, payable in advance

1 inch \$1.50 — $\frac{1}{4}$ page \$6.00 — $\frac{1}{2}$ page \$10.00 — Page \$17.50

Send all ad copy with check to Advertising Manager (address above)

Advertising Forms Close 10th of Month
Preceding Date of Issue

Editorial Forms Close 1st of Month
Preceding Date of Issue

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(The opinions expressed in the various articles in this journal are those of the writers and not necessarily endorsed by the Association and/or this journal.)

Vol. 29, No. 5, Whole No. 275

May 1975

would repel any further inking causing a colorless area.

The Sterling priced catalogue of 1888 makes no mention of such a variety. In fact very few printing varieties or die damages exist.

(Ed. note: I have an old Scott Specialized (1959) which shows no printing varieties. Some, like Tony's, could have surfaced in the ensuing years. If you have any varieties similar to Tony's—or of a different nature—he would be pleased to hear

from you. Address: 43 Maple Dr. W., New Hyde Park, NY 10040. SASE is always appreciated!)

WANTED

Colonial America and Great Britain documents with embossed revenues on the subject of naval stores (pine tars, pitch, turpentine, etc.)

DUANE F. ZINKEL 75
2323 Hollister Ave., Madison, WI 53705

From the Editor's Chair

No big issue to discourse on this month (you've probably had your fill of them anyway), so I'll merely bring up a few items that have come onto my desk over the last month that deserve mentioning.

First, I have the sad duty of reporting the death of long-time member Abe Hochman (ARA 470). An obit will appear next month. Abe was 74, so his life was long and his contributions to revenue philately were many. We mourn his passing.

For every sad item in an organization of our size, there should be a counterbalancing happy one—and there is! Editor emeritus, Louis Alfano, probably best known for his "Little Lines," may soon be producing little Alfanos; he finally "bit the dust" and got married in December. He also changed locations—he is now located in that center of the Confederacy, Virginia, and is expected to be soon organizing a Washington chapter for us. Right, Louie?!

Martin Erler, of Germany, who produced the great report on the Mohrmann sale of revenues, warns of some possible problems growing out of that sale. He says: "Some days ago there came the new auction list of Mohrmann, Hamburg. It appears that with one exception the old revenue lots are there again, partially with the same MBs, partially a bit lower, but still too high. There is one important point: Part of those lots were already officially sold at the last auction—now they are in again! That means **utmost caution** is advisable! Either these lots were returned for some reason, or the past buyer took out what he needed and sent the lot in again for the next auction (in the last case it may be considered that evidently some good items are out)."

I concur. I was a purchaser—the Hessen Cassel lot, which I returned because it was misdescribed. The letter I received from Mohrmann re the return stated that the descriptions were based on the owner's album notations. To me that means that Mohrmann does not have sufficient knowledge to properly handle revenue material, and that purchasers are liable to find themselves up the proverbial creek if they buy blind.

In his page, Prexy Abrams mentions the categories available to revenueurs at INTERPHIL '76. My immediate reaction is to ask the question—Is ARA participation merely going to be exhibiting? I hope not! At least we should support Interphil with a monetary contribution, as most other societies, specialist and general, are doing. In my mind, there is another, more important form of participation—renting and maintaining a booth. Even if it loses money (and that may not happen depending upon the number of new members it generates), the publicity we receive will more than make up for it. Remember—this is an **international** show and will draw visitors from the world over!

Finally, if you've ignored or held off on contacting dealer-member Erling Van Dam to get on his mailing list, now is the time to take note and/or make the move—his latest ReveNews (#6) is fantastic, having something for just about everyone. Besides Lebanese revenues, which is his principal interest, it features four pages of Lebanon revenues. And his support of the ARA certainly deserves our response—he is offering a special bonus packet of 25 diff. Canadian revenues to any customer who sends in a completed ARA application accompanied by a check for 1 year or more membership. (Erling has been supplied with a large number of application blanks for this purpose). It is not often that you'll find a dealer laying out something from his own pocket for a society!

KUDOS

Louis Alfano (#1142) won one of the awards at the Collectors Club of New York Annual Competition held at INTERPEX. Thirty-nine CCNY mem-

bers showed one frame each; his was **U. S. Narcotic Tax Stamps**. Knowing personally the calibre of the CCNY membership, this is a rare tribute! **Samuel B. Frank** (#487) received a Gold Award in the Handbook section of the literature competition at the Filatelic Fiesta (San Jose, CA) for his recently published **The Stamp Duty of Great Britain and Ireland, Vol. 3**, which was reviewed in these pages.

Charles J. Reiling (#1768) garnered a Gold Award, also at the Filatelic Fiesta for **Medicine, Match, Perfume, Playing Card Private Dies**; he also copped the ARA Award for the best revenue exhibit.

Kenneth Reis (#1789) was presented with a Silver for **U. S. Private Die Proprietary Medicine Tax Stamps (1862-63)** at the recent **BENCOPEX** (Benton County, Ore.) show.

George T. Turner (#200) picked up a Silver Award at the Filatelic Fiesta in the Handbook section of the literature competition for his recently published **Essays and Proofs of United States Internal Revenue Stamps**, which is being reviewed here this month.

See you next month.

The President's Page

G. M. Abrams

DUES INCREASE?

Since the subject has been broached in the fine analysis of cost problems by our Editor in the March issue, please be aware that the matter of a dues increase has been under consideration (and of great concern) for some time now. Both Secretary-Treasurer Bruce Miller and myself have been weighing the pros and cons of taking this step, albeit reluctantly. We decided instead to cut increased costs of operation by placing a limitation on the page count in the journal. The Editor's plea for assistance in correcting this situation (in his long range recommendation) has brought the matter to life again as a matter of conjecture as to whether we chose correctly the lesser of two evils. Therefore, we will, as the saying goes, "lay it on you," and let us consider this in the nature of another poll.

Fact: In the 28-year history of the ARA, dues have been raised only twice . . . from \$2 to \$3 in fiscal 1957, and from \$3 to \$4 in fiscal 1971. All other specialist clubs comparable to the ARA (to our knowledge) have higher dues. Members of such other societies are aware of same. There was a time when ARA membership WAS hardly worth the price, but that situation has altered remarkably over the past few years.

Let's Face It: We are told that postal rates will be increasing again by midyear 1975 (confirmed by PMG Bailar recently in the philatelic press, despite the fact that the Congress has yet to approve the current rates); and paper and printing costs will undoubtedly rise again, a normal occurrence in this abnormal inflationary situation. Both of these cost increases, if dues are maintained at the current level, may cause us to chop again at the journal, our chief expense. No one wants this to happen; au contraire, rather would we turn the Editor loose to print the material he receives regardless of page count, within reason.

Proposal: We solicit your approval for a legalized dues increase, which must be approved by the membership before a Constitutional amendment may be accomplished; we opt for a change to \$6 per year for normal membership, with a \$10 minimum for CM status. This amounts to a \$2 increase for the normal membership, amortized to 20c per month per member (on the basis of a 10-month publishing period). Is it worth 20c a month to you to have the

journal resume a reasonable bulk as you have been receiving recently? If this approach is successful, we will be able to "pull the cork" and allow the Editor full rein (again, within reason).

To accomplish: As indicated, this is the nature of a poll; your letters are solicited. Please consider carefully all you receive for your dues and determine if the additional 20c per month will hurt anyone. Should sufficient letters of approval be received, we may then proceed to the formalities and take the appropriate steps. It is estimated that the paperwork will consume sufficient time so that the increase may be accomplished if we move fast by the start of our fiscal year his October. If not, then by the following year. Your approval (by majority) in this poll will allow a petition to the Board to be formulated and submitted, an amendment to the Constitution to be prepared, and then a final vote by the membership, all in accordance with the Constitution. It's all in your hands. We await your decision. Recall the alternatives, please.

THE ARA/SRS LIBRARIES:

In 1970 an agreement was made between the two organizations to share library facilities, i.e., holdings of each were to be available to members of either group. Through the courtesy of member (of both) Mack Matesen, we are reminded that the agreement is still in effect.

Therefore: 1. It is suggested that the SRS leadership remind its older (in time) members and advise its newer ones of the pact. Terms of usage will be the same for all members. The ARA library listing appears in the yearbook, as well as all of the rules. It is recommended that the SRS make copies of this listing and distribute them to all non-ARA members on its roster.

2. Our Librarian will honor all specific requests from SRS members under the same rules, and all requests shall carry the SRS membership number.
3. It is requested that the SRS make available to our Librarian a list of material in the SRS library which is not in that of the ARA, periodically updated. This list will appear as a supplement in our next yearbook, thus providing ARA members with information on material available through the SRS.

EXPOS & SUCH:

At the forthcoming INTERPHIL '76, the largest international expo ever, scheduled for 29 May-6 June next year in Philadelphia, there will be competitive exhibit classifications for US revenues in COMPETITION CLASS, SECTION 1 in the following categories:

6. Revenues—General issues.

10. Match, medicine, tax paid and other revenue issues.

Foreign revenueurs may compete in:

- SECTION 2. British Commonwealth
3. Europe (w/former colonies)
4. Latin America
5. Asia and Africa

These displays would fall under Category 5 of each of the above SECTIONS, which is reserved for "Any other not classified above," the "above" referring to postal material.

There is one further classification which may be used, and that is (no pun intended): SECTION 8: Miscellaneous.

Revenue literature may be entered under SECTION 10.

Prospectuses (prospecti?) are available from:

Eastern: Donna Von Stein, c/o Vncorp, Dunedin, Fla. 33528

Central: Joe F. Frye, P. O. Box 11425, Memphis, Tenn. 38111

Western: Sherman E. Rogers, P. O. Box 1957, Escondido, Cal. 92025

DEPT OF MISCELLANY:

- ****Noted in the March issue of the *American Philatelist*, journal of the APS, was a listing of circuit categories which might be requested by APS members. Before the listing for US revenues (among others) was an asterisk, defined below the listing as "Do not request circuits preceded by asterisks. These circuits are not available due to long waiting lists. We urgently solicit material for these circuits." Our Sales Manager informs that he is suffering from the same malady, and can sympathize emphatically with the plight of the APS. How about it, gang?
- ****At the ARIPEX '75 show, held in conjunction with the APS 18th Annual Spring Meeting in Phoenix, member Donn Lueck was scheduled to offer a lecture "Fun with Foreign Revenues," on April 27th. We anticipate Donn will send a report to the Editor for publication advising details of how it went, etc. Right, Donn?
- ****Letter received from Henry Irwin, President of the Christmas Seal & Charity Stamp Society, in which he advises that the CS&CSS is currently in the process of preparing:
- a) a catalog of the TB seals of the world; b) same for the Red Cross seals, and c) same for the All Funds seals. Any members able to assist should write Mr. Irwin directly at 5825 Dorchester Ave., Chicago, Ill. 60637.
- ****Member Duane Zinkel (he of the Forbin reprint fame) advises that 400+ total copies of the book have been sold, in both types of edition. Members who need one and haven't yet made the effort are advised to contact Duane soonest and get 'em while they last. (I have noted copies being offered for sale by a literature dealer at \$20 per, already. Why pay that much when Duane has them for less?) His address is in the year-book.

Secretary's Report

Bruce Miller, Secretary-Treasurer
1010 So. Fifth Ave., Arcadia, Calif. 91006

NEW MEMBERS

- 1916 IBANEZ, Michael L., MD, 3607 Meriburr Ln., Houston, TX 77021, by G. M. Abrams. Cuba, Puerto Rico, Philippines, Spain.
- 1917 KECK, John, PO Box 736, Eastport, NY 11941, by Louis S. Alfano (ASDA). World—"prefer duck, potato tax, then Austria, Bavaria, Poland
- 1918 MAKINEN, Donald, Rt. 3, Box 385, Alvin, TX 77511, by M. E. Matesen. All revs of US, Canada, Finland
- 1919 GROVES, Ivan F. D., 32 Liddell Crescent, Kingston, Ont., Canada K7M 2T4, by G. M. Abrams. Canada and US (dealer, Saiga Stamp Service).
- 977 MAGEE, Mrs. Ethel R., 350 65th St., Apt. 12-L, Brooklyn, NY 11220, by Mac Weiner. (Number 977 originally assigned to John W. Magee, deceased)
- 1920 GORDON, James H., 16 Henry Circle, Rochester, NY 14624. by G. M. Abrams. BWI, spec. in Trinidad and Tobago
- 1921 BIRCH, Brian, 24 Calder Drive, Maghull, Liverpool L31 9DS, England, by Secretary. World revs.
- 1922 LORD, John E., PO Box 126, La Farge, WI 54639, by G. M. Abrams, "All phases"
- 1923 GOLDEN, Irving, 5417 Russell Ave., #14, Los Angeles, CA 90027, by LAPS. US, Canada, "and a few other countries"
- 1924 VOADEN, Denys J., 8616 Edmonston Ave., College Park, MD 20740, by

- G. M. Abrams. Russia, Mongolia, Tuva.
- 1925 DEGELMAN, David, 5754 N. 36th St., Milwaukee, WI 53209, by Daniel L. Rhoades. All US revs and non-Scott back of the book material.
- 1926 LANGE, Robert, 11708 St. James Court, Thiensville, WI 53092, by Daniel L. Rhoades. World revs.
- 1927 FASSLER, Larry, Box B-29530, Florence, AZ 85232, by Linn's. Mexico.
- 1928 DE GALLEY, James A., 3051 N. 73 St., Milwaukee, WI 53210, by Donn Lueck. Swiss revs of canton of Fribourg; Swiss stamps in general.
- 1929 ZALUSKI, Edward, 85 Amiens St., Orleans, Ont., Canada KOA 2V0, by G. M. Abrams. Canada revs only, incl. all provinces and types.
- 1930 ANDREWS, Dr. Edwin J., 8 Franklyn Dr., Lansing, NY 14882, by G. M. Abrams. General US, first issues on paper, narcotics, stamped and embossed papers, non-Scott taxpays of all types.
- CM1931 CARTER, Amon, Jr., 29 Valley Ridge Rd., Fort Worth, TX 76107, by G. M. Abrams. Stamped paper.
- CM1932 McGUIRE, John L., PO Box 7152, New Haven, CT 06519, by Sherwood Springer. US Scott-listed.
- 1933 BARKLEY, James V., 9435 St. Andrews Dr., Santee, CA 92071, by G. M. Abrams. US Scott-listed, British.
- 1934 ASHMAN, Robert E., 621 Court House, Baltimore, MD 21202, by Secretary. US, Scott and non-Scott, state and local.
- 1935 TSAI, Min-Jen, PO Box 976, Bangkok, Thailand, by Dr. Chien Li Tsai. World, esp. China and Thailand.

REINSTATED

- 1274 Donald E. Hallinger
1240 Thomas W. Turner

DECEASED

- 470 Abe Hochman

ADDRESS CHANGES

- Stanley J. Prior, Jr., RR #1, Box 166, West Branch, IA 52353
Alexander Schauss, PO Box 892, Pierre, SD 57501
Wayne C. Sommer, 710 Roeder Rd. 1206, Silver Spring, MD 20910
William J. Vaughn, Jr., 3825 S. Monaco Pkwy. #142, Denver, CO 80237
Dale C. Walker, Staples Hill, Canton, ME 04221

YEARBOOK CORRECTIONS

- 422 HUYSA, Stan should be 422 HUYSAK, Stan
921 SMITH, Lewis R. should be 291 SMITH, Lewis R.

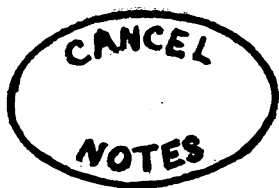
DONORS TO PUBLICATION FUND

- Louis R. Campbell—\$1
Elliot Chabot—\$1
Dr. Samuel Frank—\$5
Gene R. Gauthier—10
John R. Gentile—10% of his realizations from ARA Auction No. 11
Victor Graham—\$12.50
Michael Gromet—\$10
Amos Henely—\$5
Terrence Hines—\$5
Frank Hodgdon III—\$10
M. E. Matesen—\$4
Thomas W. Piester—\$5
Kenneth Trettin—\$2
V. R. Trimmer—\$15
Edmund R. Underwood—\$5

Total: \$90.50 plus a presently undetermined amount

(Ed. note: John Gentile has come up with a relatively painless way to contribute to a bigger and better AR. If cash is short, how about a percentage of your realizations in the auctions, like John. It doesn't have to be as large as his (though I, immediately, and you later, would appreciate it!); even 5% would help.)

Previous membership total	----	877
New members	-----	21
Reinstated	-----	2
Deceased	-----	1
Current membership total	-----	899



CANCELLATION STUDY GROUP REPORT

Coordinator: Michael Gromet
200 Garden City Plaza
Garden City, N. Y. 11530

KEMP, DAY & CO. HANDSTAMP?



—photo by Steve Leavitt

Most collectors of 1st Issue U. S. are familiar with the printed cancellations of Kemp, Day & Company, New York. This common printed cancel is listed in the Beaumont handbook (supplement to the AR, October, 1972). The cancel in the photograph may be a handstamp of the same firm. The pair, 10c Contracts, ultramarine is cancelled with a blue strike dated Nov. 8, 1869. Struck twice, the fainter cancel shows a little more of the first name. The darker strike shows "MP", the lighter one showing "EMP". The spacing would be right for one more letter before the "E". If anyone has the whole cancel, I would appreciate knowing if it is Kemp, Day.

An 1867 New York City directory has a listing for Kemp, Day & Co. at 116 Wall Street and 147 Cedar St. They are listed as fruit dealers. The members of the firm are listed as Aaron Kemp and George W. Day. The 1857 directory lists Aaron Kemp alone at the 149 Cedar address as a dealer in preserves and fresh provisions.

I recently noted a portrait of a man named Aaron Kemp hanging in the National Guard armory where I have spent too many a long evening and weekend. I checked back and it seems to be the same Aaron Kemp. In the years before the Civil War, Kemp was the Quartermaster of the 7th Regiment of New York. He became the Paymaster for the Regiment during the war years. The armory is the famed 7th Regiment Armory located on Park Avenue in New York City.

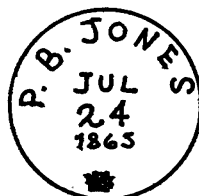
FIVE EARLY PHOTOGRAPHERS Whitney & Beckwith



—photo by Boutrelle

The thick, broad, uneven black letters "W&B" were used by the firm of Whitney & Beckwith. They were photographers located in the Gazette Building, Norwalk, Conn. Although listed by Beaumont as a printed cancel, it appears to be a handstamp, at least for the three copies I've seen. This cancel has shown up on R3c, R18c, and R38c. The 3c Proprietary was on the back of a photograph.

P. B. Jones



"Photographed by P. B. Jones, Cor. Second and Main Streets, Davenport, Iowa. All Negatives Preserved For Further Orders." That is how the advertisement reads on the reverse of

a photograph. Along with the ad is an R18c cancelled with the handstamp shown above. I've also seen the cancel on a copy of R15c.

Abraham Bogardus

BOGARDUS
Photo
363
B'dway, N.Y.
1865



Abraham Bogardus, a New York photographer, used at least two cancels. The straight line cancel, depicted on the left, seems to be the more common. I have seen it on copies of R13c and R18c. In all cases, the cancel is faint, almost unreadable. The circular cancel has turned up twice, both times on R14c. Aside from the office at 363 Broadway, Bogardus had a second shop located at 229 Greenwich, corner of Barclay. This last bit of information from a city directory of the period.

Gurney's



Jeremiah Gurney, of J. Gurney & Son, was another New York photographer with two cancels. The single line circular cancel depicted on the left has the words "PROOF CARD" across the top and "To be returned" across the bottom. You can see a nice photo of this cancel in the April 1973 AR. The article and photo are by dealer Steve Leavitt. Of the four copies of this cancel I have seen, two are on R18c and two on R38c. The second cancel, the double line circle, appears on a copy of R11c.

Black & Case

Black & Case were New England photographers, with offices in Newport and Boston. The ad on the back of one of their photographs reads "BLACK & CASE / SUCCESSORS TO / J. W. BLACK / 163 & 173



WASH. ST. / BOSTON AND / SO. TURO ST. OPP. NAVAL ACADEMY / NEWPORT, R. I." The cancels seem to be the same, except for the town. Of the seven examples I have, and the one other I've seen, seven are Newport and one is Boston. The Boston cancel is on an R11c. The Newport items are as follows: five R18c's, one R11c, and one R6c.

DOG WITH BONE?



—photo by Boutrelle

Here's an item that I've been puzzling over for a long time. Maybe someone can help. The stamp, R3c, is cancelled with what first appears to be an animal. The animal, maybe a dog, seems to have a bone in its mouth. I've been looking at this stamp so long that all I see is the dog and bone. Does anyone see anything else?

NARCOTICS EXHIBIT

Lou Alfano, as a parting gesture to the NYC Chapter, recently gave a very fine presentation on Narcotics stamps. To augment his talk, Lou prepared a nice set of notes with photo-stats of the stamps, to be passed out to all in attendance. There were a number of copies left over, despite the good turn out. With Lou's permission, I took the extras home, to

be offered to any interested member. Please send a SASE (a #12 envelope with 30c postage) and remember first come first served. I have about 10 copies aside from the ones I will send to the ARA Library.

An interesting point on Lou's stamps: Some of those illustrated are one of a kind items. You may never get another chance to see them anywhere else, so if you're a narcotics buff, send in promptly. By the way, this fine collection illustrated was on exhibit at Interpex as part of the

Collector's Club display.

Once again I'd like to ask the membership for a little support. If you have something to contribute, U. S. or foreign, please let me know. Without your support, the column will end up being all 1st Issue U. S., and I do not know how long I can keep that up. If you don't have anything, but enjoy the articles, drop me a line and tell me what you want to see. I will answer each letter, NO SASE required.

The Fiscal File

by Brian M. Bleckwenn

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

Another of the "classic" fancy advertising cancellations found on First Issue Revenues is featured in this month's column. The cancellation consists of a large Pine Tree, centered within a rectangular frame measuring $14\frac{1}{2} \times 19$ mm. The advertising legend, arranged within the frame and surrounding the Pine Tree, reads as follows: BENTONS / PINE TREE / 1868 / (TAR) / TROCHES.



—Photo by Boutrelle

Just who Benton was or which firm used this cancellation has not yet been determined. Many different firms formulated patent medicines incorporating Pine Tree "Tar" as a

major ingredient. The cancel might be related, in some way, to Oliver Crook & Co. They used a Pine Tree to symbolize their company and their principle product was Dr. Crook's Wine or Tar—Pine Tree Tar. Oliver Crook & Co. issued their own private die stamp in January of 1869, but they were known to have been in business as early as 1862.

This particular advertising cancel was well known very early in the history of revenue collecting. A brief description of this cancellation appeared in *The American Philatelic Guide* of July 1880 (pages 61-62).^{*} In that article it was stated that "it is a small electrotype plate, impressed in black on the regular issues of the Proprietary stamps." Transforming the old four-digit Scott catalogue numbers into present day numbers, the cancel was noted on R3c, R13c, RB1a, RB1b, RB11a and RB11b.

The article goes on to state: "The stamps are found with the die both normal and inverted. A few years ago the 1c red was considered a great rarity and sold for a good sum, but of late the stamp seems to be in general use judging from the number of specimens to be found on all kinds of paper."

From my own experience with this cancel, I feel it is a handstamp, regardless of the above reference to an "electrotype" plate. It varies in quality, from quite poor to near per-

fect strikes. It is found inverted and double strikes on the same stamp are common—characteristic of a hand stamp cancellation. I might also note that today the cancel is most often encountered on R3c, but seldom seen on R13c—in fact I've yet to see an

example of this cancel on a copy of R13c.

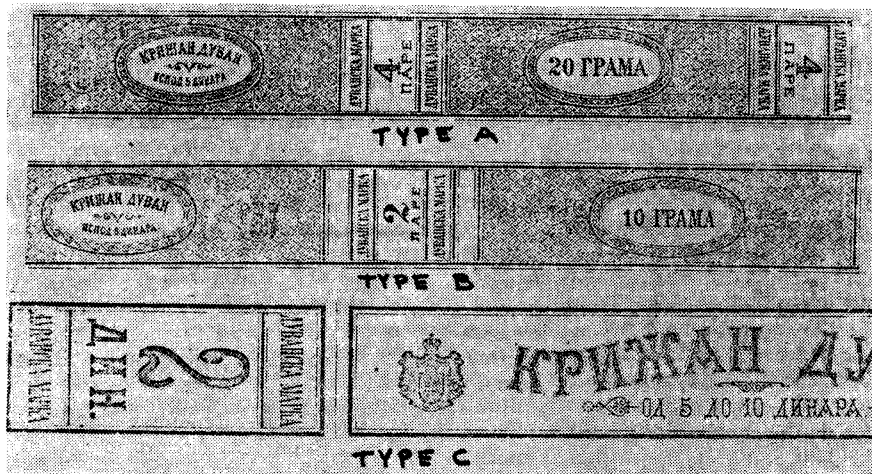
*My thanks to Dick Riley (ARA 506) for unearthing this early reference and for sending me the data found in the article.

The Tobacco Bands of Serbia

By William Ittel

The tobacco bands of the kingdom of Serbia are of different sizes, but the printed portions are all in three parts:

- 1) Long rectangle with KRIŽAN DUVAN in oval, flanked by coat of arms. Carpet design background.
- 2) Long rectangle with quantity in GRAMA in oval. Carpet design background.
- 3) Rectangle of several parts inscribed DUVANSKA MARKA and value in para or dinara. This is repeated again to make the fourth part.



The inscriptions are as follows:

a) **КРИЖАН ДУВАН**
K R I Ž A N D U V A N

blended tobacco

b) **ДУВАНСКА МАРКА**
D U V A N S K A M A R K A

tobacco stamp

c) **ОД ДО** from to **ИСПОД** less than
O D D O I S P O D

The size of the bands varies with the amount of tobacco banded with

sizes being approximate, since they vary slightly with the various type-set designs:

Bands for

10 grams (10 GRAMA) 10½x1" and 8x1"

20 grams (20 GRAMA) 8x1"

50 grams (50 GRAMA) 10½x1"

100 grams (100 GRAMA) 12½x1"

500 grams (500 GRAMA) 22½x1½"

1000 grams (1000 GRAMA) 29½x1½"

There are three types of bands (A, B and C) as shown by the illustrations.

The different bands that I have found so far are listed below, probably issued on or after 1884, as determined by the eagle in the coat of arms.

Tobacco Quality VI

(Less than 5 dinara)

Type B 2 pare black, 10 grama

A 4 pare black, 20 grama

B 10 para black, 50 grama

B 20 para violet, 100 grama

C 1 dinar green, 500 grama

C 2 dinara red, 1000 grama

Tobacco Quality V

(From 5 to 10 dinara)

Type A 4 pare black, 10 grama

A 8 para black, 20 grama

B 20 para black, 50 grama

B 20 para green, 50 grama

B 40 para violet, 100 grama

B 40 para black, 100 grama

C 2 dinara green, 500 grama

C 4 dinara red, 1000 grama

Tobacco Quality IV

(From 10 to 20 dinara)

Type B 50 para green, 50 grama

B 1 dinar violet, 100 grama

C 5 dinara green, 500 grama

Tobacco Quality III

(From 20 to 30 dinara)

Type A 15 para blue, 10 grama

A 30 para black, 20 grama

B 75 para blue, 50 grama

C 7.50 dinara green, 500 grama

Tobacco Quality II

(From 30 to 40 dinara)

Type B 1 dinar blue, 50 grama

B 2 dinara violet, 100 grama

C 10 dinara green, 500 grama

Tobacco Quality I

(From 40 dinara and higher)

Type B 1.50 dinar green, 50 grama

B 3 dinara violet, 100 grama

If anyone can fill in the gaps in

this listing, perhaps they will advise the Editor so that it may be reported in the AR. To my knowledge the bands of Serbia have never been catalogued.

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U. S. Possessions: An Overview

By Elliott C. Chabot, ARA 1512

Over the last several months there has been a good deal written on the pros and cons of collecting U. S. revenues versus foreign revenues. While not taking sides in this, I would like to propose a middle ground: the revenues of the United States possessions.

The motifs run the gamut. On the one hand one can see Romulus and Remus featured on the domestic wholesale tax stamps (*industria e commercio*) of the Allied occupation of Trieste in World War II. On the other hand one can see, featured on the federal surtax stamps issued during the U. S. occupation of Vera Cruz, Mexico (1914), the portrait of an American Indian. (Fig. 1)



Fig. 1

Denominations vary from the Dollars of modern-day Puerto Rico to the Pesos of the U. S. administered Philippines to the Lires of Allied occupied Italy. For the collector who looks to local issues let me suggest the local passport stamps issued in American controlled Germany after World War II and the municipal issues of Puerto Rico for tobacco and liquor.

For those who simply look for the well-engraved stamp, try beating the 2c internal revenue stamp of the U. S. Virgin Islands. If you're of another ilk and prefer uncomplicated looking stamps, then there are the die cut revenues issued for south-east Nicaragua (Mosquito Reservation) under U. S. occupation of the 1890's.

Even the topical collector will find material here. One needs only look at the early issues of Puerto Rico and

the Philippines to find eagles galore. In addition to those issues, the collector of heraldry related stamps can have a field day with the liquor stamps of the Canal Zone, the SHAEF passport stamps of U. S. occupied WWII Germany, and the revenues of Baden overprinted for use in the U. S. occupied Germany of World War I.

In addition to collecting the individual stamps, one can collect by plate blocks and line pairs. For the collector who is a real hunter, there are essays, proofs, specimens, counterfeits, and cinderellas to be found. They exist, but finding them is the real trick.

For the researcher, the field of United States possessions is a real haven. Good studies of parts of the field exist such as Arnold Warren's Handbook-Catalogue of the Philippines published in serial form in the *American Philatelist* in 1967 and 1968, and various works printed in the *American Revenuer* over the past few years, such as John Bobo's 1968 listing of Puerto Rican revenues. Additionally, the various specialized, one-geographic-area societies have done some work on the revenues of their specialty, including the Ryukyu Islands and the Canal Zone. There are, however, vast areas of the field that are virtually unexplored, such as the revenues issued for Cuba during the various U. S. military occupations. Even with the more explored areas, there are certainly more things to be discovered.

It is my hope that, through this column, some of this philatelic research will have a focal point. Toward this end, I would like to present the first of what I think will be an ongoing series of possession revenue mysteries.

In the "Editor's Notebook" column in the February 1958 AR it was reported that the Albert Thill collection contained copies of the 1914 Baden "Kostenmarke" stamps overprinted on the back with what the article describes as "a shield similar in design to the one that appears on the 1899 sello (U. S. Internal Revenue) stamps of the Philippines." (Fig. 2.)



Fig. 2

The article goes on to note that the stamps, in all probability were issued by the American occupational army of World War I.

Has anyone seen these stamps? Does anyone have any additional information on these or any related stamps? If so, or if you have any comments on U. S. possessions revenues, get in touch with the author at 14104 Bauer Drive, Rockville, MD 20853.

REVENUE MART

Buy, sell and exchange. 5c per word, minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to:

East Coast Adv. Mgr.: P. O. Box 997, Church St. Station, New York, NY 10008
West Coast Adv. Mgr.: 655 S. Fair Oaks Ave., Apt. 1-206, Sunnyvale, CA 94086

PHILIPPINES Wanted—Revenues, unlisted OB's, perfins, commercial overprints. Send priced or for offer. Robert Hoge, 10124 Zig Zag Rd., Cincinnati, Ohio 45242. 80

WANTED To Buy, Facsimiles of early U. S. stamps (postage, officials, newspapers), also R15c's in any quantity over 100. Send offers to William German, Box 1742, Lowell Tech., Lowell, MA. 01854. 79

WANTED to buy: Philippine revenues, on or off documents. ½ Warren Catalog or better for sound copies (punch cancels OK). Ray L. Coughlin, PO Box 3264, Baltimore, MD 21228. 81

CANADIAN Revenues — collections, singles, or accumulations. Buy, sell, or trade. G. Pollak, P. O. Box 343, Simi Valley, California 93065. 276

WANT TO BUY—Commodity booklets, panes, covers. Potato — white printed cover—2 lb. (192's). 16 panes. Pink handstamped covers—5, 10 lb. (24's)—2 panes; white hand-stamped covers — 2, 5, 10, 50 lb. (192's)—16 panes. Food/Surplus Food Order—1939—35 mm D. O. A. seal (large); 1940-1953—26 mm D.O.A. seal (small) all varieties, orange, blue covers. Cotton/Surplus Cotton Order—1940-1941—20 mm D. O. A. seal, all varieties—green, white, brown covers. Send price list of material available for quick response. Randy Burt, Box 24, USTDC, APO San Francisco, CA 96263. 75

EGYPT Specialist seeks Egyptian revenues and all unusual Egyptian material, especially early. I'll buy, trade. P. Feltus, 4970 Desmond, Oakland, Cal. 94618. (75)

STATE Fish and Game Stamps. Used, unused—on, off paper. Buy, trade, sell. State Revenues also wanted. Peter V. Pierce, 70 Stetson St., Hyannis, Mass. 02601. 278

WANTED— U. S. revenue Battleship series with plate numbers attached. Need all numbers, top, bottom and left or right numbers. I'll take singles, multiples, used or unused. Send with prices or write about what you have to offer. Anthony Giacomelli, 43 West Maple Drive, New Hyde Park, NY 11040. 75

WANTED— Liberian Revenue stamps. Premium prices for nice material. Use Soleski or Rogers numbers to identify. Roy P. Mackal, 9027 S. Oakley Ave., Chicago, Ill 60026. 75

TWO good foreign my choice for each U. S., foreign revenue or Cinderella stamp. Bonus for M&M revenues. SASE please. Daniel Hoffman, 1301 West Columbia Terrace, Peoria, Ill. 61606 (77)

WANTED to buy: One fine, well-centered, fresh copy of R102c (\$200 USIR, First Issue), used or unused. Please mail description and offer to Fred Satterstrom, 26043 Marine View Drive, Kent, Washington 98031. 75

Poland—The Posen-Poznan Provisionals

By Hans Dürneder, ARA 1292, and Martin Erler, ARA 1592, Germany

(Ed. Note: This article is based on a paper by a Polish collector, Ing. W. Kuprinski, Wronki, Prov. Pozen, which was received by Herr Dürneder some 30 years ago, who translated it into German; Herr Erler retranslated it into English and added illustrations from his own collection. The authors are at present working on a Poland revenue catalog.)

When Poland occupied the Prussian province of Posen in 1918, the Governor Komisarjat, Naczel Rady Ludowcy, ordered all offices to continue work (Dec. 29, 1918). The Kataster (land registry) offices in all regional centers (former Kreisstädte) worked as before. Since there were no new revenue stamps and no new dies for cancelling at hand, the stock of Prussian stamps was used, and until July 1919 even the Prussian seals were put on the documents.

On July 26, 1919, it was ordered by decree (N800/19I Kat.) that the former Prussian Katasterämter should be renamed "Urzat Katastralny" and new official dies with this name and the Polish eagle in the center should be used. From that time on the Prussian Quittungsmarken used in the Posen district can be recognized by this seal. Apparently some offices stamped this seal on the revenue stamps in advance, for there are also the Prussian values without denomination inscribed (for high sums) and without date, but with Polish seal. This indicates that those seals were also used for controls.

With increasing inflation these stamps (without being presealed) were revalued, in part by manuscript, in part by violet or black handstamps. Due to the lack of new stamps even the old stock of the 1891 Kreiskasse issues was used up. With the appearance of new Polish stamps the remainders of the former Prussian stamps were destroyed under supervision.

Quantities issued:

The number of stamps available for all issues with or without overprint was very small.

For Staatskasse 1909 issue: 1000 to 2000 copies per original denomination.

For Kreiskasse 1891 issue: 1000 to 2000 copies per original denomination.

For Kreiskasse 1910 issue: 1000 to 7000 copies per original denomination.

According to official reports, 30 to 40% of the original issues were still at hand when the overprint issue on Polish stamps (Poznan issue) appeared.

All remainders were destroyed officially under supervision.

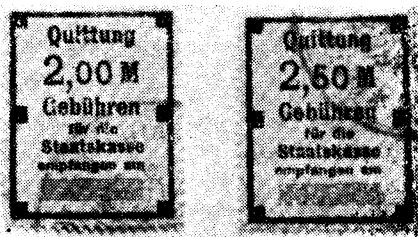
Thus the real issue for some of the denominations should be less than 100 copies!

Urzat Katastralny Stamps

Dec. 1918/July 1919. Former Prus-

sian Quittungsmarken used with Prussian seals for provisionals. These can be recognized on full documents only.

July 26, 1919. Former Prussian Quittungsmarken für die Staatskasse, 1909 issue with seal Urzat Katastralny and Polish eagle in violet used for provisionals.



- 1 0,50M green
- 2 1,— red, orange
- 3 1,50 yellow
- 4 2,— ultramarine-grey
- 5 2,50 violet-brown

Spring 1919. The same seal on Kreiskasse issue of 1910.



- 6 0,50M green
- 7 1,— orange
- 8 1,50 yellow
- 9 2,— ultramarine-grey
- 10 2,50 violet-brown
- 11 3,— brown
- 12 5,— rose
- 13 10,— blue
- 14 20,— olive



April/May 1919(?). The same seal on Kreiskasse issue of 1891.



- 15 0,50M green
- 16 1,— red-orange
- 17 1,50 orange
- 18 2,— violet-brown
- 19 3,— grey

1920/22. Revaluations (inflation issues) of Prussian Quittungsmarken.

Manuscript revaluations

On Quittungsmarke für die Staatskasse issue of 1909:

- 20 5.00 on 1,— red, red ink
- 21 10.00 on 1,— red, red ink
- 22 30.00 on 3.00 grey, red ink, comma cancelled, new comma and 0 added

- 23 50.00 on 1,50 orange, red ink, 1,50 cancelled
- 24 100M on 1,00 red, red ink, 100 underlined
- 25 100M on 1,00 red, red ink diagonal
- 26 100M on 1,00 red, red ink, comma cancelled
- 27 150M on 1,50 orange, red ink cancelled old value, new value in violet
- 28 200M on 2,— ultra-grey, black ink, value underlined
- 29 250M on 2,50 violet-brown, red ink, value underlined

On Quittungsmarke für die Kreiskasse issue of 1891:

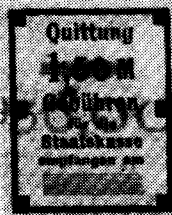
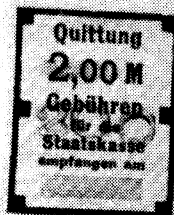
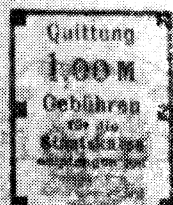
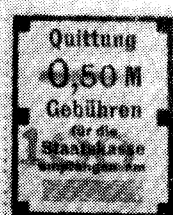
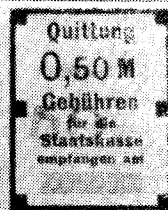
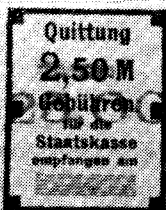
- 30 50.00 on 0,50M green, red ink, two 0 added
- 31 250M on 2,50 violet-brown, red ink, comma cancelled

On Quittungsmarke für die Kreiskasse issue of 1910:

- 32 20.00 on 1,50 orange, black ink
- 33 50M on 0,50 green, black ink
- 34 50M on 0,50 green, red ink

- 35 100M on 1,— red, red ink, comma cancelled
 36 —100M on 1,— red, red ink, comma cancelled and 00 added
 37 150M on 1,50 orange, red ink, comma cancelled
 38 200M on 2,—ultr. blue, red ink, comma cancelled
 39 300M on 3,— grey, red ink, comma cancelled
 40 300M on 1,50 orange, black ink
 41 500M on 5,— red, red ink, comma cancelled and number underlined

Violet handstamps
 On Quittungsmarke für die Staatskasse issues of 1909:



- 42 10.00 on 1,00 red
 43 20.00 on 2,00 ultr-grey
 44 20M on 2,00 ultr-grey
 45 20M on 1,50 orange
 46 25M on 1,50 orange
 47 25M on 2,50 violet-brown, number

above bar

- 48 25M on 2,50 violet-brown, number below bar

- 49 25.00 on 2,50 violet brown

- 50 50M on 0,50 green

- 51 50.00 on 1,50 orange

52 50M on 1,00 red
 53 100M on 0,50 green

54 100M on 1,— red
 55 200M on 2,— ultr-grey

Numerical handstamp on Prussian Quittungsmarke für die Kreiskasse issue of 1891:



56 5.00 on 0,50 green
 57 10.00 on 1,50 orange
 58 20.00 on 2,50 violet-brown, number above bar
 59 20.00 on 2,50 violet-brown, number below bar
 60 50.00 on 1,— red
 61 50.00 on 1,50 orange
 62 50.00 on 2,50 violet-brown

Numerical handstamp on Prussian Quittungsmarke für die Kreiskasse issue of 1910:





- 63 10.00 on 1,50 orange
- 64 20.00 on 2,00 ultr-grey
- 65 5M on 0,50 green
- 66 5.00 on 0,50 green
- 67 10.00 on 1,00 red
- 68 10.00 on 1,00 red, 0 narrow
- 69 10.00 on 1,00 red, 0 wide
- 70 10M on 1,00 red, small numbers
- 71 10M on 1,00 red, large numbers
- 72 10.00 on 1,50 orange
- 73 10M on 1,50 orange
- 74 15.00 on 1,50 orange
- 75 20.00 on 2,00 ultr-grey
- 76 20.00M on 2.00 ultr--grey
- 77 20.00 on 0,50 green
- 78 20M on 1,50 orange
- 79 20M on 2,50 violet-brown
number above bar
- 80 20M on 2,50 violet-brown

- 81 20M on 2,00 ultr grey
number below bar
- 82 25M on 2,50 violet-brown
- 83 30.00 on 1,50 orange
- 84 50M on 0,50 green
- 85 50.00M on 0,50 green
- 86 10M on 1,00 red, numbers above
bar
- 87 100M on 1,00 red, numbers below
bar
- 88 100M on 1,50 orange
- 89 100M on 3,00 grey
- 90 200M on 2,00 ultr. grey
- 91 200M on 2,50 violet-brown

1919/22. Pruess-Gebühren für die Kreiskasse issue of 1920 without value (value entered by manuscript)

with die "Urzad Katastralny" in violet.



- 92 black on white
- 93 black on blue

AUCTION NOTES

the increased interest in the auctions it has become necessary to revise our guidelines to reduce the time and effort involved with the auctions.

The main purpose of the auctions, as we run them, is 1) to offer to members revenue and related items, not readily available thru other channels, 2) to help members dispose of un-needed items or accumulations, and 3) to allow members to obtain wanted items, when possible, at bargain prices. The auctions are not an extension of dealer's retail operations where items generally available from dealers are offered at retail prices. There are too many lots listed with Minimum Bids that receive no bids, or only a single bid at the minimum. To reduce the number of unbid lots, without trying to predetermine or dictate pricing on what may well be scarce or rare items, new guidelines will be put into effect for Auction #12. First, no MB will be allowed for lots valued at less than \$3.00 (we already have a minimum acceptable

bid of \$1.00). Second, up to 10 lots will be accepted from any member with a MB. Half of any lots in excess of 10 must be entered with SB's (or OPEN), and have a value equal to the excess MB lots. This is a guideline and some discretion will be allowed. Third, the large Special Tax Stamps (remainders) will no longer be accepted for listing except as follows: Genuinely used S.T.S.'s, or those issued before or after the period for which the remainders are available; also, multiple quantities of S.T.S.'s offered as lots. These items are available from Dealers at the realized prices and the extra work in processing and shipping is not warranted by the number of bids received. There may be other restrictions in the cinderella area, but this will depend on how active the bidding is on such lots in Auction #11.

The Fall auction will be moved up one month as will all succeeding auctions, with the next listing to be in the September issue. Since the listing has to go to the printer the first week in August, the cut-off date for receiving lots will be July 15th, although earlier receipt will be much better.

Final Statistics Auction #10

Total realized prices	\$14,284.10
Printing and Mailing Listing (517.52)	
Expenses	(205.00)
Auction Reserve Fund	(100.00)
Net realized for Sales Dept.	605.39
Lots Contributed to ARA	17.54

Check to ARA	\$623.39
Remaining in Auction Acct.	\$100.00

Other statistics are as previously published.

Revenue Research Notes

Terry Hines, ARA 1160

Dept. of Psychology, University of Oregon, Eugene, Ore. 97403

REVENUERS, KNOW YOUR RIGHTS!

In my last column I mentioned that the government (specifically the IRS) was either unwilling or unable to provide the names of the firms that printed the Special Tax Stamps after the fiscal year ending 1953. I am pleased to report that the IRS has finally provided the information I first requested in August, 1973.

I have a feeling that many other collectors attempting to do research on

Federal revenues have had to deal with the same sort of incompetence, stupidity, and public-be-damned attitude that I found so common at the IRS in my 19 months of letter writing, telephoning, etc. I would probably never have obtained the information had Congress not passed, over President Ford's veto, Public Law 93-502 last November 21. Public Law 93-502 amends the Freedom of Information Act, Section 552 of Title 5, United States Code. All revenueurs doing research in which they request information from any government agency should be aware of the provisions of this law. It is truly the strongest tool available for prying information out of reluctant bureaucrats.

Briefly, the law requires that all agencies of the federal government respond to all requests for information within 10 working days of receipt of the request. In other words, the old "ignore it and it'll go away" routine that many agencies used to use is now illegal. If the agency decides to withhold the requested information for any reason the specific reasons and the persons making the decision to withhold must be identified to the person making the request. If information is withheld the person making the request can file an appeal with the agency. The agency must respond to this appeal within 20 working days. If the appeal is turned down by the agency, the person making the request can take the case to court.

The provisions of the law regarding taking a government agency to court are most favorable to the plaintiff. The case can be heard in the district court where the plaintiff lives, not where the agency happens to be. With few exceptions actions under this law take precedence over all other cases. Finally, the law allows the court to require that hearings on disciplinary action to be taken against appropriate agency officials be held in cases where information was improperly withheld.

The existance of this law does not, of course, mean that all agencies are going to fall all over themselves to provide information when it is requested. You've got to let them know that you're aware of the law and willing to use it against them should they fail to cooperate fully. There is usually no need to mention the law in your first letter asking for information as some agencies are cooperative. However, if after 10 working days have passed, allowing ample time for the Postal Service to get your letter to the agency and their letter back, you have not received a reply, write again. Restate your questions and inform the agency in no uncertain terms that you expect them to live up to their responsibilities under the law. It is a good idea to cite the law by name: **The Freedom of Information Act, Section 552, Title 5, U. S. Code, as amended by Public Law 93-502.** It is also important to keep copies of all correspondence with the agency in case you wish to bring the matter to the attention of higher officials or to court. You may also want to send your second letter via Certified Mail with a return receipt so you'll have proof of when the letter was received.

Legal action, happily, will probably never be necessary to obtain the type of information most revenueurs would be interested in. I have found that simply waving the law in an agency's face can have truly amazing results. Last year, for example, the IRS claimed that the records listing the firms that had printed the post-1953 Special Tax Stamps had been destroyed. The information, they claimed, was lost forever. When I recently requested the information again and made note of the Freedom of Information Act the names of all the firms turned up upon a "cursory" search of their records. Surprise, surprise.

This law will be extremely helpful to anyone who is attempting to obtain information from the Federal Government. I hope that all revenueurs will use it to its full extent. I will be glad to provide copies of PL 93-502 to anyone interested for 25c, the cost of photocopying and postage. Copies have also been placed in the ARA Library.



Under the Gavel

THE ROBERT A. SIEGEL SALE #466, February 20, 1975

By Davis Nathan, ARA 1403

P.R.

First Issue—Imperforate

393	1c Playing Cards (R2a) Large margins, light ms cancel, VF	200.00	230.00
394	1c Prop. (R3a) 4 large margins, pretty blue HS cancel, VF	150.00	160.00
395	10c Power of At. (R37a) 3 lg margins, clear at T, Neat HS, F	67.50	42.50
396	70c Foreign Ex. (R65a) Ample to lg margs, neat ms can VF	55.00	52.50
397	\$1.60 For. Ex (R79a) lg margs, fresh col, light ms can. ExF	150.00	180.00
398	\$3.50 Int. Exch (R34a) Marg all around, deep rich color, neat ms cancel, VF	425.00	200.00
399	\$5 Probate Will (R92a) Ample to lg marg. Neat HS can., VF	62.50	60.00
400	\$10 Charter Party (R93a) Large Margins, light ms can, VF	57.50	90.00
401	\$10 Mortgage (R95a) Large margins, neat ms cancel, Ex F	45.00	47.50
402	\$10 Probate Will (R96a) Marg all around lovely shade, light purple ms cancel, VF	160.00	145.00
403	\$15 Mortgage (R97a) Margs all around, deep rich color, neat ms can, VF	150.00	130.00
404	\$25 Mortgage (R100a) Large margins all around, faint almost imaginary crease, otherwise Ex. Fine. Beautiful appearance	150.00	140.00
405	2c-\$50 First Issue (Betw. R8a-R101a) 70 stps many with huge margins. Some uncanceled, nearly all F-VF	449.71	240.00

First Issue—Perforate and Part Perforated

406	\$20 Probate of Will (R99c). Beautiful bright color, neat ms cancel, fine and handsome	235.00	186.00
407	\$200 Green and red, USIR (R102c) Unusually well centered, neat ms cancel, Extremely F	120.00	140.00
408	1c-\$50 First Issue, part perf, perf (betw R5b-R69b, R1c-R101c). 232 stamps better items, few multiples, many unused and HS cancels, some faults a few questionable, mostly F-VF	E. VIII	190.00

Second Issue—1902 Issue

409	10c Blue and Black Second Issue, Center Inverted (R109a). Neat herringbone can, thin spot & short pf., L pfs touch, scarce	300.00	180.00
410	50c Blue and Black Second Issue, center inverted (R115b) Ms cancel, thin spots, perfs just in at left, scarce	125.00	45.00
411	\$20 Blue & Black, Second Issue (R129) Neat ms can, VF	85.00	75.00
412	\$25 Blue & Black, Second Is. (R130) Neat ms cancel, VF	85.00	75.00
413	\$50 Blue & Black, Second Issue (R131) Neat ms cancel, rich colors, couple trivial faint thin specks. VF appearance	85.00	47.50
414	*\$5 Dark Blue, Documentary surch (R159-R160) Fresh OG, #R159 tiny faint thin speck in margin, o/w VF	80.00	37.50
415	\$5 Dark Blue, Documentary surch (R159-R160) Trivial flaws, F-VF appearance	62.50	21.00
416	\$500 Carmine lake & Black documentary (R180). Uncut, neat blue		

	handstamp cancels, VF -----	225.00	125.00
417	*\$5 Green Documentary, surch omitted (R192a) VF scarce	30.00	15.00
418	\$50 Green, Documentary (R194) Cut & HS canc, F, scarce	100.00	67.50
Dated Documentary Issues			
419	\$500, 1941 (R334) Uncut, fine -----	90.00	19.00
420	\$1000 1941 (R335) Uncut, VF -----	75.00	40.90
421	\$500 1942 (R359) Uncut, VF -----	90.00	55.00
422	\$1000 1942 (R360) Uncut, VF -----	85.00	45.00
423	*1c-\$20 1940-54 (Betw R288-R678). 210 diff, virtually all OG F-VF Scarce lot -----	474.70	90.00
424	\$500 1943 (R384) Uncut, VF -----	90.00	47.50
425	\$1000 1943 (R385) Uncut, VF -----	90.00	37.50
426	\$1000 1945 (R435) Uncut, VF -----	55.00	28.00
427	\$500 1946 (R459) Uncut, Bold purple SL canc HS VF -----	60.00	35.00
428	\$1000 1946 (R460) Uncut, VF -----	60.00	30.00
429	\$1000 1947 (R485) Uncut, VF -----	60.00	30.00
430	\$500 1948 (R509) Uncut, VF -----	60.00	30.00
431	\$500 1949 (R534) Uncut, faint creases o/w VF -----	100.00	42.50
432	\$1000 1949 (R535) Uncut, VF -----	75.00	26.00
433	\$500 1951 (R584) Uncut, light cancel, VF -----	70.00	25.00
434	\$500 1952 (R615) Uncut, fine -----	70.00	16.00
435	\$2,500 1952 (R617) Uncut, VF -----	100.00	26.00
436	\$1000 1953 (R650) Uncut, VF -----	50.00	35.00
437	\$500 1954 (R683) Uncut, VF -----	65.00	32.50
438	\$2500 1954 (R685) Uncut, light canc, Fine -----	90.00	42.50
439	\$10,000 1954 (R687) Handstamp and very faint cut cancel which does not break paper, VF -----	100.00	47.50
440	\$500 1953 (R689) Uncut, VF -----	90.00	32.50
441	\$500 1955 (R692) Uncut, VF -----	60.00	21.00
442	\$2,500 1955 (R694) Uncut, VF -----	100.00	37.50
443	\$10,000 1955 (R696) Uncut, VF -----	225.00	130.00
444	\$500 1956 (R701) Uncut, VF -----	62.50	22.00
445	\$1,000 1956 (R702) Uncut, VF -----	50.00	30.00
446	\$5,000 1956 (R704) Uncut, VF -----	130.00	90.00
447	\$10,000 1956 (R705) Uncut, VF -----	200.00	90.00
448	\$1000 1957 (R711) Uncut, VF -----	55.00	27.00
449	*\$30-\$50 1958 (R724-R725) With OG, VF, V scarce, listed, unpriced	26.00	
450	\$30-\$1000 1958 (R724-R729) Uncut, light HS cancels, \$30 light creases otherwise VF -----	128.25	37.50
451	\$5000 1958 (R731) Uncut, VF -----	160.00	55.00
452	\$10000 1958 (R732) Uncut, light crease, o/w fine -----	165.00	25.00
453	Documentary, Revenues, 1871-1940, Collection of 306 used and unused stamps, many better items, Second Issue to \$25, other values to \$1000, many unused and uncut, some w/ faults, others F-VF E.IX	190.00	
454	Dated Documentaries, 1940-58, Collection of 314 used stamps, values to \$1000, 81 are \$30 or higher denominations, nearly all uncut and mostly F-VF. An excellent nucleus, well suited for expansion E.XII	210.00	
Proprietary Issues			
455	50c Green and black on violet (RB8a) Well centered, appears unused, tiny corner perf crease, otherwise Extremely Fine -----	175.00	160.00
456	50c Green and Black on violet (RB8a). Blue HS cancel, light crease and tiny tear, left perfs touch. Scarce -----	175.00	52.50
457	50c Green and black on green (RB8b) Blue HS cancel, tiny negligible thin speck, perfs trifle in at right, scarce -----	225.00	105.00
458	*\$5 Green and black on violet (RB10a) Fresh, nearly full OG, very		

	fine, extremely rare unused, a GEM -----	350.00+	900.00
459	\$5 Green and black on violet (RB10a) Well centered, appears unused, couple creases, one a trifle heavy, o/w VF, Rare -----	850.00	575.00
460	Proprietary, 1862-98, 65 stamps, selected for cancellations, mostly pt on b/ships, some small faults, others F-VF, attractive, inter. E.IV	42.50	
461	Proprietary, 1871-1919, Collection of 147 used and unused stamps, all issues reprd, some sm faults or SE, better items, most F-VF E.VI	52.50	
462	25c Rose, 'Narcotic' HS (R213 var.) Unlisted denom of 1919 Narcotic provisionals, perfs in at L, very scarce -----	32.50	
Stock Transfer Issues			
463	\$500 Stock Transfer, 1946 (RD230) Uncut, tiny staple holes, otherwise VF -----	100.00	29.00
464	\$5000 1947 (RD259) Cut and HS cancels, VF, Very scarce -	275.00	57.50
465	\$10,000 1947 (RD260). Cut and HS cancs, VF -----	65.00	18.00
466	\$10,000 1948 (RD286). Cut and HS cancs, VF -----	75.00	18.00
467	\$500 1949 (RD308). Neat HS cancels, VF -----	70.00	45.00
468	\$10,000 1949 (RD312). Light cut and HS cancs, Fine --	100.00	26.00
469	\$10,000 1950 (RD338). Cut and HS cancels, fine -----	90.00	23.00
470	1918-51, Col of 393 used and unused. mostly dated with vals to \$1000. Many better items, uncut, unused high vals, nearly all F-VF E.IX	160.00	
Hunting Permit (Duck Stamps) Etc.			
471	*\$1 1935 Hunting Permit (RW2). VF -----	90.00	110.00
472	*\$1 1935 Hunting Permit (RW2). Mint, fine -----	96.00	85.00
473	*\$1 1936-48 Hunting Permits (RW3-RW15). Several have trivial faults, otherwise F-VF -----	163.75	70.00
474	*\$2 1949-58 Hunting Permits (RW16-RW25). RW17 & 18 minor thin spots, otherwise F-VF -----	111.00	72.50
475	*\$3 1959-71 Hunting Permits (RW26-34, 36-38) F-VF ----	315.75	250.00
476	\$2-\$3 1934-66 Hunting Permits (RW1-28, 30-33) Used, Some with HS cancels, RW8 SE, others generally F-VF -----	104.00	62.50
477	*\$3-\$5 1968-72 Hunting Permits (RW35-39) Mint F-VF --	66.75	50.00

New Revenue Literature Review

Essays and Proofs of United States Internal Revenue Stamps by George T. Turner. xi-446 pages, illustrated, hardbound. Bureau Issues Association: 1974. (Price \$30.00, from the BIA, 19 Maple Street, Arlington, Mass. 02174).

Reviewed by Ernest C. Wilkens

A "first" in any field is always a notable event; the creation of order out of chaos is certainly an enviable achievement. And such is the substantial volume compiled by George Turner—the first catalogue to describe the essays and proofs of U. S. revenue stamps.

It is important to note that this book covers ALL classes of our revenue stamps: the general documentary and proprietary issues, revenue stamped paper, the private die proprietary stamps, and the many issues of tax-pays. For the first time we will be able to grasp the richness and variety of this country's revenue stamps.

In the catalogue's 446 copiously illustrated pages we find some of the fabled rarities of the revenue field: the \$5000 multicolor essay of 1872, all of the beautiful State Arms essays, the percussion cap essay, the 1/3 barrel beer of 1966, the domestic opium stamps of 1879, and all of the proofs from the Butler & Carpenter order book.

All of the essays are illustrated and all, except those in the Smithsonian's "Eagle" collection, are priced. This feature, pricing might be thought to be controversial or even unneeded, but, as done here, works out very well. Mr. Turner only claims that the quotations are meant to be a relative guide, yet the figures chosen are quite representative of today's transactions.

As with any pioneering work there will be some omissions and, perhaps, deletions of entries from the catalogue. We must think of this as a further incentive to join the "paper chase." Given the ambitious scope of the book, and given George Turner's many years of solid achievement in the revenue field, it is not necessary to recommend this catalogue; the facts speak for themselves. With the publication of this volume one of the great, hitherto uncharted, areas of stamp collecting interest is made accessible.

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Belated Report on Yugoslavia

By William Ittel, ARA 519

Part III — Conclusion

There follow additions and corrections to the Yugoslav revenue stamps for the municipalities as catalogued in Spajic's FISCAL STAMPS OF YUGOSLAVIAN STATES. Again, in some cases complete details are not available but the stamp's existence is known. As in the prior articles, reference to page and catalogue numbers refers to the aforementioned catalogue.

AJDAVSČINA (Page 51) District Type B stamp of OLO Gorica is known overprinted Obč. LO AJDAVSČINA: 20D blue.

BILJE (Page 52) 24x34mm stamp with surface mining scene, inscribed NARODNI ODBOR OPČINE BILJE and OPČINSKA TAKSA: 30D grey. The same type is known with rural plowing scene: 50D brown.

BJELOVAR (Page 53) Two new values have been found in the series of 1945 (Cat. 24-39): 6D green and 50D yellow. The latter is also found in orange and yellow-brown. There are two different typefaces known used on the 10D, and three of the 50D. This series is known perforated 9x9, 10½x10½, 11x11, 11½x11½ and 12x12, with no compound combinations found. The following values are known imperforate: 0.50D, 50D, 100D and 500D. They do not appear to be stamped-paper cutouts.

BREŽICE (Page 53) Variant Type B District stamp inscribed Ob. L. ODBOR BREŽICE: 20D blue.

BRODAC (Page 53) 19x30mm stamp with coat-of-arms, an inscribed TAKSENA MARKA and NOO BRODAC: 20D brown.

BUNAR (Page 54) To the Bunar issue (Cat. 1-2), add 10D orange.

ČAKOVEC (Page 54) To the definitive issue (Cat. 3-6) add 5D orange (with shades to yellow) and 20D red.

CELJE (Page 54) Type B stamp: 20D blue.

ČEPIN (Page 54) District stamp of Osijek (Cat. 11) overprinted CEPIN in black: 50D green.

DESTERNIK (Page 55) Type B District stamp of OLO Ptuj, overprinted DESTERNIK in black: 20D blue.

DJAKOVO (Page 55) Add 50D blue to the series catalogued as 5-7.

DRAGALJEVAC (Page 55) Type A district stamp: 10D blue.

DUGA RESA (Page 55) 24x34mm stamp with view of city, inscribed N. O. OPČINE DUGA RESA with value numerals in black: —D brown; 5D orange; 20D brown; 50D blue; and 100D green. All values known perforated and imperforate.

GARESNICA (Page 56) Stamp of NOK KUTINA overprinted in black N. O. Obćine GARESNICA: 10D ochre.

GOSPIC (Page 56) Add 20D blue to the series catalogued as 1-2.

IDRLJA (Page 56) Type B District stamp of OLO GORICA overprinted in black ObčLO IDRLJA: 20D blue.

KARLOVAC (Page 57) Catalogue number 19 (50D violet) also known imperf.

KIKINDA (Page 57) 12½D (Cat. 6) is known surcharged DIN 30 and then further overprinted 5DIN5 in black. To the issue of 1954 (Cat. 20-24) add 20D yellow.

KONJIC (Page 57) Inscribed NO Opštine Konjic, with printing in black. 2D.

KRANJ (Page 58) Type B District stamps of OLO Kranj overprinted in black ObčLO KRANJ: 20D blue and 50D green.

LASKO (Page 58) Variant Type B stamp inscribed Obč. I. ODBOR Lasko: 20D blue.

- LEPOCLAVA** (Page 59) Inscribed NOO LEPCLAVA, with printing in black: 20D green.
- MIRNA** (Page 59) Stamp No. 3 of Metlika overprinted with the municipal name MIRNA: 20D blue.
- MOSTAR** (Page 59) Inscribed NARODNI ODBOR OPSTINE MOSTAR: 1D orange.
- MRAMORAK** (Page 59) Type of Debeljača No. 2, but inscribed Mramorak in cyrillic: 10D orange.
- MURSKA SOBOTA** (Page 59) Type B District stamps inscribed LOMO MURSKA SOBOTA: 20D blue and 50D green. A 20 dinar district stamp inscribed OLO MURSKA SOBOTA is known overprinted MURSKA SOBOTA in black, and is presumed to be a municipal stamp.
- NOVA GORICA** (Page 59) Type B District stamp inscribed LOMO NOVA GORICA: 50D green.
- NOVO MESTO** (Page 60) Type B District stamps inscribed LOMO NOVO MESTO: 10D grey; 20D blue; and 50D green.
- OSIJEK** (Page 61) For both series Gornji Grad (Cat. 69-70) and Donji Grad (Cat. 71-72) add 10D orange.
- PAKRAC** (Page 61) 22x30mm design with monument inscribed TAKSA OP-CINE PAKRAC: 20D blue.
- PEČINCI** (Page 61) View of monument and inscribed MARKA NARODNA OLBOR OPSTINE PEČINCI: 50D blue.
- PLANINA** (Page 61) Type B District stamp inscribed PLANINA PRI SERVICA: 20D blue.
- POPOVACA** (Page 62) Stamp of NOK Kutina overprinted in black N O Obcine POPOVACA: 20D violet.
- PTUJ** (Page 62) Type B District stamp inscribed LOMO PTUJ: 50D green.
- RIJEKA** (Page 62) To the series of 1943 Italian occupation tax issues (Cat. 6-14) add the following new overprints:
 Lire 0,50 on cent venti, red
 Lire 0,20 on cent quaranta, blue
 Lire 10.— on Lire 0,30 on cent venti, red
 Lire 1.— on Lire 0,30 on cent venti, red
 Lire 2.— on Lire 0,30 on cent venti, red
 Lire 5.— on Lire 0,30 on cent venti, red
 To the Comune di Fiume overprinted issue of 1945 (Cat. 15-22), add one new value: Lire 20 on Lire 2 red.
- SARAJEVO** (Page 63) In 1941 an earlier stamp (½ dinar orange) was overprinted Kn 20 Kn. This overprinted stamp has now been found with the new value cancelled with a handstamped "X" and a new value added by handstamp. Two new values found are "1" and "5".
- SEMPETER** (Page 64) Type B District stamp of OLO Gorica overprinted in black ObcLO SEMPETER: 20D blue.
- SOMBOR** (Page 65) To the 1958 series (Cat. 18-22) add 20D blue.
- SPELANTSNA** (Page 65) 10D blue.
- SREBRENICA** (Page 65) To the 1954 issue (Cat. 1-8) add 50D grey-green.
- SUŠAK** (Page 67) To the Comune di Sussa issue (Cat. 16-18) add 60c orange.
- TESANJ** (Page 67) 20x26mm stamp with stylized view of tower and hills, inscribed TAKSENA MARKA and NARODNI ODBOR OPSTINE
 TESANJ: 20D brown.
- TITEA** (Page 67) 23x31mm stamp with view of building, inscribed OPSTIN-SKA TAKSA TITEA: 20 (D) green.
- VIDEM** (Page 68) Type B District stamp for OLO PTUJ overprinted in black VIDEM PRI PTUJ: 10D grey.
- VIROVITICA** (Page 69) 25x35mm design with building and coat-of-arms, in-

scribed NARODNI ODBOR GRADSKA OFCINE VIROVITICA: 20D blue.

VIŠNJAN (Page 69) 33x21mm design with view of city, inscribed NARODNI ODBOR OPĆINE VIŠNJAN OBČINSKA TAKSENA MARKA: 20D brown.

VOJNIK (Page 69) Type B District stamp: 20D blue.

VUKOVAR (Page 70) Stamp No. 64, 5D blue of 1954, has also been found with smaller lettering.

ZAGORJE (Page 70) Type B District stamp: 10D grey.

ZAGREB (Page 70) Stamp No. 41 of 1954 was also issued with changed inscription NARODNI ODBOR KOTARA ZAGREBA instead of NARODNI ODBOR GRADA ZAGREBA: 10D blue. 20D brown is also reported with new inscription.

Letters to the Editor

(The March editorial inevitably drew comment, to date all favorable, which also included several constructive suggestions for solving the long range monetary difficulties encountered in producing a first class AR. The three letters that follow are most indicative of these suggestions; one, Graham's, explains the rationale behind John Gentile's action, noted and commented on in the Secretary's Report. Dissenting comment, when clarified, will also be presented for the membership to compare the divergent points of view. Ed.)

Dear Editor:

. . . I would like to suggest another way of raising the needed revenue. Raise the percentage cost of the sold auction material five (5%) percent. I pay 20% to all other catalogued auctions, even small local ones.

I feel all our members will stand for a buck raise to get the Revenuer for a year. I subscribe to quite a few weekly and monthly publications, and everyone of them have raised their renewals for 1974-5.

—Victor E. Graham, ARA 576

Dear Editor:

This is in reference to your column in the March issue of the AR. After waiting a whole month, sometimes more, it is indeed disappointing to find a "skinny" AR in the mailbox . . . I believe you are correct when you say the only solution for the long run is a dues increase. Six dollars a year would seem to be in line for the benefits received. I am a CM, so I'm currently paying \$6 anyway, but why not \$10 a year for a contributing member? And why not go one step further? Create a membership level a step above the CM. Charge \$20 or \$25 and give a little bit extra in return. One idea might be to send out the AR first class mail to those members. Another might be to supply binders that would hold a whole volume of the AR. I would be willing to go for the \$25 in order to get the extra benefits. Are there enough members who feel the same way to make it worthwhile?

—Michael Gromet, ARA CM 1571

Dear Editor:

As you stated, contributions are a short range solution, since any incoming funds are spent almost immediately—there is no promise of a constant income and no long range planning can be done. In effect, you will be living from hand to mouth, so to speak.

A dues increase is necessary and a restructuring of our dues fee schedule. I suggest a \$6 basic fee. Increase the contributing memberships to \$10.00. After all, those who take a contributing membership do so only to support the ARA and for no other reason—the extra \$4 will surely not break them.

Another thought—can we get tax exempt status—such as the Collectors Club now enjoys? Any contributions can be written off at tax time—just as one would for a charity. If the latter were possible, we could create some higher cost memberships—sustaining member at \$25.00 a year, etc. Perhaps a patron membership at \$100.00 a year. With these more expensive memberships it might be possible to offer some additional benefits such as first class delivery of the journal or all available ARA publications to such members at the society's cost figure. It is possible such additional benefits would not be allowed, if we were tax exempt—just something to think about.

—Brian Bleckwenn, ARA 1251

? QUESTIONS ? and ! ANSWERS !

Query #1: From Thomas L. Harpole, Jr. (Chick Road, East Lebanon, ME 04027). "Sometime during 1973 Linn's published an article by Peter Champion on Tax Exempt Potato Stamps. The main purpose of my (question) concerns his statement of values: 2, 5, 10, 25, 50, and 100 lbs. As you probably know, Springer doesn't list the 25 and 100 lbs., and I haven't seen them any place else. Any explanation?"

(Ed. note: I haven't seen the new edition of the Springer catalog, reviewed here this month, and they might have been added. Also, Peter Champion is a member of the ARA and he might be able to provide the explanation member Harpole is searching for. My reason for including the question is primarily informational.)

Query #2: From Louis R. Campbell (9 Hogan Drive, Poughkeepsie, NY 12603):

WHY "CANCEL"



This is the ordinary two cent Doc-

umentary stamp of 1898, No. R164, rouletted 7½.

It is the upper left corner copy, having margins at top and left; showing most of its identification, 26C D, in reverse in the margin over the stamp.

The stamp is cancelled 1ST. NAT. BANK / MAR / 5 / 1900 / AMENIA, N. Y.

Now the puzzle. In the left margin, in large perforated letters, is the word CANCEL.

The location of the word proves it is not part of a longer word or inscription.

Who perforated it? The bank? The Bureau? WHY??

Query #3: From our indomitable and irrepressible Prexy, Gerry Abrams . . . another of What is its:

WHAT IS IT #4



The item illustrated here is obviously of French origin — but how was it used?

It is inscribed CREDIT FONCIER DE FRANCE in the curved arc at the top, and EMPRUNT / 1877 / CONTROLE / DE / VERSEMENT in the center. All lettering and the border is in red, while the background contains a seated Marianne

against a multiple diamond pattern, all in blue grey.

Statistics:

No value shown

Design size: 22x24½ mm

Perf.: 13½

Paper: Greyish, unwmkd.

Further similar issues? Revenue usage? Possibly part of a double stamp? Etc.

Answer #1: From member Josef Schonfeld comes a reply to the item questioned in the January AR, page 28 (What is it #2):

This is a cut square from a Danish "Vexel" (promissory note). Values in my collection include 8, 6, 32 and 48 skilling, used 1871-74 20 ore (as illustrated) used 1876 20, 35, 70 ore (thin figures) used 1876-79. Also two entirely different types, used 1857.

Further, Mr. Schonfeld answers some of the queries regarding the French Parking Fine stamps shown here in January, page 12:

The recipient of a parking ticket takes it to the nearest tobacco (? mine—GMA) shop, buys a stamp worth 10 Frs and drops it in the mail. Mr. S. quotes his source for this info as STAMPS magazine, July 1967. He further indicates that one half of the supposed double stamp was retained by the purchaser as proof of payment (probably the half illustrated) as the other half is mailed in and would remain in the official files.

We are indebted to Mr. Schonfeld for furnishing the above information.

G. M. Abrams

Answer #2: Additional data, Oberaegeri. In the March issue appeared a query regarding the Oberaegeri municipalities, from Canton Zug in Switzerland, under the Kurtaxe usage.

Member Martin Erler informs that he has an additional value of the same design, -15 Fr red.

He further explains the Kurtaxe usage: It is a tax raised by communities having "Bads" or baths, to us, spas or mineral water facilities. The tax is taken from the guests by the day or by the week, according to the

municipality; usually, the hotels must forward such taxes to the municipal government for each bed rented every night. Apparently, this is equivalent to our bed tax, used in some communities here even without the benefit of mineral baths.

Thank you for the information, Martin.
—G. M. Abrams

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Chapter Review

ALFANO ON NARCOTIC TAX STAMPS

At the March 6th meeting of the New York Chapter of the ARA, Louis Alfano displayed a part of his collection of U.S.I.R. narcotic tax stamps. He spoke of the laws and regulations that preceded the first issue of stamps in February 1919. Provisional handstamped overprints on the 1914 and 1917 regular documentary issues were shown. With the aid of multiples, Mr. Alfano demonstrated the characteristics of some of these handstamps, as, for example, that of the New Orleans provisional, where the overprinting covers two stamps in one stroke, or the use of a roller device to overprint a whole column of stamps. There was some speculation as to which company used this method. The block was cancelled in manuscript "HJC & Co/ 6-30-19".

Mr. Alfano continued by showing a group of unusual private provisionals, most notably a bold manuscript overprint on a 1-cent wine stamp, said to be the only one known. After displaying the Bureau overprints, he showed a selection of philatelic counterfeits of these in two basic types. Earlier he had shown counterfeits of the handstamps on the 1914 issue where pre-1919 dated cancels on the stamps indicated their spurious character.

The regular issue of strip narcotic stamps was represented by a number of scarce items. Mr. Alfano discussed the reasons for the issuance of the various sizes and denominations. As a final (and "last but not least" was never truer) he showed the \$1 Marihuana Transfer Tax stamp of 1937, the only one in private hands.

U. S. REVENUE ESSAYS DISPLAYED

To celebrate the publication of George Turner's new handbook, "Essays and Proofs of U. S. Internal Revenue Stamps," two New York Chapter ARA members showed examples of these elusive stamps at the April 3 meeting.

Brian Bleckwenn first explained the arrangement of the Turner catalog with its various sections on First and later Issues, Stamped Paper, Match and Medicine, and Tax-Paid essays and proofs. He went on to say that of these, he specialized in the "First Issue" revenues of 1862-1871 and proceeded to show essays by the American Bank Note Company and the \$200 eagle essay in green and black by the National Bank Note Company. Mr. Bleckwenn displayed a page of the Lowenberg patent decals in a dozen different colors as well as some of the Butler & Carpenter essays, most notably, the 2c USIR in orange on blue paper.

Ernest Wilkens continued the evening's theme by showing a number of the essays for the First Issue. He began with Butler & Carpenter's 1c Proprietary and 2c USIR trials on bond and on transparent paper, and continued with the decal essays showing the 2c bank check in red stuck to laid paper and signed "D H Craig", and the Washington head decal. Mr. Wilkens then displayed the "percussion cap" essay in three colors, the Sturgeon essay mentioned by Brazer, and three National Bank Note Company trials using shades of the same security overprint.

Both speakers stressed the importance to revenue collectors of the Turner catalog which is the first orderly listing of material in this fascinating area. For those who missed the first announcement, the catalog may be obtained from the Bureau Issues Association, 19 Maple Street, Arlington, Mass. 02174. The price is \$30.

A reminder: the New York Chapter of the ARA meets the first Thursday of each month, except July and August, at the Collectors Club, 22 East 35th Street in New York. Meetings start at 8 p.m. All are welcome.



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Between September and the end of the year we are planning some twenty auctions, one of which might well be just the right market for the collection that you want to sell.

Amongst these sales in LONDON we have four days in September when we are selling GREAT BRITAIN, BRITISH EMPIRE, OVERSEAS and BERMUDA including (Senator the honourable Henry D. Hicks collection). In October, we plan two days, one of SCANDINAVIA and the other at present free. November will see GREAT BRITAIN and BRITISH EMPIRE auctions and in December OVERSEAS.

In BOURNEMOUTH there will be a large general sale each month plus a REVENUE AUCTION in October and a POSTAL HISTORY AUCTION in November.

There will be four days devoted to auctions in BASLE in October—a fine opportunity for the EUROPEAN market.

Three sales are planned in MELBOURNE, most of which will include further portions of the John Powell, PACIFIC collection and the C. F. Gordon AUSTRALIAN STATES.

On the 28th November we are holding our first auction in BERMUDA, the day after Thanksgiving and the day before the Bermuda Exhibition. The CARIBBEAN, BERMUDA and NORTH AMERICA will be featured.

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