

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 30, No. 9, Whole Number 288

October 1976

Carter's Corner Card

By Associate Editor Richard F. Riley

If you subscribe to the idea that if you can put a name to it, someone has collected it, then there must be at least one stamp collector who collects corner cards of stamp dealers.

A contemporary entry for such a collection in the fiscal area is the elegant corner card used by member-dealer Sherwood Springer. Another entry, perhaps not the earliest, is that of George J. Carter, Fig. 1. This cover is especially interesting because of its postal markings and because it recalls to mind Carter's impact on interest in collecting U. S. revenue stamps, around the turn of the century.

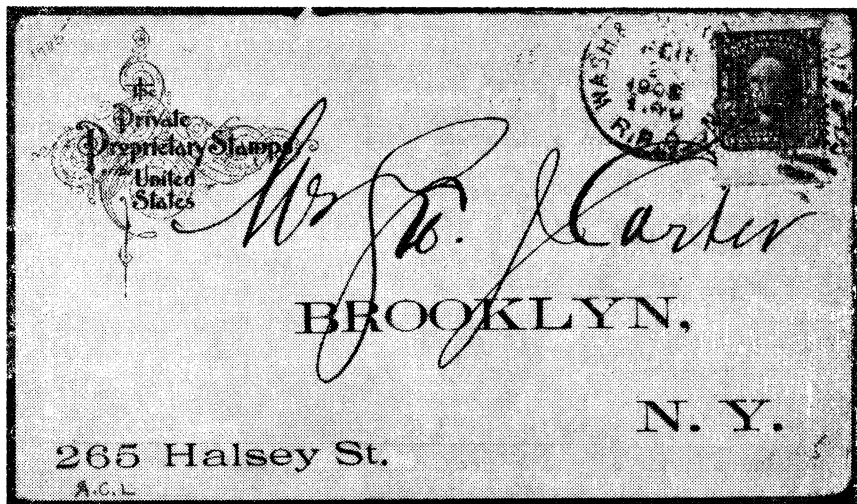


Fig. 1

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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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The ornamented corner card suggests that Carter was selling the private proprietary stamps of the United States—as indeed he was, at 265 Halsey St., Brooklyn, N. Y. The cover was no doubt a self addressed, if not prepaid reply envelope.

The RPO cancel on the face, dated Feb. 2-, 1905 was applied by a clerk on the Washington & Charleston railway which operated on the Atlantic Coast

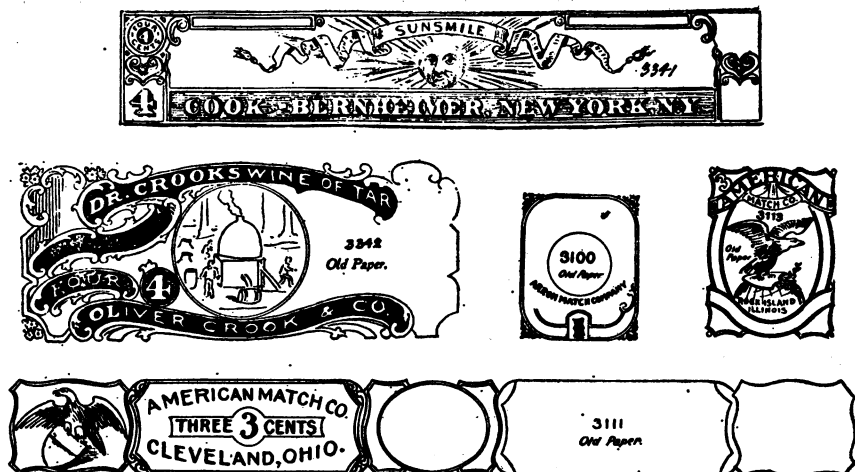


Fig. 2

line for a distance of 515 miles. Thus where the cover was mailed along the route to Brooklyn is unknown.

There are three markings on the obverse of the cover; an upright rectangular date stamp in lilac reading "George J. Carter" about the top and sides, "Brooklyn, N. Y." at bottom and "10/26/1903" in three lines in the middle, and two post office circular date stamps (CDS). One reads: "BROOKLYN, N. Y. REC'D" about the circle and "FEB 24/9 AM/1905" in the center. The second reads "BROOKLYN, N. Y. CIRCUIT R.P.O." about the circle and "TR12/F E B/24/1905" in the center. The latter is the marking of a clerk on a Brooklyn streetcar RPO. TR12 was an early AM streetcar trip but whether this CDS was applied before or after the Brooklyn Rec'd CDS has not been determined.

Carter was born in London, England in 1864 and had made his residence in New York City since 1887. Actually he was a printer by trade and in fact was the founder of the N. Y. Printer's Supply Salesman's Guild. As a printer he must have been attracted by the beauty of our revenue stamps and the evidence shows he began to trade in them.

Thus for a period he published *Carter's Messenger*—"Issued occasionally—in the Interest of Stamp Collecting in General & Revenues, Match and Medicine Stamps in Particular" as he proclaimed in the masthead. As vol. 1, No. 4 indicated (about 1910), the only way to subscribe was to "buy \$1 worth from the bargains advertised," e.g. 50 different Match & Medicines—post free, \$2.02.

What then could have transpired more naturally than Carter the printer, should determine to produce an album to house those beauties he advertised. And so the "Carter album" with which newer Revenuers may not be acquainted, was born.

There was a cloth bound version "including catalog" at \$2; a half morocco, heavy bond paper, etc., etc. version with catalog at \$10; and a full morocco deluxe edition with the words, "only 100 signed and numbered—" at \$25. They were duly launched in a full page spread in *Mekeel's Weekly Stamp News* for Oct. 28, 1905, an issue devoted in its entirety to U. S. Match & Medicine stamps.

The album was somewhat curious by present standards in two ways. First, instead of the usual taller rather than wider format, the Carter album was the reverse and the pages were approximately 11½ x 9 inches.

The pages appear somewhat quaint, not only because of the horizontal

arrangement but also because of the partial illustrations Carter afforded the collector. Regulations of the time somewhat incomprehensibly, forbade illustration of even obsolete U. S. revenues, so Carter resorted to use of crude partial sketches, though not all spaces were illustrated. Examples from his album are shown in Fig. 2. No doubt the sketches served the double purpose of showing the collector what the stamp looked like, and as a goad to cover them up with the real thing.

The second curious aspect to the Carter album was the presence, in the back of the album, of a pocket containing a catalog. Its cover showed it to be edited by Charles A. Nast and published by Geo. J. Carter. It was entitled: "A New and Complete Catalogue of the Revenues of the United States, Embracing all Documentary and Proprietary Stamps issued from 1862-1902 also a complete list of all Match, Medicine, Perfumery and Playing Cards, Etc. Stamps and Wrappers, and a list of all known varieties of provisional and private proprietary stamps of the Spanish-American War Period."

Printed at the top of the catalog was a legend with fancy scroll work very similar to Carter's corner card.

The catalog was touted as "—the most complete ever issued—gives most minute details as to part perforated Revenues, variety of paper, shifted die varieties—catalog numbers of every stamp,—every variety of paper in the Match & Medicines—etc. etc.—a list of 1898 St. Louis provisionals." Moreover the album provided spaces for nearly everything in the catalog and blank pages to spare.

Evidently there had been a pre-release of the album for in the issue of Mekeel's cited above there was much praise for the new album. Indeed testimonials were faithfully reproduced from such stalwart collectors of U. S. revenues as Clarence Eagle, Hiram Deats, George Hetrich and others.

Perhaps in later years these testimonials were to convince Donald Mull, in Boston, who acquired the plates, to reprint the album. Franklin S. Smith in his testimonial had said: "Eye hath not seen, ear hath not heard, neither hath it entered into the heart of man the things that thou hast prepared for those that love," the collecting of the little labels." So the album was reprinted in the 40's but I suspect its success was far less than achieved by Carter in an earlier year.

Input from ARAers George Griffenhagen and Bert Kiener is gratefully acknowledged, as is meaningful correspondence with Ed Bergman of the Mobile Post Office Society and with Dr. John M. Price, Jr.

Other Bibliography:

Anon. Obituary. *Mekeel's Weekly Stamp News* 33, 431 (1919).

John M. Price, Jr., Brooklyn Streetcar R.P.O. Markings.

Excelsior (Publication of the Empire State Postal History Society) vol. 3, No. 2, 1975.

WANTED TO BUY:

AMERICAN REVENUER back issues, all literature on U. S. or Canadian revenues—Private Die Proprietary revenues and related material, trade cards, pre-1900 advertising covers, Dr. Kilmer overprints, St. Louis Provisional labels, Encased postage stamps, printed precancels on U. S. Revenues, Canadian Revenues and tax paid.

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Daniel Hoffman, 1028 North Alpine Road, Rockford, Illinois 61107

THE PRESIDENT'S PAGE

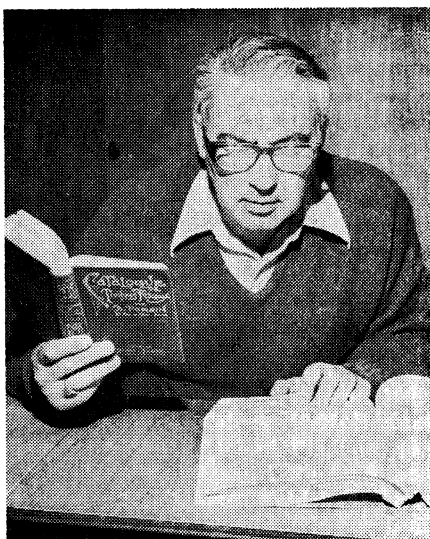
G. M. Abrams

*GRACIAS

- I. To new Editor Ken Trettin for his kind words last month. Pshaw.
- II. To the Scott Publishing Co. for their thoughtfulness in sending an unordered copy of the 1977 Volume 1.

*BYRUM'S BOOK IN STOCK

While member Don Byrum is in Europe for circa 3 years, he has asked us to handle his Supplemental Stamp Catalog, 1973, and its later supplement, which contain hundreds of pages of well-illustrated listings of non-Scott cinderella material worldwide. Order direct from our Librarian (see masthead) at \$16 postpaid in the US/Canada, book rate. Overseas members may write Woody for mailing costs.



*ICAR

Several letters of inquiry have been received this past month about the subject new organization. To preclude further letters, suffice it to say that neither the club nor any of its derivative or parent organizations are ARA-connected. Further, the originator of same, under any of the names/addresses used, is not an ARA member.

Armed with this trusty Forbin, ARA President Gerald Abrams plots his strategy for another assault on the field of foreign fiscals. As an aside, living in southern California must have affected him; he fancies himself "a younger Gregory Peck/Van Johnson combination." (Ed. Note: Ha!)

*BREWERY REGISTER

Through the courtesy of member Dan Hoffman, we have learned of a new book which may be of interest to beer stamp buffs. Titled "The Register of United States Breweries, 1876-1976," by Friedrich and Bull, it contains 320 pages of listings with history of 5800+ brewing plants, which, with name changes included, brings the total to over 11,000 entries, by city and state. Available from Donald A. Bull, 21 Frelma Drive, Trumbull, Conn. 06611; price \$10.95 postpaid in US; Conn. residents add 7% sales tax.

*ARGENTINE COLLECTION OFFERED

Member John Fosbery (52 St. Leonards Road, Newton Abbot, Devon, England TQ12 1JX) advises of the availability of one of the largest collections of revenues of the subject country ever formed, from a private party. The collection contains 6700 stamps and trips (tobacco, liquor, etc.) and 560 items of stamped paper. For a complete description and price information, please write John directly. Note that only one such is available.

*TOPICALIST JOINS

New member F. C. Kinsky, 338 The Parade, Island Bay, Wellington, New Zealand, is a bird fancier, and would appreciate approval selections of any revenues and related material bearing bird(s) in the design. Write directly,

by air. (These may be from any country, and note: He already has all of the RW's.)

***ANYTHING AND EVERYTHING U. S.**

Robert C. Ladd is the author of a column in WSC (weekly by the time you read this) by the above title. Bob would like material for his column concerning revenues, submittals credited. His particular concern currently is information on "Dr. K." (Dr. Kilmer?) material, as well as on wines surcharged (with MDC cancels) of the 1930s. Anyone who can assist may write Bob directly at Box 654, Burlington, Vt. 05401.

***FORBIN SUPPLY ABOUT GONE**

Duane Zinkel advises that of the second reprinting of the 1915 Forbin, there are about a dozen left, all of the hardbound copies, at \$15.50, and one original rebound at \$50. The success of the reprint effort is remarkable, and it's suggested that any who have procrastinated about the purchase better make hay while there are still some left. Write Duane at 2323 Hollister Ave., Madison, Wis. 53705.

To close: KUDOS

Ken Reis did it again at PIPEX in Seattle in June with an ARA award for his US Private Die Prop Matches.

Ed Bushnell took a gold medal and the Orin B. Maxim Memorial Award for his USIR first issue exhibit at MANPEX (Manchester, Conn.) in April. Belated Kudo.

Another for Jack P. Carter with a silver award for his Canadian revenues at BECKPEX (Fullerton, Cal.) in June.

Also in June, Laurie Franks took a small gold at STAMPEX (Toronto) for his display of Hong Kong revenues.

NEW YORK CHAPTER NOTES

Memories of INTERPHIL

At the June 3, 1976, meeting of the New York Chapter of the ARA discussion centered on memories of INTERPHIL, the seventh international philatelic exhibition to be held in this country. Many Chapter members had been to Philadelphia for the show.

The three U. S. Revenue stamp exhibits, entered by Messrs. Cunliffe, Fitch, and Koref had each been awarded a medal and by so doing had upheld the honor of our specialty. There was one other exhibit of revenue material at INTERPHIL, that of the Smithsonian Institution. Tucked away behind a pillar were some of the rarest and most interesting revenue essays from the Clarence Eagle collection. Ten copies of the Jones patent stamp picturing the portrait of President Grant were shown as were a number of the fascinating Sturgeon patent essays, including those with the Lincoln portrait (Turner catalog number 52) which seem to belong to the Sturgeon group. Also exhibited were strips of paper with the wavy line protective device so interesting to beer stamp collectors from their use on the 1871 issue. In other frames the Smithsonian showed a sheet of the 30c Boutwell and a sheet of the high denomination rectified spirits stamps as representatives of regular revenue issues.

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

RN-FAC? Report

Joseph S. Einstein, ARA 665



Illustrated here, from our good friend George Story, Sr., is a check about which there are some doubts. Tentatively (and with trepidation), I am calling it a FAC even though a wheat binder is a far cry from a G type lozenge.

The trouble arises from these facts: The wheat binder is printed in a rich Revenue Orange and is almost in the center of the check. The wheat binder appears to have been printed on blank paper BEFORE the check face (by J. Knauber & Co. Lith., Milwaukee) was printed for the user. The use date, Dec. 9, 1885, means that the item had to have been printed earlier in 1885 or, if the user No. 1117 means anything, could have been printed in '83 but more likely to have been in '84.

So—the time of origin is acceptable, the color is proper, position of design is acceptable; BUT, that Wheat Binder surely doesn't bring to mind any Revenue! The design itself is about 1 7/8" long x 1 1/4" high—small for a FAC by the way—and is just left of center and about 2/16" low on the check.

The check is goofy in another way: in numbers, it reads 404.89 but in longhand reads Four Hundred 89/100 — Dollars. Naturally, the question is "what was the amount actually paid?" It is believed that the longhand statement governs. Does someone KNOW the rule that applies?

Well, it is an interesting thing, FAC or not. Should create some discussion, I hope, and am looking forward to controversy.

Voices From the Past

(Ed. note: This is the first of a series submitted by H. H. Wenck, ARA 730, taken from the Metropolitan Philatelist, a journal published around the turn of the century. More to follow.)

AN UNCATALOGUED RARITY

by E. B. Sterling

From the Metropolitan Philatelist, Vol. 1, No. 1; April 1890

Last November, while negotiating with Mr. Joseph R. Carpenter of Philadelphia for his fine and rare collection of United States Internal Revenue Proof stamps, I discovered among his effects what to me was a genuine surprise: a unique proof and one unknown even to Mr. Carpenter. With his consent, I retained this stamp until I consummated the purchase of his collection.

The rarity consists of an oblong rectangular frame 93 1/2 mm. long by 20 1/2 mm. wide, impressed in block on India paper and mounted. The design is as follows.

The center of the stamp contains a circular bank of 20 mm. inscribed Internal Revenue and within this a smaller circle of 15 mm. with the words U. S. Four Cents, and upon a crossed line disc within an inner circle of 7 mm. the numeral 4.

The inscription at the right of the center circle reads:

F. Woodbridge (in script), below Hartford, Conn. (in roman letters).

Also at right reading in roman letters Dr. Woodbridge's Specific Headache Bitters Stamp, while at extreme ends, the left reads Proprietary, the right reads Stamp.

The design is simple, plain and unattractive, yet of fine workmanship and I class it among the earliest of the medicine series, although at present I am unable to give the date of issue, and as Mr. Carpenter has no record of it and not even a duplicate, he could not place it. I shall be very glad to hear from anyone living in Hartford, Conn., or vicinity, who can throw additional light upon its history. The proof is not for sale, having been presented by me to my friend Mr. H. E. Deats.

(to be continued)

Scene Currently

By Associate Editor Richard F. Riley, ARA 506

Got in a three bagger the 20th of June. First it was Fathers Day with its advantages to pater, second it was BECKPEX day and third, it was "third Sunday of the Month" meeting of the local section of the ARA. First, forgetting the yardwork for a day, it was off to Fullerton where BECKPEX shines. ARA'r Carter took a silver for his exemplary Canadian revenues amid a field of very fine material and is to be congratulated for carrying the word on revenues. Finally after dinner, we made a stop at our new Eagle Rock meeting place to say hello. There was a good crowd with lots of exchanging, the usual banter about new discoveries, bargains won and deprecation of the misguided and wayward who can't see revenues for Trucial States and other exotica of a local BuyCentennial nature. Maybe they are three sheets (four sheets) to the wind at the BEP.

A copy of the book "Advertising Trade Cards" by John M. Kaduck, obtained from members Wait and Wait is at hand. About 10 pages of the 100 or so are devoted to medical trade cards. Estimated values are given the various groups of trade cards illustrated. The book is largely a picture book, both black and white and color, and will appeal to a degree (\$1/page) to collectors of U. S. proprietaries and much more (\$0.10/page) to buffs who like this currently fashionable area of paper Americana.

The March-August issue of *The Mainsheet* (vol. 4, p. 91-5, 1976) contains an article "by Rosario" on: Collecting Argentine Revenue Stamps. The author first reviews the reasons for the many varieties—he thinks perhaps there are over 50,000—and then ways of forming a well rounded sampler from such an array. Subsequently the author considers in turn three types of the issues of the Republic, as distinct from those of the Provinces and the Municipalities, namely stamped paper, historically the oldest group; adhesive types; and finally band types used on playing cards, beverages and tobacco. The article is an excellent introduction for anyone looking for a new vast field to conquer—and how to tame it. *The Mainsheet* is edited by the Fosbery's, 52 St. Leonard's Road, Newton Abbot, Devon TQ12 1JX.

The Philatelic Literature Review is currently running serially a subject card listing of the holdings of the American Philatelic Research Library. The June issue, covering part of the "C" entries lists nine works on Canadian rev-

enues. Obviously holdings on revenues of other countries will appear here in due course. Each issue of PLR also contains a Philatelic Literature Clearinghouse where material on revenues appears from time to time. Revenuer John Bobo in a four page listing offered many items of revenue literature, including some very scarce ones in the same issue.

Revenuer Dick DeKay has sent along an auction catalog of a Roger Koerber (Michigan) sale, Feb. 1973 which offered a substantial collection of private dies including an exceptional number of experimental silk paper varieties including RO89, 98, RS39, 132, RU4 and 9 confirming predictions we made in *The Revenuer*, June, 1974 about their existence; thus something else to go on your want list. Thanks Dick, I missed that auction.

INTERPHIL SIDELINE

J. S. Bobo, ARA #3

While attending INTERPHIL this year, ARA member Robert Shellhamer, wife Dorothy, and I took the occasion to drive down to Baltimore and visit with another well known ARA member Howard "Beau" Beaumont.

Both Bob and Beau are avidly interested in the U. S. Possessions revenues. But, Beau is more interested in the Porto Rican emissions as well as the Puerto Rican emissions. He has a nice representative showing and is currently trying to develop a comprehensive catalogue of the adhesive group.

Those living in the Towson (Baltimore) area are invited to stop over and see Beau and chat with him. He is always happy to meet with stamp collectors in general and Puerto Rico aficionados in particular. It was nice meeting Beau personally and we enjoyed a pleasant afternoon.



Left to right: Dorothy Shellhamer, Howard Beaumont, Robert Shellhamer—taken during a visit June 3, 1976.

CIRCUIT NOTES

Since the source of our salesbooks, Van Dahl Publications, publishers of the *Western Stamp Collector*, have shut down their merchandise department, we will no longer be able to obtain same from them.

There are some of the original version 500 space books on hand which may be had by any member who requests same, for the asking. The supply is small, and will not last long. The larger books are sold out.

I have, however, obtained another source, which will supply 500 and 1000 space books, printed pages, at lower rates. These will not carry the ARA emblem as did the previous books, as the cost to have same printed on the cover has skyrocketed (as with most everything else these days).

If you wish, material for the circuits may be submitted in books of your own choosing, but keep the maximum value to \$200.00 per book. If you require the larger, 8½x11 blank page books, you will have to make (supply) your own, as they are no longer available here. Should you choose to use this source for empty books, the price, postpaid in the US/Canada, will be:

500 spaces, 50c each

1000 spaces, 80c each

Overseas members may write for postal costs. The above can be provided in any quantity, pro rata (no discounts). Cash with order, please.

Statistics next month, time allowing.

G. M. Abrams, Sales Manager

The Express Way

By Gene R. Gauthier, ARA #727
730 Antler Drive, Mt. Zion, IL 62549
Photos by Boutrelle

A number of years ago a start was made on what was hoped to become a continuing series dealing with express company usage of U. S. revenues. My intentions however, far exceeded performance, and only one article for The American Revenuer was written at that time.

Several good friends (First Issue enthusiasts) have repeatedly urged that this writer get on the ball and put into print results of the years of specialization in this particular field. Hopefully, performance will progress beyond the single article plateau this time!

During the course of working with express company cancels, an identification system has been developed which is very similar to that used by Dr. Hugh Shellabear for his railroad company cancels. This identification system will be utilized throughout the series of express cancel articles.

Before proceeding with the first article, just a few sentences urging all members who have additional information concerning any express cancels, or who wish to dispute or reinforce any of my observations, to please write to me and make themselves known. Even though I've been at this field a number of years, there is no professing to be an expert. If the years have taught anything, it's how much there is to learn, and how little I really know. Any information passed this way, if it is pertinent, will in turn be presented to the readers.

ADAMS EXPRESS COMPANY—Cancel No. AD-1.

This particular cancel, shown in Figure 1, consists of four lines reading "ADAMS/EX. CO./JUN 1/1863" in orange red color. The color of the cancel is the same shade used to print the \$5.00 Documentary (R175).

As far as this writer has found, this cancel exists only on the 5c Express (R25) title of the first revenue issue, and only with the "Jun 1, 1863" dating. This cancel appears with some regularity in auctions and in collections, and although it cannot be considered rare, it nonetheless is somewhat scarce.

Every 5c Express title showing this cancel that I have examined has been imperforate horizontally. Perforations at the sides in every instance showed evidence that the original sheet(s) had been separated by cutting with a scissors or similar instrument along the perforations (see Figure 2). The three items at left, which might be called typical. I have yet to note an example separated in the normal manner, i.e.: tearing the perforations.

Occasionally one finds a vertical pair described as imperforate. The pair at the right of Figure 2 is an example. In this respect, not one pair has been observed by the writer that could unquestionably be called imperforate, although this is not to say they might not exist. It is my opinion that all "imperforate" pairs I

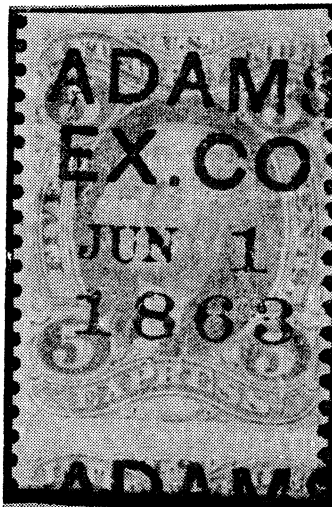


Figure 1

have observed were originally part-perforate, even though they no longer exhibit perforations at the sides. Perhaps the perforations were cut off during original sheet separation, or maybe someone at a later date felt the particular pair would look "better" as an imperforate. If some ARA member(s) would come forth with a document showing an adequate margined imperforate pair, this question could be resolved.



Figure 2

Good friend Howard B. Beaumont listed this as a printed cancel in his ARA publication, "Printed Cancellations, 1862-1883." In all due respect to Howard, I differ, and call it a handstamp.

As a result of measuring many examples of this cancel, four aspects of what I had found contributed to the conclusion that this was a handstamp. The four aspects of the cancel I am about to describe can also be observed on the items shown in Figures 1 and 2. (A) The distances between cancels on vertical pairs varied from pair to pair. This distance was found to be as little as $6\frac{1}{4}$ mm in one instance, and as great as $12\frac{1}{4}$ mm in another. (B) On vertical pairs, the vertical relationship of the top cancel to the bottom cancel varies from item to item. The top cancel has been found to be as much as 1 mm to the left of the bottom, and as much as $1\frac{1}{4}$ to the right. (C) Cancels on a given pair are not always parallel. Angles generated by the cancels vary considerably from pair to pair, although some are found occasionally that are parallel. (D) Portions of another cancel from the next stamp alongside have not been observed, even though the cancel on the stamp in question is off center. If this were a printed cancel, we should be able to find portions of the next cancel showing on the stamp being examined, since the "ADAMS" portion of the cancel is 20 mm wide and the 5c Express stamp design is just slightly under that dimension.

But again, a document showing the use of this cancel would probably provide the final answer.

(to be continued)

Please mention the Revenuer when writing advertisers

New Revenue Literature Review

G. M. Abrams, ARA 1065

THE STAMPS THAT CAUSED THE AMERICAN REVOLUTION by Adolph Koeppel; hardbound in red covers, 7¼x10¼, 193 pages. Available from the author at 220 Old Country Road, Mineola, N. Y. 11501. Price \$15 postpaid in the USA. Members in other countries may write for mailing costs.

There is so much to say about this book that a complete review would take nearly as many pages as go to make it up. Therefore, this review will be brief and to the point.

Mr. Koeppel has accomplished a tour de force with such verve that no revenueur, nay, no philatelist, nay, no historian, nay, no patriot, nay, no . . . (well, I think you get the message) can afford to miss out. It details and illustrates extremely well all of the stamps issued by the British in 1765 which created the spark.

Complete background of the historical events, documentation, stamp acts, tabulations of the stamps issued for various purposes and commodities, die variations, ad infinitum, appear here with an attention to detail seldom seen.

This book has so much detail that it is impossible to list here in a brief review. It is deserving of a place, and a prominent one, in the Library of Congress, as well as a place on the floor of each house, as well as at the desk of all of our self-effacing public servants whom we have elected to represent us. It may, perhaps, put them back on the path intended by our national founders.

It should be read into and form a part of the Congressional record. It should be force-fed to all of the political candidates now before us to choose, and portions of the book made a part of any party's platform. It should be a primer in all public schools (and private) where the students are able to read and understand. It should be a mandatory text in each high school and college for any social science/history course. Enough.

Published in 1976, it should serve as the bicentennial bible, under the subtitle . . . **LEST WE FORGET . . .** as I'm afraid we have. If you haven't already guessed, it is strongly recommended.

THE REVENUE STAMPS OF COMMUNIST CHINA, 1929-1955, by Wing Commander P. I. Padget, 1975; 8x10 inches, hardbound with paper covers, 25 pages in offset (?) type, well illustrated. Available from member Padget at address: "Monksilver," Old Coach Road, Cross, Axbridge, Somerset BS26 2EH, England at the US price of \$5 postpaid.

This listing contains, for the most part, those issues of Nationalist China overprinted through the years by the Communists as additional territory became occupied and stocks of the original stamps were put into use. It is an exhaustive study, and the author admits there may be gaps in the catalog . . . which is not to be considered in any way at fault. It is amazing that so much information has become available at all.

The overprints are all handdrawn, and well done, as a matter of fact. (I didn't realize it until I read the intro.) There were very few proprietary issues by the regime, and those that are known are shown. One might take issue with the method of pricing, following Forbin. That is, while priced in US dollars, it is not stated whether the price is for a mint or a used copy; many of us are in the same boat, so the above may be ignored. The only legitimate problem, occurring only occasionally, is the quality of the pictures, which are somewhat muddy . . . but legible. No further emissions are known after 1955, at which point taxpaid certificates came into use.

The author solicits further information. All in all, well worth the price and a place on your shelf to help in identifying these elusive overprints.

The Czechoslovakian Republic (CSR) Banknote Control Tax Stamps of 1919 and Their Forgeries

By Martin Erler, ARA 1592 (Icking, Germany)

When in 1919 Czechoslovakia was made an independent state, the Austro-Hungarian banknotes in circulation remained valid until new banknotes of the CSR were available. In order to control the money in circulation, and especially to prevent the additional influx of banknotes from Austria and Hungary, where inflation was in rapid progress, the CSR government ordered a registration and special validization of all banknotes within CSR boundaries during the period between March 3 and March 9, 1919.

For an effective validization, special stamps had to be glued on the banknotes. At the same time a registration tax was raised:

- 10 haleru for the 10 K (Kruezer) note,
- 20 haleru for the 20 K note,
- 50 haleru for the 50 K note, and
- 1 Korona for the 100 K note.

On the 1000 K note a 10 K revenue and validization die were imprinted directly.

Apparently these stamps were produced by two different printers: For the 20 h and the 50 h a light brownish paper of medium thickness was used. The design is not visible through the paper. Perforation is 11½. The die was made very well, and the printing elaborate.

For the 10 h and the 1 K stamps, the paper is white with slightly yellowish gum. The design is slightly visible through the paper, showing the contours, but no fine details. The stamps are imperforate, with exception of a few copies of the 10 h, which have perforation 11¼. Design and printing are not as fine as with the 20 and 50 h stamps. Minor varieties exist due to insufficient or overcoloring.

Either to avoid the registration, or to make additional money by importing devalued banknotes from Austria or Hungary, a considerable number of forgeries came into existence.

Some of these forgeries are excellently done, while others are rather crude and show poor work. In order to camouflage the forgeries in some cases, cancellations with a Prague bank die were applied. Cancellation was not prescribed, and normally these stamps were not cancelled.

Comparison of originals and forgeries:

10 Haleru:

Originals: Color is medium dark blue.

The double cross shows regular proportions and stands slightly off center on the middle hill.

The left lower heart is slightly "squeezed."

On the lion's head there is in most cases a tiny bump like a cap.

The claw of the right eagle is very fine and connected with the body.

Forgery I: Color is dark blue (a bit darker than the originals).

Paper is thick, design does not show through.

The double cross is more coarse than in originals.

The claw of the right eagle is not connected with the body and is coarse (full colored).

Both K's in the name are coarse. N in "ven" has but one abrupt end on left top.



Forgery II: Color is dark blue (darker than original).

Paper is similar to originals.

The double cross is uneven. The hills are too small.

The lion has a triangular shaped head.

The C in "Cesko" has too small an accent.

The K in "Cesko" is too small.



Forgery III: Color is close to originals, just a bit milky.

Paper is close to originals.

Double cross has unbalanced design. It is centered on the middle hill.

Very well done.



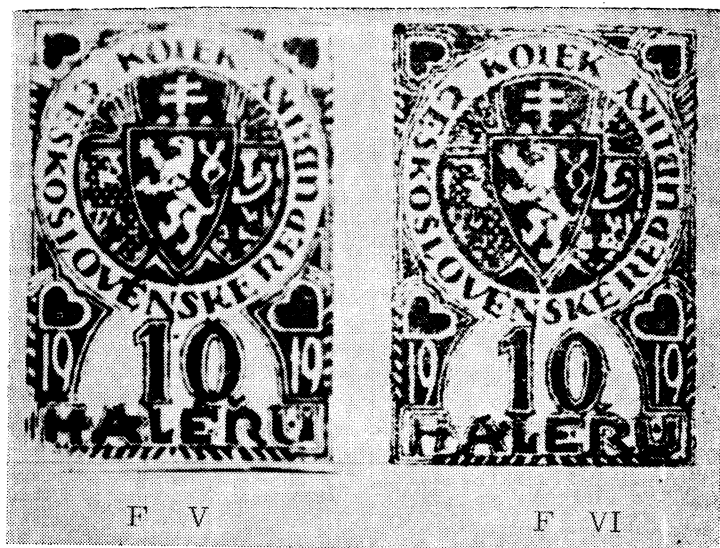
Forgery IV: Color is closer to ultramarine.

Paper is thick. The design does not show through.

The double cross is centered on the middle hill and of coarser design.

The lion's paws show no toes. The tail is broken several times.

Rays from upper corners of shield are coarse.



Forgery V: Color is close to originals.

Paper is thick. Design does not show through.

The double cross has uneven arms.

The lower left heart is NOT squeezed.

Upper head of lion is rounded.

Forgery VI: Color is distinctly ultramarine.

Paper is thick, but has similarity to originals.

The double cross is centered on the middle hill. There is no intersecting line on the base, between cross and hill.

The lion's tail shows no small loop and is broken.

The top of the 0 in 10 is round.

20 Haleru: Colors of originals and forgeries very similar.



Originals: Paper is light brown. The design does not show through.

Perforation is 11 $\frac{3}{4}$.

The design is fine and clear.

The lillies on the lion's crown are distinctly visible as such.

The background has uninterrupted and even vertical lines.

The word "Haleru" is clear and distinct, accents are obvious.

Forgery I: The paper is close to originals.

The lillies on the lion's crown are indistinct; some look like points.

The background lines are uneven and interrupted.

The word "Haleru" is coarse. The accents are too small and are incomplete.

The L of "slovenska" has a curved top.



Forgery II: The paper is nearly white.

The lillies on the lion's crown are indistinct; some look like points.

The background lines are uneven, some are broken.

The top of the L in "slovenska" is triangular.

Forgery III: The paper is a bit coarser.

Perforation 11. Lillies are close to originals.

Background lines are too dense. The appearance is a bit blurred.

The lion's paws are too small.

50 Haleru:

Originals: The paper is light brown. The design does not show through.

Perforation is $11\frac{3}{4}$.

The design is fine and clear.

The outer background design shows a pattern slightly sloping down from left to right.

The center background has fine vertical lines.

The points of the triangles around the values on top and on both sides are distinctly visible.

The tongue of the lion is clearly visible.



Original



F I



F II



F III



Forgery I: The lion is of much coarser design.

Outer background has horizontal lines only.

Points of triangles not clear.

Forgery II: The paper is white.

The loop of the lower left 5 is too small.

The tongue of the lion is not clearly visible.

The outer background pattern is horizontal.

The inner background lines are indistinct.

Forgery III: The entire appearance is more coarse.

The outer background pattern is horizontal.

The inner background lines are indistinct.

Forgery IV: The paper is a bit too bright.

The tongue of the lion is not clearly visible.

The tail is too thick.

The outer background pattern is horizontal.

The inner background lines are broken to points.

Forgery V: The paper is greyish brown. Perforation is 10½.

Outer and inner background look uniformly like a piece of linen, with much wider separation.

The lion is very coarse.

Upper right 5 is too small.

1 Koruna: Colors of originals and forgeries are similar.

Originals: Paper and design characteristics as with 10 h. value.

Forgery I: The paper is thick, the design does not show through.

The double cross is centered on the middle hill.

The entire design looks darker, many of the fine details in the center around the shield are not clear.

Forgery II: The paper is whiter than the originals. The color is darker.

The double cross is centered on the middle hill.

No intersecting line between hill and cross.

The word "Koruna" is too thin.

The outer frame line is partially missing.

Forgery III: The lower left heart is not squeezed. Similar to Forgery V of the 10 h.

The lion's head is frog-like.
Otherwise a very good approach.

Forgery IV: Similar to Forgery VI of the 10 h.

The double cross is centered on the middle hill.

No intersecting line between cross and hill.

The white fields of the wing of the left eagle are too small, and look like points instead of squares.

The S of "venska" is too thick.



Original



F I



F II



F III



Fr. -20 green

Kurtaxe Follow-up

By Robert Hürlmann, ARA 2173
(Biel, Switzerland)

Recently there appeared in these pages some queries and answers regarding the Kurtaxe stamps of Oberaegeri, ostensibly municipal tax stamps of Switzerland. Intrigued by the queries, I posed the question to the municipal office of that town. My letter was forwarded to the Tourist Office (Verkehrsbüro) in Oberaegeri. The answer received was as follows, translated the best way I could:

"The stamps in question are old receipts of the Tourist Association for the lodging taxes. These are in no case municipal (local government) issues. The owners of hotels and lodgings formerly bought these stamps against cash from the Tourist Office and used them to stick on receipts. Today, only the red Fr 0,80 and the blue Fr 5,60 are in use, and only one KURHAUS (CURE HOUSE) is in need of these stamps, in Oberaegeri."

It is the same difficult problem, oft-

repeated, as to whether a stamp is a fiscal or not . . . whether it is a stamp of a private society or enterprise, or a municipal or governmental issue. Most lodging taxes are raised by tourist associations comprising the local hotels, lodging houses, etc., and the taxes are used for publicity for tourist development. Therefore, the Kurtaxe stamps can not be considered revenues, having been issued by a private organization, with no governmental connection.

It would be most interesting to have someone provide a clearcut definition of revenue stamps, as this case clearly shows. There are other issues of like nature: The receipt stamps for school insurance (school children are insured against accidents by a school insurance); the receipt stamps for tramways where taxes for weekly, monthly or yearly cards get a gummed stamp valid for the time period printed thereon. These tramway ticket stamps are issued by municipal enterprises (viz., Basel), but are to my mind not revenue stamps in any sense, having no governmental connection once again.

The Oberaegeri stamps (see photo) for Kurtaxe usage show the Morgarten Monument erected in commemoration of the Battle of Morgarten (1315), which took place at the south end of the lake of Aegeri, circa 4 km from Oberaegeri.



Under the Gavel

Herewith selected realizations from the reports of various of our dealer-members in recent auctions:

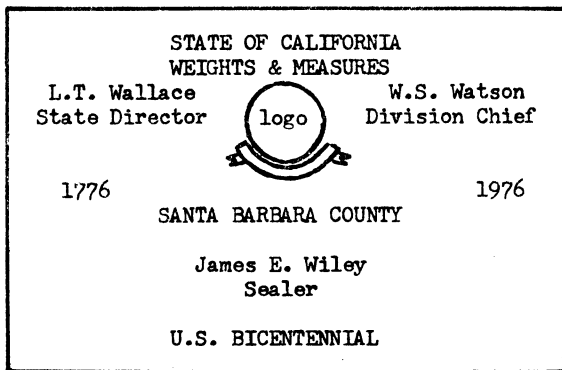
A. Bob Wait, sale of June 14th, USIR only:		CV/Est.	Realized
R13e 2c Prop., ultra ms xcl, F-VF	-----	\$30.00	28.00
R19a 3c teleg., vert imperf pr., close L, F-VF	-----	75.00	34.00
R21c 4c pl. cards, R perfs expertly repaired, F	-----	75.00	30.00
R33a 10c cert., jumbo gem, lt. ms xcl, superb	-----	15.00	25.00
R36a 10c incl. exch., imperf vert pr., close top, thin	-----	100.00	50.00
R168a 10c battleship, imperf horiz block of 8	-----	40.00	20.00
Dubuque & Sioux City RR Bond, \$1000, w/38 coupons, RN-P1 and V1, 5c green Lincoln & 50c green Lincoln printed over RN-W2 \$1 orange, punched away from RNs, 2 large vig w/trains, towns, miners	-----	75.00	65.00
RS204b, 2c blk, J B Rose & Co., dbl transfer, F-VF	-----	20.00	22.00
RU2a 2c orn., A. Dougherty, F-VF	-----	12.00	25.00
RU6a 10c blue, A. Dougherty, VF	-----	10.00	25.00
RU7d 5c blk, Eagle Card Co., F-VF	-----	12.50	34.00
RU8a 5c blk., Chas. Goodall, F-VF (w/RU8b off-center)	-----	50.00	65.00
RU10a 2c blue, Lawrence & Cohen, F-VF	-----	10.00	21.00

B. Erling Van Dam, sale of April 15th, Canadian and foreign. All lots sold at or near the minimum bid are not listed herein, nor are the foreign. Sissons numbers:

R53, heavy re-entry in several areas, "Bill sta", "Canada", "llars", almost superb	-----	MB 12.00	22.50
R56 Proof, gummed and perfed but no control No., p12x11½, perfs just cut frame at top and left	-----	MB 35.00	40.00
R73 small close tear top right, VF center, no cancel, no gum, major rarity	-----	Est 225.00	155.00
R103 MNH VG/F Showpiece	-----	MB 12.00	19.00
R131, very fresh, good used	-----	Est 50.00	40.00
R203/13, cpl., F-VF mint	-----	Est 45.00	20.00
R268, blk 4, top left shows some ovpt., bot. left w/o ovpt MNH 50/100	-----	Est 30.00	25.00
R380, usual cond., thinned, dirty surface	-----	Est 30.00	25.00
B. C. R5a, wmkd, good used but thinned, looks fine	-----	Est 20/30	22.50
B. C. R38a, MNH, F-VF, vert pr. imperf between	-----	MB 70.00	90.00
Newfound. R36/43, p. 12, used compl., R38 creased	-----	Est 30.00	26.00
Ontario R91 used, small tear right, F-VF center	-----	Est 75.00	23.00
Quebec, R107, minor fold, p. 12	-----	Est 75.00	42.00
Same, R124/6, good used, R125 minor crease	-----	Est 30.00	23.00
Same R166, used, G-F, p. 11	-----	Est 42.00	40.00
Same R167, VG-F used, p. 11	-----	Est 40.00	22.00
Saskatch. R23, 1000 issued, VF looking, tiny crease BR	-----	Est 50.00	48.00

CALIFORNIA COUNTIES COMMEMORATE U. S. BICENTENNIAL ON GAS PUMPS

By Bruce Miller, HLM 11



California state law requires that all public weighing and measuring devices, such as market scales and gasoline pumps, be periodically checked and certified as to accuracy. As evidence of satisfactory compliance, an official seal is affixed to the pump or scale by the inspector. These seals are issued by the County Sealer under authority of the Division of Measurement Standards of the state Department of Food and Agriculture. In their purpose and manner of use, such seals are most nearly analogous to hydrometer labels. Normally, the seals are of a starkly functional standardized design, circular with a die-cut serrated border, and displaying the logo of the department.

However, for 1976 the majority of California's 58 counties have elected to use seals of a special design honoring the U. S. Bicentennial. And here, at last, is a bicentennial commemorative item NOT intended for the exploitation of collectors! The possibilities for the fraudulent or unauthorized misuse of such official inspection seals are obvious, and they are NOT available to the public in "mint" condition. There is, however, no objection to the removal of obsolete seals from the devices to which they are affixed. So California collectors desiring specimens can haunt the premises of their local gas station or market. (Except in Los Angeles County, where the regular seals remain in use. Tsk, tsk, where's your patriotic spirit, L.A.?)

The accompanying illustration shows the approximate layout of the commemorative seal, which is divided horizontally into three strips of red, white and blue (from top to bottom). Inscriptions and department logo are printed in black. Seals are self-adhesive and made to STICK.

Collectors requiring copies on cover can obtain them by purchasing a used gas pump. FDC's do not exist.

Netherlands Catalog Update?

By Harold F. MacDonald, ARA 1728

2354 Roan Lane, Walnut Creek, CA 94596

Your help is needed to update the Netherlands and Colonies revenue or fiscal listings. Dr. J. van der Poel and E. J. Enschede disagree on many items. As a newcomer to the field, I have found it difficult to determine just which stamps I have. In this respect, a new catalogue (check list) should be compiled with as complete information as possible. As a starting point, Enschede's listing will be the base. If any corrections, additions or deletions are known to you, please inform me, and I will share all information at your

request. I have found stamps with unlisted perforations and colors. All stamps available to you should be checked. I do not read Dutch, but some friends will translate articles or letters for me.

The following are some of the questions I think should be answered. Enschede divides the stamps into three categories: (a) proper fiscal stamps, (b) fee stamps, (c) premium stamps. What is the meaning of these terms and is this the best way to divide them. Under each of the previous classifications would it not be better to list them in alphabetical order by the Dutch name on the stamp?

All of the following refers to Part I—Proper Fiscal stamps by E. J. Enschede (will use Enschede in future references). Dr. J. van der Poel will be referred to as van der Poel.

In the 1862 "frying pan" series (#70-120) the small rectangles (blocks) on the shield have different locations for the same stamp. Is there a good method to describe these? The thicker paper exists for what values? (Regular=0.09-0.13 mm; thick=0.18-0.20 mm). The 1875 issue (172-225) is listed as having some varieties on thicker paper. All I have seen measure .05-.10 mm. From the back side, some show the design on the front, while others with exactly the same thickness are much more opaque. Is this what is meant by thicker paper? What values were printed in a dark (sepia) color? The 1883 issue (226-242) van der Poel says 1885 issue and disagrees on what were issued. What values were issued and what is the correct date? The 1886 (243-296) van der Poel says 1885. What is the correct date? Same question for the 1899 issue. Some of this issue appears on yellowish paper—which ones? Enschede says January 1, 1928 (357-367) perf. 12x12; van der Poel says 12½x12½. Were both issued? Were all the 1917 stamps issued in the new colors? Of the 1927 stamps (368-390) Enschede lists the 4 and 5.50 gld as being issued in two different years for each stamp. What is the correct date? Van der Poel lists other values: were these actually issued? The 1949 (399-445) van der Poel says 1947. What is the correct date? What values were actually issued? Poel says this set was reissued in 1954. Is there any way to tell them apart? The Beursbelastingzegels of 1917 (1-67) and 1929 (69-98) appear to be on yellowish as well as white paper. What is known about this? Was the 10-cent red overprint on the 5c Beursbelastingzegel (68) issued in both perforations? What values and perfs were issued in 1954 (105-140)). Couponbelastingzegels (1-39): Enschede and van der Poel differ as to date and perforations. What is correct? What is the correct meaning of Omzetbelasting and what perforations were used for the 1935 (1-87) issue?

Part II: Fee Stamps: What does Registratiezege's mean and what is the correct date of issue? Correct date of issue for Statistiekrech stamps? Hykotheckzegels: What perfs were issued? Were the 30 and 45 gld issued? Paspootzegels—the smaller size was issued when, and what is the design size? Buitenlandsche Zaken—what year? What perfs? What colors? I have a 50c brown perf 13½; when was it issued? Consulaire Dienst—what year? What is the correct color for the first issue? The 1 gld 1928 (#8) and #26 are both listed as lilac color. How do you differentiate?

As you can see, there is much data to be collected. If you have any information on the Part III Premium Stamps or the Colonies, I would like to have it.

Lastly, how about the municipal issues? Can anyone assist with the myriad issues of the cities/towns?

Do you think we can update the listings? If you know of anyone else who might help, please let me know or make a copy of this article and sent it to such a person.

Dog License Stamps

By Herman Herst, Jr.

(The following article has been submitted to **The Western Stamp Collector** as part of the author's column "Philatelic Potpourri." It is printed here with the author's permission—KT)

Some years ago we had this letter from a chap who collects dog licenses. He had none from Florida, and having read an article in a dog magazine about our late German shepherd, Alfie, he asked if he might have Alfie's license on its expiration. Each year we have sent him Alfie's tag, and in our own collecting zeal, we realized we had ten years of Alfie's New York licenses as well.

Our friend was trying to find out in what year the first dog license was issued. We believe he had traced them back to the 1870's or thereabouts, though we may be wrong on this. And when he asked if we could suggest any source for this information, we had to admit we knew of none.

But no longer is that so.

On September 29, 1976, Robson Lowe Ltd. of London will have held an auction sale of revenue stamps, and there is a very nice section of dog license stamps. At least until 1903, which is the latest dog tax year listed, the British dog fee was collected, with an adhesive stamp issued which the dog owner affixed to the license itself. (In Britain, they spell it "Licence.") The dog fee stamps came in two denominations, one of ten shillings and another of twenty shillings. The catalog (which the British spell "catalogue") does not explain which stamp is for which, but apparently it is the same as in this country, where the fee for an unspayed female is usually double that of a male, showing that at least in the canine order of things, if not in the human, it costs twice as much to keep a female as a male.

The earliest British dog stamp is dated 1865, and the catalog includes the original artist's drawing for the stamp. We even know the name of the artist, J. W. King. One lot consists of die proofs of the two values of the 1865 set.

In subsequent years, different dog fee stamps were issued. One can enjoy philately to its utmost in a collection of this sort; there are different watermarks on the stamps. They exist with a SPECIMEN overprint. There are plate proofs. There are imperforates. There is even a proof with the word "APPROVED" and the signature of the authority approving the issue. There are even die proofs.

We have been in philately close to half a century, and never had we heard of dog license stamps. It may be another half century until a collection of these is offered. And yet the estimates provided by the Robson Lowe firm on these lots are not excessive. Most of the items were estimated at £25 each, which is about \$44 in our currency today. Over and over in our writing we have tried to stress that rarity does not always make for value. Surely these dog stamps and the proofs, essays and specimens of them are rare, but if they can be bought for about half the price of a plate number block of the 10c Bell of the Famous Americans, one cannot call them valuable.

We have said it before, and perhaps while we are going on that last ride headed for that bourne from which no traveler ever returns, we may say it again. Stamp collecting is no more expensive than the collector wishes to make it. One can spend thousands of dollars, and have a collection that does not give half the satisfaction that another might, built at relatively little expense.

Uses Of the Customs Fee Stamps

By Louis S. Alfano, Editor Emeritus (ARA 1142)

In our previous essay on the subject of these issues, we discussed the quantities, plate varieties, cancellations, and probable plate layout of these stamps. We intentionally deferred the subject of their use at that time, as we had not yet been able to obtain contemporary information on the subject. We have since obtained access to copies of the **Customs Regulations** of 1892, 1899, 1908 and 1915, from which the following information is selectively extracted. Fees indicated by an asterisk (*) under the **Customs Regulations** of 1892 were not collected after October, 1890, but were reported for accounting purposes as charged to the government.

CUSTOMS REGULATIONS OF 1892¹

*For every bond under Title 48, Revised Statutes .....	.25
*Issue of certificate of enrollment, including bond .....	.90
*Each indorsement on certificate of enrollment .....	.20
*License, and granting the same, including bond, to a vessel of not over 20 tons .....	.25
*If above 20 and not over 100 tons .....	.50
*Indorsement on a license .....	.20
*Certifying a manifest and granting permit for licensed vessel to go from district to district .....	.10
*Receiving certified manifest and granting permit on arrival of such vessel ..	.10
*Bill of health for vessel, United States .....	.20
*Certificate of payment of tonnage dues .....	.20
*Certificate of protection issued to seamen intending to become citizens ..	.25
*Granting permission to a vessel engaged in the fishery to trade at a foreign port .....	.25
*Crew list, 25; crew bond, 40 .....	.65
*For recording bill of sale, mortgage, hypothecation, or conveyance of a vessel .....	.50
*For recording certificate discharging and cancelling any such conveyance ..	.50
*Report and entry of foreign goods imported in fishing vessels, under permit to touch and trade .....	.25
*Permit to land or deliver equipment of vessel .....	.20
*Debenture .....	.20
For inspector's certificate to cancel bond, etc. ....	.20
Bond taken officially, not otherwise provided for, except when exe- cuted in connection with crew-list, or with the entry or pass- age of goods through the customs, or with the entry of mer- chandise for exportation, or with the documenting of vessels under Title XLVIII, Revised Statutes .....	.40
Official certificate, except as above stated .....	.20
Certificate non-landing drawback goods at intermediate port .....	.20
Collector's certificate to shipping articles .....	.20
Certificate of weight issued on demand of importer .....	.20
Special certificate to cancel bond not given in connection with entry of merchandise, etc., under Act 1890 .....	.20
Special certificate, under seal, of payment or duties, demanded by importer ..	.20
Certified copy of or extract from an invoice or bill of lading for use of importer .....	.20
Certified copy of outward manifest, if required .....	.20
Copy of marine document .....	.20

Official documents (United States vessels' documents excepted) required by any merchant, owner, or master of any vessel not before enumerated, including bills of health for foreign vessels	.20
Gauging of gaugeable articles exported upon which a drawback or returned duty is allowed, and gauging of goods withdrawn from bonded warehouse for export or for benefit of importer, per cask	.10
Certified copy bill of sale, mortgage or other conveyance	.50
*Permit to land old sails, chronometers, and water-casks, if required	.20
*Permit to land sand-ballast, if required	.20
*Permit to land passengers' baggage	.20
Bond to retain cargo on board, if required	.40

CUSTOMS REGULATIONS OF 1899²

Bond taken officially, not otherwise provided for, except when executed in connection with crew list, or with the entry or passage of goods through the customs, or with the entry of merchandise for exportation, or with the documenting of vessels under Title XLVIII, Revised Statutes	.40
Official certificate, except as above stated	.20
Collector's certificate to shipping articles	.20
Certificate of weight issued on demand of importer	.20
Special certificate to cancel bond not given in connection with entry of merchandise, etc., under Act 1890	.20
Special certificate, under seal, of payment of duties, demanded by importer	.20
Certified copy of or extract from an invoice or bill of lading for use of importer	.20
Certified copy of outward manifest, if required	.20
Copy of marine document	.20
Official documents (United States vessels' documents excepted) required by any merchant, owner, or master of any vessel not before enumerated, including bills of health for foreign vessels	.20
Certified copy bill of sale, mortgage, or other conveyance	.50
Bond to retain cargo on board, if required	.40
Certificate of American growth or production, if required	.20

CUSTOMS REGULATIONS OF 1908³

Certificate of weight issued on demand of importer	.20
Special certificate under seal, of payment of duties, demanded by importer	.20
Certified copy of, or extract from, an invoice or bill of lading or other document, for use of importer and not of customs service	.20
Certificate of export requested by exporter for his own use	.20
Permit to lade after sunset	.20
Permit to take on ballast, cargo, or coal while unlading	.20
Permit to take on coal before entry	.20
Permit to retain foreign cargo on board destined for foreign ports	.20
Bond taken in case of vessel proceeding to a foreign port to discharge foreign cargo, manifested as destined therefore, if same be of dutiable character	.40
Bond to unlade vessel from foreign ports after sunset	.40
Bond to unlade under preliminary permit	.40
Bond of claimant of seized goods for court costs	.40
Bond taken officially under laws relating to vessels, not otherwise provided for, except when executed in connection with crew list, or with the entry or passage of goods through customs, or with the entry of domestic merchandise for exportation	.40

Official certificate under laws relating to vessels including certificate of payment of tonnage tax on foreign vessels .....	.20
Collector's certificate to shipping articles .....	.20
Collector's certificate to bill of health foreign vessel .....	.20
Copy of marine document .....	.20
Official documents (United States vessels' documents excepted) required by any merchant, owner, or master of any vessel, not before enumerated, including bills of health for foreign vessels ..	.20
Certified copy bill of sale, mortgage, or other conveyance .....	.50

CUSTOMS REGULATIONS OF 1915¹

Certificate of weight issued on demand of importer .....	.20
Special certificate, under seal, of payment or duties, demanded by importer ..	.20
Certified copy of, or extract from, an invoice or bill of lading or other document, for use of importer and not of Customs Service .....	.20
Certificate of export requested by exporter for his own use .....	.20
Special permit to lade and unlade cargo .....	.20
Permit to take on ballast, cargo, or coal while unloading .....	.20
Permit to take on coal before entry .....	.20
Permit to retain foreign cargo on board destined for foreign ports .....	.20
Bond taken in case of vessel proceeding to a foreign port to discharge foreign cargo, manifested and detained therefor, if same by of dutiable character .....	.40
Bond to unlade vessel from foreign ports after sunset .....	.40
Bond to lade or unlade at night .....	.40
Bond of claimant of seized goods for costs of court .....	.40
All bonds not enumerated above, other than those under the Department of Commerce .....	.40
All certificates and permits not enumerated above, other than those under the Department of Commerce .....	.20
Recording bill of sale, mortgage, hypothecation or conveyance of an American vessel, when service is other than "to vessel" .....	.50
Recording certificate of discharge and cancellation of any such conveyance of American vessel, when service is other than "to vessel" ..	.50
Certified copy of bill of sale, mortgage, or other conveyance .....	.50
Official bond, not otherwise specially provided for, under laws relating to vessels and the entry and clearance thereof, and the movements and transportation of their cargoes, etc. ....	.40
Certificates of payment of tonnage tax; foreign vessels .....	.20
Certificate to shipping of articles by the collector .....	.20
Certificate of ownership .....	.20
Certificates of admeasurement .....	.20
Official certificate, not otherwise provided for, under laws relating to vessels and the entry and clearance thereof and the movements and transportation of their cargoes, etc. ....	.20
Official document (other than those of United States vessels), not before enumerated, required by any merchant or owner or master of any vessel under laws relating to vessels and the entry and clearance thereof, and the movements and transportation of their cargoes, etc. ....	.20
Copy of inspection certificate of steam vessel in excess of number required by law .....	.20
Copy of marine document, not otherwise provided for under laws relating to vessels and the entry and clearance thereof, and the movements and transportation of their cargoes, etc. ....	.20

Copy of official document, not otherwise provided for, under laws relating to vessels and the entry and clearance thereof, and the movement and transportation of their cargoes, etc. ----- .20

Permit, not otherwise provided for, under laws relating to vessels and the entry and clearance thereof, and the movements and transportation of their cargoes, etc. ----- .20

1. Foster, Charles, Secretary of the Treasury, Customs Regulations of the United States, Prescribed for the Instruction and Guidance of Officers of Customs, Pp. 515-519 (Government Printing Office, Washington, 1892).
2. Gage, L. J., Secretary of the Treasury, Customs Regulations of the United States, Prescribed for the Instruction and Guidance of Officers of Customs, Pp. 669-670 (Government Printing Office, Washington, 1899).
3. Cortelyou, George B., Secretary of the Treasury, Customs Regulations of the United States, Prescribed for the Instructions and Guidance of Customs Officers, 1908, Pp. 688, 689, and 697 (Government Printing Office, Washington, 1908).
4. McAdoo, W. G., Secretary of the Treasury, Customs Regulations of the United States, Prescribed for the Instruction and Guidance of Customs Officers, Edition of 1915, Pp. 481 and 483 (Government Printing Office, Washington, 1915).

The Fiscal File

by Brian M. Bleckwenn

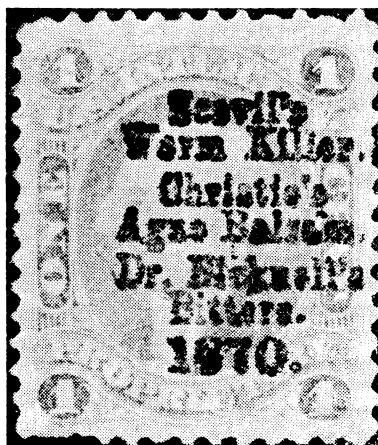
710 Barbara Blvd., Franklin Square, N. Y. 11010

This installment of the "Fiscal File" will examine what is known of still another classic First Issue advertising cancel. Shown in the accompanying photograph, the cancel reads as follows:

Scovill's
Worm Killer.
Christie's
Ague Balsam.
Dr. Bicknell's
Bitters.
1870.

This cancel has long been identified as belonging to "A. L. Scovill & Co." of New York City, a patent medicine firm which issued their own 1c and 4c denomination private die stamps from 1864 to 1873. Howard Beaumont's Handbook on Printed Cancellations, "Printed Cancellations, 1862-1883," does in fact identify this cancel as belonging to "A. L. Scoville & Co.", New York, N. Y.

The reason for my use of quotation marks should be obvious. The Boston Book records the firm's name as "A. L. Scovill & Co.", but both the Beaumont and Griffenhagen Handbooks list the firm as "A. L. Scoville & Co." In any event, I seriously doubt the firm would have used a cancel with yet another spelling, "Scovill's". Therefore, I feel we must look to yet another patent medicine firm for proper identification of this cancel, especially since none of the products listed in the cancel are noted in the Griffenhagen Handbook as recognized products of "A. L. Scoville & Co."



—Photo by Boutrelle

It is my contention that this cancellation was used by the firm of **Henry Scovil**, located at 134 & 136 Wabash Avenue, Chicago, Ill. I have located several advertisements for this firm in the **American Druggists Circular & Chemical Gazette**, starting in May of 1864 and continuing until 1870. I have not been able to match the products listed in the cancellation, but this might simply be due to my limited access to primary source material. Anyone who has access to Druggist Reference Registers of the period is requested to see if any of the listings support or disprove my contention. Any additional information will be published in a later column.

SECRETARY'S REPORT

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

NEW MEMBERS

- 2280 KINSKY, F. C., 338 The Parade, Island Bay, Wellington 2, New Zealand by G. M. Abrams. Birds on stamps (incl revs), worldwide.
- 2281 LAPAS, Raimundas, 921 Norwood, Melrose Park, IL 60160, by G. M. Abrams. Revs and cinderellas of Baltic states, Poland and Czarist Russia
- 2282 LYSLOFF, Dr. George O., Aktienstrasse 58, 547 Andernach, Germany, by Martin Erler. Germany, Russia, US.
- 2283 SULLIVAN, Peter J., 7596 Titian Pkwy., Sacramento, CA 95823, by G. M. Abrams. US Scott-listed.
- 2284 CALKINS, Forrest W., PO Box 1057, Grand Junction, CO 81501, by Lee Wade. All types tobacco and whiskey revs, pictorial revs, documentaries, match stamps, etc.
- 2285 RUGE, Donald L., Sr., 215 Pike St., Dunkirk, NY 14048, by Secretary. Dealer—US revs, all issues.
- 2286 WAKE, J. Byron, 1014 Kanah Lane, Houston, TX 77090, by Drew A. Nicholson. All US fed revs, esp 1st, 2nd, 3rd issues; narcotics.
- CM2287 WITALA, Donald J., 865 Central Pkwy. SE, Warren, OH 44484, by E. S. J. van Dam. US revs, Ohio tax, all American cinderellas.
- CM2288 SLOAN, Philip W., DDS, 910 N. Riverside, St. Clair, MI 48079, by G. M. Abrams. US listed and unlisted, cinderellas (part-time dealer).
- CM2289 NELSON, Dr. Arthur, GPO Box 2343, New York, NY 10001, by G. M. Abrams.

ADDRESS CHANGES

Alex Adelman, Wash. Univ. Box 3016, 6515 Wydown Blvd., Clayton, MO 63105

Jerry M. Brown, PO Box 1321, Springfield, VA 22151

William H. Coulter, 10333 Northwest Fwy., Suite 518, Houston, TX 77092

R. E. Florida, 364 16th St., Brandon, Manitoba, Canada R7A 4X8

Ronald D. Rotstein, The Regent, 475 Grand Ave., Palisades Park, NJ 07650

DROPPED (PRESENT ADDRESS UNKNOWN)

1981 Robert D. Aldrich	
1205 William J. German	Previous membership total ---- 1174
1249 Stephen J. Hasegawa	New members ----- 10
1556 Bruce Slomski	Dropped ----- 6
597 Dr. Albert E. Thill	Current membership total ---- 1178
1963 James Vallant	

THE EDITOR NOTES

....the start of two new features in this issue. First is Gene Gauthier's **THE EXPRESS WAY**; the second is a series of articles gleaned from old philatelic publications by H. H. Wenck. I believe that both should prove to be enjoyable and enlightening.

....E. J. Enschede (ARA #680) of Jamaicadreef 19, Utrecht, Netherlands) writes "Perhaps you (or some other member) are interested to know, that I have edited a third edition of my Dutch Perfin list. Also listed in this book are the Dutch Perfined revenue stamps. The book (6½x8½ in., looseleaf) costs with binding 35 Guilder. When ordering please send the money in banknotes."

....Joe Einstein is very interested in any comments that this month's RN-FAC column might generate.

....Harold Effner (210 Eastern Way, Rutherford, NJ 07070) reports the July issue of the State Revenue Society Newsletter contains a feature article by Terry Hines "Georgia on My Mind" covering many unlisted Georgia state revenue stamps. There are also articles about the revenues of Indiana, Maryland, Rhode Island, Wisconsin, Mississippi, and Texas. Two different sample copies are available from Harold for 55c via first class mail.

....The AR's associate editor Dick Riley provided the lead story for the latest issue of the Patent Medicine Paper. The paper should be of interest to all of us private die addicts.

....Van Dam's ReveNews #13 arrived with large listings of German state and Newfoundland revenues.

....Bob and Tim Wait's 19th Century Revenuer is here with a 129 lot auction of USIR material including some taxpays.

....I am sure that many of you know our Recruiting director/Chapter Coordinator Bob Wait. Since March Bob has been working on a national convention for the ARA, our first in our thirty years. It will be held in March, 1977, at ROCKFORD '77 in Rockford, IL. Their facilities are superlative; the location ideal (direct bus to O'Hare Field in Chicago). Further details will appear next month. I urge everyone to give consideration (attendance and exhibiting). Now is the time to lay plans, not in February.

....Another big thanks to Gerry Abrams for editing the yearbook included with this issue.

VIETNAMESE STAMPED PAPER FIND

By Lee Wade, ARA 2029



A document was purchased at the Da Nang Tax Office in 1974 by a fellow member of the SICIP (Society of Indo-China Philatelists). It contains the printed stamp shown, and a serial number at upper right, the only printing on the paper.

The document is 16 5/8 x 11 5/8 inches, and was folded vertically thru the center to form a booklet. The paper is watermarked with a 3-inch diameter circle in the center which contains a leaf design emblem with the date 1955 in its center, and the words QUOC GIA VIET NAM in an arc at the top.

There are also watermark lines, vertically about an inch apart, and horizontally much closer, similar to laid paper. The lines do not enter the central circle.

Members who may have additional data on this item or similar material are invited to write me. Address: P. O. Drawer L, South Gate, Calif. 90280.

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

WANTED: R44C with clear handstamped month and day. Have many to trade or sell. SASE for list. W. R. DeKay, P. O. Box 20275, Louisville, Ky. 40220. 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 372, Camden, S.C. 29020. 88

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

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

CHILE Revenues and Seals. Collections, accumulations and singles. Buy, sell or trade. Leland L. Crane, 6375 2nd Ave. So., St. Petersburg, Florida 33707. 91

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. 89

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

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

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

STATE Fish & Game. Buy-Sell-Exchange. Fish & Game Stamp Club now forming. Write for details. P. Venum Pierce, 70 Stetson St., Hyannis, Mass. 02601. 96

REVENUE Stamp Documents, Stock Certificates, Checks. Paper Americana list 50c. Stock certificate list 50c. Buying old paper items. Yesterday's Paper, Box 294AR, Naperville, IL 60540. 92

SO. DAK. Hunting, other state tax to exchange for states, tax paid or U. S. A. Cinderella. No N. Y. Stock Transfer or Ohio Sales Tax. Paper stamps preferred. Charles H. Hermann, 10124 Samoa Ave., Tujunga, CA 91042. 88

BRITISH COLUMBIA Lawstamps — Uncatalogued, mint, never hinged, rouletted 6, "Davac" gum, \$1.00 light "powder" blue \$2.00; \$2.00 deep magenta \$4.00; Bileski Nos. Perf. 12½, Davac: BC51—10c gray 40c; BC52—50c olive-brown \$1.00; BC55—\$3.00 orange \$4.80; BC56—\$5.00 red-brown \$8.00; Sissons Nos., perf. 12½, Davac: R55—\$10.00 rose-red \$20.00; R56—\$20.00 ultramarine \$40.00; Gum-arabic: R39—10c gray 40c; Perf. 11¾: R36—30c orange 80c; R21—25c deep-green "Hairy-legs" \$2.00. Straight edges at 75%. T. W. Turner, 426 S. W. 175th Place, Seattle, Wash. 98166. 88

Please mention this publication
when answering ads. Thanks!

My business is
U. S. REVENUES

bought and sold, approvals, want lists handled. References or deposit please.

HOWARD 88
P. O. Box 2163, Sunnyvale, CA 94087

FROM THE BOOKSHELF

FUN AND PROFIT IN STAMP COLLECTING	Herst	\$3.50
PAPER GOLD	Wagenheim	3.95
ADVERTISING TRADE CARDS	Kaduck	9.95
ADVERTISING CARDS	McQuary	5.95
UNITED STATES REVENUE STAMPS	Rickerson	2.95
US 1st ISSUE REVENUE STAMPS	Georgi	5.00
MEDICINE STAMPS—WORLDWIDE	Griffenhagen	6.00
PRIVATE DIE MEDICINE STAMPS	Griffenhagen	4.00
M & M PAGES (National Album)	Springer	4.00
HANDBOOK OF CHECK COLLECTING	Sowards	5.00
HOW TO PREPARE EXHIBITS	Foster	10.50
HOBBIES FOR THE PHARMACIST	Griffenhagen	3.00
PRECANCELLED 1898 PROPRIETARIES		20.00
Xerox w/binder Chappell/Joyce		
RR PRINTED CANCELS ON BATTLESHIP REVENUES ...		3.00
Xerox, Fullerton		
SPRINGER'S HANDBOOKS OF NORTH AMERICAN CINDERELLA STAMPS		
5th edition	2.00	
6th edition	3.00	
7th edition	3.00	
8th edition	4.00	
1st-4th editions		POR

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