

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 30, No. 7, Whole Number 286

June 1976

Canadian Revenue Stamps

By E. S. J. Van Dam, ARA 1297

Surprisingly little has appeared in this journal about Canadian revenues (Ed. note...since few articles have been submitted), even though several excellent, now out of print, catalogs exist, and these beautifully engraved stamps are collected by hundreds of enthusiasts.

In this article, I intend only to give a general outline of the Canadian and provinces issues. Future articles will cover specific areas in more detail.

The earliest revenues used in what is now known as Canada were of the embossed variety, similar to the types used in Great Britain. The word "America" was added to the dies used in the US. These early embossings are the same type used in the US in 1765 and are extremely scarce.

Adhesive revenues (see fig. 1) were first issued in Canada in 1864 and are generally known as the first Bill issue; this was quickly followed by a second series in 1865 and a third in 1868. The Bill stamps are among the favorites with collectors, allowing a vast field of study of the various perforations and shades.

In 1876 the Canadian Supreme Court commenced using revenues featuring Queen Victoria (see fig. 2), which were followed by new series in 1897, 1915 and 1935. In 1938, the Geo. VI issue arrived and was in use until June 1970. All of these issues are larger in size than the Bills, and are the most popular with the collectors.



Fig. 1

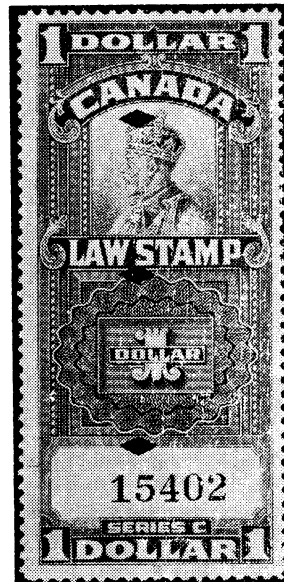


Fig. 2

THE AMERICAN REVENUER

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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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Other kinds of revenue stamps issued by the Canadian government were for: Weights and Measures, Gas Inspection, Electric Light Inspection, Electricity and Gas Inspection, Customs Duty, War Tax, Excise Tax, War Servings stamps, Consular Fees and Unemployment Insurance stamps. No revenue stamps of this nature are in current use by the Canadian federal government.

The Provincial government have also issued revenues:

ALBERTA issued its first law stamps in 1906, followed by new series in 1907 and 1910. Also issued were Prosperity Certificate stamps in 1936, and

the provincial government telephone franks. No revenues are currently used in Alberta.

BRITISH COLUMBIA first issued law stamps in 1879 and they are still in use today. In 1958, the beautiful Centennial Issue Law stamps appeared. In 1933 Hospital Aid stamps were issued and Duck stamps were used from 1946 to 1949. There were also telephone franks used in B. C.

MANITOBA'S first law stamps appeared in 1877, followed by many different issues with varying overprints. Also used were Search Fee stamps, starting in 1931, and they are still in use today.

NEW BRUNSWICK law stamps first came on the scene in 1884 and are still used. Probate stamps have been used since 1895. (Legislation has been passed recently to discontinue the use of the law stamps, which may occur any time now). Tobacco tax stamps were used in the 1940's.

NEWFOUNDLAND issued the first set of Inland Revenue stamps in 1898 and revenues are used there today. They have also issued Money Order Tax stamps, Transportation issues, Customs Duty and War Savings stamps.

NOVA SCOTIA issued their Bill stamps in 1868, the same design as the third federal issue, but overprinted N.S.; other revenues were issued for the Halifax Law Library, which still uses revenues, and the Cape Breton Law stamps starting with the 1903 issue. They are no longer in use.

ONTARIO first issued Upper Canada Law stamps (see fig. 3) in 1864, plus additional revenues for Luxury Tax, Gasoline Tax, and Stock Transfer stamps. None are used in Ontario at present.

QUEBEC issued Low Canada law stamps in 1864 and others for Bankruptcy, Fees, Licenses, Prohibition, Registration (see fig. 4), Stock Transfer and Unemployment Relief. Many of the Quebec issues are popular with the collectors because of the perforation varieties available.

PRINCE EDWARD ISLAND has used only the 1942 Tobacco Tax issues.

SASKATCHEWAN first issued law stamps in 1907 and they are still in use. Others were issued for Saskatoon Electrical Inspection, Saskatchewan Electrical Inspection and telephone franks. The first two series of law stamps are avidly plated by collectors. (See fig. 5).

YUKON law stamps were first issued in 1903 for the Dawson Mining Court and the Territorial Court. None are in use today.

Not including the telegraph issues, you will need circa 1300 different stamps to complete a collection of the Canadian revenues, and most are easily obtainable, for less than 25c each. Only a handful are in the rare class. Many collectors also consider the telephone franks as a part of their revenue collections, in which case it takes about 2000 different to complete.

Additionally, there have been other revenues issued for Vacation Taxes, and a collection of the Canadian Tax-pays provides a wide variety of material, including some of the most beautiful engravings ever seen. The Tobaccos have been in use since the 1860's.



Fig. 3

Unlike the US revenues, the Canadian Federal and Provincial issues form a part of every collection, and are equally popular.



Fig. 4



Fig. 5

It is hoped this brief article has given you an insight in the vast field of study comprising the collecting of Canadian revenues. It is by no means complete, and certain lesser known areas have been omitted.

Books/catalogs available are:

1. New Discoveries from British Archives on the 1765 Tax Stamps for America, A. Koepfel, published by the ARA, 1962.
2. Sissons Standard Catalog of Canadian Revenues (last issue 1969, out of print).
3. Holmes Specialized Catalog of Canada and BNA (last issue 1968, out of print).
4. British Columbia Revenue Stamps, K. Bileski, 1971.
5. Catalog of the Tobacco Tax Paid Stamps of Canada, L. Brandom, published by the Canadian Revenue Society, 1971.

THE PRESIDENT'S PAGE

G. M. Abrams

*WE GET INVITES

Last month we reported (but didn't complete the date—21-23 Jan. '77) the invitation by ARIPEX '77 to hold a national convention in Phoenix. Bob Wait, our Recruiting Director, extends a similar invite on behalf of the Rockford, Ill. Phil. Assoc. for their IFPEX-ROCKFORD later in 1977. Now comes another such invite from SEPAD (SE Penn & Delaware Assoc) to do the same at their expo in Phila. in early Oct. '77. All are extremely gratifying. What say the members?

*CINDERELLA ARRIVES AT WSC

Member R. E. Florida (63A Rutten Lane, Yarnton, Oxon, England) has introduced the lass in her maiden appearance in Western Stamp Collector (and kudos to Editor Ken Wood of same for his foresight) in a quasi-regular column entitled CINDERELLA'S CORNER. We appreciate his mention of the ARA therein. Mr. Florida invites correspondence on same, and offers a list of such material on request to potential buyers. Please write directly.

*LIBRARY COSTS ON UPSWING

Librarian Woodward reports that many of the members who borrow library material are neglecting (forgetting?) to send along the postage

incurred in the transmittal from the library. Members using the library are required to defray postage both ways. This situation has caused 65% of the total library operating cost increase over the past year. Mr. Woodward has been instructed that members who continue to repeat this omission are to be denied library privileges.

*FORBIN REPRINTS REPRINTED

Member Duane Zinkel reports a total sellout of the 700+ copies of the 1915 Forbin reprinted for the first run...on which effort, a loud round of applause. Duane indicates that further requests have been received, necessitating another several hundred to be reprinted. Those who missed the opportunity the first time are cautioned that this will likely be the last run. Due to increased printing costs, the price has risen slightly.... \$12.50 spiral bound and \$15.50 hard cover. Recall that all profits are forwarded to the St. Francis Indian Mission. Many of this second edition are reserved, and about 150-200 are available. A word to the wise.... (Duane's address: 2323 Hollister Ave., Madison, Wisc. 53705).

*COLLECTORS' DIRECTORY

Member Charles Rabinowitz sends a copy of his new publication listing the names/addresses of hundreds of collectors' magazines, clubs, newsletters, free catalogs and interested buyers. The Directory includes stamps, but is wide enough in scope to cover most collectables. Priced at \$2, it may be ordered directly from: Collector's Consultants, Box 414, Randallstown, Md. 21133.

*PROBLEMS, PROBLEMS

For reasons known only to himself, Drew Nicholson has resigned from the ARA (see the Secretary's report, this issue). This creates two problems:

- a) his post as Eastern Rep (and Board member) is vacated. To fill this void, it has been decided (here) that the runner-up for that post on the ballot herein will be appointed to complete the balance of Mr. Nicholson's term, ending with the election of 1978. Presumably this assignment will be accepted. More to follow.
- b) his post as East Coast Associate Editor is vacated; on which, see below....

*NEW EAST COAST ASSOCIATE EDITOR APPOINTED

Member Jim Dozier, Editor/Publisher of the Patent Medicine Paper, with which some of you are undoubtedly familiar, has graciously accepted the temporary appointment to the subject post. Mr. Dozier indicates he is preparing some material for publication herein, to which we look forward. Thank you, Jim.

*RILEY'S ROBIE

For those who may have missed it, in the Feb. '76 issue of the American Philatelist (journal of the APS) appeared an excellent discourse by Dick Riley (one of our most prolific contributors) on the adventures of Lewis Robie, a turn of the century Chicago dealer. Muchly interested in revenues, Mr. Robie made many discoveries in the area of private die props, and Dick's well-illustrated and fine story of Robie's finds is most worthy of your attention.

*BOURDI'S NEXT EDITION AVAILABLE

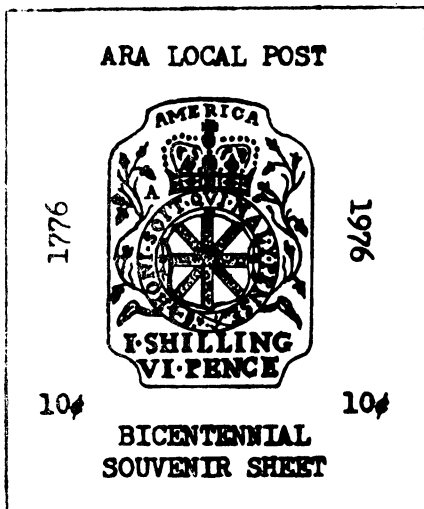
The next volume (#3) of member A. Bourdi's continuing series updating the cinderella area of fantasies and non-official material is now ready. It contains countries beginning with the letter F, is printed in easily

readable French, and is available to members at the price of \$11.15 US (50 French francs) postpaid. Airmail is \$2 additional. Write to Mr. Bourdiat: 1 Rue du Bat d'Argent, 69001 Lyon, France. Overseas members write directly for your costs.

*ARA SOUVENIR SHEET

Undoubtedly unique (probably the only one of its kind... but you can inquire) is the Bicentennial Souvenir Sheet issued by our Secretary, of which I have a FDC. The item is pictured here, and IS NOT perforated anywhere. See how simple Mr. Bailar?

(In the event Secretary Miller has others available, it is suggested 13c in postage or an SSAE be sent with your inquiry ...or you won't get an answer).



*TO CLOSE (AND NOTE WELL):

This will be the last column under the present Editor, and the last issue for the season. Our next issue, to appear in September, will carry with it either our new Yearbook, or our fall auction, whichever is ready first. (The other will appear the following month). It is my distinct pleasure to announce that the reins of Editorship will be turned over to member Ken Trettin for that issue, since Ken volunteered and has been approved by the Board. Material for inclusion in the Sept. journal should reach Ken no later than 2 August, and his address is: PO Box 573, Rockford, Iowa 50468.

We wish to express our gratitude to WSC, Linn's, STAMPS magazine and Mekeel's for their continued cooperation in publishing our publicity, to the APS for the space allowed us, and especially to our printer, Harlan Miller, for the magnificent effort put forth during this (and prior) administration(s), in getting our journal published (Yearbooks and auctions included) in a neat, orderly and timely manner, often under difficult circumstances. Our thanks, sir.

Be sure to cast your votes on the ballot in this issue, and all have a pleasant summer.

Interphil '76

Robert H. Shellhamer of Pittsburgh, Pa., specialist in U. S. Possession Revenues and several other areas of U. S. Revenues will be staying at the Sheraton Hotel the entire time May 29th thru June 6th to attend Interphil 76. Since there seems to be no other way of contacting fellow ARA members it is suggested that you contact Bob either by phone or personally after a phone call or message and a point of contact can be established. Probably the APS Lounge if they have one and they will have us.

Bosnia 1879/1: Impossible To Find. Why?

By William Ittel, ARA 519

The Hungarians and the Austrians marched into Bosnia and the Herzegovina, respectively, in August of 1878 ostensibly in reprisal for Turkish massacres of its own rebellious subjects, but actually to prevent the nationalistic Serbs from marching to the sea and spreading the Pan-Slav virus even further. The Military established Feldpost offices throughout the area and these functioned until the appearance of the first Bosnian postal issue on July 1, 1879. At that time the mails were handed over to the Austrian Ministry of Finance who transformed the system into the military postoffices (Militär-Post). The postal administration remained that way until the end, in 1918, again for political reasons. As an Austrian pawn against the Hungarian moguls. As an appendage of Finance, the postal service remained Austrian AND Hungarian, the military being a joint undertaking of the dual monarchy, and not EITHER Austrian OR Hungarian. Postal students say that Turkish postage stamps were used until July 1, 1879 and that they are very scarce.

The first postal issue does not indicate any country name, but merely shows the double-eagle, a ploy used before in 1867 when the autonomous Hungarian and Austrian postal administrations used the Franz Josef issue concurrently. Meanwhile, what was happening on the revenue scene?

It is said that Turkish revenues were used until July 1, 1879, at which time the first Bosnian revenue issue appeared in all its bureaucratic glory. The revenues, unlike the postals, were inscribed "Territorial Government of Bosnia and Herzegovina" in Croat and Turkish. They had no double-eagle and didn't even look Austrian, if anything can "look Austrian." They look Turkish. Pen-and-ink and rubber stamp cancels on this first issue, if they can be determined to be non-Turkish, are invariably in the Croat language. The rubber stamped ones have an Austrian double-eagle in the center. (Later issues, but not this first one, are often found with inscriptions in German and/or with Bosnian arms.)

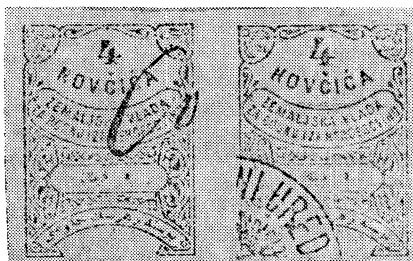
The old Turkish tax law of April 30, 1873 was kept in force by the Austro-Hungarian government and the old Turkish tariffs were recalculated from paras and piastres into novcica (new kreuzers) and forint. This mathematical calculation produced a long series of denominations which must have proved unwieldy or perhaps unbureaucratable. But no matter the reason, the laws were soon changed and a new series of stamps issued in the same design, but with a different color of underprint, in more rational values. This second issue appeared almost instantly by Balkan standards, on September 10th of the same year, 1879. So it can be seen that the first issue was only in use for about two months.

It might also be interesting to note that Turkish fiscals remained in use AFTER the occupation, actually until some time in 1912. These were issues for the Islamic religious tribunals, the Sheriat court, and had more to do with vital statistics and personal matters than commercial transactions. Whether the proceeds from these stamps went to Istanbul, I do not know.

There is no doubt in my mind that much of the popularity of the Austrian classic postage stamps comes from the written work of Edwin Mueller, and his work was definitive because postal archives were available in Vienna where he dipped deeply. But we have not had such good fortune with Bosnia, apparently, since many archives were kept locally and were destroyed in the first world war. However, we do have a letter from the late nineteenth century in which one Henri Huhn shows why the first Bosnian revenue issue is so scarce. The answer is that very few values were sold, and the balance

were officially destroyed. We must assume, too, that many of the examples actually sold for use later met their demise in the marching and counter-marching over that area. In any event Mr. Huhn states how many of each value of the first issue were actually sold and not officially destroyed, making them theoretically available somewhere, someplace for you and me to find and to treasure:

value	stamps issued
2n	832
4n	893
8n	939
17n	518
25n	489
33n	375
42n	369
63n	206
83n	313
1fl 25n	28
1gl 67n	23
2fl 8n	14
3fl 13n	11
4fl 17n	13
6fl 25n	3
8fl 33n	12
12fl 50n	3
16fl 67n	1
20fl 83n	1



July 1, 1879 September 10, 1879
 Rose & Greenish Rose & Brick Red
 (2h: Rose & Yellow)
 Small Numerals Large Numerals

31fl 25n	2
41fl 67n	7
62fl 50n	none
83fl 33n	none

From the above list of the maximum issued and used, it's easy to see why this issue is almost impossible to find. I have found six of this issue and have a photograph of a seventh; but there appear to be even scarcer ones. I have searched through literally thousands of Turkish revenues of this same period and have found not one with a cancellation that would indicate usage in Bosnia between August, 1878 and July, 1879. Apparently they are even rarer!

Important: The Election

Within this issue you will find a ballot for your use in selecting the candidates of your choice for the elective offices, as well as two proposed amendments to the Constitution upon which you are requested to vote. The officers will be elected and the amendment pass (or not) by a majority of the voting membership, in accordance with the Constitution.

You will note of course that some of the elective offices offer one and only one candidate. The reason for this predicament is simply that no one has come forth to seek such positions, thereby making it impossible to present more than one candidate. An unfortunate circumstance, but one that is beyond our power to correct without the cooperation of the membership. It is hoped that this situation will change in future elections.

Some may feel that their votes will make no difference and will ignore the ballot in lieu of voting. Be assured that each and every ballot DOES COUNT. So, VOTE AS YOU PLEASE, BUT PLEASE VOTE! If you do not, you should have no future complaints regarding any matters depending on this ballot. Results will be published in the September journal, and please note the deadline for ballot returns.

Revenues On Display At the Smithsonian

By Brian M. Bleckwenn, ARA CM#1251

Last Fall, I was able to spend but a few short hours in Washington, D. C., and not too surprisingly, I gravitated to the National Postage Stamp Collection housed in the Smithsonian's Museum of History and Technology.

When I arrived, I hardly expected to see very much, if any, revenue material on display, but I was in for a pleasant surprise. Many prominent display panels featured a wide variety of revenue material. The material on display was well presented and, in fact, offered something for just about every specialist within our organization. The following items were included in the display of revenue material:

1. A cut square of RM 30 (Embossed Revenue for use in America) the two shillings three pence value.
2. A proof of the 20c Second Federal Issue (RM262—Embossed Revenue) showing the stamp die and the counter stamp.
3. A proof of the 10c Third Federal Issue (RM276—Embossed Revenue).
4. A full document bearing a copy of RM3 (Embossed Revenue—Three Pence Massachusetts) used on the first day of issue.
5. Various checks, drafts, receipts, stock certificates, etc., bearing assorted Revenue Stamped Paper Dies.
6. A printed American Express Company Receipt with a 5c Express (R25a) First Issue Revenue, bearing a manuscript cancellation which is as follows: A.E.C./Columbus/Wis./4 Feb. 1863.
7. A stock certificate for The New York and Havre Steam Ship Co., bearing a 25c Certificate (R44c) First Issue Revenue which was cancelled by a blue handstamp.
8. An 1864 Insurance Policy bearing a 10c Foreign Exchange (R35c) First Issue Revenue—from the Mutual Fire Ins. Co. of Sinking Springs, Berks County, Pennsylvania.
9. An 1875 Beer Stamp (Half Barrel, 50c on green silk paper).
10. First Issue Revenue Proofs:
 - a) 3c Proprietary (R18P4), block of 56 (8x7) on card
 - b) 50c Lease (R57P4), block of 24 (8x3) on card
 - c) 40c Inland Exchange (R53P4), blocks of 24 (8x3) on card
 - d) \$1 Passage Ticket (R74TC3) Trial Color Proof—Carmine on India, a full sheet of 90 (15x6) with full imprint and plate number centered along the left margin: ENGRAVED BY Butler & Carpenter PHILADELPHIA./ Plate No. 100 U
11. Trial Color Proofs of the \$500 Second Issue (The Persian Rug).
 - a) bistre, gray and black
 - b) green, violet and black, marked approved
 - c) carmine, gray and black
12. The \$5,000 denomination Second Documentary Issue (approved but never issued), a Large Die Proof, marked approved.
13. Second Proprietary Issue—Plate Proofs on India, blocks of 10 (5x2) with full imprint and plate number.
 - a) 4c red brown (RB14), plate number 9
 - b) 5c black (RB16), plate number 11
 - c) 6c violet blue (RB17), plate number 13
14. A few Match and Medicine (Private Die Proprietary) Large Die Proofs.
 - a) Allen & Powers (RO6)—large die proof, marked approved
 - b) J. J. Allen's Sons (RO4)—large die proof

- c) Orono Match Co.
- d) D. S. Barnes, 1c, 2c, 4c black on card
- 15. Hunting Permit Stamps—Large Die Proofs.
 - a) RW3-RW5; RW7-RW11; RW26 and RW30

There was an additional wall display of complete sheets of revenue stamps; material shown is as follows:

1. \$50 Wine Stamps, Series 1941 (RE163), a sheet of 50 (10x5), rouletted and un gummed.
2. \$5 Firearms Transfer Tax Stamps (RY4), a sheet of 50 (10x5).
3. Distilled Spirits Excise Tax Stamps, \$50,000 denomination, Series of 1950, sheet of 10 (2x5), yellow green and black, rouletted.
4. ½ Barrel Fermented Malt Liquor, Series 1947, orange, sheet of 10 (2x5), imperf.
5. \$2 Rectification Tax Stamps, Series 1946, blue and black, sheet of 10 (2x5)
6. ½ lb. Snuff, overprinted Series 124 (1954) on blue paper, sheet of 40 (8x5), imperf.
7. ½ oz. Plug Tobacco Tax Stamps, overprinted Series 125 (1955), orange, rouletted and un gummed, sheet of 150 (15x10), however there is a vertical guide line between the 7th and 8th vertical columns, is it a full sheet?
8. Cigarette Tax Stamps, Forty Class B, overprinted Series 125 (1955), rouletted and un gummed, sheet of 100 (10x10), vertical guide line between the 5th and 6th vertical columns.
9. 500 Class D Cigars, overprinted Series 125 (1955), large stamp format, rouletted, sheet of 20 (2x10).

There was also a separate wall display showing trial color proofs (three) and progressive die proofs (five) for the 10c Documentary Revenue Stamp of 1962 (R733).

I'm not responsible for errors that might appear in this list, as it was compiled very hurriedly, but I feel it is fairly accurate. Obviously, every revenue collector who can should plan a visit to the Museum of History and Technology. In my opinion, no other museum in the country can match the quality and nature of the exhibits presented in the Smithsonian's History and Technology Building. Do try to make the trip, I guarantee you'll be glad you did.

AUCTION NOTICE:

The Fall Auction will be included with the September issue. Material for auction should be sent as soon as possible so the listing will reach the printer by August 1st.

Israeli Zahal Varieties

By G. M. Abrams

The ZAHAL issues (Israeli Defense Forces), used in the Israeli-occupied Arab lands through 1973 (where normal Israeli issues are now used), open a new field of study in the discovery of various errors/oddities found to date. Through the courtesy of member Daliah Jacob of Nahariyya, Israel, these have been brought to my attention and a group of them received. The listing below comprises those known currently; however, it is not known as yet whether all denominations carry these varieties, and the tabulation lists only

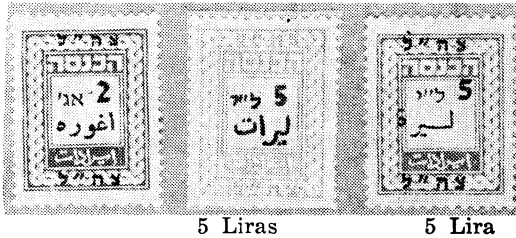
the freakish points of interest. It is further noted that many of the stamps carry a combination of the varieties (on the same stamp). One must examine carefully. Any reader able to add to the list is invited to write.

- a. Arabic circle broken or deformed.
- b. Break in upper Zahal quote marks.
- c. Broken or deformed H in top Zahal.
- d. Broken L in top Zahal.
- e. Half of L missing in lower Zahal.
- f. Top right stroke of A in AG points to right, normally to left.
- g. G in AB has spur at top.
- h. Hebrew N for G in AG.
- i. Top of figure 1 rounded, normally pointed (1 AG only).
- j. Cracked figure 1, several varieties (1 AG only).
- k. Lower serif on figure 1 incomplete at right (1 AG only).
- l. Very thin 5 with wide base loop, and thick AG (5 AG only).
- m. Spacing between overprint lines vary in the sheet; some appear outside the frame top or bottom.
- n. Upper Zahal shifted so that it starts to the right of the 5 (5 AG only).
- o. Lines in color of stamp in the selvage.

The above varieties are for the normal stamps. Additionally, there are two currently known where the arabic is spelled incorrectly, for the 5 and 10 L only: The arabic word is Lira in lieu of Liras, and some of these carry the same varieties as in the tabulation above. Additionally, the 10 L is known with 3 dots in lieu of 2 in the arabic Lira, a double error.

Normal stamp (AG) Normal stamp (5L) Error of the 5L

Top Zahal
Value
Arabic
Lower Zahal



5 Liras

5 Lira

Examples of the varieties:

	normal:		normal:
a.	○	○	○
b.	׳ ״ ׵ ׶	׳ ״	׳ ״
c.	ח	ח	ח
d.	ד	ד	ד
e.	ה	ה	ה
f.	ו	ו	ו
g.	ז	ז	ז
h.	ח	ח	ח
i.	ט	ט	ט
j.	י	י	י
k.	כ	כ	כ
l.	ל	ל	ל

The Coin Of the Tribute

AN INTRODUCTION TO SALES TAX TOKENS

By Louis S. Alfano, Editor Emeritus

"Show me the coin of the tribute."—Matthew, 22:19.

In studying fiscal history, one often encounters the unusual, as indicated by tax payment can be found in many forms: the "normal" paper receipt, or revenue stamp; stamps embossed directly onto the document taxed; brass stamps impaled into cotton bales; tax paid imprints on beverage cans, foil tobacco wrappers, playing cards, beverage bottle crowns and labels, and plastic honey jars, etc. When the indicia are printed on these "unusual" materials, the question often arises as to whether the particular item belongs in a collection of fiscal stamps, and, while to a large degree this must be a matter of personal preference, the broadest guideline must be one of purpose: the item is a fiscal "stamp" if its purpose is to indicate that the tax upon an article has been paid (that is, if it serves as a receipt). Using this broad guideline, almost every item belongs in such a collection.

Today we shall discuss items which, while an interesting part of fiscal history, cannot be reasonably construed as "stamps" because they were not used as receipts, but rather as a medium of exchange for the payment of taxes: sales tax tokens and scrip. These tokens are an interesting aspect of Americana, which owe their origin to the depression of the 1930's, when the coffers of many of the states were depleted by diminishing income from traditional sources of revenue, and increasing numbers of people were on some form of state-funded relief.

In order to improve their fiscal position, many of the states imposed general or limited retail sales taxes at rates of two or three percent, and, because the people were also in dire financial straits, many thought it inequitable to have to pay a one cent sales tax on a 25 cent sale, for example, when the tax rate was only two percent. From this inequity was born the idea of issuing indicia denominated in fractions of a cent for use in collecting sales taxes.

The first tokens appeared in Illinois in the early part of 1933, most of which were issued by chambers of commerce and merchants' associations of various communities. Some of these tokens were of metal and some were of cardboard, most bore a ¼ cent denomination and collected the 3% tax according to this schedule:

Sale of:	Tax:
1c thru 8c	1 token
9c thru 17c	2 tokens
18c thru 26c	3 tokens
27c thru 35c	1 cent
36c thru 42c	1 cent plus 1 token
43c thru 50c	1 cent plus 2 tokens
51c thru 58c	1 cent plus 3 tokens
59c thru 67c	2 cents
68c thru 76c	2 cents plus 1 token
77c thru 85c	2 cents plus 2 tokens
86c thru 92c	2 cents plus 3 tokens
93c thru \$1	3 cents....etc.

Sales tax tokens were also issued by merchants and/or chambers of commerce in eight other states: California, Iowa, Kentucky, Michigan, Nebraska, North Carolina, Washington, and West Virginia. These tokens were made of cardboard, of paper, and of wood.

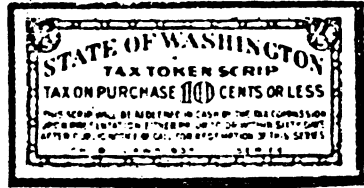
Figure 1.

ILLINOIS
Chamber of
Commerce type



Figure 2.

WASHINGTON
State-issued
metal (left) &
cardboard (right)



To the state of Washington belongs the distinction of having produced the first state-issued tax tokens in May of 1935. Washington was eventually joined by eleven other states which also produced tokens: Alabama, Arizona, Colorado, Illinois, Kansas, Louisiana, Mississippi, Missouri, New Mexico, Oklahoma, and Utah. Most of the state-issued tokens were denominated in mills (1 mill equals 1/10 cent). State-issued tokens were made of a variety of materials: cardboard, fibre, various metals, and plastic.

All of these tokens were technically in violation of the United States Constitution, which reserves to Congress the power to coin money, but except for an occasional minor flap, the Department of Justice essentially ignored their existence by declining to prosecute.

Most states stopped using sales tax tokens by the end of World War II, but Washington continued until 1951 and Missouri until 1955. Thus ended the history of "coins of the tribute"—money designed exclusively for the payment of taxes.

Those interested in the study of these items are encouraged to contact the American Tax Token Society, Charles L. Carter, Secretary, 721 Glencoe Avenue, Denver, Colorado 80220. The Society publishes a bimonthly newsletter and handbooks on the subject of tax tokens.

Chapter News

WASHINGTON, D. C. REVENUE GROUP ESTABLISHED

At an organizing meeting held on March 6 at the home of Lou Alfano, a group which will function as the A.R.A.'s Washington, D. C. Chapter was established. Prior to the meeting, a proposed constitution was sent to those who had responded to the notice published in the *Revenuer* regarding the proposal to establish a chapter. The proposed constitution was modified and adopted at the meeting, and the name Washington Metropolitan Area Fiscal Society established for the group.

The first regular meeting of the WMAFS took place on April 25 at the home of Mort Turner, where the following officers were elected: President—Lou Alfano, Vice-president—Denys Voaden, Secretary-Treasurer—Elliot Chabot.

The meeting was devoted to compilation of a list of Puerto Rican fiscals from the holdings of Mr. Turner, who had resided on the island for several

years. This list will become part of Mr. Chabot's baccalaureate thesis on the subject of revenue stamps of United States Possessions and military-occupied areas. It is anticipated that after presentation of Mr. Chabot's thesis, the information gathered will be published in the philatelic press.

The next meeting will be held at the home of Lou Alfano on June 20. Anyone interested in joining may contact Mr. Alfano at 303 South Kennedy Road, Sterling, Virginia, 22170, for further details.

MIDWEST CHAPTER MEETINGS

The March meeting of the Midwest Revenue Study Group (Midwest ARA Chapter) was held Sunday March 7th during MILCOPEX '76 in Milwaukee. Twenty-five members and guests were present for the breakfast meeting, and enjoyed a very interesting presentation on 19th Century US tax paid by past-President, E. F. Vilter, ARA 1466.

The group also met informally at IFPEX-ROCKFORD '76 on Sunday, March 28th at Rockford, Ill. The next meeting was held during WFSC-MARINETTE in Marinette, Wisc. May 8-9.

Vern Witt, ARA 2006, extended an invitation for a meeting in Sheboygan during July.

Announcement is made herewith of the appointment of Douglas Berryman, ARA 1703 (address 1310-29th Ave. South, Wisconsin Rapids, Wisc. 54944) as Chapter Representative.

—Bob Wait, ARA 1948

NEW YORK CHAPTER

At the April 1, 1976 meeting of the New York Chapter of the ARA Mr. Michael Zinman spoke on the prices realized for beer stamps at recently held auction sales.

A major offering of this material occurred at the January 22, 1976 Siegel sale of Abe Hochman's revenue collection. A lot of 272 stamps, containing a few genuinely rare items, brought \$3750 and an accumulation of many hundreds reached \$250. At a recently held Apfelbaum auction, many of the beer stamps had been individually lotted rather than offered "by the pound." An 1867 1/3 barrel on silk paper was sold for \$650, a fine 1871 1/3 brought \$210, and a much poorer copy of the same stamp went for \$110. Mr. Zinman also discussed the forthcoming ARA auction where some 114 lots will be offered. He said that prices now seemed to justify the lotting of scarce tax-paid as single items and that, although this would mean higher prices, tax-paid would become more popular because the intermediate and advanced collector would no longer have to buy a hundred duplicates to get one good stamp. Mr. Zinman illustrated his talk with selected stamps from his collection.

Mr. Mathias Koref spoke on the cancellations used by the perfumery manufacturer and importer, R. & G. A. Wright. A number of the firm's private die proprietary stamps were displayed bearing a cancellation in black. This took the form of a Roman "W", 9x8 mm in size, which, from its broken form, appeared to have been applied with a stencil. It was explained that the cancel was needed on the private die stamp because the stamp was put on a bottle and thus not "destroyed on opening" in compliance with the regulations. This was borne out when Mr. Koref showed two vials of perfume essences imported by the Wright firm. Each vial had affixed a 1c second issue proprietary stamp (RB11) with the same "W" cancel.

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

SECRETARY'S REPORT

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

NEW MEMBERS

- 2219 JOHNSON, Jared L., III, 1705 Livingston, Evanston, IL 60201, by Robert G. Wait. Dealer, Chandler's Inc.
2220. CIURCA, Thomas J., 6619 Marne Ave., Baltimore, MD 21224, by G. M. Abrams. Medicine and beer stamps.
- 2221 KONRAD, Robert W., 15205 Gebhardt Rd., Elm Grove, WI 53122, by Robert G. Wait. US.
- 2222 LEE, James T., 3587 W. 147th St., Cleveland, OH 44111, by E. S. J. van Dam. Canada; Germany and Third Reich occupations.
- 2223 LEVINSON, Bennett N., 6333 E. Liberty, Fresno, CA 93727, by Peter Champion. Dealer.
- 2224 FLORIDA, R. E., 63A Rutten Lane, Yarnton, Oxon, England, by G. M. Abrams. Balkans, Turkey, Canada, cinderellas (part-time dealer).
- 2225 MARKS, Meyer, 83 Flower Rd., Valley Stream, NY 11580, by Secretary. "All."
- 2226 WRIGHT, Bruce, III, 48 St. Andrews Dr., Akron, OH 44303, by Herbert La Tuchie. Civil War issue, M&M.
- 2227 SNYDER, David L., 8712 Elk Ridge Way, Elk Grove, CA 95624, by Henry G. Ibsen. US 1st, 2nd, 3rd issues, revs on checks and documents.
- 2228 FOWZER, Renee Marie, 401 Curie Dr., San Jose, CA 95123, by Daryl O. True. Unusual US, state and possessions revs; US postage.
- 2229 ULRICH, Duane P., 6666 E. Broadway, Tucson, AZ 85710, by Richard F. Riley. First issues on and off documents (dealer, Old Pueblo Stamp Shop).
- 2230 ANDERSON, Dr. William G., 16 Pickwick Dr., Commack, NY 11725, by Edward J. Craig. US embossed revs.
- 2231 CHRISTY, David, PO Box 40, Waukomis, OK 73773, by WSC. US 1st, 2nd, 3rd issues.
- 2232 ERICKSON, Pat (Mrs.), W. 1013 Sprague Ave., Spokane, WA 99204, by Peter Champion. General, esp. US wines (dealer, Hill's Stamp Shop).
- 2233 MORSE, Thomas D., Box 26066, St. Louis, MO 63136, by G. M. Abrams. Ducks (dealer, "Stamps-a-Plenty").
- 2234 WOODWARD, P. B., PO Box 2003, Culver City, CA 90230, by F. M. Couch. Dealer, Carasan Company—Asia only.
- 2235 BEG, M. Azfar Hussen, 93/28 1250 Qrs., South T. T. Nagar, Bhopal, M. P., India 462 005, by G. M. Abrams. Court fees, revs., cinderellas, stamped paper, promissory notes, treasury receipts, brokers stps, etc.
- 2236 MOLLAH, Abdul Matin, 27/3 Air India Colony, Santa Cruz East, Bombay 400 029, India, by G. M. Abrams. General.
- 2237 HAYDON, John P. K., 302 Birkwood Place, Baltimore, MD 21218, by Brian M. Bleckwenn. US 1st issue (dealer, Kenway-Haydon Stamp Co.)
- 2238 de VIOLINI, Barbara W., PO Box 5025, Oxnard, CA 93030, by Kenneth Trettin. Japan, China, Ryukyus, Hong Kong.

RESIGNED

762 Drew A. Nicholson

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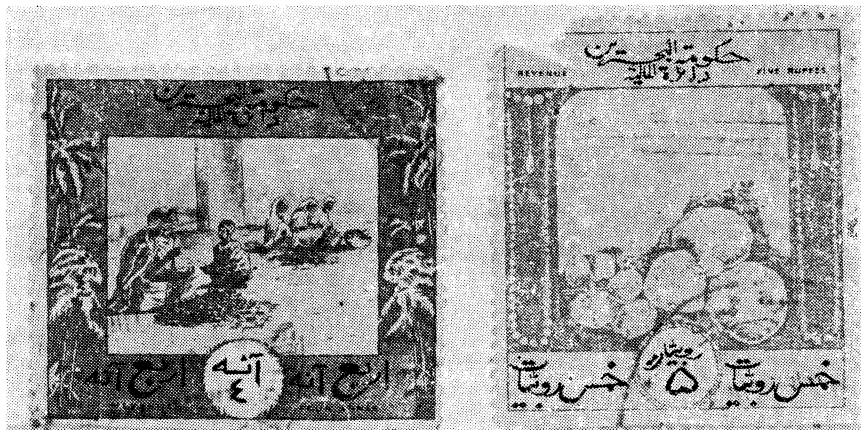
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Help!

Can anyone read the squiggly well enough to determine from whence the stamps pictured below originated? And/or when? And the usage? And are there others in the same series?

Data: Currency in Rupees/annas....possibly India or an Indian State, or Ceylon. Both are inscribed in black, and both state REVENUE. The horizontal stamp is 4 annas Brown, 56x49 mm.; the vertical 5 rupees blue, 49x54½ mm. Both are perf 9½ and unwatermarked.

Your assistance is solicited....G. M. Abrams.



The Dies of the U. S. Private Die Proprietary Medicine Stamps

By Associate Editor Richard F. Riley

(Continued from the May issue)

Part V

The Dies of J. B. Rose & Co. and The Centaur Co.:—Dies of the 2c and 4c stamps of J. B. Rose & Co. were prepared by Joseph R. Carpenter, the stamps themselves first appearing in 1872 on full silk paper. The 2c on pink paper was also a Carpenter issue. Except for the numerals and the lettered denominations, the dies appear to be identical and most likely were prepared from laydown dies prepared by transfer from un-denominated dies. The vignette was obviously engraved separately, as an essay exists with the same frame but an “old, bearded Centaur” as vignette (13, p. 276-7) while the issued stamp (and proofs) show a “young beardless Centaur” in the vignette. The stance of the Centaur also differs in the two designs.

As expert as the engravers were, it was virtually impossible to absolutely duplicate lettering or other design features, thus we can presume that the un-denominated die was inscribed at the bottom: J. B. ROSE & CO./NEW YORK. The legend at the bottom on the 2c and 4c stamps appears to be identical. We will return to this point below.

When J. B. Rose & Co. was reorganized about 1877 as The Centaur Co., the new firm deemed it necessary to have not only 2c and 4c stamps but also a 1c denomination inscribed with the new company name. It seems likely that the National Bank Note Co. made three new un-denominated laydown dies from the original die in order to carry out the name change.

Presumably the J. B. ROSE & CO. inscription on the mother die was removed from the intermediate transfer roll by filing or cutting so that not only were laydown dies un-denominated but showed no company name either. The laydown dies then would have required the entry of the company name and the denomination in numerals and in words to ready the secondary laydown dies for preparation of the plates.

It is consistent with this reconstruction of events that separate inscriptions of the name of the new firm, the numerals showing the denomination as well as the denomination at the top of the stamp would have been entered anew.

On Rose's two cent stamps the first two letters of TWO are engraved on an arc while O is upright and spaced to right as though done by a novice, while on the 2c Centaur O of TWO has been returned to the arc and the O is fatter. See Fig. 17. The word CENTS has also been reengraved as close examination of the stamp under a magnifying glass will show. The numerals 2 run uphill on Rose's stamp and are horizontal on the Centaur stamp and

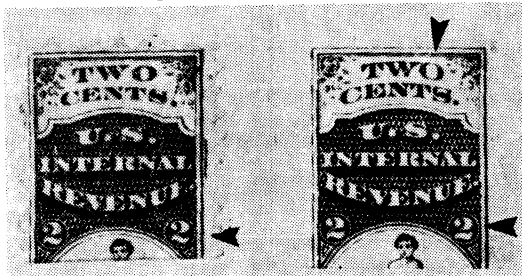


Fig. 17. The 2c stamps of J. B. Rose, left, and The Centaur Co., right. Arrows point to reengraved features and the “uphill” 2, right and left respectively.

thus they also differ.

Intercomparison of the 4c stamps, Fig. 18, will show that the inscription, FOUR CENTS at top differs in small details on the two dies of this denomination. Also the vertical bar of the 4s about the vignette is thicker on the Centaur stamp than on the Rose variety, being consistent with our hypothesis. It would also follow that on each of the three denominations the firm name THE CENTAUR/COMPANY at the bottom would have been engraved on each individual die. Examination under a glass shows this to be the case though the differences in letter size and spacing are small and probably not evident in the reproduction, Fig. 19.

This somewhat confusing reconstruction is diagrammed as follows:

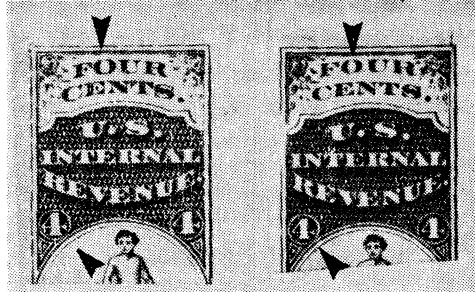
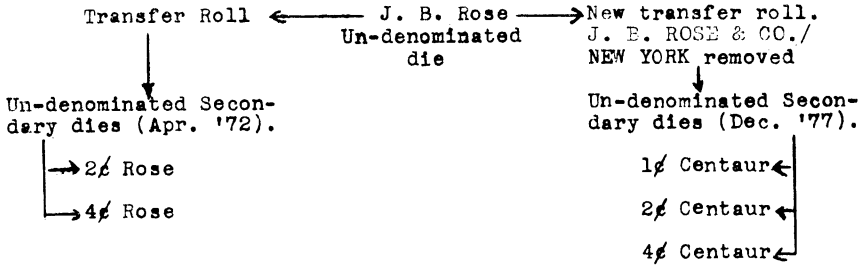


Fig. 18. The 4c stamps of The Centaur Co., left, and J. B. Rose, right, illustrating differences in the rendering of the denomination.

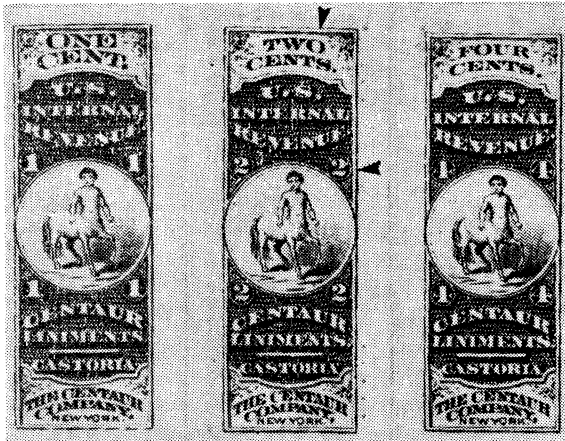


Fig. 19. The three denominations of The Centaur Co. stamps. The engraving of the company name at the bottom differs in minor ways on each of the denominations.

If this reconstruction is correct the dot in the I of INTERNAL on Centaur and Rose stamps originated as a flaw in the J. B. Rose undenominated die. The dots in S. of U. S., the second E of REVENUE, R of CENTAUR and M of LINAMENTS on the 2c Rose originated from flaws in the undenominated 2c Rose die and so are not found on the 2c Centaur stamp.

Plate layout entry marks on the Rose stamp are found in the upper corners of the stamps. Those on the issues of The Centaur Co., done by the National Bank Note Co. consist of an entry dot and layout lines found roughly half way between the tail of the Centaur and the frame of the vignette, suggesting that the National Bank Note Co. also may have been using a siting system later elaborated on by the Bureau. Compare World's Dispensary Medical Association dies (in May issue).

(To be continued)

Information Wanted

1917-1919 PROVISIONAL ISSUES BEER STAMPS

By Tom Preister, ARA 725

The need for gathering together more information on USIR Beer stamps is evident to all who collect these issues. As a start, would anyone possessing 1917, 1918, 1919 Provisional issues please forward the following information to: Tom Priester, P. O. Box 400, Davenport, Iowa 52805.

Information desired for each stamp:

- 1—Vanderhoof surcharge type #.
- 2—Vanderhoof # Beer Stamp surcharge applied to.
- 3—Surcharge color (purple, violet, red, black, other).
- 4—Surcharge position (horizontal, vertical, diagonal, inverted).
- 5—Date of use (perforated), or mint.
- 6—If used, brewery designation (perforated initials).
- 7—Comments (such as, full name of brewery, if you know; city or use, etc.)

Please list ALL you possess, including duplicates, so relative scarcity can be measured.

On 1918 Provisional issues showing both 1917 and 1918 surcharge, list Vanderhoof # of both surcharges.

If you have any unlisted surcharges, please send the stamp itself (providing surcharge is clear enough for accurate identification and copying). I will pay postage (and insurance) both ways if you wish. All material will be promptly returned.

The intent here is to publish an up-to-date listing of the beer stamps, either as a paper in the Revenuer, or a separate publication if worthy under ARA cognizance.

Here is shown a copy of the 1/3 bbl 1867 maroon which was sold on March 30th at an Apfelbaum auction for \$650.00. Get the message?



Belgium Food Rationing Stamps 1940-48

By Peter Collins

From 11th May 1940 until November 1948, food of various kinds was rationed in Belgium. As a matter of interest, food rationing in Britain started earlier and continued for a few years longer than this.

Belgian rationing was controlled by a series of stamps, printed by Imprimerie Van Buggenhoudt, Brussels, and changed in design or colour regularly every month to guard against black marketeers having time to copy the design, produce and distribute forgeries. A Belgian friend assures us that the Belgians are the greatest rebels in the world against law and order and that, with every regulation that ever appears, there is a tacit conspiracy to evade, circumvent or deliberately flout it. No doubt the nation's traditional troubled history contributes to this national characteristic, but the minister responsible for this continual changing of the rationing stamps was familiar with the people with whom he was dealing.

At the end of the rationing period, all stocks held of the stamps were destroyed but, before this was done, three complete collections were made up for three senior officials in the Food Ministry, comprising sheets of all the stamps that had been issued during this period, together with copies of the relevant departmental minutes concerning the entire operation. One collection was offered in a recent auction. What has happened to the other two collections is not known; they may well have been dispersed or destroyed, but we are assured that no official collection exists in government archives or museums and this may be the sole remaining record of this interesting and historic episode.

The Stamps

Since the first issue of stamps was made on 11th May 1940, i.e. the day after war broke out between Belgium and Germany, it will be apparent that printing and planning for the operation must have been proceeding for some time in advance.

The first rationing period was from 11 May 1940 to 10 June 1940. Stamps were issued in sheets of sixty (10x6); rouletted on thick white, gummed, unwatermarked paper. The design measures 13x9½ mm. At the left of the design is a number 1 to 9; a vertical line 4 mm. from the left divides this figure from the rampant lion of Brabant, the Belgian national device. The design is blue upon a buff underprint comprising the words ETAT BELGE BELGISCHE STAAT. A blue frame surrounds the design. The arrangement of the numbers in the sheet of stamps is: rows 1 to 3 No. 1; rows 4 to 6 No. 3 (block 2x3), Nos. 2, 4, 5, 6, 8 and 9 (each in vertical strip of 3) and No. 7 (block 2x3). The purpose for which each type of stamp was used was No. 1 bread or flour, No. 2 coffee, No. 3 fats, No. 4 starchy foods (?), No. 5 salt, No. 6 sugar, No. 7 potatoes, No. 8 soap, No. 9 oil.

Stamps issued through to June 1941 were in a basically similar design but in differing colors; numbering of the rationed commodities was extended to 20. Sheet formation of the different issues varied. In August 1940 a supplementary sheet 10x3, all numbered "10" appeared. In September 1940, a sheet 8x3 numbered "11" was issued. In December 1940 the issued sheets were 11x9; in January 1941 a sheet 10x9 was issued while a second sheet 10x8 consisted entirely of stamps numbered "11."

The quality of paper of these issues was not notably changed and they continued to be rouletted. The numbers on the stamps represented different

foods at various periods as different commodities were rationed according to current exigencies.

Designs

With the 25th rationing period, 2nd to 25th May 1942, pictorial designs were introduced depicting a man in a large hat, a young woman, a working girl and a small child. Presumably these indicated the age-group, sex or class of person (e.g. miner, land-worker, factory worker, etc.), who was entitled to rations on those particular stamps. With the 26th period, a picture of a baby was introduced on the stamps.

With the 27th issue three designs were used showing Liege Perron (a local symbol), Brussels Town hall and Ypres Halles; the 35th issue introduced three other scenes, Bruges Beffroi, Brussels Palace of Justice and Tournai's cathedral with five towers. The 36th issue showed a butcher, a farmer sowing and a smiling child.

A series of stamps produced for travellers comprised twenty-one stamps (3 meals, 7 days) each in a different design. Nine stamps show the Arms of Belgian Provinces, nine bear views of the country and all these also have a smiling chef carrying a steaming dish. The remaining three stamps show a farm scene, an industrial worker and a fisherman.

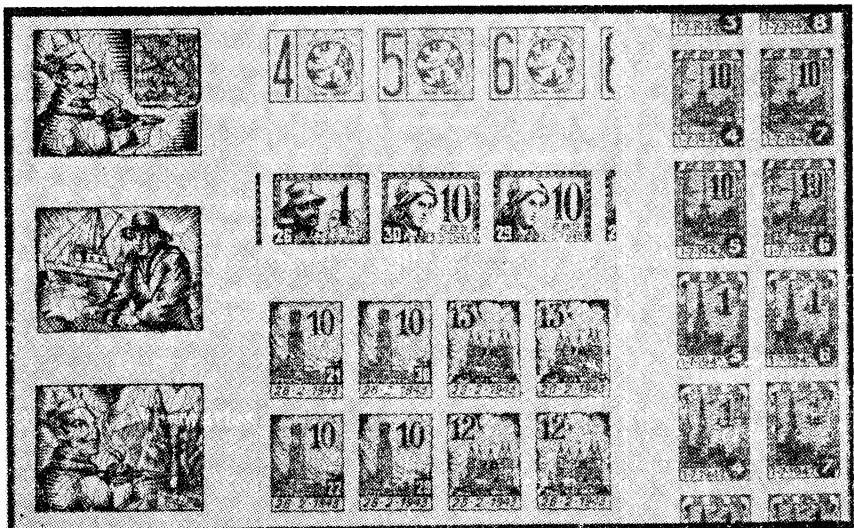
Paper

During 1941, although the quality of paper remained good, the stamps were printed on a thinner paper as an economy measure. By 1946, a paper manufactured from salvaged paper and rags was in use showing traces of thread in the texture.

Rationing ceased at the end of November 1948 with the 104th period. Stamps remained in use in that final month only for bread, butter, oil and sugar.

Attractive and varied designs make this an interesting collection; the completeness of the issues and the documentation make it an invaluable and possibly unique record.

Typical designs



More On the Not Quite RN-FAC

By Joseph S. Einstein, ARA 665

In the Revenuer for Feb. '76, there was an illustrated article on the Stevane check which was read by at least two people—Dr. Victor Jordan, Jr., and Paul G. Markison. Vic, sadly enough, doesn't have a Stevane check and so could not help account for the seal on X-7, except to suggest that it might have been a case of over-zealous bureaucracy running amok!

But Paul has a Stevane check and studied it carefully. His theory is that Stevane had a plate made, PRIOR to July 1898, for the face printing of Company checks, and that the plate had, as a decorative item, a reproduction of the seal of the State of New York. A glance at the illustration on page 41 of the February journal will convince almost anyone that the check face would have had to have been printed from a plate (or plates?) rather than a stock form.

Very well; this is wholly acceptable to me. When additional checks were needed, it is believed that Mr. Stevane simply ordered them printed from his plate. Meanwhile, however, the U. S. taxed transactions for aid in paying for the War and the RN-X imprints were on the blank check paper. The plate still had the seal on it, of course, so it appears over the X7. So far, so good. Now all that is needed is to have someone find a Stevane check dated 1897 or earlier! If we are correct, that earlier Stevane check will show JUST the state seal in the central area and there we are! Please look again, folks. It'd be so nice to have this resolved.

New Hampshire 1961 Fish and Games

Submitted by Terry Hines, ARA 1160

At a recent New Hampshire Fish and Game Commission meeting, the ten-member body voted to offer for sale old 1961 hunting and fishing stamps. A set of three (one of each type), is now on sale at the Concord office for \$1.50 per set. The stamps originally sold for \$1.00 apiece. Each of the stamps measure $1\frac{1}{4} \times 1\frac{3}{4}$ inches and is colored either pink, blue or tan. A buck deer is depicted on the tan stamp, a trout, creel and fly rod on the blue stamp, and a woodcock and trout on the pink stamp. Stamps can

be obtained by stopping in at Fish and Game Headquarters or by sending a check for \$1.50 to New Hampshire Fish and Game Department, 34 Bridge Street, Concord, N. H. 03301.





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New Revenue Literature Review

by L. Fisher, ARA 1406, and L. Alfano, ARA 1142

(Note: Having received separate reviews by both of the above, the Editor has exercised his prerogative to select the best portions of each and combine them into one, co-authored. The book was referenced in these pages in Dec. '75 at the price of \$10 US. Slight problems with the £ have necessitated a small increase).

A CATALOGUE OF THE ADHESIVE REVENUE STAMPS OF THE U. K., ISLE OF MAN AND CHANNEL ISLANDS (Including pre-1922 Ireland and Free State overprints); authored and published by R. G. Booth, 1976. 173 pages, 5½x8½ inches, glossy paper, softbound in cloth (?) covers. Available from Mr. Booth at: Guildhall Chambers, 13 Sandhill, Newcastle upon Tyne, England NE1 3AF. Priced at \$12.50 seairail, \$15.00 by air, post-paid to the US.

If every country's revenue stamps could be accurately chronicled, the student of fiscal stamps would be able to relax and simply order available items "by the numbers," as do most postage stamp collectors. Unfortunately, this is not the case for most countries, and the fiscal philatelist must grope in the dark for his elusive knowledge. It is pleasing that a good deal of this groping has ended in the area of the UK fiscals with the publication of Mr. Booth's work.

This long-awaited effort (1915 to 1976), the first on adhesives since Forbin, is a Tour De Force, and a labor of love, most obviously. In 10 sections and an appendix, Mr. Booth lists, illustrates, and to a large degree prices 146 categories of British revenues. The listings carry the U. K. issues up to, but do not include, the decimal issues which commenced in 1971, and the Manx/Channel issues to 1974. All types (reigns) are adequately illustrated, and pricing is given (in British decimal currency) for both mint and used in most cases, and for SPECIMEN sets in many. Throughout the catalogue a series of coded letters (A—very common to F—very rare) offers relative scarcity. (Many collectors may not agree with Mr. Booth's sources in this matter, however). Watermarks and various dies are described and/or illustrated. Much detail is included, encompassing history, shades, perf varieties, abnormal watermarks, overprint varieties (with types, sizes and colors), die and plate varieties, registration and issue when known. Adhesive embossings are listed.

While your reviewers might take exception to some features (such as including county and municipal issues alphabetically with the national issues, separation between the reigns not easy to detect since dark bold lettering was not used for that purpose, certain die varieties not illustrated but merely described), and the author admits to having omitted some 30 categories of the more esoteric issues entirely, this volume fills a long enduring need in the area of fiscals. Mr. Booth solicits assistance in the questionable areas, and all are invited to write.

As this is the first edition of the catalogue, your reviewers hope that a future edition or a companion volume or supplement will include the decimal issues and the 30 omitted categories. Despite the above minor criticisms, Mr. Booth has done yeoman service in producing this volume, which will make a worthy addition to your library. It is a truly remarkable achievement and the avid collector cannot afford to have this volume missing from next to the three issued, by Frank, Schonfeld et al on the non-adhesive embossings.



Under the Gavel

Note: There have been so many auctions recently held containing revenue and related material that it is virtually impossible to list all dealers, auctions, lots and prices realized. It has therefore been decided to limit such listings to ARA members, and our dealer-members are invited to submit copies of their auction lists with prices realized (handwritten will do) to the Editor for selective inclusion under this heading. And sorry, folks, we can't print 'em all. But we will give it a go....GMA.

A. Ed August, ARA 852 (AKA E & C August) of Walpole, NH, reports the following:

1. Sale of Jan. 20th:

Description, Used US	Value	Realized
RFV3 Virgin Isl playing card F+	30.00	15.00
RS122d//RS165b, 11 dif, usual defcts, non missing, VG-F appear	44.10	
RS124a//RS154d, 7 dif, minor faults F-VF	44.00	
RS126d//RS184b, 14 dif, sound and F-VF	32.20	
RS132b, RS138a-38d (5 dif) 3 w/minor faults F-VF for these iss.	30.50	
RS140a, RS140d, RS141b, RS157c, RS147c Sound & F-VF ----	41.50	
RS155c//RS174d, 10 dif, minor faults, still well above avk for these F-VF appearance	45.00	
RS178b, RS178d, RS179b, RS179d Faults Avg-F Appearance---	31.00	
RS184a//RS202d, 11 dif, Minor faults, F-F+ appearance ----	46.50	
RS193c//RS236a, 12 diff, Sound and F-VF	32.70	
RS209b-209d Minor faults F-VF appearance	25.50	
RS249a, 249b, 249d faults F+ appearance	44.50	
Above 11 lots sold as unit for \$250.00		
RW26(3) NG F-VF Mint	90.00	30.00
RW28(3) NG F-VF Mint	90.00	30.00
RW29(2) NG F-VF Mint	110.00	35.00

2. Sale of March 16th:

Mint ducks	Value	Realized
RW1 VF NH	50.00	45.00
RW2 F-VF NH	135.00	87.00
RW3 (Blk 4 w/ Pl #) F-VF NH	145.00+	120.00
RW5 (Top pl blk 6) Few perms sep in mgn o/w F NH	400.00	175.00
RW6 (Blk 4 w/Pl#) F-VF NH	82.00+	50.00
RW12-15 F NH	29.00	16.00
RW17, RW19, RW21 F-VF	39.00	16.00
RW22-23 F-VF NH	26.00	18.00
RW22, RW24-5 F-VF	39.00	14.00
RW23 (Pl blk 6) VF NH	125.00	60.00
RW26 (Pl# single) VF NH	30.00+	22.00
RW26 Dist gum o/w F-VF	30.00	10.00

RW27 F-VF LH -----	30.00	14.00
RW28 VF NH -----	30.00	21.00
RW29 F-VF NH -----	55.00	35.00
RW30 Some ink offset on back F-VF NH -----	55.00	18.00
RW31 F-VF NH -----	60.00	40.00
RW34 F-VF NH -----	32.50	20.00
RW35 (Pl# single) F-VF NH -----	20.00+	16.00

B. Charles Russ, ARA 2181, reports the following from his New York sale of Feb. 19th:

Puerto Rico Revenues

R1-9 F-VF 6 Sm Thin, 9 creased, mint -----	529.50	175.00
R1-9 F-VF, NH overprinted SPECIMEN ----- (750.00)		390.00
RE1 Fine Hand Stamp, used -----		5.00
RE2 Fine Roulettes clipped, used -----	22.50	15.00
RE2 F-VF hand stamp, used -----		24.00
RE36 Very fine, used -----	55.00	37.50
RE41A F-VF rare, underpriced, mint -----	250.00	210.00
RE51 Fine, mint -----	50.00	22.00
RE51 F-VF, mint -----	50.00	26.00

C. J. N. Sissons, ARA 700, realized the following at his Canadian sale of Oct. 29th last: Canada:

1865 Second Issue, 30c, 50c & \$3 imperf pairs mostly OG VG-F (29a, 32a, 36a) -----	300.00	280.00
1868 3rd issue 3c pr, strip of 5, and strip of 3, originally a strip of 10, showing complete CLUTHA MILLS, inverted, 1 stamp damaged and one creased, extremely rare and desirable item (40a) --	175.00	1000.00
\$2 red and black inverted center, centered to bottom and corner perf missing, VG (53a) -----	1000.00	460.00
Supreme Court 1876-1938 collection 10c-\$5 (45) incl 1st set cpl perf 1 1/2x12, perf 12 thick and perf 12 thin, 1897 cpl except \$5 black red controls, 1915 25c, 50c, \$1, 1935 \$1, 1938 10c, 20c, 25c, \$5 with shades, IN PRIZE 1897 10c & \$1 (55/81) -----	620.00	525.00
1938 Geo. VI 20 on 10c block NH VF (74a) -----	240.00	160.00
Inspection Stamps, Weights & Meas., Gas Inspec., Electric Light, Elec. & Gas 1v-\$10 cpl except 60c roulette, some shades, multiples (83-182, 184-213) -----	600.00+	440.00
Consular Fee 1949 25c-\$5 complete VF (HFCE 1-5) -----	72.50	130.00
Alberta collection 1c-\$10 (168) inclu. 1st issue plated and partially plated (1-40) -----	500.00+	360.00
British Columbia collection 3c-\$5 (1870 incl wmk) part-perf. pairs, bisect on cover, cancels (1/RW4) -----	500.00	500.00
New Brunswick 1884-1940 10c-\$2 (51) (1-37) -----	356.50	400.00
Nova Scotia 1868-1955 1c-\$3 (54) inclu. paper, perf var (1-26, 36-37, 39-43) -----	345.00	280.00
1868 Bill 1c orange, centered to bottom left, OG F (2) -----	300.00	280.00
Quebec Registration 1964 Coat of Arms 10c, 20c, 30c, 50c, \$1, \$2 & \$5, also no denomination, complete NH VF -----		50.00
Saskatchewan collection 1c-\$20 (341) incl. plated or part plated 1st and 2nd coat of arms, 75c dbl impression (1-59, 62-86) ----	1500.00+	900.00
1907 5c inverted center, F (1a) -----	300.00	180.00
Yukon 1903-69 10c-\$20 (18) complete except \$5 black overprint (1-16, 18-19) -----	355.00	290.00

D. Theo van Dam, ARA 1665, held a massive (near 500 lots) revenue/cinderella sale in Brewster, NY, last Nov. 25th. The following are selected lots from the revenue section: US Material: Est. Realized

RN checks, used and unused large var. of types, not checked Scott, needs careful study, several should be better cat., ideal for specialist, varied cond., some VF, few defective (48) -----	???	60.00
Retail Liquor Dealers, as listed in Springer, 15x7" huge size some w/ coupons 187?, 1884 Mfgr Cigars 1875; Dealer Leaf Tobacco 1873//78, very decorat nice for framg, mixed cond., used & unused (10) 8.00	20.00	
Tobacco Tax, blue and other cols., good asst., some dups, mixed cond (80) -----	15.00	18.00
Tobacco Stamp (Springer TF75 \$15.00, but poor cond.); Oleo Margarine; Malt Liquor, Beer, etc. very mixed cond, some poor, (40) --	10.00	15.00
Calif. Feed Stuffs, part sheet of 80, 50 lbs., blue top selv. missing; full sheet of 100, 25 lbs. brown imperf, full gum but folded, some aging (2) -----	???	9.00
State Revs.: NY Stock Cert., McClumpha Co. 1904, 27x 2c brown, 6 fld.; Tax Cert Secured Debts \$2.50 green, 1912, fld. F (2) -----	???	10.00
FOREIGN material (Forbin nos. unless noted)		
G.B. Embossed "Silver Stamp Duty" type, incl orange 5/-; blue 10/-; £25.00, one w/ £1 Common Law (#8); "Albinos" 1/-, 6/-, 10/- (Receipts), mixed cond. (13) -----	15.00	16.00
G.B. Selection: Victoria mostly, some Edw. VII, few Geo. V Diff. Courts, Bankruptcy (48//78), Chancery (1/10); Common Law (£1) etc. (30+); For. Bill good var.; Transfer Duty; Civil Serv.; etc. (+100) -----	25/30.00	27.00
Australia: Customs Duty #1, 2//8 * & o, gen F (15) -----	5/10.00	4.50
Same, var. States—Vict. Beer 79B, Stamp Duty 1//4; 49/52 etc.; NSW 1868 types #16//31, Edw. VII n.l. bicolor 2d/1 sh. etc., var. cond. (40+) -----	10/15.00	12.00
Austria 1888-1875, many diff types with nos in small env., some imperf, selected cond. (+70) -----	20.00	15.00
Lombardy-Ven.: A fine selec. (pink) 2kr//20Fl (20) -----	15.00	17.00
Belgium: A large collection red "Affiches", Forb. #1//23 and continued, perf-imperf, diff canc on pages, annotated, some loose, gen F (100+) -----	25.00	12.50
Brazil & States: Collection on pages, all diff incl Consumo, Fumo, Postal Notes, until 1904; Bahia, Pernambuco, Sao Paulo, etc., all priced (old) and annoted, gen F, some VF, originally priced (250) -----	30.00	32.00
China: Mix, mostly Republic, Taiwan, ovpts., Cigs (large), also some Communist?, var. cond., incl unused, some dups (125) --	???	17.00
Fiume: Unused Colln. "Bollo" on Hungary, var. (+100) ----	20.00	14.50
France: 20th Cent. Marianne type: diff. Copies, Quittances, Controle, 2 on cards, some dup. (150) good var. -----	12.00	15.00
Hedjaz: 1912 red (2); 1890 Justice, 1908 Justice, plus 2 large multi-color (7) -----	12.00	10.00
Hungary: Interesting selection from 1868 till 1914, many diff types and years represented, generally F up to 40 Ft., 10 Cor. (85) 20/25.00	15.00	
Israel: var. types, vals & colors on pc, etc (80) -----	???	17.00
Japan: Coll. on leaves from early till modern, originally priced at \$5! (100) should be more now! -----	???	21.00
Montenegro: Turkish Tax stamp ovpt Kralj. Crna Gora, un. NG, similar listed Spahic \$50.00! -----	???	21.00

Russia: Receipt of Courts 1867 1//5; unused Control gold ovpt. & red; 1907 type Import 5-75k, etc. (19) -----	12.00	11.00
Serbia (Ref. Spahic) 1885 #134 (10p green); #137 (1D viol.) punched cancel, rough perf. F (3) -----	35.00	15.00
Spain: Cuba, Puerto Rico, Phils. all diff types: Sello (large ornate); Policia; Firma, Movil, etc. (80) -----	16.00	15.00
Switzerland: Cantons: A beautiful collection towns & cantons from Aarberg to Zuerich on clearview pages, sorted name, few shades, gen. VF-F cond. (290) -----	75/100.00	95.00
Thailand: Agric. #1//37, diff. vals. (Forb. Frs. 50.00), Justice 4 atts., 1 Tical; Paddy Tax #7, few dups, sorted and on stockcards w/ no.'s, mixed cond. (23) -----	20/25.00	16.00

E. Bob Wait, ARA 1948 (see masthead), sends a report for:

1. His US exclusively auction of Dec. 15th last (Selected lots):

	CV/Est	Realized
R1a, imperf vert pair, ms cancel, VF -----	25.00	14.00
R19a, vert pair, close L, o/w VF -----	75.00	38.00
R37a, imperf good margins, VF -----	75.00	40.00
R38c, VF block of 4 -----	25.00	18.00
R93c, strip of 3, Register of Wills handstamp, F -----	60.00	30.00
R135b, invert, VG color, showpiece -----	60.00	75.00
R168, margin block of 8, imperf H, LH, VF -----	50.00	30.00
R189, 1 pin hole, small close tear, handstamped VF -----	90.00	55.00
RB28, block of 4, imperf H, imprint, VF, LH -----	80.00	40.00
Promissory note, May 30, 1863, with pr. R1c, R2c, R46c and R66a tied, note for land purchased at auction in Ky. -----	100.00	45.00
RO120d-t, double transfer, small stain, thins -----	50.00	30.00

2. A similar auction held at IFPEX-ROCKFORD in March this year, selected lots:

R25a, imperf block of 4, sm. hole betw. lower pair, crease & cut LR, average -----	50.00	23.00
R64a, imperf, good margins, strip of 4, ms cancel, rich color, sm. cut and thin at top -----	300.00	125.00
R65a, imperf, good margins, rich color, double line oval black Scholborg & Koper—NY handstamp -----	62.50+	65.00
R94c, mint OG, VF -----	25.00+	21.50
R152e, imperf, small scuff LR, large margins, VF -----	65.00	40.00
R163, block of 12 w/pl # & imprint, MVNH -----	est 50.00	26.00
RB28, block of, imperf H, w/imprint, VF -----	est 80.00	47.00
R10P, proof, India paper, good margins, VF -----	18.00+	27.00
R2c, w/JJL blue Dec 1862 printed cancel, few short perfs, small closed tear -----	est 37.50+	60.00
RM156, Dec 9, 1800, large ins. policy for ship's cargo, St. Vincent to NY, stamp slight damage -----	50.00	25.00
RM282b, Sept 1, 1815 Prom note VF -----	12.50+	24.00
RN G1b, ovpt reads down, Citizens Bank, Dysart, Ia, w/ large vignette of eagle, June 23, 1884 -----	est 12.50	21.00
RN G1, sample "Lithographed Specimen on Condor Safety Tint from Corlies, Macy & Co., NY"; "Sample" appears on stamp and INVALID FOR ACTUAL USE appears below, vign. of birds, etc., VF est 15.00		28.00

NOTE: Bob has on hand all issues of the Springer catalogs. Box 512, Belvidere IL 61008.

Current Issues Of the Dominican Republic

(Note: The following information was provided by Jack Adams of Santo Domingo of the Dom. Rep.; it is relayed here verbatim....GMA)

As a result of the several inquiries that I have received recently regarding revenue stamps of the Dominican Republic, I decided to be adventurous and look into the matter a little more. Without going into details about my excursion through different government offices. I can say that I wound up in the Stamp Section of the Treasury Department and I was able to get a complete list of revenue stamps that are currently available and used in the Dominican Republic. I am enclosing that list for your information.

I had to copy the list myself and the head of the Stamp Section provided me with a typewriter, paper, and the accounts book from which I could take the information that I wanted. Since the information was in Spanish, I have copied it also in Spanish without attempting to make any translations. I assume that you will be able to understand the captions.

The official who provided me with this information indicated which stamps are available to the public through the various stamp-selling establishments, those being the ones to be affixed to documents, marked with an asterisk. In addition to those that he indicated, I am sure that those under the heading "Inmigracion" are also available because during my stay here I have had to purchase the \$8 and \$10 stamps. Therefore, I assume that the others in this category are also available to the public. The stamps for identity cards (sédula de identidad personal) are sold only at the office where those cards are issued and they are affixed directly to the ID cards by the official who issues the document. Therefore, as far as I know, these stamps cannot be bought for collection purposes. The stamps intended for matches, cigarettes and alcoholic beverages are sold only to the manufacturers of those products and the only way to get some would be to go through one of those factories. The consular stamps are furnished to the Ministry of Foreign Relations and they can be obtained only through a Dominican consulate abroad. With regard to the stamps under the heading "Servicios publicos," I assume that each one of the seven tax laws indicated has its own series of stamps. I copied the denominations exactly as they appear in the accounts book and I do not know what they refer to. As you can see, the \$1 and \$2 denominations appear several times.

The official at the Treasury Department was not able to give me any additional information about the revenue stamps, such as dates of printing, quantities printed, paper used, etc. I have seen only a few of these revenue stamps, so I am not familiar with such details as colors, designs, and general appearance. To get this information would require having a sample of each stamp and, as I mentioned, most of those stamps are not available to the public.

I hope this information will be of interest to you and/or to the members of your organization. At least, now you have complete and official list of revenue stamps currently in use in the Dominican Republic although the technical details regarding the stamps is lacking.

Consulares rentados

25c, 50c, RD\$1, 2, 3, 5, 9, 10, 15,
25

Consulares honorarios

25c, 50c, RD\$1, 2, 3, 5, 9, 10, 15,
25

*Inmigracion

RD\$1, 2, 3, 4, 6, 7, 7:50, 8, 10,
15, 20, 25, 50

Fosforos

4/9c, 1/3c, 2/3c, 2/3c, 1c 1 1/3c

Cigarillos

3 1/2c, 7c, 9c, 18c, 36c, 8.4c, 8.68c,
33.6c, 34.72c, 16.8c, 17.36c, 7c,
22c

Bebidas alcoholicas

RD\$0.0035, 0.005, 0.00 1/2, 1c, 2 1/2c,
5c

Cedula Identidad PersonalRD\$0.25, 50c, RD\$1, 2, 3, 4; 50c
(mujeres)***Documentos**RD\$0.25, 50c, RD\$1, 2, 3, 4, 5, 6,
10, 20, 25, 50, 100, 500***Documentos**

Natalidad: 6¼c

Certificados de Salud: RD\$1

Certificados de Analisis: RD\$5

Recargos de Inmigracion10c, 20c, 25c, 40c, 50c, 60c, 75c,
80c, RD\$1, 2, 3, 4, 5, 6, 7, 10 15,
20, 25***Servicios publicos**(recaudacion leyes 169, 177, 196,
259, 260, 370, 470)

RD\$1, 2, 50c

RD\$1, 2, 5

RD\$1, 2, 2

(Concluding note: Jack has offered to obtain any of those available to the public, those with asterisks, at face value plus postal costs. The exchange rate is \$1 US to \$1 Dom. Repub.; bank drafts only are acceptable, no personal checks or currency. If you wish to obtain any of these, write me first....GMA).

Peggy's Pearls

Peggy Howard, ARA 1116

(Note: This Editor does not know the meaning of Peggy's mysterious words herein...perhaps the readers will, or those to whom it is directed. If so, you may respond here....GMA)

As a dealer I hear and read some pretty way out things. In fact, some border on the ridiculous. Some collector somewhere has read statements, contrary to fact, about certain items being easy to find in certain shapes and conditions. Now, the days of the medicine shows and their wild and outlandish claims are gone, and we laugh these days when we read them, but there are just as many gullible people around right now.

It puzzles me why they must seek me out to supply the impossible, and demand that I obtain it and call me a liar when I tell them it can't be done, or they shrink back silently into their little shells to mull that information over.

To the gullible, I say...contact these budding authors with their pieces of wisdom on the availability of such material. To the authors, I say...put up or shut up.

Condition—Any Way You Name It

A recent ad in a leading stamp paper had a listing of revenues and some prices. Above the listing was a statement declaring the stamps were "sound, but they could be uncut, pen cancelled, cut, punched, perfined or herring-boned." Well, that about said it all and it appeared like one of those puzzles that give you an aptitude test to pick out the word that doesn't belong there. That's about the same thing as a doctor pronouncing a dead man in fine health, to stretch a point.

One might expect this type of "boo-boo" from a beginner, but from a dealer???—Never!

If one is going to use stamp terminology, then one should have an understanding of it. Yes, we all hear the parrot phrases "very fine," "extra fine" and "superb," but rarely do we get to see such a contradiction in one sentence.

A sound stamp is one that hasn't any cuts, perfins, punches or herring-bone cancels. The paper is not broken in any way. But, this is not to say that it isn't way off center, hasn't a stain or a straight-edge where it normally shouldn't, or perhaps a light crease as some auction houses would stretch it to mean. Normally, the stamp is a good one, but that depends upon whom, who or what is trying to hawk it. Caveat Emptor.

Voices From the Past

Submitted by Richard F. Riley

Robert S. Hatcher was a columnist whose writings were appearing before the turn of the century. The following are taken from a column he conducted called: Notes for U. S. Philatelists. These appeared in *The American Philatelist* Vol. 2, 1888 and reflect considerable early interest in our fiscals.

The Treasury building at Washington figures in three different views on as many different kinds of stamps, viz., document, oleomargarine and imported cigars.

American wine stamps are excessively scarce, being used but a very short time in 1872, having been found, like the Kennett fruit stamp, unnecessary.

The Customs stamps for imported cigarettes, formerly engraved on crisp bond paper, are now issued on a poor quality of paper, so as to render their removal from the package more difficult.

All U. S. tax-paid spirit stamps are bound in sheets, with stubs, in book form; one of these particular books contains one hundred and fifty sheets of the 139 gallons whisky stamp, the total value of which amounts to \$18,765 net.

—p. 142

The scarcest of the U. S. snuff stamps has always been the three-ounce variety, as will be seen by the subjoined figures: During the decade from Oct. 1st, 1877, to Oct. 31st, 1887, there were issued of the 1/3 oz. 29,647,940; of the 1 oz. 118,020,616; of the 2 oz. 42,818,788; of the 3 oz. ONLY 412,400.

The bill just presented to Congress for the repeal of the tax on oleomargarine by Congressman Lawler, of Chicago, is not intended to repeal the law or interfere with the provisions of the law requiring the stamping of oleomargarine, so we may expect to be inflicted for an indefinite period with these eccentric-looking, but hard to obtain, revenues.

The Solons of Congress are discussing the advisability of enacting a law for the taxation of lardine, similar to the Internal Revenue act now in force relative to oleomargarine. In case the bill becomes a law, the administration will put forth from the Bureau of Engraving and Printing another series of elaborately engraved fiscals.

The 33 1/3 cents beer stamps have always been used less than any other denomination of these stamps. It was discovered, several years back, in the mining towns of California and Nevada, that a pack-mule could more conveniently carry a burden of two kegs of beer, each measuring a third barrel or weight ten gallons, on either side, and as kegs of this size are used only in these districts, hence the scarcity of that denomination.

The first stamp ever used for imported cigars was designed when the tax on tobacco went into effect. A sheet of these rarities recently came to light in the Treasury Department. The stamp is printed in brown on white, 126 mm. long by 65 wide. An animated shipping scene at a wharf is depicted upon it. Across the picture, in a curve, are the words "Imported Cigars," below, "United States Internal Revenue," in white letters, with spaces for the date, weight, and inspector's name. The whole is surrounded by a neat frame.

—p. 143

The large green and elaborately engraved stamp for imported cigars, bearing a vignette of the Treasury Department, and issued soon after the war, hitherto known only on plain old wove paper, has lately come to light, printed on Confederate watermarked (C. S. A.) paper. This paper was manufactured in England, expressly for the Rebel government at Richmond, and on it were to be printed the Confederate securities. Much of this watermarked paper

was captured by the Federal Navy from British blockade runners, and some of it was subsequently used for U. S. fractional currency-notes, but this is the first instance known of its being utilized for revenue stamps. Our government appreciates the uses of watermarking. Not content with altering the watermark in the stamped envelopes, it now prints all its Treasury checks (formerly on fibre bank-note paper) on paper watermarked U. S. T. D. The postal notes contain the most intricately designed watermark. While on this subject, it may be of interest to some of my readers to know the early history of watermarking. It is supposed to have been first put into use the latter part of the fifteenth century. The watermark now used by many governments as a means of security against counterfeiting was first used only as a sort of trade-mark, or sign for distinguishing the brand of paper. A gentleman thoroughly conversant with the subject says, in olden times, the rags having been thoroughly cleansed, were put into vats, where they were worked up under a beating press until they were reduced to pulp. This pulp was thrown into hot water and stirred until the mixture was uniformly made. Then a mold of fine wire cloth, fixed upon a wooden frame, and having a "deckle" to determine the size of the sheet, was taken; in the middle of this frame was disposed, also in brass wire, a factory-mark, intended to appear in white in the sheet of paper, and called the "watermark." According to their fineness, size and weight, papers have received different names, proceeding from the watermark. The earliest watermarks did not consist of letters, but were devices such as bulls' heads, balances, crowns and cardinals' hats.

—p. 144

The scarcity of many United States fee stamps is doubtless owing to the enforcement of the law pertaining to their use, which is exceedingly rigid. Every brewer, under the Revised Statutes of the United States, is obliged to purchase all stamps from a Collector or Deputy Collector of Internal Revenue, who enters, in a book kept for that purpose, the number of stamps bought, their denomination and their value. The brewer is also obliged to keep a similar record in his books, and on or before the 10th day of each and every month he is compelled under oath to give an account of each and every stamp that he has used, and they must agree with the size and denomination of the packages of fermented liquor sold during the previous month. He must also state in said sworn statement the balance of stamps he has on hand, their denomination and their value; his stamp account at all times must be correct or he is liable under the law to get into serious trouble. The revenue laws say that "The stamp must be affixed upon the spigot-hole in the head of the package; and the spigot or air faucet must in all cases be driven through the stamp in such a manner as to effectively destroy the stamp." Generally a certain portion of the stamp is left upon a package after the spigot or air-faucet is driven into the package; the brewer is then compelled under law to carefully scrape off the balance of the stamp outside of that portion destroyed at the time the spigot or air-faucet was driven in. The possession of any stamp that has been used before (in the hands of a brewer) is prima-facie evidence of intent to defraud the Government, and in all cases leads to serious difficulties.

—p. 233-34

No counterfeits have ever been made of the match, medicine or playing card stamp. but the document series has not been exempt; the varieties forged most extensively was the first issue, one-cent proprietary. An entire sheet of them, which was captured, is now framed and on exhibition in the office of Chief Detective Brooks of the United States Secret Service, at the National Capital.

—p. 233

CIRCUIT NOTES

It has been some time since the last appearance of this column, due to other duties. Since this is the last issue of the season, the following will bring the statistics up to date (as of 1 May):

Salesbooks sold	822
Received for circuits	522
Not seen here	300
Circuits initiated	376
Circuits completed	342
Still out	34
Books returned to owners	465
(Their total sales	\$27,981.69)
Remaining in circuits	57
Members on circuit roster	260

It is to be noted that few books

are received with USIR material which could be described as G-F-VF, reasonably priced, ready for a fast sellout. Some are, but few. The bulk of material received is foreign in nature, which have kept the circuits alive thus far. Similarly, very few are received with Canadian material, also in high demand. There's a moral here somewhere.

—G. M. Abrams
Sales Mgr.

My business is

U. S. REVENUES

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HOWARD

88

P. O. Box 2163, Sunnyvale, CA 94087

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

BOSNIA revenues wanted—all types. D. L. Prentice, 7925 W. Oklahoma Ave., Milwaukee, Wis. 53219. 89

PATENT MEDICINE Paper—monthly for collectors of Private Die Medicines, Trade Cards, Advertising Covers, etc. on Patent Medicines. 12 issues \$4.50. Sample 50c. Patent Medicine Paper, Box 872, Camden, S.C. 29020. 88

WANTED: France and French Colony revenue stamps. Also parcel post. Would like on approval. Trevor D. Roberts, 737 South Arbor Drive, Coupeville, Wash. 98239. 87

EXCELLENT source for U.S. and World wide revenues and cinderella material. Also paying top prices for collections of this material. Send requests to: Cinderella Stamps, 3335 Ripple Rd., Baltimore, MD 21207. 87

RUSSIAN REVENUES, vignettes, seals and back-of-the-book material wanted. Will buy or exchange. M. Cerini, 37 Wyoming Drive, Hunt. Sta., NY 11746. 91

CANADIAN Revenues—Collections, accumulations, or singles. Buy, sell, or trade. G. Pollak, 1236 F Los Angeles Ave., Simi Valley, California 93065. 90

WANTED: Used bank checks, pre-1885 with vignettes preferred. Have to trade RF15, R21, R73 and R74. Several RMs also. George Story, 1920 N. W. 12th, Oklahoma City, OK 73106. 86

PUERTO RICO Embossed Revenues cut squares from 1860-1898 documents: 20 diff. \$7.00, 30 diff. \$10.00, 100 quality mixture \$25.00. Large selection of slave certificates and documents ranging \$10 to \$\$\$ available. Bi-monthly mail and public auctions. Quality material always needed. Jose Luis Rodriguez, San Juan Stamp Auctions, PO Box 21163, Rio Piedras, P.R. 00928. APS, SPA, ARA. 88

ISRAEL, Palestine and Turkish revenues; also Holy Land fiscal materials—Wanted, will buy or trade. Charles F. Mandell, 91 Calvert Avenue, Edison, N. J. 08817. 88

FOR SALE—India—Printed stamped papers with printed portrait of Queen Victoria, and Indian Native States with printed head of Rulers. Y. Ahuja, 1950 Kennedy Road, #914, Scarborough, Ont. M1P 4S9, Canada. 87

REVENUES—Sample lots \$5.00 and \$10.00. Nice mix. R. Walter, G.P.O. Box: 3174, N. Y. City 10001. ARA #1565. 87

DUCK STAMPS. All XF NH. RW29-31 \$45.00 each. RW32-33 \$40.00 each. RW35 \$14.00. Many plate singles and others. Send SASE for price list. Stamps-A-Plenty, Box 26066R, St. Louis, Mo. 63031

WANTED: All stock certificates and bonds—any quantity. Also express company paper, soldier and occupational tints. Ken Prag, Box 431TAR, Hawthorne, CA 90250. 96

PHILIPPINES Wanted—Revenues, unlisted OB's, perfins, commercial overprints, postal stationery. Send priced or for offer. Robert Hoge, 10124 Zig Zag Road, Cincinnati, Ohio 45242. 87

WANTED—Stock Certificates, bonds, old checks, confederate money, U. S. Revenue stamps. State your price or send material for my offer. John Tidwell, Box 8040-E, Nashville, TN 37207 86

CINDERELLA LOTS—loaded with U. S. and Foreign revenues, seals, labels and assorted cinderella material. (\$2 and \$5 lots). Cinderella Stamps, Dept. R, 3335 Ripple Rd., Baltimore, Md. 21207 88

BUYING all 19th century revenue and postage proofs, color trials and specimens. Highest prices paid. Dealers' offers invited. Griffin Stamp Company, Box 374, Auburn, Wash. 98002. 89

REVENUE stamps of England & Colonies and Germany for sale. Ask for approvals. W. J. Pieterse, Box 137, Amherst, NH 03031. 86

STOCK Certificates, bonds wanted. —Paying 4 cents each. Checks before 1900, 2 cents each. Clinton Hollins, Box 112, Dept. N, Springfield, VA 22150. 92

CASH for U.S. and Foreign collections, accumulations of regular postage, covers, revenues and all postal related items. No lot too small or too big. Please describe and price in first letter. Old Relic Shop, Box 338, Little-rock, CA 93543. 87

U. S. and Canadian Revenues including a large selection of private die proprietaries. Visit our store, send want list or phone 672-0830. Stamp Center, 531 W. Manchester Blvd., Inglewood, CA 90301. Open daily incl. Sunday, closed Monday. 86

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Margaret A. Howard -----

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CENTRAL REPRESENTATIVE

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Kenneth Trettin -----

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(Vote for one)

Peter Champion -----

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Ernest F. Woodward -----

CONSTITUTIONAL AMENDMENTS

Shall Article 4 be amended as follows: Article 4(c) THE SECRETARY-TREASURER (ADD) The office of Secretary-Treasurer may be separated into two (2) elective offices, SECRETARY and TREASURER, with duties apportioned accordingly, upon determination by the Board of Directors that such separation is warranted by prevailing workloads.

Yes

No

Shall Article 6 be amended as follows: Article 6. FINANCES. The annual dues for regular membership in the Association shall be as set by the Board of Directors. Members paying a minimum of one and one-half (1½) times the amount of regular annual dues shall be deemed Contributing Members and shall be authorized to prefix their membership numbers with the letters CM. A list of Contributing Members shall be published annually in the Association journal. Payment of annual dues shall be made as of October 1st of each year. Dues shall not be pro-rated, except that new members joining after March 31 shall be considered as paid up through September 30 of the following year. LIFE MEMBERSHIPS paid in advance may be sold at the pleasure of the Board, at rates to be set by actuarial determination. (No change to balance of Article 6).

Yes

No

IMPORTANT! To be counted, your ballot must be received by the Secretary no later than August 1, 1976. Your ballot may be anonymous if you wish. Write-in votes have no constitutional validity, but will be tallied as a matter of record. **PLEASE VOTE!**

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10 -----	15.00	32 -----	3.25
16 -----	.35	33 -----	3.50
17 -----	.25	34 -----	.55
18 -----	.10	35 -----	.55
19 -----	.60	36 -----	.10
20 -----	2.10	36a -----	.10
21 -----	2.10	37 -----	1.05
23 -----	2.45	38 -----	3.75
24 -----	.40		

Blocks of Four

RK1 -----	10.00	RK17 -----	1.40
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7 -----	20.00	21 -----	12.00
16 -----	1.80		

BUYING

any RK's not listed above. Also need accumulations, collections, etc. of all Scott numbered revenues. Write and tell us what you have or send for best offer. We are particularly interested in buying RN, RF and RU.

NOTE—our "RF" ad April Revenuer—we sold a lot of stamps, bought and traded some too. Precancels and date cancels particularly popular. We were almost cleaned out of the following numbers and would appreciate your offer of any surplus you have, RF 3, 3a, 16, 19, 20, 21, 23, 26.

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