

AMERICAN REVENUER



Journal of the American Revenue Association

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November 1975

DUCK STAMP FOLDOVER

Recently announced in Linn's, and shown here for the benefit of those who may have missed it, is a plate block of the 1974 Duck stamp, Scott RW41, purchased by a collector in Michigan. The foldover caused a portion of the back legend to appear on the face of the upper left stamp. Estimated value??



PLEASE NOTE

Due to the resignation of Drew Nicholson as editor, because of ill health, this issue is both late and smaller than usual. Hopefully the December issue will be in the mail shortly. Mr. Abrams will handle the editorial chores for the time being, and will appreciate the cooperation of contributors and columnists who have helped Mr. Nicholson in the past.

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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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PIZZA ANYONE?

(The following is taken from HLM Pat Herst's recent column on Auction
News in the STAMP WHOLESALER; the balance of the column does not
apply. G. M. Abrams.)....Hawaiian revenues may not be everyone's dish of
pizza, but when a fiscal stamp which, a few years ago, would have cost a dime
or a quarter, brings more than \$200 (at auction), maybe this is a field worth
looking into....

THE OUTSIDE WORLD

G. M. Abrams

In an auction in New York, as reported by Linn's, the following highlights were noted:

In the revenue section a 1c Proprietary stamp (R3a), imperf and with three large margins, handstamped cancel and minor flaws, brought \$95. The imperf 10c Power of Attorney (R37a) with ample to large margins and with small manuscript cancels (R37a) sold for \$52.50.

An extremely fine copy of the \$100 imperf Passage Ticket, (R74a) with manuscript cancel went for above catalog value at \$42.50.

Among the Second Issue revenues, a copy of the 1c blue and black with inverted center (R103a) which appears unused and has a Philatelic Foundation Certificate sold for \$220; the 2c of this issue, also with inverted center and Foundation certificate and handstamp cancel, brought \$350.

A used 10c with inverted center and certificate sold for \$170 despite tiny pinholes; the 50c with inverted center, manuscript cancel and small surface scuff (R115b) brought \$57.50, and the 70c with inverted center (R117a), herringbone cancel and a few flaws, but with a Foundation certificate, went for \$525.

In a recent Washington, DC, auction, as reported by WSC, the following were some of the results in the revenue area:

"In the Revenues, the \$50 slate blue and carmine (#R6) block of ten (5x2), the largest block known, with a few minor faults, bearing the full imprint of the American Bank Note Company, New York and four neat strikes of a violet SL cancel, brought \$1,700. Perhaps the rarest of all Hawaiian revenue stamps, the 20c on 25c green (#R8b) double overprint, one in black, second in gold, with some tropical stains, sold for \$1,400."

We wonder if the Scott Publishing Co. would be interested in revising the revenue listings in the Specialized catalog to include such things as multiples, special cancels, blocks, and other similar varieties?

BRITISH MAG LISTS US STATE REVENUE NEWS

G. M. Abrams

Unbelievably, reading through a copy of an issue of the British "Stamp Collecting Weekly," the following was discovered, taken as a quotation from Linn's....

"United States. Kansas has recently issued an Egg Inspection tax stamp; 69x30 mm., in blue on white, it incorporates the grade and size of the eggs (e.g. Grade A—Medium Size) and the state seal in an outline map of Kansas. Mississippi has added a 43c to its tobacco revenue series. The use of the Texas Liquor Tax stamps is confined to the international bridges for use on bottled goods brought from Mexico. The current series, measuring 19½x13 mm. and rouletted 6½, consists of 12½c, half-pints; 25c, pints; 40c one-fifth of a gallon; 50c, gallons. A hitherto uncatalogued variety (12 oz. without serial no.) has been discovered in the 1955 Adams Tobacco Tax series."

It is assumed, therefore, that there must be some interest in our State issues evidenced in the Isles. SRS, please note.

VOICES FROM THE PAST

Reprinted from *The Stamp Collectors' Fortnightly*, Oct. 21, 1950
(author unknown)

Submitted by John B. Norton, ARA 1199

NEW ZEALAND'S "DENOTING"

Readers from time to time enquire the meaning of the New Zealand stamps frequently met which have the word "DENOTING" overprinted diagonally, reading upwards from the left lower corner. That the use is fiscal is understood, but the use of such a word is puzzling.

In response to a request for information, Eric G. Lowell, New Zealand's best known philatelic writer, provides the answer through the columns of the "Western Stamp Collector" of Albany, Oregon, U.S., a journal in which he conducts a regular "Kiwi" column.

This overprint is provided solely for revenue purposes and the stamp in this condition is used only on formal legal documents such as transfers of land, leases, mortgages, etc., as legal evidence of the fact that the appropriate ad valorem duty or assessed stamp duty has been paid on some preliminary document such as an interim agreement. It is quite a common procedure as all revenue duties in New Zealand must be paid, if fines are to be avoided, within one calendar month of the date of the actual signed contract, hence the payment of duty and the stamping by a Government Stamp Duties Office of the formal operative document later with a Denoting Stamp.

You will also find stamps with the overprint "MORTGAGE INDEMNITY FEE." Here again these are revenue stamps provided to record the payment of the one shilling charge payable on every mortgage or agreement to mortgage to the credit of a government fund to meet the claims of an injured workman who may finally claim upon the property upon which he has suffered death or injury in the ordinary course of employment and whose claim has priority against all mortgage interests.

These items are of special interest to those of you who collect New Zealand revenue stamps, but please remember that all our ordinary designated revenue stamps not so overprinted are available for ordinary postage purposes and are so used on large parcels, registered and insured airmail, etc. These are often overlooked by collectors and in used condition may be only distinguished by the postmarks.

HUNGRY COLLECTOR?

According to a report in Linn's, some (you supply the word) collector has written to the U. S. Dept. of Agriculture that food stamps (!) should be made available to stamp enthusiasts. He cites the example as a parallel that the Dept. of the Interior gains substantial funds by the sale of Duck stamps to collectors who never go near the water.

It is anticipated that if this plan becomes effective, Scott Publications will enter a separate listing for these items, back of the back of the book.

Further, if gasoline rationing should ever become necessary in the U. S., it is assumed the same procedures will apply and that the catalogue firm will goodnaturedly list these as well.

(But not yet the beer stamps, the oleo stamps, the "tax on occupation" stamps, the snuff stamps, the cigar and cigarette stamps, all issued by the federal government, and much more fitting for entry.)

—G. M. Abrams

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KULTURE KORNER

(Ed. note: In keeping with our determination to upgrade the cultural level of our readers, the following contribution from our Sales Manager is most educational. Please attend.)

A collector of scarce type RN
(Lives in London, comes here now and then)
Wrote: "These stamps, mostly rare,
are greying my hair,
since the colonies stopped printing them."

And from Philly one was heard to say,
"Need the M & M types to display;
If you can supply 'em,
I'll certainly buy 'em;
Oh, please, can't you help, ARA?"

From Australia a note said, "I'm new;
got my number and just joined with you.
I need duck stamps per Scott,
'Cause there's so few I've got;
I collect all the first issues too."

From Sweden we heard from two fellers
Wanted any and all cinderellers;*
(Can it possibly be
that you'll pitch in for me,
and start searching hard in your cellars?)

A local gal asked us for Spain,
And pleaded for Alsace-Lorraine;
(Wish I could supply her:
A real wealthy buyer.
My entreaties have all gone in vain.)

We can't furnish them ANY need,
To my lectures there's no one pays heed;
You're making it rough
To provide all this stuff.
Must I get down on all fours and plead?

So all of you, 1000 plus,
Will you please ship the goodies to us?
We'll sell them, by heck,
And send you a check.
Put an end to this accursed fuss.

Henry Wadsworth Abrams

*Poetic license

Even genius found it necessary in bureaucratic Austria to observe the rules. A letter of 1809 written in Vienna states as follows:

"....I send to you the required 24 fl., kindly add to it the 30 kr., take my stamped paper of 15 kr. and make the servant write on the same that he has received these 24 fl., 30 kr. for boot and livery money."

So writes Ludwig van Beethoven to Baron Zmeskall in letter No. 91 of Dr. Kalischer's 1926 edition of Beethoven's letters. Unless the receipt was on stamped paper, of course, it would not have been a legal receipt. Even Beethoven, reputedly very lax in business matters, knew about the tax on receipts!

—William Ittel, ARA 519

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Philatelic Potpourri—Beer Stamps

By Herman Herst, Jr.

(Reprinted from *Western Stamp Collector*, April 19, 1975, with the permission of the Author)

(Ed. note: Herman "Pat" Herst, presently retired in sunny Florida, was one of the premier U. S. dealer/auctioneers and a former member of the ARA. He still keeps his fingers in philately through a regular column, one issue of which we proudly reprint here. His knowledge is encyclopedic, his manner is witty and demands reading, and he is the master of the unusual philatelic story (as illustrated by his many best sellers, most notably *Nassau Street*). The piece of "potpourri" below evidences all of the above—it is the story of a beer manufacturer who forced the U. S. Government to issue a stamp for him!

Pat has informed us that an error cropped up in the WSC copy—1/3 barrel became one and 1/3; it has been corrected here.)

No stamp is without interest. It may be dull and entirely without beauty, aesthetic, or otherwise. But every stamp has its story to tell if we only take the trouble to learn about it.

Certainly among our own fiscal adhesives, few are as drab and plain as the Beer stamps that were in use in the last century until well into this one. They lack the magnificent engraving of the contemporary documentary stamps, and they surely do not have the appeal of the portraits on our Match and Medicine stamps.

The latter were issued to pay the tax on privately-produced proprietary medicines. Since many of these were produced by doctors, what better advertisement than to put the portrait of the manufacturer on them? Others had the building in which the concoction was made, while still others might portray a horse or dog, ample evidence that the medicine, while produced primarily for man, was actually "good for man or beast."

In an era when every successful preparation was duplicated by competitors, the stamps were an important identification for the real thing. In fact, the stamps themselves were often imitated; so important were they in proving a medicine was the original "discovery" that when they were officially done away with after the tax was rescinded, many companies continued to use exceedingly similar stamps, devoid only of the denomination and the "United States Internal Revenue" inscription.

The denomination on our Beer stamps was the amount of beer that the container held. One of the definitions of a revenue stamp is that it carry a denomination in money; otherwise, it is relegated to the separate field of taxpaid, and while some taxpaid such as playing cards are listed in our catalogs, most are sideline material.

In the three quarters of a century or so during which our Beer stamps appeared, colors, designs, and inscriptions changed frequently. The stamps even come surcharged to cover new rates; this happened several times, most frequently in 1914 when an Emergency Act requiring new rates found large quantities of the old stamps on hand, so to render them useful, they were overprinted.

For many years, Beer stamps were about the most unpopular collectibles in philately, although about the turn of the century they did enjoy a brief popularity. Today, collectors are realizing how interesting these can be and more important, they are finding out that there are rarities among them—exceedingly valuable, easily sold rarities.

The size of the barrel in which the beer was sold was pretty much con-

ventional and when purveyors talked of a barrel of beer, they knew exactly the quantity referred to. So when taxes were imposed on the foamy stuff, they were imposed by the barrel. The stamps would read "half barrel," "one barrel," "one and one-half barrels," etc. It made for easy production of the stamps, and almost every beer seller in the country obligingly geared his size barrels to the stamps required for them. We said "almost."

One chap, reputedly in California, produced his own barrels, and when the contents were measured, he found that each contained exactly one-third barrel. Like a good citizen, he applied to Washington for the stamps to affix to each barrel to show that the tax had been paid, but Washington told him that they had no such stamp, and that he should buy a one-half barrel stamp.

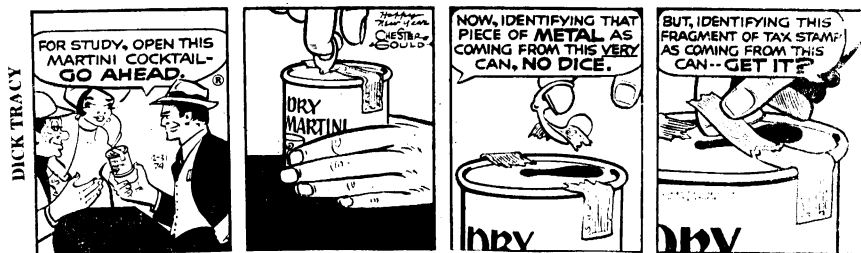
The beer seller was quite willing to pay the proper tax on his beer, but he was not going to pay more than he needed to, and he told the Government that they had passed the law, that he had his money ready to buy the stamps, and that if they wanted him to obey the law, they better make it possible for him to do it. Uncle Sam, seeing his point quite clearly, issued a stamp for one-third barrel.

The stamps were received, put on the barrels, and one can just see this man traveling the by-ways and highways of California delivering his beer, with his odd-sized barrels on either side of a donkey. Perhaps he tired of the business before long; maybe his barrels were badly made and did not stand up. All that we know today is that he was not in business very long, and that he purchased only a small quantity of the special stamps that Uncle Sam had obligingly produced for him.

It is what comes of this that interests us as philatelists. The last time a one-third barrel Beer stamp was sold at auction, it brought \$300. That was many years ago. It is anyone's guess what it would bring today. Collectors of Beer stamps may be few in number, but all are looking for this great rarity.

Maybe there is one in that cigar box of junky unlisted material you haven't looked through in years. Take a look now.

For those of you who do not read the comic strip Dick Tracy, and those overseas, this was one of the series in which Tracy solves a crime by means of a revenue stamp!



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The American Revenuer

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ADDITIONAL ZAIRE VALUE

G. M. Abrams

In the issue of December last, we illustrated some Zaire revenue stamps. Through the courtesy of member Harry Heuer, we are informed that an additional denomination exists of the white star design, shown on page 347, left side.

Please correct your listing to include:

40F brown and black.

KULTURE KORNER

(Author's note: This little morsel is based on fact; catalog numbers and values have been changed to protect the innocent.)

Described in the sale, auction lot number 20, as listed in Scott, was "RW9, mint block, very fine"; so to win it, I started to plot.

I planned it so I couldn't lose, that MY bid they simply must choose; bid 200 percent

(I would forego my rent, and my usual ration of booze.)

When all the dust settled, air clear, they told me; I fell on my ear! the winner's bid THUNDERED at over 500!

I vowed NO MORE BIDDING! from here.

But a funny thing happened today as the mail wagon wended its way: A new auction sale

came as part of my mail; SO BACK INTO ACTION — OLE!

—G. M. Abrams

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ALGERIAN TOBACCO UNLISTED VARIETIES

C. Kankovsky/G. M. Abrams

Those familiar with M. Forbin's 1937 catalog for the French colonies will note that the Tobacco issues of 1907, all 3 categories, are listed only once. Illustrated here are two types of the "f" in the denominations, hitherto unmentioned elsewhere, to our knowledge. Type 1 has a wide loop at the top, while type 2 has a much narrower loop.

This variety will be noted in our catalog currently in preparation. It is suggested that members with Algerian tobacco holdings take a closer look, as these are distinctly separable into the two types.

Type 1—Wide loop f



Type 2—Narrow loop f

REVENUES HOLD PROMISING FUTURE!

G. M. Abrams

Thru the courtesy of Lowell Ragatz, a tear sheet has been received at this office, taken from a British stamp publication, *The Philatelic Magazine*, for Oct. 1974. The sheet holds an advertisement by a well-known British stamp house, not previously known for any connection with the revenue field. The ad offers about 2 dozen large lots of revenues, worldwide, but heavy in European material, and in a fairly well described manner, with net prices.

What catches the eye particularly is the introduction which precedes the listing which is (verbatim) as follows:

"We don't pretend to understand what was in the minds of collectors who bid such astonishingly high prices for Revenue stamps at recent auctions. We do know that demand for these fascinating and challenging items is growing so dramatically that we have had considerable difficulty in building up suitable stocks ourselves. However, we now have a range of Revenue stamps which starts with "beginner packs" of all-different one-country issues, and finishes with superb specialised collections."

FROM THE ISLANDS . . . BRITISH, THAT IS

The advertisement shown below is reproduced (verbatim) from a recent issue of a British weekly stamp collecting magazine. Prices are net and we leave the conversion to US \$ to the reader.

Swiss Revenues

are another of our specialties at the moment, with five superb collections awaiting your early inspection:

Fribourg—1846 to 1948, wide range of issues with many rare items	£60
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Basle—mainly 19th-century accumulation (1,400) but with better sets	£67
Proofs—a selection of imperforate plate proofs of great variety	£62

These are available on approval against cash, or may be examined at our Shop.

Since the dealer's offices are in London, we wonder whether the "Approval against cash" offer applies to us here in the colonies.

—G. M. Abrams

MURPHY'S LAWS . . . REVISITED

The original statement, coined in 1955 in the aerospace industry, went something like this...."If an aircraft part can be installed incorrectly, it will be." Follow-on corollaries cropped up by the dozens after that; the most famous and that which claimed to be the original, was worded...."If anything can possibly go wrong, it will."

After serious thought regarding our hobby, and the potential application of the law to it, considering the collecting and cataloguing now in process, I propose the following pertinent corollaries to be added to the long, long list. Members are invited to give the matter additional thought, and applicably worded further corollaries will be welcome.

I submit:

1. While mounting a revenue in your album, if it drops to the floor by accident, it will not be found again until the vacuum cleaner bag is emptied.
2. When bidding for revenues at auction, the stamps you win, which were described as MNH, or F-VF, won't be.
3. Similarly, an auction lot described as 100 different, upon receipt will be found to contain 25 different, 4 each.
4. And once more....an auction described as a mixture of 100 (connoting duplication) will be 100 different.
5. The availability of a revenue you need to complete a set is inversely proportional to your need.
6. In the preparation of a listing (or manuscript), the probability of the need for a major change increases as the job approaches completion.
7. After laying out an inked album page for your group (set) of revenues, in accordance with the dimensions given in the catalogue listing, the stamp-mounting spaces will end up a half-inch too short in each dimension. This will only be discovered when you acquire the stamps and are ready to mount.
8. Similarly, after you have laid out the inked page, complete with denomination and color in each space, three additional denominations will be discovered (which were not listed), thereby destroying your attempt at symmetry.
9. The rare and costly revenue you have finally acquired at a cost of \$25.00 will be offered in the philatelic press at \$17.50.
10. If you bid \$10.00 for an auctioned revenue, the winning bid will be \$10.25.
11. A hinge, improperly mounted to a MNH and valuable revenue, when removed to rehive will take half of the stamp paper with it.
12. Similarly, if the MNH valuable stamp is mounted in a Showgard-type mount, and you attempt to remove it and remount it elsewhere, you will have to pry the old mount loose (advertised as peelable) by scraping.
13. When you acquire a brand new batch of revenues for your collection, have dug out the album and are ready to mount them, you will find that you are out of hinges (or the proper-sized mount).
14. When collaborating with another collector on a hurriedly-needed manuscript, the collector on the other end must leave town on business for four months.
15. When attempting to collect a claim on an insured package which never arrived, you will not be able to prove the value of the contents to the USPS.
16. After you have sought out all prospective collaborators, achieved 16 helpers, and gone to press with a manuscript, after it appears in print a 17th will pop up and say...."Hey, you missed these." *** ? ? ? ! ! ! ***

17. No matter which country you specialize in, you will never be able to acquire all the revenues needed for completion. (Nor will you be able to define completion).
18. The revenueur who brags the loudest about the fullness of his collection and the condition of his stamps will not let you see them.
19. A catalogue listing for a set "perforated 11-15" will not differentiate in price for a stamp perforated 11x12x13x14.
20. A catalogue listing for an overprinted (or surcharged) set will ignore the handstamped varieties, even if double or inverted.
21. A revenueur finding a variety with, say, missing letters, will not report it for fear of ridicule. (Alas).
22. Guarantees of "your money back if not satisfied" in auctions are immediately voided upon payment of invoice.
23. Important manuscripts containing valuable mounted stamps will be mangled by the copying machine.
24. Identical revenues thought to be twins will show differences if laid side-by-side.
25. If a manuscript requires N revenues for illustrations, your collection will contain N-1 stamps.
26. While attempting to mount a batch of revenues, your cigarette will fall and burn the costliest stamp.
27. An auction lot described as containing revenues only of X country will contain propaganda labels in the majority.

Note: None of the above, naturally, apply to any sale, auction or published work of the ARA.

—G. M. Abrams

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AZERBAIJAN, Transcaucasia, Georgia, Siberia, Armenia, and other Russian state revenues wanted—will buy or trade. M. Cerini, 37 Wyoming Drive, Hunt. Sta., N. Y. 11746. 77,79,81

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

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