

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 29, No. 8, Whole No. 278

October 1975

Dominican Republic Tax Stamps Applied to Mail

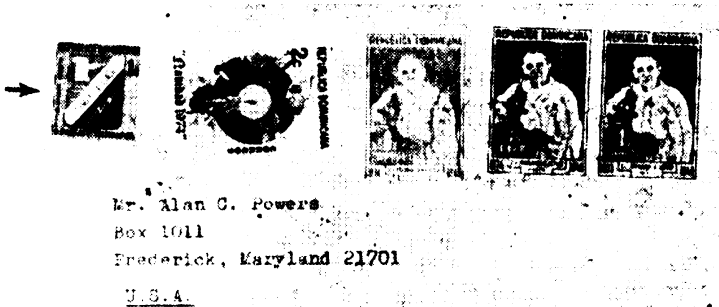
By Alan C. Powers, ARA 1907

(Ed. note—Alan is well known for his “Latin Beat” column in Linn’s. In his March 17, 1975 column he included several paragraphs on the title subject which are reprinted below, with permission.)

If you have wondered about the dates on certain Dominican Republic stamps and covers that are different from those listed in Scott, the following information will be of interest.

Jack Adams reports that all legal documents, including letters, are required to have tax stamps. There are five such stamps that are to be applied to mail. The value of each is one centavo and each is authorized for a specific time of the year, mostly for charitable organizations.

March is for the rehabilitation of invalids, TB eradication is in April, Cancer Crusade in October, Children in December and for the rest of the months the Postal-Telegraph School is used.



V I A A E R I A N

The interesting fact is that the post office does not keep a stock of these stamps and the postal system must obtain them from the revenue office depos-

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THE AMERICAN REVENUER

Official Organ of the
AMERICAN REVENUE ASSOCIATION

(Affiliate #51 of the APS)

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 — ¼ page \$7.50 — ½ page \$12.50 — Full page \$20.00

Contract Rates

for a minimum of five insertions, payable in advance

1 inch \$1.50 — ¼ page \$6.00 — ½ page \$10.00 — Page \$17.50

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Editorial Forms Close 1st of Month
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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.)

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itory. Therefore, distribution may not always be as coordinated as the officials would like.

These tax stamps are to be applied to each letter; however, the stamp for a particular month may not be available. If this is the case, any other tax stamp is used.

If no tax stamps are available, then the payment is covered by the use of regular postage stamps.

In summary, if you have a cover that shows the special tax stamp being used in a period that Scott does not mention, it is due to these factors. The covers are interesting but not scarce.

From the Editor's Chair

SAD NEWS FOR READERS OF THIS MONTH'S AR:

Copy for the October issue was mailed from the Pawling Post Office on Saturday, September 13th destined for the printer in Lawrence, Kansas. It never arrived. It undoubtedly rests at the bottom of some mail bag or bin or is in Peter Pan's Never-Never Land. In effect, the US Postal Service has effectively sabotaged this issue. Much not immediately replaceable material has been lost, especially photos, and thus certain columns are absent. Several articles for which there was no immediate replacement were forced to be dropped and others substituted from the reserve supply in the printer's hands from previous mailings. If this issue seems makeshift, please be assured that it IS! I'll try to make up for it next month.

The promised Peter Collins interview follows. The questions asked were a compilation of those forwarded by ARA members with, on occasion, a little work from yours truly. Since the majority of the readership is American, I feel it necessary to warn that Mr. Collins has used on occasion English idioms in his answers. Whenever these were confusing I have replaced them, but I am not infallible. Those that I understood may be confusing to others. The reason that I did not alter all of them is that I wanted to retain the individuality of Mr. Collins, which is the function of any interviewer. Please bear with me and Mr. Collins and attempt to "muddle through."

AR: What is the present status of the Robson Lowe plans for revenue literature. We understand that in the future, there are some manuscripts in preparation and that some manuscripts are actually in the hands of Mr. Lowe.

PC: As far as I recall, it is some two years since this matter was first brought up and we entered into some sort of agreement regarding the production. About 18 months ago we had a major economic upheaval in the country, which you may read about—a matter which was quite outside our control, but what has grossly affected labor costs and the paper situation, to the effect that our whole program has been somewhat held up. I think that Mr. Lowe is very enthusiastic about all such projects and he has got such a group of colleagues around him that have similar feelings, we sometimes may enthuse more than we can actually undertake right away. I have undertaken that by the end of October I will look into this matter and have a definite answer to you as to whether it is practical for us to proceed with the work, or what date you can expect some results. I hope that within a month you can have a very firm answer on these matters.

The point has been made regarding The Great Britain catalogue which a collector in England has produced. He approached us with this, and we explained the situation to him and he has now had it produced at his own expense within a different organization altogether. This is expected out before Christmas. He recognizes that it would have to take its turn after the material which we already hold from you and he elected the course of action described above. We were sorry to lose it, but we felt that he had to do this to get the thing produced.

AR: According to your experience, what is the best technique for preparing a revenue collection for sales—such as mounting, sorted on stock sheets, in glassines, so forth?

PC: Obviously an attractively arranged collection will sell more readily, but you can't make a silk purse from a sow's ear as the saying goes. An experienced collector is going to buy the stamp content rather than with

a lot of write up and fancy stuff. On the other hand, since the person selling his collection presumably has some good general knowledge of the material, it is a very good idea to draw attention to the "goodies" which it contains. If material is arranged in stock cards, we would normally state so, I think, in our descriptions. And particularly if material is arranged in stock cards some good items may be overlooked because the sheer pressure of turning out an auction on commercial terms producing enough lots to earn your pay for the day. This I think is inevitable. This is what the collector always hopes for, that there will be sleepers lying there, that the auctioneer described has been missed. But generally speaking, I think the answer here simply is that the good stamps in a lot will sell whether it is in a box, in envelopes, on album leaves, or reasonably sorted into stock cards.

AR: How far do you break a revenue collection down when you receive it?

PC: If we have a general collection which also includes some fine items such as rare cancellations, the perforations, the shades, the ones which hide the catalogue price, we would almost certainly leave it as it was because if you break that down too far you're going to get a ready buyer for the cancellations, a ready buyer for all those real "goodies," and you're then going to be left with a collection of dross that no one will want. On the other hand, if you've got a good general run with a few highlights we will assuredly pull out the highlights.

From the matter of the commercial proposition, which I already mentioned, one does obviously have to have lots which are worth handling. For instance, a lot of limited value from which you have got to lay a commission is not too good a proposition for the seller. It would show to be preferable to have the man who is chasing cancellations, the man who wants the high value and is prepared to accept the dross and the junk. He hopes to dispose of that through his ARA or smaller auctions and club books so we wouldn't break it down too much unless there were single outstanding items.

I think a great point is to bear in mind again that we are selling material of a general nature; that the collector of USA wants the USA lots broken into scores of suitable small lots for collectors. The collectors of Russia likewise and we (A) cannot do this with every country, and (B) simply haven't the specialist knowledge of every country to do so.

AR: What general revenue areas or countries sell the best or conversely the worst.

PC: Frankly, just at present everything seems to be good. We don't have many unsold lots. Latin America is particularly good; Liberia sells very readily; Liechtenstein is another country which comes to mind. Of the British Empire we seem to do the best only with more specialized lots. In general, there isn't a great deal of appeal on those at the moment and for some reason which I can't understand, Yugoslavia seems to be pretty dead. There may be a hint here that if you get in on Yugoslavia at this stage you're on to a good thing. Considering that there has been some specialist work done on Yugoslavia I am quite surprised to find that that does not seem to attract a great deal of attention.

AR: Since we have discussed the most—and least—popular countries and the way you go about breaking them up for auction, let's discuss selling. If somebody wished to submit a collection to Robson Lowe, what is the proper procedure for doing so?

PC: Let me say that, as you know, every auctioneer has his own particular

style of describing, but I feel that to examine the way we describe will give you some idea of how to approach the selling of your revenue collection. Generally speaking, we start our description by noting the dates between which the lots fall, single out a few highlights, mention single items where appropriate, and then give the number which the lot contains and possibly the catalog value. I am not so keen on giving catalogue valuations because—as we all know—if you start adding up catalogues you're going to include an awful lot of things of no real value at all, of very little value which, nevertheless, carry a catalogue value but which people don't want anyway—so that to quote a catalogue value can often be very deceptive.

Strangely enough, since I've been in the States a number of people have commented that they think that certain items sell better through our international auctions than they do in the States, but a letter addressed to me at Bournemouth would be attended to on the day it is received simply mention the country which you have for sale and any highlights in it. In short, mention if you can the matters which I have just referred to. I will certainly reply by return and give you full advice as to sending it through the post to us. In that respect I would say that in over 10 years as a professional I have not known any loss to occur in the post in spite of the rude comments that we sometimes pass and hear about our postal services in both countries.

AR: All of us note the estimations in British pounds that we find attached to these lots and I personally have often wondered how such an estimation is established. I had many times felt it was impossible to judge catalogue value and you alluded to this fact in your earlier comments.

PC: We have now reached a stage where we can refer back to past realizations, and since a very limited group of us handled this material we've got a pretty good idea in our mind as to how to make a comparison between something we are currently handling and similar material from the same country which you have seen in the past. In short, the word here is experience. I would also say a long philatelic experience from the standpoint that one looks at a collection of any kind and puts oneself in the position of a collector and says how much would I be prepared to pay for this. Generally speaking, you find that half a dozen experienced collectors looking at the same material will come up with the same sort of answer. Friendly enough, if you've got no idea at all. I have found that a fairish generalization can be established with material by allowing on ten Pounds a hundred unless of course it contains any goodies. This may sound a very rule-of-thumb sort of idea, but oddly enough within the past 24 hours I have been speaking to a professional who suggests that the only way to handle such material is to throw a dart at the dartboard and take that as the figure. I do not think that any relativity can be related to the Forbin Franc valuations because the situation has in many instances changed since those days—the value of the Franc has, of course, fluctuated and above all the popularity of certain countries wax and wane. At best if Forbin has a very high valuation or puts a dash for not being established, one may assume that this is a pretty scarce item and if it is, it's quite possible that one has already handled such a piece. From experience in all types of auctioneering we do know that if some gross error has been made in doing a valuation either upwards or downwards, if we have missed some terrific sleeper in a collection, there will be sufficient bidders in the auction room knowing just what they are looking at to insure that the right price is reached in any lot.

AR: The majority of us bid by mail; some people if they are lucky enough to be in England and a lot of people who live in England undoubtedly bid in the auction rooms as you just stated. Can you give those of us who will never get anywhere near the Robson Lowe auction rooms any tips on bidding techniques and revenue auctions?

PC: I would say primarily, you must rely upon the honesty of an auctioneer. As a generalization, I would say that if you pick your dealer you must then trust him whether he be an auctioneer or a general retailer. If somebody has been in business for a long time then they must be reasonably honest because nobody stays in business unless they are. Being quite straightforward with their clients is a must. On the other hand, you must bear in mind this applies to retailers and auctioneers that they are in business to make a living. They aren't going to give anything away.

A technique which many people follow is to put in their absolute limit. For instance, if an item were valued at 20 Pounds and they thought that they should get it for around 25, they might be prepared to put in a bid of 100, but in this way they would insure that they got it at maybe 25 or 26. We certainly wouldn't take you for a ride and I don't believe that there is an honest man in business who would take you for a ride in this manner, but if you put in a limiting bid of 25 or 26 perhaps there is somebody else in the room who is prepared to bid 27 or 28. If you put in an impossibly high bid you will outdo that clever chap who was just going to overbid you because you weren't there to see it. Do not put in a BUY bid because with this you really can be taken for a ride. Not long ago somebody in the States did put in a Buy bid on a lot of Japanese, quite overlooking the fact there were some very enthusiastic Japanese buyers of revenues. This was on a lot which we had valued at 75 Pounds and his rival Japanese bidder ran him up to 325 Pounds. That buyer returned the lot to us with the comment that it was simply not worth that money. We accepted it back because we felt that it was unfortunate that he had been taken for a ride, but it was to some extent his own fault. Unfortunately, we had already settled up with the vendor so that it looked like we were left with this on our hands, but by good fortune we put it into another sale at a later date and it went for an even higher price than that. Here is an example of how somebody was taken for a ride—I think, in quite good faith, by his under bidder, but do put a limit on a bid as high as you could possibly afford to go. Just don't give us an open-ended bid.

AR: Peter, there has frequently been criticism of describing US lots. Many of the specialists here in the United States feel that after they read one of the descriptions they can't possibly bid because they have no idea of what is contained. Do you have any comment on this.

PC: My first comment must be that obviously a specialist in US revenues does know more about the subject than we do and would quite possibly sort out some items which we have overlooked. I wonder if since we have got to be pretty generalized in our knowledge if I might throw this back at the US specialists and say what sort of a fist would you make in describing a lot of Poland. Particularly again, having in mind the fact that we have got to turn out fairish numbers of lots in the day to make this a commercial proposition, I feel sure that the specialist collector of Poland will have something to say about my description of a Polish lot. It is inevitable that a specialist must feel a little aggrieved or that he doesn't know quite as much as he would like to. I think

that with a general collection rather than one containing anything specialized. On the same subject I have sometimes looked at descriptions which have been done of lots in Bournemouth Stamp Auction Sales and have commented to the describer, "what the heck is this about?" It doesn't tell me much, and being on the spot he has been able to pick up the collection and drop it upon me and say, "Okay, what kind of a job would you have made of describing it?" And you know, there sometimes do turn up some rather ordinary, generalized pedestrian collections on which it is impossible to say anything very specific.

I have already mentioned what we endeavor to put into a description and one hopes that generalization will cover all the highlights and give you a pretty good run on what there is, but I would like to just add that if you are ever interested—and this applies to all our sales—in a particular lot, if you write in with specific queries, the describer is always given your letter and would be prepared to spend half an hour or an hour in working out all he can to tell you a bit more about it.

AR: I confirm that last statement. Based on your experience, are there any special techniques in the writing up of revenue research in collection format that you feel you could pass on to a budding researcher here in the States?

PC: I think that a revenue collection should be written up in exactly the same way as it would be written up in a philatelic study. You must first of all have an orderly sorting out in your mind of what you are trying to show or to prove and set out and develop your theme from that. I would like to say here that if anybody is doing any sort of research and wants to throw it open (if it is original work and isn't too illiterate), we would be prepared to publish it in the *Philatelist*. As editor of this journal I am prepared to devote 2 or 4 pages a month to revenues, and I have mentioned this to Mr. Lowe, who after all is the owner of the firm and the boss. He is quite agreeable that we should do so. So if this inspires anybody to burst into print, we should be delighted to hear from you.

AR: Peter, we know that your field of expertese for Robson Lowe is revenues and you are in charge of the revenue sales. We also have found out that you're editor of the *Philatelist*, published by the Robson Lowe organization. My next questions are concerned with your personal philatelic interests. Do you yourself collect? If so, is your field of interest in the area of revenues and/or cinderellas?

PC: It is just at this time 40 years ago since I first started collecting. I well remember that an uncle who was staying with us during summer holidays brought me some packets of stamps and a printed album—the way they say so many of us start off and happily for me the bug really entered my blood. I have over the years collected almost everything and to a great extent have specialized in many countries. About 20 years ago I set up in Siam principally because I knew nobody else who collected the country and it seemed to have some very attractive stamps. Nothing except that which was catalogued too highly for me to go in for got away.

I think that in this respect, perhaps, I've got something of an inquiring mind and I'm very happy to go in for stuff which is not in the catalogue. This would be an obvious attraction for me to go for revenues. I think that as far as business is concerned, I have got many colleagues whose knowledge of philately and what it says in the cata-

logue is streets ahead of mine. But they are so fully occupied in the turning out of lots and stamps—in business generally—that they had neither the time nor inclination to embark upon something new, so that when revenues came up I was the obvious chap for Robby to throw this to and as you have gathered I have really become hooked on it. I enjoy my writing, this is why I am a journalist as well as a philatelist and so it gives me a lot of pleasure to record and to register the new discoveries which are constantly being made in the way of revenues. I above all think the hobby and the work combine to keep me as happy as one can be in this respect in life.

AR: Peter, I received a letter from Ken Trettin—which I forwarded to you—in which he makes several propositions for the speeding up of the project of publishing a series of world-wide revenue catalogues, and I hope you have some comments on this for us. (See letter at end of interview.)

PC: Well, of course, I quite agree with all of Ken's propositions; this is the classic approach to which any study group makes and it is the way that Robson Lowe's famous encyclopedias were done. Robby approached every colleague, every friend, everyone he knew asking them to write down all the knowledge they had read, all they had in their albums, all that they had acquired and had got stowed away in the pigeonholes of their minds about a specific subject, and this was subsequently edited, checked and cross-checked. In an amateur organization such as the ARA, we come up against such questions as who has the time to do all this, who has the material to make the comparisons, who has the knowledge, who has the means of production and who will eventually coordinate all the work. I think above all it is a question of the time to be devoted because, after all, the thing is a hobby to most of us, and there are priorities which have got to sometimes come up like decorating the house or taking the wife and kids out and where will the money come from to finance this project. I would just like to again mention the point that if we have got anything in hand I will be happy to devote 2 or 4 pages a month of our magazine, *The Philatelist*, to this work and it is conceivable that at the end of a year or a couple of years we shall have produced enough work in the *Philatelist* to justify our publishing this, if not in book form at least handbook-monograph type of publication. It may be that we shall have a thorough coverage of one subject by such means or that it could be that we shall have the means of producing something like those wonderful *Philatelic Handbooks* where a dozen subjects may be covered in one volume, but I do visualize that this could conceivably be a means of producing since the work is done before we get it, because I can assure you that we as professional publishers of philatelic works have not got the time to rewrite and do any major editing of work which is submitted to us.

AR: Thank you, Peter, for your time and interest.

The interview is quite revealing. I suspect that many plans will have to change in regards to the future of revenue catalogs. It may be that the ARA will have to step into the breach, but more on that prospect next month following further communication with Mr. Collins upon his return from his trip. In any case, *The Philatelist* is open to revenue articles and I will gladly act as an intermediary for anyone who wants to submit an article to Peter. Please ...don't ask for my services as an editor, I have little time now.

Ken Trettin's letter below may be the answer to the revenue catalog problem if RL cannot firm up. I ask that all of you with a cataloguing bent consider Ken's outline and forward your comments to me, especially those with access to a computer. Let's be prepared for the worst (and most of us who are currently involved in cataloging are working in steps one and two anyway, so we've got half the job done).

To: Peter Collins

All revenue collectors that I have talked to, myself included, are very anxious to see a series of world-wide catalogs.

As I understand the project, it now consists of publishing separate catalogs as they are written and edited. I believe my plan would speed up the plan and possibly aid in its completion.

First—all present listings of any revenue material would be gathered. This would be regardless of its age, scope, or where it originally appeared (examples would be from commercial catalogs—with permission, from journals such as the American Revenuer, from booklets, and of course from Forbin).

These listings would be printed in a looseleaf collection of all available previously published works and any existing manuscripts. This would make all existing work available to many collectors to add to—INCLUDING those whose holdings are too small to normally aid in any cataloging effort but yet may possess material not in the hands of those who would be developing a catalog list.

Second—Working from this base and with items in their own collection, collectors would submit additional listings (description and photo if necessary—maybe at least a photo-copy to show to the editors that the item does indeed exist. The editor (Robson Lowe or area editors to whom the information would be forwarded) would then incorporate these new listings into the previous list. This leads then to the final step.

Third—on a periodic basis or as need arose, supplements or changes would be printed and sent on a subscription basis to owners of the original listings. These changes may be updated prices, new listings, new illustrations or anything that improves the listings. If this system proves satisfactory, printing of a hard covered book could be done years in the future or there may prove to be no demand.

The basic listing could be sold on a whole world or area basis (N. or S. America, French colonies, etc.) and then the changes sold in the same manner.

Printing such a listing could best be accomplished, I believe, by offset printing with the information stored in a computer.

Any new listing could be put on a card(s) and the computer instructed to add it to the listings in the proper place. The computer could provide a print out to be used by the editors, it could set all type (even be instructed to leave spaces for illustrations) and possibly notify the editors when enough material had been added to a page to justify printing it as a change.

I believe this plan could help answer the need for catalog listings of any kind NOW; it would provide for constant updating without printing a new book (catalogs unless constantly revised tend to become dated and lose much of their usefulness); and, it would get more of the collecting community involved in the giant task of cataloging world revenues—even if an individual contributes only one listing (few are the collectors that can write a whole or part catalog.)

—Kenneth Trettin

Circuit Notes

Insufficient changes in circuit statistics to warrant report this month. Next month for sure.

Recently noted in STAMPS magazine was the following ad (non-ARA dealer):

"The following items, unpriced by Scott, are now offered:

1. R584, 1951 \$500 doc, mint w/o gum (as issued), fresh, VF ---- net \$90
(CV used uncut \$70—GMA)
2. R718, 1958 \$100 doc, same cond as above, F-VF -- net \$30 (CV used uncut \$10—GMA)

Comments from the membership on the validity of these prices should be sent the Editor, so a consensus may be formed...low, high, medium, etc., depending on your feel for the issues.

YOU DECIDE....

This from a non-ARA dealer, in a recent net price offering in Linn's. The approach on the last lot seems reasonable, but the prior ones are somewhat inadequately described. However, money back guarantee.

"U.S. BACK OF THE BOOK — 100 Diff. Telegraphs \$29.00; 300 Diff. Revenues 29.00; 525 Diff. Revenues 99.00; 800 Diff. Revenues 255.00. This last collection includes the majority of all U. S. Government issued Revenues. Condition is Fine to VF, mostly uncut. Over 15% are Mint. We note over 50 Civil War to the \$5.00 value. All Battleships, Tobacco Tax, Auto Use Tax, Potato Tax, Duck Stamps, Narcotic, etc. Dated Revenues to \$1,000.00 denomination."

On the subject of dealer pricing, and material/lot description, as has been frequently mentioned in this column, the following reflect some of the comments received on the subject from member Josef Schonfeld in a recent letter:

"We are not living in an Alice-type Wonderland, and should realize, therefore, that dealers (at least most of them) will do anything to sell at highest prices, or else not sell at all. I have been watching the advertisements of one particular dealer for years; the same items, identical in description, contents and price, have been advertised every 3 or 6 months, and they are still waiting to be bought by some unsuspecting fool. I never believe anymore in the truth of a list of prices realized after an auction. Several years ago, I sent a small collection of fiscals to a New York auction house (one of the better known ones). By return mail I was asked to put an asking price on it. I wrote back to sell at \$40. In the auction catalog, the lot appeared valued at \$85; subsequently, it was not sold, was returned to me, and I had to pay a \$5 handling charge. To top it all, the lot appeared in their prices realized listing as having been sold for \$80.

"I think perhaps too much space in the journal is devoted to the cautionary notes whereby you attempt to warn the membership of some of the malpractices of dealers. I agree that people should be told of the potential dangers, but I am convinced that they will learn the lesson better after they have burned their fingers a few times.

Sincerely, etc."

Comments from the members?

—G. M. Abrams, Sales Mgr.

Revenues in the Summer

Breaking with the tradition that the warmest months will have the least stamp activity, this Summer saw three auctions of revenue material of more than usual interest.

The 74-year-old firm of Vahan Mozian, Inc., featured almost 300 lots of U. S. revenues in its July 29-31 auction. In addition to a comprehensive collection of the first three issues, there were many lots of printed and hand-stamped cancels. The stamps were in generally select condition and fetched good prices. The strength of the market for good U. S. revenues was once again apparent.

In another part of the revenue forest, Erling S. J. van Dam offered, via his 11th mail auction, an interesting selection of Canadian revenues. The various bill, war tax, and excise tax stamps of the Federal government and the attractive provincial government issues have always enjoyed a decent popularity. The tax-paid stamps for tobacco products, on the other hand, have not had many champions. Lack of interest has been due perhaps to lack of information. Certainly, the material in this field has usually been offered "by the pound" in collections and accumulations large and small. The Revenue Study Group within B.N.A.P.S. has helped to change this state of affairs with their publication in 1971 of Lee Brandom's catalog of Canadian tobacco tax-pays. Mr. van Dam's auction contained a number of individually lotted items including a few used examples of the early issues, damaged but desirable. Do the prices realized for this material have any meaning? The demand is small and growing slowly, but the supply is unknown. The quantity in collectors' hands is more difficult to measure because of the existence of remainders, finished and unfinished. A new edition of Mr. Brandom's catalog is promised and is awaited with interest as are future offerings of these stamps.

—Ernest C. Wilkens

The President's Page

G. M. Abrams

NEW PERMANENT ASSIGNMENT:

Mrs. Mary Ruddell has been approved by the Board for permanent assignment as West Coast Adv. Mgr., based on the ads she has brought in. Thanks, Mary, and keep punching.

RE EX-MEMBER BLAKE WHEELER:

Advice has been received that some help may be forthcoming to any members with outstanding complaints against Mr. Wheeler. File # 50-0-6437, should be referenced, and letters of complaint addressed to:

John A. Stillman, Deputy District Attorney, County of Los Angeles, Office of the District Attorney, 540 Hall of Records, 320 West Temple Street, Los Angeles, Calif. 90012.

It is further suggested that Mr. Wheeler be copied on any such letters, which may help to settle the matter BEFORE the Law becomes involved. A word to the wise.

TO CLOSE:

Ex-member Steve Leavitt (expelled for actions unbecoming a member) has requested reinstatement. Member Mike Gromet (address: United Universal Corp., 200 Garden City Plaza, Garden City, N. Y. 11530) has volunteered to screen any outstanding complaints or accounts against Mr. Leavitt. All existing gripes should be sent to Mike for review...include all particulars (amounts, dates, story, etc.). No action for reinstatement will be considered until the matters outstanding have been thoroughly investigated. Report later. This will serve to alert the Board to possible action in this area, without whose approval such reinstatement may not be accomplished.

Please do not write to this office on the subject. Send all correspondence to Mike.

Secretary's Report

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

NEW MEMBERS

- 2047 FOSBERY, James, 52 St. Leonards Road, Newton Abbot, Devon, England TQ12 1JX, by G. C. Akerman. Latin America, mainly 19th century, some to 1909.
- 2048 ANDREW, Richard J., 941 N. Salem Ave., Arlington Heights, IL 60004, by Robert G. Wait. "New collector."
- CM2049 WILLNER, Lewis, 1654 Anita Place NE, Atlanta, GA 30306, by E. S. J. van Dam. US and Canada.
- CM2050 HABOUSH, Jim, 5521 W. Belmont, Chicago, IL 60641, by Charles Konkovsky. Foreign revs (dealer, Jim Hobbs Stamps)
- CM2051 CARLING, S. M., 2307 McBride Cres., Prince George, BC, Canada, by E. S. J. van Dam. Canada fed and prov revs, law stamps, officials; US revs.
- CM2052 GAGEN, T. Gary, 2764 Minotti Dr., Prince George, BC, Canada V2K 1T2, by E. S. J. van Dam. Canada, BC laws, etc.
- 2053 AIELLO, Joseph R., 85 Timberhill Rd., Buffalo Grove, IL 60090, by E. S. J. van Dam. Canada, Italy and cols, Israel, US, British cols.
- CM2054 LARRABEE, Allan R., 2110 Shenandoah Dr., Memphis, TN 38134, by G. M. Abrams. US revs on paper, documents, etc.
- 2055 ROTSTEIN, Ronald D., 1404 Lexington Tower, Richmond, VA 23220, by G. M. Abrams. Collects foreign revs, Austria-Hungary, So. America and Germany; dealer, "Dealer's Corner."
- 2056 DOZIER, Jim, Fac. Apts., Camden Military Academy, Camden, SC 29020, by Robert G. Wait. Private die medicine, battleships w. medicine cancels; dealer, Jim Dozier stamps.
- 2057 AKAKI, Robert, 6932 Oak Plaza #11A, Omaha, NB 68106, by Robert G. Wait. US revs 1862-1900.
- 2058 ANDREASEN, James R., Jr., 1810 Kenwood, Austin, TX 78704, by Linn's. All Latin Amer.
- 2059 CLIFTON, Yeaton H., 766 Kuehnle Ave., Ann Arbor, MI 48103, by Duane F. Zinkel. All revs, esp. US wines and 19th century worldwide.
- 2060 SPALLITTA, Charles J., 24 Glen Alpine Rd., Phoenix, MD 21131, by G. M. Abrams. US (dealer, Matthew Bennett).
- 2061 NORMAN, Glenn, 1288 Hurontario St., Mississauga, Ont., Canada L5G 3H3, by Secretary. Canada, So. America, Mexico.
- 2062 SOWARDS, Neil, 548 Home Ave., Fort Wayne, IN 46807, by Secretary. Rev stamps and imprints on checks (dealer).
- 2063 MANNERS, Raymond D., 1530 12th St. N., #806, Arlington, Va. 22209, by G. M. Abrams. Revs and fiscals of India and Indian States.
- 2064 BOWER, Jeffrey H., 19¼ E. Huntington Dr., Arcadia, CA 91006, by Secretary. Collects US—dealer, Arcadia Coin and Stamp Co.
- 2065 FLEICE, Ronald J., 75 Gardner Ave., Hicksville, NY 11801, by Secretary. US, Mexico, Latin America and early Europe.
- 2066 COONS, John W., 2321 S. Race St., Denver, CO 80210, by G. M. Abrams. Ducks.
- 2067 FERRER-MONGE, Jose A., PO Box 659, Mayaguez, PR 00708, by G. M. Abrams. Cuba, Puerto Rico.
- 2068 PRENTICE, David L., 7925 W. Oklahoma Ave., Milwaukee, WI 53219, by Linn's. Bosnia-Herzegovina.
- 2069 TAUSZ, Fred, 1603 Roselawn Rd., Cleveland, OH 44124, by E. S. J. van Dam. Foreign (no approvals, please).

- CM2070 WAIT, Conant, Box 8133, Topeka, KS 66608, by G. M. Abrams. General foreign (collector/dealer).
 2071 HEATON, Robert C., 1017 Edgewood Rd., Havertown, PA 19083, by Linn's. US Scott-listed.
 2072 REUTER, Don G., PO Box 510, Farmington, MI 48024, by G. M. Abrams. Dealer, "The 1871 Shop"—"everything."
 2073 WARD, Mark E., 614 E. Chestnut St., Bloomington, IL 61701, by Linn's Proprietary and medicine stamps.

DROPPED (No Forwarding Address)

1765 Dave Eakin

ADDRESS CHANGES

- Charles R. Dilling, 1702 Tainter St., St. Helena, CA 94574
 James R. Geigerich, 440 Cheryl St., Cottage Grove, WI 53527
 Leo Helm, 62 Whitman St., Congers, NY 10920
 William G. Krempfer, 3714 Partridge Dr., Macon, GA 31204
 Charles F. Mandell, Ravin, Davis & Mandell, Executive Plaza, 10 Parsonage Road, Edison, NJ 08817
 William J. Marsh, PO Box 1135, Langley Park, MD 20787
 PN1 M. E. Matesen, c/o N&MCRC, 6735 N. Basin Ave., Portland, OR 97217
 Edwin W. J. Morris—change suite number from 250 to 115
 Gustav Pollak, 1236F Los Angeles Ave., Simi Valley, CA 93065
 Paul W. Trower, Box 146, Princeville, IL 61559
 David Williams, Oceanographic Unit Three, FPO SF 96601
 Edward Zaluski—change postal code to K1E 1P1

DONATION to PUBLICATION FUND

Sylvia Williams ----- \$10.00

VANDERHOOF FUND

FINANCIAL REPORT

On deposit Lloyd's Bank, Arcadia,
 June 30, 1975 ----- \$1336.43
 (Receipts and disbursements—none)

| | | |
|---------------------------|-------|------|
| Previous membership total | ---- | 1015 |
| New members | ----- | 27 |
| Dropped | ----- | 1 |
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The American Revenuer

Wotsa?

By Louis Alfano, Editor Emeritus

This occasional column will attempt to research some of the more obscure areas of fiscal philately.

WOTSA #1—What's a hydrometer?

A hydrometer is a glass instrument used for determining the specific gravity and purity of liquids. One end is a bulb 25 mm. in diameter by 90 mm. long, the stem 95 mm. long by 6 mm. The diameter contains a graduated zero scale, marking the depth to which it sinks into the pure liquid. A label is inserted into the bulb during the manufacturing process by an agent of the Commissioner of Internal Revenue as authoritative proof of its accuracy. The labels are printed by the Bureau of Engraving and Printing in sheets of twenty, two rows of ten. They are forwarded to the manufacturer from the office of the Commissioner of Internal Revenue for insertion into the bulbs.

In 1888 the hydrometers were manufactured at the factory of Mrs. C. Tagliabue in New York City, and

sold by the Treasury Department in Washington, D. C., for a little over two dollars each.

Bibliography:

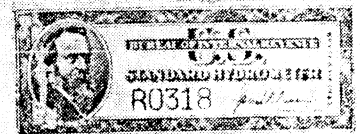
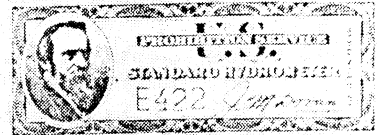
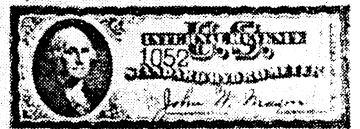
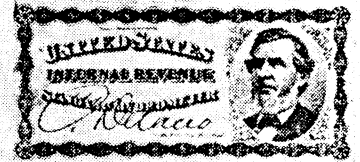
Sterling, E. B., Price Catalogue of the Revenue Stamps of the United States, fifth edition, Trenton, N. J., 1888, page 150.

Bartlett, J. Delano and Norton, Walter W., Hand Book and Check List of United States Internal Revenue Stamps, Hydrometers and Lock Seals — United States Revenue Society, Springfield, Mass., 1912, page 68.



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 Sideline Material,
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JOHN S. BOBO
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The Russian Front

By John R. Gentile, ARA 1634

Introduction. This is the first of a planned series of columns concerning the revenues and related material of Russia. Material on which we have information will be shown and described, and, similarly, material on which information is needed will be included. Anyone able to augment these listings or answer any of the questions is invited to write me directly.

The Postal Savings issues of 1918-22

Paper is buff, with a brown burelage underprint, and is watermarked vertical lozenges.

1918

Size of design: 16½x22½mm

Perf: 14½x15

Inscriptions read: Savings Bank

Stamp

1. 1 Kop red (figure 1)
2. 5 Kop green (figure 2)
3. 10 Kop brown (figure 2)

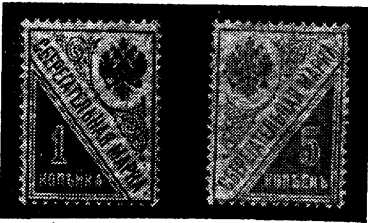


Figure 1

Figure 2

1921

Size of design: 23x46mm

Perf: 13

Inscriptions as above

4. 25 Kop black (figure 3)
5. 50 Kop brown (figure 3)
6. 50 Kop brown (figure 4)



Figure 3

1922

Size of design: 23x46mm

Perf: 13

Inscriptions as above

The American Revenuer



Figure 4

Burelage blue at ends, rose in center

7. 100 Rub brown (figure 5)

Unlisted



Figure 5

Data Needed:

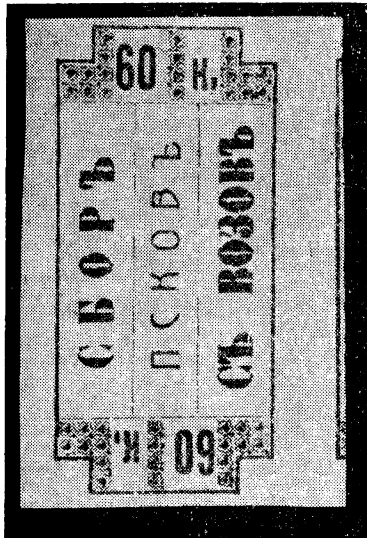
The stamp shown here is purported to be a receipt for a paid collection for a wagon load entering the city of Pakov circa 1917-19.

Design size: 61½x28½mm

Imperf.; Cream wove unwmk. paper

60 Kop brown

Further data needed for similar issues, as well as other pertinent information.



The Control Stamps of 1921-25

Size: 45½x23 mm.

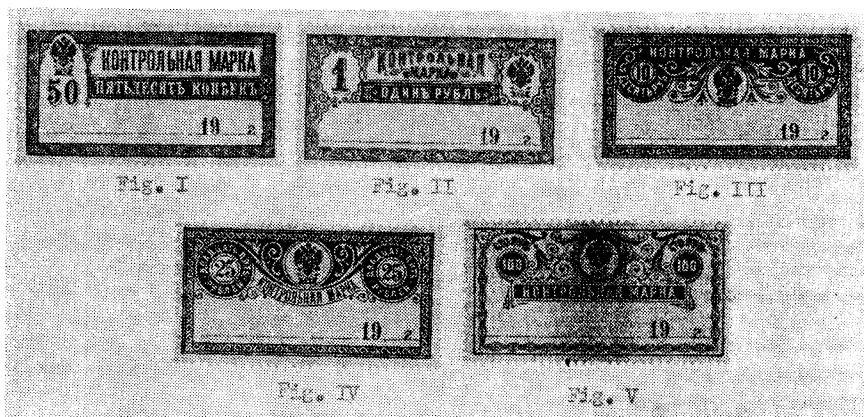
Perf: 13

Wmk.: Vertical Lozenges

Figure Denom. Color

I 25 K black on buff network

I 50 K brown on buff network
 II 1 R orange on buff network
 II 3 R green on buff network
 II 5 R blue on buff network
 III 10 R red on buff network
 IV 25 R violet brown on buff network
 V 100 R dark brown on blue (ends) and red (center) network



Note: These stamps were used during a time when the ruble seemed to be declining in value; in August-Dec. 1921, as an example, the 1, 5 and 10R stamps sold at 50, 250 and 500R respectively. They also paid postal costs at varying rates, at or proportional to face value. They may also be found with a violet or black surcharge of 250R, used for postal rates.

Postal usage may be distinguished from revenue usage by the fact that for the latter, the date space was always filled in, while postal use left the space blank. Additionally, postal cancellations were applied when so used, and are known from many cities. An example is shown, cancelled at St. Petersburg.



Some "To be identified" items

Item 1: This purports to be a receipt stamp, issued by the Nicolaevskaya Railroad (St. Pete to Moscow) used to denote payment for....?

Size: 23x45 mm; Perf: 11½; Wmk.: Coat of arms.

10 K rose and black

Item 2: This stamp reads "The R. U. Railroad" at top, and purports to be a commission collection by a city station...for what reason? The item has on the rear an offset of the black



text; constant variety?

Size 18½x22 mm.; imperf; unwmkd wove paper.

35 K black on rose

Item 3: Mystery. Letters RG interlaced in center, with older pre-revolution cyrillic text. Total identification needed.

Size: 23½x33½ mm.; imperf; unwmkd wove paper.

6 K black and deep red on buff paper.

Contribution of information from the members lending itself to the answers to the questions of What? Where? How used? Dates of issue? Further values? etc. would be most appreciated.



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Railroad Cancellation

By Ogden D. Scoville, ARA 531

This black railroad cancel on Scott #279, the 1c green 1898 issue, is very similar to that found on the 1898 Documentary Battleships whose cancel is 20 mm long and 2 mm high. This cancel is the same height, but only 17 mm long so as to accommodate it to the narrower postage stamp.

I found this one in a penny mixture while on a trip to Minnesota in October 1974; it was the only thing I found on the entire trip; I believe that Midwestern collectors have really picked up most of the good items!



Photographed with filter to blot out red IR Actual how it looks
—Photos courtesy of Frank Newton

U. S. EMBOSSED REVENUES

At the September 4, 1975 meeting of the New York Chapter of the ARA, Joseph F. Antizzo displayed his collection of embossed revenue stamped paper. He began by distributing copies of a checklist and rate table that had appeared in the "Embossed Revenue Stamped Paper News," the periodical founded in 1938 which is the source of our knowledge of these issues.

Mr. Antizzo showed examples from the earliest issues, those of the then-British colonies of Massachusetts and New York, in use between 1755 and 1760. The next issue, the very rare "America" revenues, was discussed. The first revenue stamps of the United States, in use from 1798, were displayed on numerous documents. As these were passed around, Mr. Antizzo said that a good part of the pleasure of collecting this material came from having the revenue embossed on an interesting or unusual document. He then showed two such: a court sentence—the convict to stand in the pillory; and an insurance policy with a clause insuring a ship against damage from insurrection by slaves. Comment was also made on the quality of the paper used. Federal issues of liquor and still licenses were also shown as illustrations of our country's early revenue history.

Honored guests were Peter Collins of Robson Lowe and Henri Janton, of Paris, France, who was in NYC on business and dropped in to do some revenueing.

All collectors are invited to attend the meetings held the first Thursday of every month (except July and August) at the Collectors Club, 22 East 35th Street in New York. Meetings start at 8:00 p.m.

3-D Tax Pairs

By Charles H. Hermann, ARA 5

(Assoc. Ed. Note: Sometime ago the editors received an inquiry from ARA member George Van Horn of Monrovia, Cal. regarding the subject illustrating the following communication. Being little versed in this area of fiscal philately, the inquiry was turned over to our West Coast expert in the field, Charles Hermann. His comments follow.)



The question of how to mount bulky tax items seems to burden many collectors—me too.

Easily the most interesting and showy are the stamps printed on one end of beer cans as illustrated. Many states permit this in lieu of putting a paper stamp on each container as some states required in the 1930's.

Another bulky group are the tax paid bottle caps used in most states having a beer tax or soft drink tax. Some collectors have sent me caps that have been hammered flat as they were when printed, to facilitate mounting. However they are useless

as much of the design is lost in the beating given them.

Another type includes the milk bottle caps used in Pennsylvania on which the soft drink tax was printed. The caps are used on chocolate drink, orange drink, etc. delivered in milk bottles by the milkman. They carry various designs, each dairy having their own designs.

Alabama had fur tax embossed strips of metal that lock in a ½ inch ball like a railroad box car seal.

All are odd and interesting but I find no way to mount them so keep them in order in appropriately labeled boxes. If some Revenooer has a better way, do tell us.

AUCTION NO. 11 STATISTICS

| | |
|---|-------------|
| Total no. of lots | 2572 |
| Total Lots Sold | 1913 |
| % of Lots Sold | 74.4% |
| Lots Unbid | 593 |
| Bids Rejected | 48 |
| Lots Withdrawn | 9 |
| Lots Returned | 9 |
| Total No. of Bidders | 286 |
| Total Contributors | 84 |
| % Participation | 41% |
| Total Realizations | \$13,119.03 |
| 10% ARA Commission | 1,311.90 |
| Less cost of Printing and Overseas Mailing | (442.00) |
| Less Auction Expenses | (193.00) |
| Less Auction Reserve Fund | (100.00) |
| Check to ARA Sales Dept. | 576.90 |
| Contributions to ARA Publication Fund (donated lots and Cash Contributions) | 32.85 |

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The Swiss Soldier Stamps

1915-18, 1939-45

by Edwin L. Chalfant, ARA 1849

(Note: The author is a newly joined member, who is the owner of RIVIERA STAMPS at address: PO Box 6250, Santa Barbara, Calif. 93111. For further information, please write directly. G. M. Abrams.)

The Swiss Soldier, or Military Stamps, whichever you prefer, have quite an interesting history which began in 1915 when the first two such stamps were issued. They were meant as a souvenir for the Swiss soldiers taking part in covering the border during World War I originally, but they proved so popular that in March of 1916 a set of three soldier stamps were issued to raise money to build small wooden rooms for the soldiers to spend their free time. These small rooms, called "Soldaten-Lesestuben" were used by the soldiers for games, writing, and just about every kind of relaxation you can imagine, and were very popular. Then a little later on, funds raised by the sale of the soldier stamps were used for aid to needy families of the soldiers. The reason why there were soldiers' families in need is due to Swiss law, which makes military service obligatory for all Swiss men physically and mentally fit. This meant that during both World War I and World War II when the Swiss soldiers had to protect its borders and to be ready for any attack from whichever side it might come, any Swiss man could be called into service at any time. Therefore, a great many men had to leave their families, jobs, and businesses on little notice. Since most men represented the only means of support for their families, and military pay was very small, many were left with practically no income, and much hardship resulted. The sale of the Swiss Soldier stamps filled a genuine need by aiding these families, along with the Red Cross and other agencies of course.

During World War II special organizations took care of the soldiers' families, but there still were lots of cases where very special needs existed, and the help from Soldier Stamp Funds was very welcome, and given. This including providing funds for food and drink when soldiers had some time off duty, very similar to what the U.S.O. did for military men of our country during WWII, and is still doing of course.

The postal use of these stamps is quite interesting, inasmuch as they were not "postage stamps" in the strict sense of the word, but they did have validity and a definite postal purpose, as it made soldiers' mail instantly recognizable enabling the Swiss Post Office to expedite its handling. Swiss servicemen on active duty are not required to pay postage for their mail. All military free mail however had to be posted from a military post office in a camp, barracks, field headquarters, etc., and had to bear the official military unit cancel authorized by the commanding officer of each unit.

All the stamps were issued and sold by the commanding officers of the various military units. No figure of value was given most of these issues, it was up to the commanding officer of each unit to decide the selling price. Since soldier mail was sent free it was up to the sender whether to use the soldier stamps, and in this way help his compatriots. Also, many Swiss citizens bought these stamps to help the soldier fund, and of course stamp collectors bought them for their collections. The Swiss Post Office actually encouraged the use of soldier stamps on mail for several reasons, the main one being letters franked with these stamps which generally were very colorful and large, made it easy to recognize soldier mail and thereby give a little

extra special service for military men. It also relieved the post office of the burden of having to cancel such letters by separating the soldiers mail faster, as most of the soldier stamps are larger than the usual Swiss stamps.

Building a collection of these issues, especially WWII, is particularly interesting since so many very attractive designs exist, most of which are multicolored and are the size of U. S. com.mems and larger. The designing and printing is excellent, which is almost always the case with all Swiss stamps. Topicals abound.

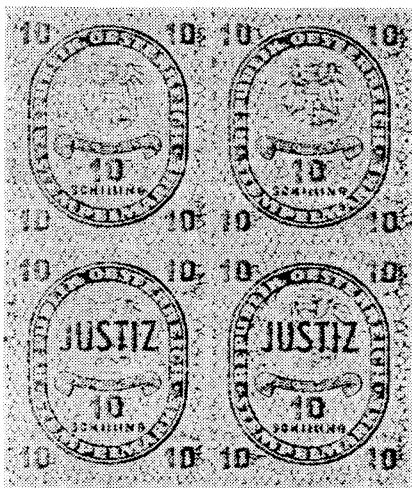
The World War I issues are quite difficult to get, some are very expensive, as very small printings were made on some of the stamps. Especially difficult to find on cover. About 300 types exist for WWI, not counting varieties, and can be very difficult to complete. even though over 2000 different types exist, not counting the varieties such as imperf., errors, etc., due to larger printings of most of the issues. Though far from plentiful as far as stamp quantities go, many issues were printed in the 10,000 to 20,000 range. Prices on the average are in the under 25c area, although a fair number run to \$1.00 or so, and a few dozen over \$5.00. Of course imperf., miniature sheets, errors, etc., are more expensive, but to get one of each type or design, those average prices are about right. Currently these stamps are growing in popularity and prices can go only one way, up, as more and more begin to collect these issues.

Reference material is very limited right now, but a new and completely revised catalog is now in preparation by Mr. Robert C. Ross in New York, with availability hoped for by next year. Until then, the only aid to classifying is our own little Guide, which enables you to separate them correctly until the catalog is available. The older reference works, by Locher, can be found but rarely, and the price for his catalog is quite high. The WWI Locher catalog is a true collectors' item. Zunstein also issued a WWII catalog of these stamps, but it also is extremely rare. The pricing in those catalogs is of course far out of date and can be used only as a guide to the degree of rarity. Albums also exist, but they too are scarce and run high in price. Both Locher and Muller issued albums. If you are interested in obtaining either the catalogs or albums please let me know and I will advise you of the availability of what we may have on hand.

OVERPRINTING VARIETY ON THE RECENT ISSUE OF AUSTRIAN DOCUMENTARY REVENUES

By Erwin Lindenfeld, ARA 1368

The block of four illustrated shows the overprint — JUSTIZ — missing on the upper two stamps. As the shortening of the "J" and the first limb of the "U" on the lower left stamp suggest, this omission is caused by a paper fold (at the point indicated). I tried to have my Austrian contact Mr. K. Direnweber, hunt for the stamps which must exist with the overprint ascance on the backside but it was too late.



Scene Currently

By Associate Editor Richard F. Riley

Linn's Stamp News recently added a new column titled Latin Beat, penned by Alan C. Powers of Frederick, Md. In his column of July 21, 1975 Powers gives the ARA some free advertising and notes we cover more than just U. S. revenues, and "even Latin America." This reminds me to remind the membership again we could make some Latin revenue material available in the AR if a translator for Spanish would volunteer. You would think we were asking for someone to translate Sanskrit!

From Mr. Powers column:

Mistaken impressions "die hard." For some unknown reason, I have felt that the American Revenue Association was a group of staid and conservative collectors of American revenue issues, who disdained to enter into controversy and considered foreign collecting something that should be investigated by Congress.

After reading several of the club's journals, "The American Revenuer," I have found out how wrong I have been. The journal alone is worth the cost of membership, even if you never added a revenue stamp to your collection.

Informative reading highlights the issues and such thorny questions as to pricing and describing issues and lots are brought out for all to see. As to foreign collecting, they actually promote and want collectors of foreign revenues. Even those who collect Latin America are welcomed.

The ARA not only invites but includes material of Latin America in their auctions, that are open to members by mail.

* * *

Holcombe detailed the histories, philatelic and otherwise for the patent medicine companies with private die stamps and Elliott Perry did the same for the match and playing card companies with private dies. Others went before and after these gentlemen in contributing hard won information in these areas. Bert Kiener would like to see a joint effort to pull together information on outfits who precancelled many of our proprietary revenues, but who never had private dies. Right now he is researching firms which flourished in the Rochester area. If you would like to try your hand at such research on patent medicine moguls from your area, drop Bert a line at 21 Blossom Circle West, Rochester, N. Y. 14610.

* * *

Sol Salkind's postal history sale, his 32nd, May 22 contained a broad selection including about 40 covers with revenues used as postage. These ranged from R1 (front only) through RW4. The first went for \$55 and the second at \$40; at estimate and twice estimate respectively. Top item was a 2c black-jack plus R1c, both untied on a Civil War cover which went for \$125. Three covers brought up bottom position at \$12. In general, realizations averaged out fairly well at "est. cash value"; prices centering around \$25-30 per cover. Anyone mad about such material who missed seeing this one should try and obtain the full list with prices realized for future reference.

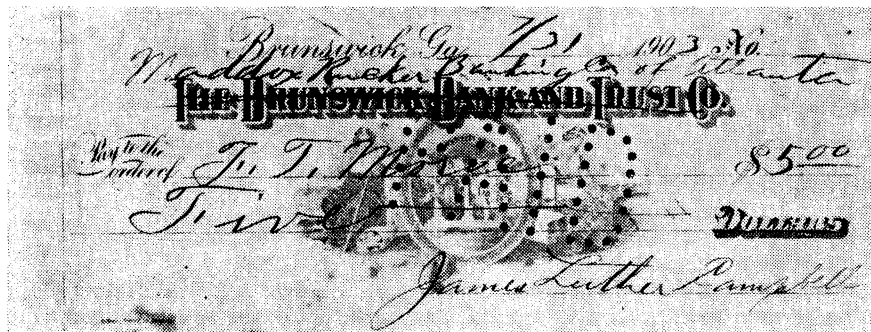
* * *

Hopefully, next time some comments on Mozian's July sale containing a liquidation of tidy material long garnered by a Revenuer who has now elected to devote full philatelic time to another revenue area.

RN Facs

Joseph S. Einstein, ARA 665, CCRT 208

It's a real pleasure to report that Dick DeKay, ARA 1185, recently acquired and most graciously showed me two examples of the Cornwell Eagle Fac on Grand Rapids Nat'l Bank checks (shown in AR, Oct. '74, p. 256); one of his is earlier than that previously known. In the same lot, Dick got a couple of Milton C. Johnson type 1 FAC checks drawn on the Harrisburg Nat'l Bank. With this welcome sharing of information, the numbers known of both these FACs rise by two. Well, it is certain that these exist—all we need is to know where they are! So, more feed-back is needed. Please?



We face a FAC question. Illustrated is a check drawn on Maddox Rucker Banking Co. of Atlanta, Ga. with the Brunswick Bank & Trust Co. as the original bank upon whom the check would have been drawn. This re-use of checks paid for is not all that uncommon. There is, centrally located on the check, a large, pale orange design, apparently lithographed. While the date of use—7/31/03—is more than a year after the tax expired, the re-direction of the check leads to the conclusion that this example was “old” as far as Mr. James Luther Campbell was concerned. So it could well have been printed right after the tax expired and thus have served the purpose of a FAC. John Tidwell of Nashville, TN kindly offered this item to me, asking “is it a FAC?” Well, I’m not really sure but I think it is. Do I draw a protest from anyone?

The FAC itself is: a central OVAL, about $1\frac{1}{4}$ ” across by $1\frac{1}{2}$ ” high, flanked by two seated female figures; left figure faces forward, holding a staff with a cornucopia at her feet; right figure faces right, holding a pair of scales, resting against a box or bale, with a part of a box or bale visible in the foreground.

Total length of design is about $4\frac{1}{4}$ ” by just over the $1\frac{1}{2}$ ” height of the Oval. Central oval has an almost $\frac{1}{8}$ ” wide frame, filled with looped scroll work, enclosing a three pillared statue. Banner loops around the pillars bearing the words WISDOM, MODERATION, JUSTICE. Above the pillars is an arc bearing the word CONSTITUTION. Can this be the seal of the State of Georgia? Color: Light orange. Printer: Brandon Printing Co., Nashville. No copyright shown. Known: at least one; John Tidwell may have a couple more.

U. S. and FOREIGN REVENUES

Inquiries invited

John S. Bobo
1668 Sycamore Street
Des Plaines, IL 60018 USA

280



ISRAELI MILITARY REVENUE SET: ZAHAL

I specialize in the above set, and can supply all varieties. Orders processed same day received. Buy with confidence.

ZAHAL 18 values, with different colors and designs, particularly the 10 Liras in 2 diff. designs and colors (one of which valued at \$12), at the bargain price established for ARA members only \$30.00 (Offer valid starting Nov. 15, 1975).

Another special offer, 10 values complete with plate numbers ----- \$30.00

Same in corner plate pairs ----- \$55.00

Other offers: Zahal 10 values complete ----- \$14.00

8 values to the 3 Liras (3L valued at \$2.80) ----- \$7.00

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I can, similarly, offer you Radio stamps, Passport stamps, Invoice Tax stamps, and other revenue related material.

I further specialize in Iraq Postal Tax set of 1949, overprinted for Palestine, Scott RA1-6; these were secured from the former secretary of the Iraq Philatelic Society, who is now in Israel. Also available are rare and major errors of these stamps at reasonable prices.

It pays to contact me today. First class references supplied.

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Bankers: Israel Discount Bank, Ltd., Mahariyya

Member: Society of Israel Philatelists, American Revenue Association



Crown Agents New Spiral Watermark

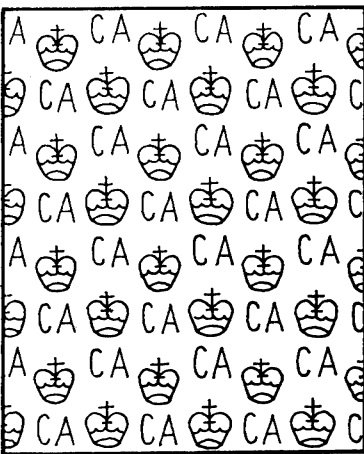
(Reprinted from *Crown Agents Gazette*, Vol. 4, No. 2, February 1975)

(Ed. Note: Since the introduction of a new CA watermark may affect future revenue issues, thanks go to David Sher for providing this important piece of information.)

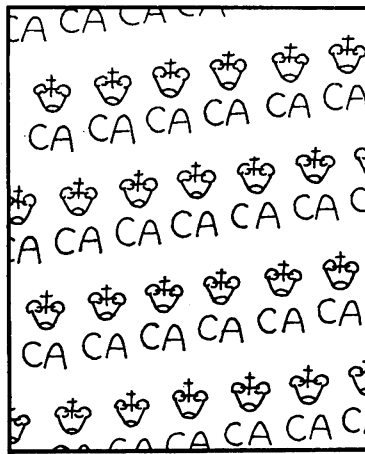
In the January edition of the *Gazette* we gave a brief description of the paper making process and the way a dandy roll is used to produce a watermark. We also mentioned the fact that a new spiral Crown Agents watermark had recently been introduced. Both our existing dandy-rolls—one “upright,” where the C.A.’s and Crowns are dispersed in rows along the length of the cylinder and the other “sideways” where the rows of C.A.’s and Crowns appear in bands around the circumference of the cylinder—have been in constant use for twenty years. As with all things they wear out and become less efficient. The cost of maintaining them to the standards of perfection we require increases dramatically as the years go by, hence the decision to order a new “dandy.” The need to replace the old dandy rolls has provided us with an opportunity to change the design, and a different but less troublesome layout has been introduced. The new watermark with the design arranged in gradually spiralling rows, like the blades of a cylinder lawn-mower, will pass over the paper smoothly, without the jolts caused by the gaps between the letters and rows of the previous dandies. The characters, or electros, have also been rounded off to avoid “picking” where fibres used to accumulate in the sharp corners and angles of the old dandy rolls.

The sideways watermark dandy roll is being put into permanent retirement, but the upright dandy will be kept as a stand-in, in case repairs to the new dandy are needed. Consequently when existing stocks of sideways watermarked paper run out they will never be replaced, but the upright watermark may appear from time to time.

As the introduction of the new dandy roll may mean that reprints of some of the older definitives will have a different watermark making it an interesting variety for the keen collector, we are arranging for any changes of this nature to be specially mentioned in future press releases.



The old style Crown Agents watermark.



The new spiral design.

Revenues — Philately?

In the Scott Monthly Journal for July 1975 appeared the following:

REVENUE OVERPRINTS

Ten denominations of Guyana's current flower definitives have been released with the legend "Revenue Only" between two horizontal lines. Since the use of these overprinted stamps will be fiscal, they'll not have PHILATELIC status. (Caps mine—GMA)

We find it extremely commendable that the Scott organization published such information, and hope that further such data will continue to appear. However, perhaps a better word than PHILATELIC would have been POSTAL as it is felt that revenues do indeed have philatelic status. All stamps, postal or otherwise, to quote one definition from Webster (Philately=Collecting of stamps), seemingly have philatelic status. If they do not, as Scott has noted above, then we question the appearance of the revenue listings in both their Volume 1 and the US Specialized catalogs. Can it be that the US and possessions revenues have such status, while those from elsewhere do not?

We welcome a response from Scott to help clarify this apparent inconsistency.

—G. M. Abrams

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.: 1673 New Brunswick Ave., Sunnyvale, CA 94087

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. ¼ Warren Catalog or better for sound copies (punch cancels OK). Ray L. Coughlin, PO Box 3264, Baltimore, MD 21228. **84**

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**

WANT To Buy R305A, R306A, R357, R409, R618, R721, R722, R723. Also RE107A-D, RE132, RE175, RE177. Have good trading stock. Byron Cameron 4100 Galt Ocean Drive, Fort Lauderdale Florida 33308. **79**

BEER Stamps Wanted; U. S. I. R. or State. Buy or swap. Also all tax paid and Cinderellas. John McGowan, M.D., 146 Kensington Road, Garden City, N. Y. 11530. **82**

\$1.00 FOR OVER \$1.00 mint face value! Name your state: California, Delaware, Georgia, Missouri, New Jersey, New York, North Dakota, Ohio, Oregon, South Dakota, Washington, West Virginia. Satisfaction guaranteed. Approvals accompany. "Revenooer," Box 534, Santa Clara, California 95050. **78**

WANTED: anything of British Commonwealth overprinted "specimen". Bart J. Corbett, 7 Radcliff Road, Beverly, Mass. 01915. **80**

WANTED TO BUY — 1st Issue with printed or fancy advertising cancels; single items or collection. Michael Morrissey, 19 Highland, Worthington, Ohio 43085. **81**

WANT "unsolicited" approvals on state revenues? No common large states. S.A.S.E. required. Postage refunded with purchases. "Revenooer," Box 534, Santa Clara, Calif. 95050 **78**

REVENUE ITEMS

of the United States, Scandinavia and so forth are steadily accumulating in our bank vaults, along with the balance of the philately of the world.

If you would like to participate in the fairest marketplace, UNRESERVED PUBLIC AUCTIONS, operated by a firm small enough to work harder to please buyer and seller alike and large enough to have international clientele and participation, contact us!

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(Joe F. & Marian Frye, Owners)

**THE CURRENT REVENUE STAMPS
OF AUSTRALIA: UPDATE**

By E. W. Stannard, ARA 1742

To Messrs. Korff, Abrams and Jack Brandt's listings of the Australian State's revenues which, strictly speaking, are not all current since the Sterling values are no longer in use, I can add a few more items. (Ed. note: See Nov. '74 and Jan. '75 issues for original listings.)

New South Wales

Numerals—Sterling currency
3/- Olive green (stamp cancel dated 1931)

RELIEF TAX overprint (in addition to the reported 1/-)—3d orange

Numerals—Cents type
3c orange—two types of numerals—
3c (heavy type), 3c (thin type)
20c olive-brown, numeral magenta
25c magenta, numeral emerald green
50c red, numeral light blue
60c dull-green, numeral pale red
\$2 brown-red, numeral blue
\$3 emerald-green, numeral red

Queensland

Numerals—Sterling currency
1d violet plus blue underprint
2d red plus blue underprint
6d red
1/- light blue
3/- emerald green
Numerals—Cents type
6c blue
30c greenish-blue
50c red plus brown numeral
\$1 brown plus red numeral
\$2 green plus violet numeral

South Australia

Numerals—Sterling type
½d red-brown
1/- red
5/- brown
Numerals—Cents type
6c violet

Victoria

Numerals—Sterling type
2d light brown overprinted **CATTLE**
2d light tan on light-brown colored paper, throughout
Numerals—Cents type
50c red
\$2 brown
\$4 grey-blue

Western Australia

Numerals—Cents type
\$20 red

"ReveNews"

Our regular illustrated revenue bulletins are crammed with Canadian + Worldwide revenue offers, sample 10c

Erling van Dam

P. O. Box 1417 84
Petersborough, Ont., Canada K9J 7H6

**STATEMENT OF OWNERSHIP,
MANAGEMENT AND CIRCULATION**

Act of Aug. 12, 1970, Sec. 3685, Title 39

Title of publication:

The American Revenuer

Date of filing: Sept. 26, 1975

Frequency of issue: Monthly except July and August.

Annual Subscription price: \$4.00

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

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

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

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

Managing Editor: None

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

Bondholders, etc.: None

Circulation:

| | | |
|--|-----------------|--------------|
| | Avg. No. | Single |
| | ea. issue | Nearest |
| | prec. 12 months | filling date |

Total no. copies printed 1120 1210

Paid circulation

Sales thru dealers, etc. 0 0

Mail subscriptions 904 1008

Total paid circulation 904 1008

Free distribution

Samples, compliment. 16 16

Total distribution 920 1024

Office use, left-over, etc. 200 186

Returns from news agents 0 0

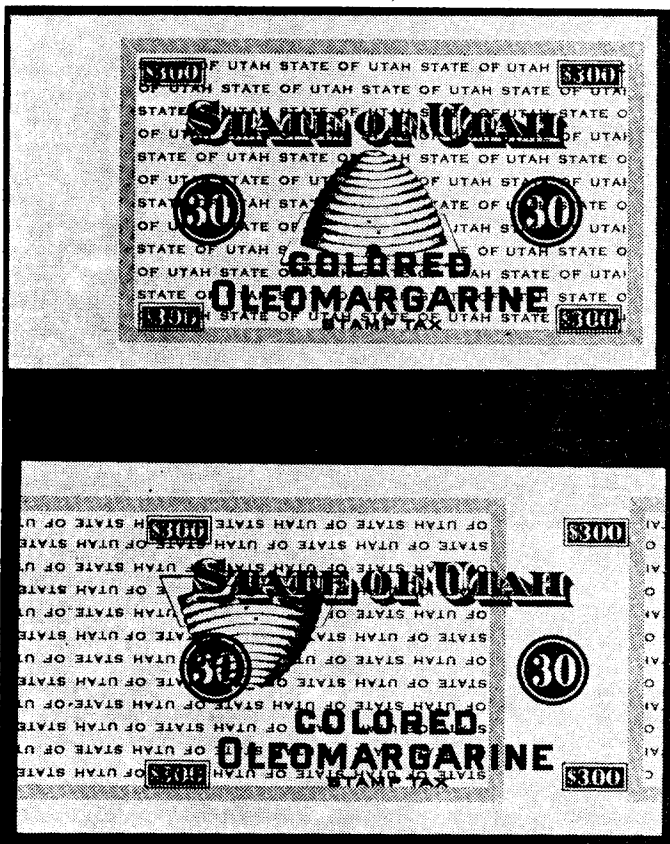
Total 1120 1210

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

Bruce Miller, Secretary

1958 Oleo Revenue Invert From Utah

By Carter Litchfield, ARA 880



Inverted centers on the U. S. first and second issue revenues are well known to most collectors, but some equally spectacular inverts are found in the lesser known state revenue field. This photo shows the 1958 \$3.00 yellow and black Utah oleo tax stamp with both normal (top) and inverted (bottom) printing. A number of these inverts were discovered by state revenue collectors when they purchased remainders from the state tax office after Utah discontinued the oleo tax.

CANCELLATION REGULATIONS FOR THE 1886 OLEOMARGARINE TAXPAIDS

By Carter Litchfield, ARA 880

Ever wonder why those Series of 1886 oleomargarine taxpays in your collection look like someone had run over them with a steamroller? The following article by C. E. Severn in the August 23, 1900 issue of Mekeel's Weekly Stamp News gives the reason.

"The law governing the use of the oleomargarine (tax) stamp is as follows: The stamp must be securely affixed by paste and tacks across the side of the package in such a way as to be easily read when the package is standing on its bottom. Not less than five tacks shall be driven through each stamp—one at each corner and one in the middle of the stamp. The stamp

having been affixed, it must be immediately cancelled. For this purpose, the manufacturer will use a stencil-plate of brass or copper, in which will be cut five fine parallel lines, long enough to extend beyond each side of the stamp, on the wood of the package. The imprinting from this plate must be with blacking or other durable coloring material, over and across the stamp, and in such a manner as not to deface the reading matter on the stamp—that is, so as not to daub and make it illegible. The stamp having been affixed and cancelled, it must immediately be covered with a coating of transparent varnish or other substance.”

It's no wonder that 1886 oleo taxpaid in good condition are so hard to find today.

Fliegende Blätter

By William Ittel, ARA 519



Anyone who has collected Austrian revenues will eventually run across the newspaper tax stamps, so avidly chased by our closely related postage stamp collectors. These were, of course, revenue stamps, with the newspaper tax being paid through the medium of adhesive revenue stamps or through the handstamped signets. The newspaper tax was collected by the postal system if the newspaper went through the mails, by the tax offices if it did not. Probably a majority of the newspaper tax stamps of Austria extant bear tax office cancels or printed over newspaper text. Be that as it may, we revenueurs and the postalists will eventually come across a newspaper called the “Fliegende Blätter”—literally Flying Leaves.”

In looking through an old copy of *The Century Magazine* (Volume XLVIII-57, page 448, New York, 1894) I stumbled across an article entitled “A German Comic Paper” and it turned out to be a few notes on the Fliegende Blätter.

The magazine was established in 1844, only three years after our English *Punch*. The founders were Caspar Braun and Friedrich Schneider. The former was an artist and wood-engraver, the latter a writer and poet. The magazine’s fortunes rose on the drawings and cartoons of Braun and the verse of Schneider. The magazine was also built on an editorial policy to eschew politics and religion. It carried no advertising. That was sent along in a separately bound supplement. In 1894, the sons of the founders were continuing the magazine, with the help of an assistant of the founders, one Professor Ille.

As *Century* said, it . . . “travels as far as there are Germans, and thus from every quarter of the globe contributions are apt to come . . .”

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Revenue Auctions 1974-75

Three sales of Revenues were held in our last financial year and although their total realizations amounted to only £28,398, the interest and enthusiasm of the bidding clearly reflected the increased appreciation in this branch of collecting.

Highlights of the past season included a series of progress proofs of Great Britain 1870-82 Inland Revenue 1d., £519; Ceylon 1856 Foreign Bill first issue in complete sheet, £170; Nicaragua Mosquito Reserve 5c and 10c paying duty on a liquor bill, £77½.

Revenues of Japan (in common with the country's postage stamps) have consistently made astronomical realizations; a collection of Guatemala (2800) fetched £300 and of Mexico (8500) 1874-1962, £825.

Historically, the most important items to be sold were the 1786 Hair Powder Tax marginal block of eight which made £300 and the Post Horse Duty Stamps c. 1800 which fairly consistently bring around £30.

The 3rd October Revenue Sale represented the largest sale to date both in value and number of lots.

It is anticipated that further collections will be offered in a Specialized Revenue Sale on 2nd April 1976.

Suitable properties for this can now be accepted.

Collectors wishing to offer material are invited to contact P. E. Collins, Robson Lowe Ltd., 39 Poole Hill, Bournemouth, BH2 5PX.

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