

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 30, No. 10, Whole Number 289

November 1976

Cancellations On Playing Card Revenue RF28

By H. B. Beaumont

RF28 is the same as RF27 but printed on the flat plate press and perforated 11. It was first issued August 2, 1940 and continued to be used until April 22, 1965, when the tax on playing cards was repealed. It was used by some of the smaller manufacturers and by many importers. Probably some of the large manufacturers sold cards to distributors who affixed and cancelled their own stamp. The "AP" cancel below is on the tuck case of a Bicycle deck made by the USPC Co. No attempt has been made to distinguish printed from handstamped cancels, nor wet from dry prints. Unless noted to the contrary all cancels are in red and are printed horizontally.

The cancels are listed alphabetically by initials or by surname if included in the cancel. (This list updates all previous listings in *The Revenuer*—Ed.)
S. S. ADAMS Co. / 1945 — also 1947.

S. S. ADAMS Co — inverted, date not clear.

A D G Co — in blue.

A M C / August 5 59

Anglo Continental

A P — vertical, letters 9 mm high and joined.

A. P. C. CO — Arco Playing Card Co.

A P C CO / MAR 18 1965 — no periods; also dated 8-5-3.

A. P. C. & M. CO. — also cancel doubled. John Kaiser believed the cards were made in the U. S., exported and taxed on re-entry.

A. S. W. / INC. — vertical between bars and reading up.

A T C / 11-64 — large serif letters.

Cancelled / Bally Mfg. Co / May 28, 1941 — typewritten.

B & B A — Brown & Bigelow Art.

B M C — Also with bar under "M".

B N — red, 4 mm high, between vertical bars 12 mm apart.

BUR-WIL IMPORT / DEC 21st 1964 — black.

C. B. C. C. — inverted.

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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.)

Vol. 30, No. 10, Whole Number 289

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Clifton Sales CO / ??? — black handstamp on diagonal.

C. M. CO. — violet between bars, Cruver Manuf. Co.

C M CO — black, no bars or periods.

C. M. C. — block letters between bars.

C M & D Co

C N & D CO — black, between bars $5\frac{1}{2}$ mm apart.

Collectors Haven / P. O. Box 1819 / Chicago, ??? — black.
 C. P. C. C. — incomplete cancel, may be in box, also double. Criterion Playing Card Co.
 CRUVER — blue.
 D E X — black.
 D. P. P. C. / Corp — normal, also inverted. Dale Plastic Playing Card Co.
 D. P. P. C. / Co — normal, also inverted.
 D S / 7-23-53 — black.
 E. H. O. & CO. — in box.
 F. A. N. / CO. — in circle, date added, made in Denmark.
 F K H
 H M C — Hall Mark Cards

Based on dates of cancellation it is believed that Hall Mark Cards used RF28 from November 1, 1961, to June 22, 1965. There are two types of cancel, in both of which the first line consists of the initials "H M C" in serif caps 5 mm high. In Type 1 the date, the second line, is shown in numerals. In Type 2 the day is not shown, the month is spelled out, and the year is shown in full. Type 1 was used from November 1, 1961 to April 1, 1962.

Type 1

11-1-61	11-13-61	1-16-62	3-9-62
11-3-61	12-8-61	1-20-62	3-20-62
11-6-61	12-22-61	1-25-62	
11-10-61	12-29-61	3-2-62	

Type 2

The following months have been reported 1962, April, May, June, July, Sept. 1963: Feb., March, April, Oct., Nov. 1964: March, June, July. 1965: May.

H H of C — black, in circle, normal; also inverted.
 H. OF P. CO. — violet, also in black dated. Hermes of Paris.
 H R Son
 F R & S — red, also in black.
 I. D. C. / ???, 1960 — blue, black.
 I D G 7 28 50 — blue.
 I L C — Heraclio Fournier.
 I R E Co — black.
 J J I C AUG 21 1962 — blue.
 J MASS / AUG 1956 — black; also in blue.
 K & S
 K & V CO — without date or with sundry dates. Made in Austria.
 KEM CARDS — "KEM" in monogram at left.
 KEM CARDS — black.
 KEV. CO. / Jun 2nd 1962
 K. P. P. C. / Co. — between bars. Kem Playing Card Co. There are a number of types which will be written up later by Edward Tricomi.
 K S — blue.
 NEW ADDRESS / THE LANSELLE COMPANY / A long 4-line cancel
 837 TRACTION AVENUE / LOS ANGELES, CALIF. printed in caps.
 L P C — black or in blue block letters between bars. Lane Playing Card Co.
 M. P. S. / Lawrence, Kansas. — black between bars. Miller Print Shop cards from England.
 A. M. Newman / IMPORTER / ???
 Ostrich — round cards made in England.
 P N C — made in Hong Kong.
 Q. P. A. — red or in violet, vertical bars left and right. Quality Park Art.

R. M. C.

R. R. C. / Co. — or possibly Q. R. C. / Co.

R S & C C / MAR. ! ???

R S & CO. / OCT. 28 1952

R S & CO. / date not clear — black.

R S & CO. / AUG. 30, 1950 — black, blue or red.

S-B — normal, also inverted.

R W — block letters 9 mm high, 32 mm apart, also inverted.

AUG 26 1963 / S. I. ?. F.

THE AKRON / Jan 25 1964 — in box 29x17 mm.

THE HANDE SHOPPE / WICHITA, KANSAS

The same — in black between bars; also inverted between bars 1½ mm apart.

The same — SHOPPE spelled SHOPDE.

The same — in script between bars "hande Shoppe, Wichita, Kansas".

THE RED RABBIT, etc. — See: *The Amer. Revenuer* 28(10), 352 (1974).

T I C

T L C

T T C — possibly in box.

V. F. — red, between bars, vertically reading down.

V. M. S. / U. S. A.

V P I — red, normal or inverted with sundry dates. Also blurry normal. Made in Japan. Viscount Products Inc.

June 16, 1953 — Diagonal handstamp reading up. Manuscript initials. "al operations / in charges / good D. C." partial violet cancel reading up.

The following cancellations all have the same design—the initials of the company with three horizontal wavy lines before and after. All are horizontal and all are in red.

A C — normal, also inverted, also in violet.

T C — red, black or violet. Lanselle Co.

L P — red, also purple.

L. p — black, Livingston Plastics.

N P — initials 7½ mm or 9½ mm wide. Northbrook Plastics, Chicago.

The following collectors assisted in preparing this list: G. W. Aschenbrenner, Irvin Burns, L. Ross Campbell, Henry O. Feldman, Mack Matesen, Bruce Miller, Col. L. B. Thompson, Henry Tolman II, Edward Tricomi and Prof. W. H. Waggoner.

STATE DUCK ENTHUSIASTS: PAY HEED — DUCK STAMPS AT FACE

The 1976 South Dakota Resident \$1.00 duck stamps, issued in vertical panes of 5 (1x5), are now on sale. Although not yet seen by the writer, the S. D. Dept. of Game, Fish and Parks advises that these portray a pair of mallard, and are printed in 4 colors.

The 1976-77 California duck stamp is now available and portrays three pidgeon alighting (and a partridge in a pear tree?....Ed.) Stamps are printed in green and brown on white, and are also in vertical panes of 5 (1x5). Those willing to wait are reminded that the California stamps will probably be sold by the state as remainders at \$1 per pane of 5 after 1 January 1978.

Members wishing to order either or both of the above stamps now, while current, may remit \$1 face values per stamp for whatever quantity desired, payment payable to the writer, and send along an SSAE for the material to: E. L. Vanderford, ARA 746, 532 San Miguel Way, Sacramento, Calif. 95819.

THE PRESIDENT'S PAGE

G. M. Abrams

*BEER BUFFS, HELP

In June, member Tom Priester (Box 400, Davenport, Iowa 52805) asked for info on the 1917-19 beer provisionals. He has had some response, but needs more. Please refer to the June journal for the data needed, or write Tom directly. The results of his effort will be printed herein, and the next step planned includes the issues of 1898.

*CORRECTION PLEASE

Previously announced was member Allan F. Wichelman's Luxembourg effort to complete an updated listing. He has since changed his address, and wishes assistance from any or all: PO Box 341, Santa Clara, CA 95050.

*EXPOS AND SUCH

Please be aware that we attempted to get a table at SESCAL (Los Angeles Chapter) but were too late. The show, held last month, required action as early as last February for reservations. Next year, we will be ready.

ARIPEX '77 is fast approaching, to be held in Phoenix on Jan. 21-23 next year. Revenuers are welcome to compete, and many awards will be presented including our own. For a complete prospectus, write immediately to member Donn Lueck, 6238 N. 38th Drive, Phoenix, AZ 85019, who is the show's Exhibits Chairman.

*A MESSAGE FROM SALES

The Sales Manager advises the receipt of some queries and complaints from members on the USIR circuit roster that few circuits seem to be going out. True. The complainants are referred to the June journal, where in the situation on the lack of USIR books was made known. One cannot mail out what one does not receive. The Sales Manager asks that in lieu of complaints, you send in some books. I'm inclined to agree.

To Close:

KUDOS: To Western Stamp Collector for their item on the issuance on Nov. 1 of the new series of Isle of Man revenues, WSC of Oct. 2nd, by Allan Hauck.

Suggestion: Few notices of awards at expos for revenuers have appeared recently in the philatelic press. If you take part in such, and win one or more awards for revenues, telegraphs, cinderellas, etc., drop a postal card to this office advising all details, and we'll do the rest right here.

Voices From the Past

(Number 2 of a series)

Submitted by H. H. Wenck, ARA 730

(Ed. note: Further on the Sterling material.)

THE CANVAS COTTON STAMP

by E. B. Sterling

From the Metropolitan Philatelist, Vol. 1, No. 2; May 1890

(Read before the Brooklyn Philatelic Club, January 23, 1890)

I present for your inspection what seems to me to be a very rare stamp, and one worthy of some remarks, as I doubt if it has ever before been described or noted by any collector; at least, it is the first I have ever seen, and hav-

ing been a collector of the revenues of the United States for the past 16 years, it has more than a passing interest to me, considering it as I do of historical value. I have seen the brass cotton stamps in every letter of the alphabet, but never before have come across the canvas stamp, represented by the one presented here for your inspection, and I hope a fuller explanation can be given by some of the members.

This canvas strip was used on bales of cotton sent from New Orleans, Louisiana, by steamer to New York City, as I learn from the meager information afforded by the party from whom I secured it, it being from the desk of a cotton broker in New York City where it had been for several years, and I suppose was placed there at the time to settle some dispute as to weight. The stamp has been used and when I received it, it had evidence of being carelessly handled, for it plainly showed the tear from the tack through the letters T and O of cotton and a long slit at the top of the stamp where it was folded. I gave it strong pressure with a hot iron which has somewhat improved its appearance, and upon careful examination, I give the following description of the stamp:

A canvas strip about 153 mm. long by 61 mm. wide, with imprint of frame work in black ink 109 mm. long by 58 mm. wide. At the upper corner of the enclosed frame work, fancy scroll at right and left, the inner frame enclosing the description, being oval at the top, and the letters United States Internal Revenue. Below is the national emblem consisting of a spread eagle in fighting trim facing to the right with extended wings, one of the talons grasping a bunch of arrows and the other the olive branch of peace, all resting upon shield, the American flags protruding between the head and extended wings to the right.

In the background are the clouds above which are to be counted 20 stars, emblematic of the loyal States, and the word E Pluribus Unum; below the central design of the eagle are the large letters Cotton, which complete the description of the stamp within the frame.

At the base of the canvas and below the frame work is found the almost indistinct lettering as follows:

"Entered according to the act of Congress in the year 1863 by Porter Fitch in the clerk's office of the District Court for the South. District of New York."

The obverse of the strip is printed in black ink and the impressions made by the collector are impressed with hand stamp in green ink, the description reading as follows:

DUTY PAID

21 day of December, 1863

signed GEO. S. DENISON
collector

District of

Weight)

No.)

Marks)

Seven lines extending across the canvas impressed in black.

This unique cotton stamp printed in black ink upon oiled canvas is, to my mind, an earlier issue than the brass cotton stamps, as all I have seen of these were patented April 28, Sept. 18, Sept. 29, 1863 and May 24, 1864. Still, I may be wrong, as the exact date of the month is not given on the canvas stamp while the brass stamps are dated.

I shall be very glad to learn anything from the members or others that will throw additional light upon the origin and use of the canvas cotton stamp.
(to be continued)

The Paper Varieties of the Early Austrian Revenues

Martin Erler, ARA 1592

(Ed. Note: This short piece actually serves as a prelude to another of Martin's courageous undertakings—the cataloging of Austria's fiscals. He invites your comments. His address is Irschenhauser Str. 5, D-8021 Icking, Germany)

Collectors of Austrian revenues are confronted with an irritating number of paper varieties. Many of those varieties have been mentioned in the catalogues of Mayr-Hanus and Dürneder. It has, however, remained difficult to identify correctly the diversities due to some gaps and some superficial handling of the matter in catalogues written so far. The Vienna club of revenue collectors, the "Ignaz Mayr Runde," for this reason has started work for a new and accurate description of the varieties in order to make Austria-collecting easier.

The following is based on the first results of this new research work which in the end may bring forth a new and complete catalog of Austrian revenues.

For the first issue of Nov. 1, 1854, two different papers are found. The first printings are on white handmade paper. The design shows through the paper. Later printings are on machine made paper which has a yellowish hue and is thicker (the design does not show through). Machine paper was used for the Kr.-values and for some of the smaller Fl.-denominations. With the exception of the 20 Fl. most of the higher Fl.-denominations are not found on machine paper. On the smaller Fl. values it is rare.

The issues from Nov. 1, 1858 and later, as far as the same design and colors are concerned (i.e. the "browns" without the value inscribed around the center) the paper varieties are numerous. There will be a new order of listings in the new catalog. Whatsoever the final outcome might be, I wish to list this time the different papers to aid interested collectors.

All papers of these issues are on machine papers.

With the first issues only, sheet watermarks exist. Thus generally stamps appear unwatermarked.

- a) Nov., 1858: White paper with a hue to light grey or light buff. Sheet watermark occasionally on stamps.
- b) Spring, 1860: The paper is thin and hard (slightly crackling), color is greyish or greenish blue. Sheet watermark.
- c) 1861 (?): Stronger paper, uniformly light blue. Sheet watermark.
- d) Jan., 1863: Porous sky-blue paper. Sheet watermark.
- e) April, 1863: Hard, dark-blue paper. Sheet watermark.
- f) June, 1864: Strong porous blue paper. Watermarked Stempel-Marken.
- g) Dec., 1864: Soft paper, greyish white with a bluish hue. Watermarked Stempel-Marken.
- h) End of 1866: Medium strong white paper. Watermarked Stempel-Marken.
- i) February, 1868: Strong sulfuric-yellow paper. Watermarked Stempel-Marken.
- k) Sept., 1868: Strong straw-yellow paper. Watermarked Stempel-Marken.
- l) Jan., 1870: Medium strong milky-white paper, partly with a bluish hue. Watermarked Stempel-Marken.

It appears that many of these papers were used on a broader scale than listed so far. On the other hand, some of the differences are so small that in the coming catalog some groups will be considered as one in pricing. Some are not so rare as indicated in earlier catalogs, others (especially the milky-whites) are in part by far rarer than considered so far.

Collectors are encouraged to give comments and to contribute to this task.

Freak Foldover Creates Havoc

G. M. Abrams

Submitted by member A. M. Moolah of India, the gem illustrated below proves that the US Government is not unique in producing freakish philatelic results. This is a sheet corner piece of 5 of the 10 NP red Indian revenue

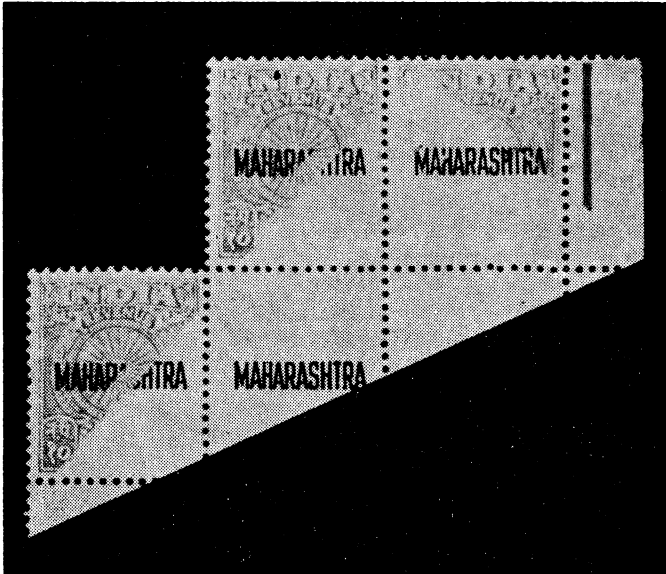


Figure 1 — Off the press

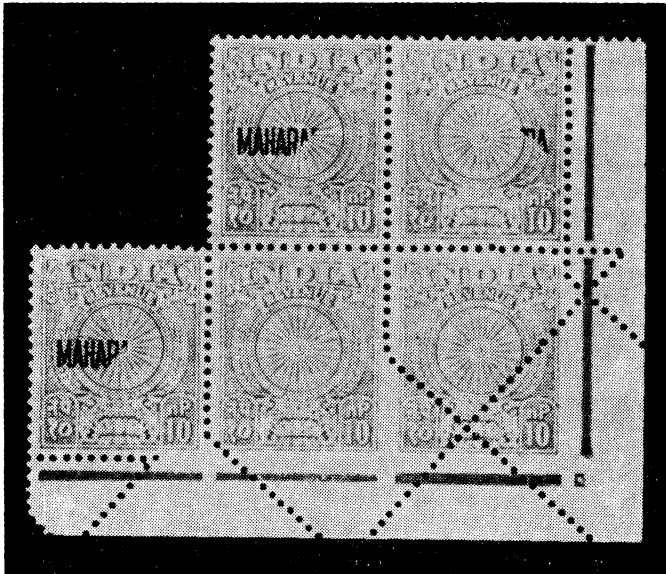


Figure 2 — Unfolded front view

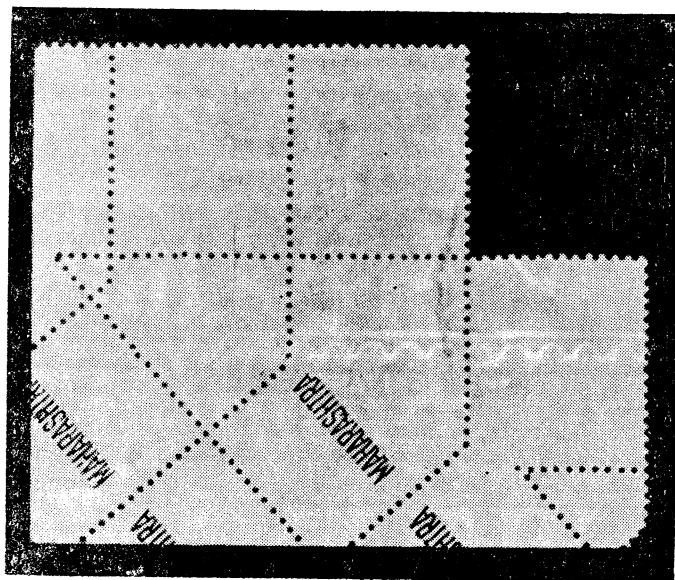


Figure 3 — Unfolded rear view

overprinted in black for use in Maharashtra State. The accident caused (as can be seen in the unfolded versions) misperforations, partial and missing overprints on the front, although they appear (in part) on the rear and, in general, a showpiece. Value of the item — ?

(Photos by Ken Trettin.)

Still More Facs and a Possible Fraud

By Joseph S. Einstein, ARA 665

Previous reports (AR 10-72, 3-73) showed or told of GAST Samples for Ala., Ark., Calif., Ga., Ill., Iowa, N. Car., Texas and Virginia and a prediction was made that there were more out there somewhere. Now there is another state—Pennsylvania—on a fine used check. Regular Gast stripped G-type lozenge in orange; this one has check face for Summers & Hayden.

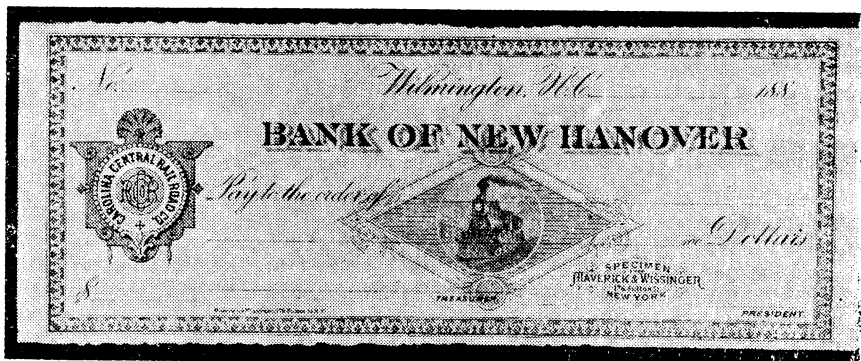


Fig. 1

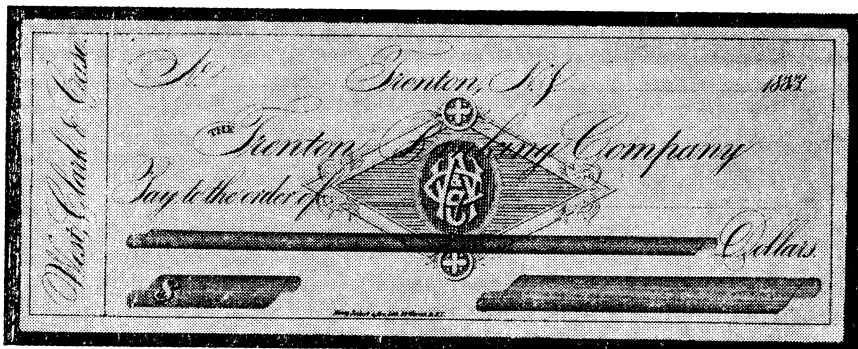


Fig. 2

Bankers of New Milford, Susq. Co., Penna., dated 12-26-83. Same collector has 2 additional Milton C. Johnson Ty I—one for the Vermont Nat'l Bank of Brattleboro and the other for the Cape Ann Nat'l, Gloucester, Mass. Also a few other FACs all of which are already known and have been pictured.

But! there were three items which are something new and spectacular.

First, there is a new Sample Printer to report—Maverick & Wissinger. Here is a lovely Specimen of the stripped G type in orange on a check face for the Carolina Central RR of Wilmington, N. C. with a star in each of the circles where "2c" had been and a gorgeous not-quite-head-on view of a then current locomotive. This vignette is in a circle of about $\frac{3}{4}$ " diameter and is striking. First ever seen of this type. (Figure 1).

Then another new one by Henry Seibert & Bro., Lith., 14 Warren St., N. Y. As shown, it is a stripped G type, with four blades of a propeller (?) and four dots in a square where once was "2c" but the central vignette is most unusual. In an oval, about $\frac{3}{4}$ " high x about $\frac{5}{8}$ " wide, are the intertwined initials W, C and C for the firm of West, Clark & Case shown on left hand margin of check. Done in 1883, as the illustration shows. Anybody else have one? I'd like to own one of these. (Figure 2).

And now, the possible or probable FRAUD (Exeblad may have been right after all!) used on a draft by Stewart Brothers, Wholesale Grocers, Council Bluffs, Ia., on 10-29-1873. (Figure 3.) This shows an almost line-for-line replica of type E in size and colors; bears the head of a Liberty (?) maiden facing right encircled with the legend United States (above central vignette) of America (below vignette). No denomination, no nothing else. Yet, in 1873 the tax was still in effect! So, the question—was this used to beat Uncle Sam out of the tax? Please comment.



Fig. 3

Special Tax Stamps Made Out in Error

Mathias Koref

These illustrations (figures 1 and 2) concern special tax stamps made

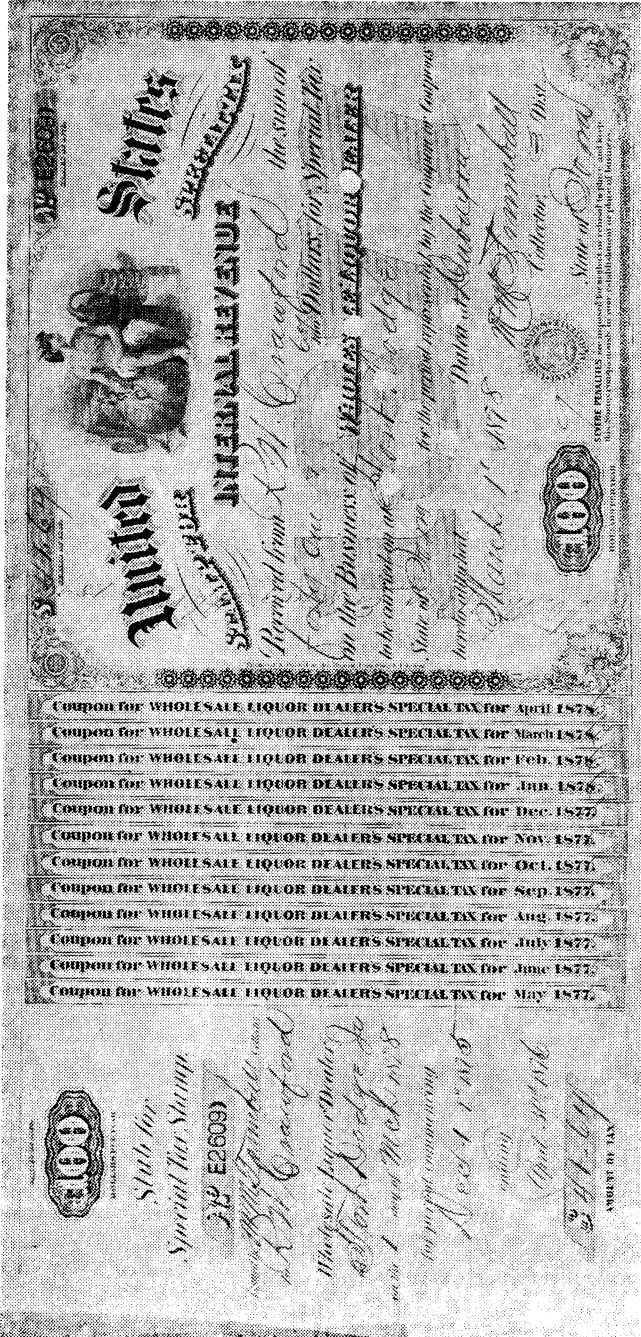


Fig. 1

FORM OF AFFIDAVITS IN CASES OF DETACHED STAMPS OR COUPONS. INSTRUCTIONS.

1. The following should be inserted in the blank spaces in affidavit "No. 1," viz: In the space indicated thus *, "coupon," "2 coupons," "stamp," "stamp and 13 coupons," &c.; in the space indicated thus †, "30-gallon tax-paid spirit stamps," "distillery warehouse stamps," "10-lb. tobacco stamps," "special-tax stamps for dealers in manufactured tobacco," &c.; in the space indicated thus ‡, "deputy collector," "clerk," &c.

2. All the blank spaces should be filled up.

The attention of Collectors is called to the following extract from the regulations of this Office, Series 7, No. 2, page 41, viz:

SECTION 3313, Revised Statutes, (Section 27, Act July 20, 1868,) provides that "no coupon shall have any value or significance when detached from the stamp and stub." The Comptroller of the Treasury has decided that coupons accidentally detached and returned to this Office unused may be credited to Collectors upon their furnishing satisfactory proofs, viz: The affidavit of the Collector, giving the number of coupons detached; the number of the stamp, and the number and denomination of the book from which detached; the name of the person making the detachment; also stating that said coupons were erroneously detached, and were never used. The Collector's affidavit must be corroborated by the affidavit of the person detaching the coupons, containing all the facts and circumstances attending such detachment.

Collectors will observe that these affidavits are necessary to protect them from the consequences of their own mistakes, or those of their employés, and that the Commissioner has no authority to allow them credit for stamps or coupons detached unless the above requirements are strictly complied with.

AFFIDAVIT OF COLLECTOR OR ACTING COLLECTOR.

No. 1.

M. H. Immehure *Acting*, Collector of Internal Revenue, *3* District
being duly sworn, says that the *Stamp and five Coupons*
detached from Stub No. *2609*, in Book No. *261*, Serial Letter *8*
of *Special tax stamp for wholesale liquor dealer* was erroneously
detached by *James J. Griffith*, *Deputy Collector*, and was
never used.

SWORN to and subscribed before me, this *30th*
day of *April*, 187*8*.

M. H. Immehure
Collector.

Form.—If the detachment was made by the Collector or Acting Collector in person, Affidavit "No. 2" need not be filled up.

AFFIDAVIT OF PARTY MAKING THE DETACHMENT.

No. 2.

James J. Griffith, *Deputy Collector*, being duly sworn,
says that he erroneously detached the *Special tax stamp* referred to in above affidavit,
under the following circumstances, viz: *by misunderstanding the taxpayer,*
who desired a stamp a wholesale liquor dealer
and that said *Special tax stamp* was never used.

SWORN to and subscribed before me, this *8th*
day of *May*, 187*8*.

James J. Griffith
Deputy Collector



J. S. Griffith
U.S. Commissioner for Dist. of Col.

Fig. 2

out in error. Figure 1 shows the stamps as issued and Figure 2 is the affidavit made out by the Deputy Collector who issued the incorrect tax stamp. These affidavits had to be filled out by the Collector or Deputy Collector, whoever made out the stamp.

It seems peculiar that an affidavit had to be made out and signed by a notary and attached to the stamp so that the Collector could get credit for it in his final accounting, inasmuch as the government entrusted him with all the different types of Special Tax stamps for which he collected large sums of money, but still did not trust his word that the stamp was made out in error.

This item is quite scarce, for Tony Giacomelli and I owned over 14,000 of these tax stamps and found no more than about 15 of these affidavits among them all.

Figure 3 shows the type cover used on the Special Tax Stamps book, although it is not the one that the above were part of.

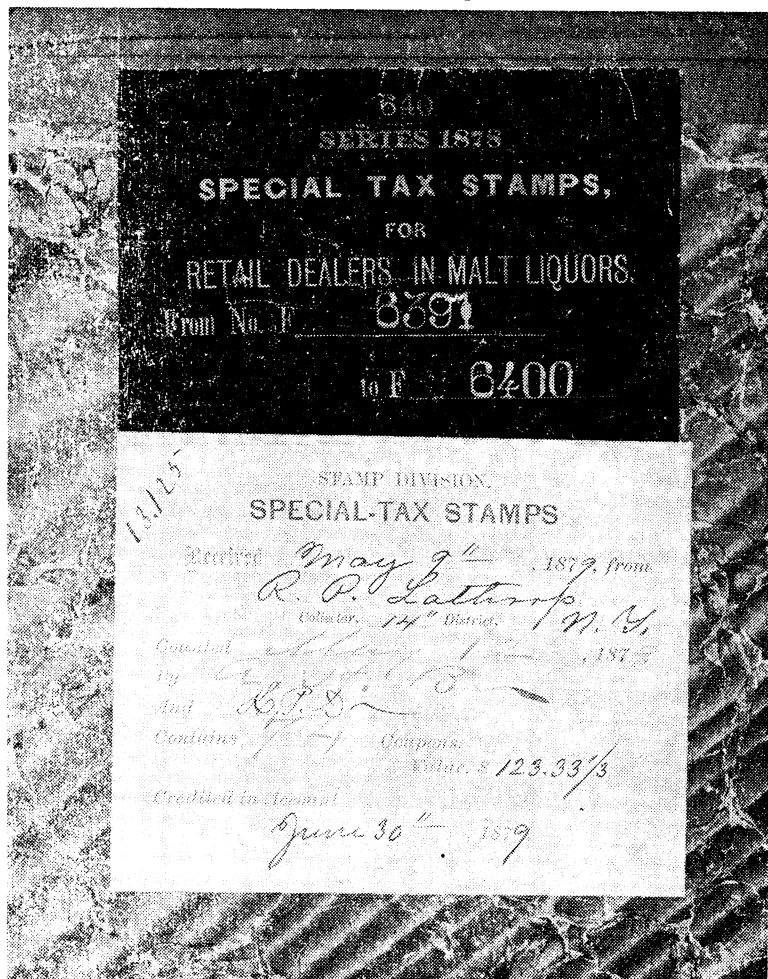


Fig. 3

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.

Bicentennial Souvenir

As most members are aware, the 1977 postal card dues notice comprised the ARA's contribution to the Bicentennial commemorative bandwagon, bearing a reproduction of Scott number RM20 in the upper left corner, with the inscription "ARA Local Post / One Cent / The American Revenue Association / Salutes America's Bicentennial / 1776-1976." (The ARA Local Post, fueled with bourbon, does a land office business carrying mail to and from your secretary's mailbox across a hazardous fifty-foot expanse of dichondra lawn. The Post has adopted a consistently sensible and conservative philatelic policy, eschewing CTO's, jig-saw-puzzle souvenir sheets, singing stamps, 3-D stamps, gold foil stamps or other Third World ripoffs.)

It was intended that members desiring to retain their notices as souvenirs should do so, but in the press of other business no announcement to that effect was made, and the majority of notices were returned as usual. Members who DO wish a copy of the ARA Local Post's "Bicentennial Commemorative Postal Card" may obtain one from the secretary for a SASE. If additional copies are desired, please remit 10c for each (proceeds, if any, will be credited to the ARA Publication Fund. Stamps OK.)

Cards are available either uncanceled, or with First Day Cancel, September 1, 1976, at Armona, California. (Armona, a small farm community in California's San Joaquin Valley, was selected because 1) the secretary happened to be passing through, and 2) because nothing whatsoever of interest has happened there within living memory. Stand up, Armonans, now you're on the map!)

Also available from the secretary, at 50c per set of 5 different + SASE, is the illustrated "Tribute to the Colonial Architect," designed and printed by member Jim Czyl of Posen, Illinois. Again, proceeds will go to the Publication Fund.

A few "Bicentennial Souvenir Sheets," as noted in the June Revenuer, are still lying around and will be supplied on receipt of a SASE.

S. Allan Taylor, move over!



WISCONSIN CHAPTER TO MEET AT DANEPEX '76

The Wisconsin Chapter (formerly called Milwaukee Chapter) met at the Tyrolean House in Milwaukee on September 11. No formal program had been planned; however, an excellent discussion and swapping session preceded and followed the dinner meeting. The next meeting will be held in Madison, Wisconsin, on Sunday, November 7, in conjunction with DANEPEX '76. The location is the Thorstad Chevrolet Showrooms at 1702 South Park Street. The swapping session will begin at noon and the meeting will begin a little later.

Voices From the Past

Submitted by Richard F. Riley

From a column by Robert S. Hatcher in the *American Philatelist*, Vol. 2, 1888.

The stamp tax of Nevada was approved by the Legislature of that State, March 9, 1865, taking effect on and after the first Monday of May, in that year, a month after the termination of the Civil War. The same body abolished the stamp tax by an act of February 21, 1873, it having gone through several modifications before that time.

For the benefit of such collectors who possess hydrometer stamps—concerning which emissions much uncertainty prevails—I have written a few lines describing their use.

A hydrometer is a glass instrument for determining the specific gravity and purity of various liquids. It has a graduated zero-scale, marking the depth into which it sinks in the pure liquid. One end is a large hollow ball or bulb, and into it the stamp is inserted and glued, with its face showing through, during the process of manufacture; the end is then finished and sealed up, making an entire, hollow glass vessel. These stamps are inserted under the supervision of an agent of the Commissioner of Internal Revenue, at the factory of Mrs. C. Tagliabue, at New York City, as authoritative proof that each U. S. Government hydrometer for spirituous liquors has been duly tested upon and can be relied upon as the standard. These instruments are sold from the Treasury Department at Washington, for a little over two dollars each, being nine inches in length.

All hydrometer stamps are printed in black on white. Of ten used varieties which I have seen, all bear the imprint of the Bureau of Engraving and Printing, except the E. A. Rollins. Below each signature is the word "Commissioners," except on the E. A. Rollins and C. Delano; in the former "Com. of Internal Revenue," in the latter "Com. Internal Revenue."

All contain portrait of Washington to left, except those of C. Delano and Alfred Pleasanton, whose features appear instead.

Their average size is 77x28 mm.; some are more, others less, but this is caused by shrinkage. This measure refers to the length and breadth of the design only, as they are almost invariably found clipped into the impression. I have compiled a complete list of this series, which is published in the latest edition of "Sterling's U. S. Revenue Catalogue." There were issued several other varieties and designs, but I have seen them only in proof condition at the Internal Revenue Bureau at Washington.

—p. 232-3

The Treasury Department, through the Commissioner of Customs, issued several years ago, two stamps for imported opium. One is printed in black, with the inscription "U. S. Customs." "Opium." "Five Tael." Why a U. S. stamp should be printed in the denomination of a foreign measure (Chinese) is a mystery. The other variety, used on captured smuggled goods, is quite elaborate and printed in poppy color. At each end is a vignette of poppy blossoms and buds. In the centre, a manufactory, and a train of cars emerging from a long covered railway bridge. This variety has no denomination upon it. Both varieties are of about the size of an ordinary cigar-stamp, and were struck off at the Bureau of Engraving and Printing. They were used wholly on the Pacific coast. Opium is imported in 5 taels (about 6½ oz.) tins, the import tax being ten dollars per pound.

—p.143-4

The Express Way

Number 2 of a series

By Gene R. Gauthier, ARA 727

ADAMS EXPRESS COMPANY— Cancel Nos. AD-2A and AD-2B

Figure 1 depicts the second cancel presented in this series. The cancel is a black handstamp and consists of a 20½ mm single circle surrounding "A. E. Co / (month)/(year)". Lettering and numerals are possibly best described as being somewhat ornate script.

When first exposed to this cancel, the author was not sure whether to assign it to Adams Express or to American Express, since several different cancels exist from each company showing only the respective firms' initials. This question remained unanswered until a very fine strike was found on a 5c Express (R25a) which was affixed to an Adams Express Company receipt. This particular receipt will be further explored later on in this article.

Referring to the few copies this writer has been fortunate enough to examine, he has found all to be without day datings. In other words, on the right side of the second line of the cancel, normally one might expect to find the day of the month either as part of the original handstamp or filled in with pen. This portion was blank, however, on all copies examined. This particular variety was assigned AD-2A in the identification system.

Dr. Hugh Shellabear, in correspondence with the author quite a number of years ago, reported the existence of a cancel in his possession which had all the characteristics of the cancel shown in Figure 1 except that the day of the month had been included as part of the original handstamp. I have recorded this variety as AD-2B.

Dr. Shellabear was also kind enough to include with his correspondence sketches of each type cancel. These are reproduced in Figure 2.

This author sincerely solicits whatever additional information ARA members can furnish to further document the existence of cancel type AD-2B. In addition, I am also seeking to determine whether copies exist which have the day of the month filled in with pen. If copies of the latter are reported and confirmed, these will be classified as type AD-2C.

The following is a tabulation of types and datings known or reported to the author:

Type AD-2A

Dec., 1862 — on 5c Express, imperforate.

Jan., 1863 — on 2c Express, part perf (Shellabear).

Feb., 1863 — on 5c Express, part perf, imperforate horizontally.



Figure 1



Fig. 2

Feb. 20, 1863 — 5c Express, imperforate (Shellabear).

Tax Act of July 1, 1862, Schedule B—"For every stamp or receipt issued, or issued by any express company, or carrier, or person whose occupation it is to act as such, for all boxes, bales, packages, articles, or bundles, for the transportation of which such company, carrier, or person, shall receive a compensation of not over twenty-five cents, one cent (tax)."

"When one or more packages are sent to the same address at the same time, and the compensation therefor exceeds one dollar, five cents (tax)."

Tax Act of March 3, 1863, repealing the above—"The duty or stamp required for transportation by express companies and others is hereby repealed, and such transportation shall be exempt from stamp duty."

The Adams Express Company, No. 320 Chestnut Street, Philadelphia.	<h1 style="margin: 0;">Office of The Adams Express Company:</h1> <h2 style="margin: 0;">EXPRESS OR FORWARDERS.</h2>						
<p style="text-align: right; font-size: 1.2em;">Philadelphia Dec 14th 1862</p> <p>Received from <u>N. B. Harrison</u> the</p> <p>undermentioned, _____ to be forwarded to _____</p>							
<p>It is part of the consideration of this contract that the said Express Company are FORWARDERS ONLY, and are not to be responsible for any loss or damage which may be sustained by the goods, wares, or articles, or arising from the in Transit, Leakage, Breakage, or from any cause which may be the result of the negligence of said Express Company or their servants, except in case of the loss of, or damage to, or injury to, or destruction of, or any of the said goods, wares, or articles, or any of them, the sum to be proved to have occurred from the fraud or theft, beyond the sum of FIFTY DOLLARS at which the article damaged is valued, or any FRAGILE articles, unless herein specially insured. And if the same is insured, or shall be so insured, the sum to be proved to have occurred from the fraud or theft, beyond the sum of FIFTY DOLLARS at which the article damaged is valued, or any FRAGILE articles, unless herein specially insured. And if the same is insured, or shall be so insured, the sum to be proved to have occurred from the fraud or theft, beyond the sum of FIFTY DOLLARS at which the article damaged is valued, or any FRAGILE articles, unless herein specially insured.</p> <p>And in any event shall said Express Company be liable for any and all damages sustained by the goods, wares, or articles, or any of them, within thirty days after the time when said property was first delivered to the said Express Company, or when it should have been delivered.</p>							
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: left; padding: 5px;">FREIGHT.</th> <th style="width: 50%; text-align: left; padding: 5px;">ARTICLE.</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;"> <u>MARR.</u> <u>N. H. Singleton</u> <u>Nashville Tenn</u> <u>One Express agent</u> <u>Louisville Ky</u> </td> <td style="padding: 5px;"> <u>one Box</u> </td> </tr> <tr> <td style="padding: 5px;"> For the Proprietors, </td> <td style="padding: 5px;"> <u>Gilbert</u> </td> </tr> </tbody> </table>		FREIGHT.	ARTICLE.	<u>MARR.</u> <u>N. H. Singleton</u> <u>Nashville Tenn</u> <u>One Express agent</u> <u>Louisville Ky</u>	<u>one Box</u>	For the Proprietors,	<u>Gilbert</u>
FREIGHT.	ARTICLE.						
<u>MARR.</u> <u>N. H. Singleton</u> <u>Nashville Tenn</u> <u>One Express agent</u> <u>Louisville Ky</u>	<u>one Box</u>						
For the Proprietors,	<u>Gilbert</u>						
<small>GUSTAVUS V. WOOD, PRINTER, OVER THE ADAMS BUILDING OFFICE.</small>							

• • • • •

One cannot help but suspect the apprehension felt by persons using services of express companies back in the 1860's when the messages inscribed on the face of this document are read.

The American Revenuer

the said Express Company ARE FORWARDERS ONLY, and are not to be responsible for any losses or damage while being conveyed by the CARRIERS or AGENTS, to whom said property may be said Express Company entrusted, or arising from the dangers of Railroads, Ocean or River Navigation, Steam, Fire in Stores, Depots, or in Transit, Leakage, Breakage, or from any other cause whatever, unless in every case, the same be proved to have occurred from the fraud or gross negligence of Said Express Company or their servants, nor in any event, beyond the sum of FIFTY DOLLARS at which the article is hereby valued, unless otherwise herein expressed, nor liable for any damage to GLASS, or any FRAGILE articles, unless herein specially insured. And if the same is entrusted or delivered to any other Express Company or Agent, (which said Adams Express Company are hereby authorized to do.) such company or person so selected shall regarded exclusively as the agent of the depositor, and as such alone liable, and the Adams Express Company shall not be in any event responsible for the negligence or non-performance of any such company or person...."

Also, "It is further agreed that said Company shall not in any event be liable for any loss, damage, or detention caused by Civil or Military authority, or by rebellion, insurrection, or riot."

(to be continued)

—Photos by Boutrelle

SOS ANSWERED, IN PART

G. M. Abrams

In the June issue help was requested in identifying two revenues with the squiggly script (see page 178 of that issue). Many of the members wrote that the stamps were actually an issue of Bahrain, and the only additional information supplied was that there were apparently 7 values in the set: 4a, 8a, 1R, 5R, 10R, 50R and 100R. They apparently exist perforated in normal fashion, perforated with a Waterlow Specimen inscription, and imperf with the Specimen inscription. We know that the 4a and 100R are horizontal, the 5R and 50R vertical. Can anyone supply full details and fotos/stamps so that the listing might be completed: Date of issue, color vs. denomination, and format of each stamp?

Two of the Specimen varieties are illustrated below, courtesy member Bob Mason.



50R imperf.
"SPECIMEN"



100R perf.
"SPECIMEN"

H & S: The Last Word

By Michael J. Morrissey, ARA 1123

(Note: The cancellation pictured in the diagram is just one of the many different kinds of printed types found on the first issue of United States revenue stamps. Its suspected origin was the subject of an article by Bruce Miller, HLM 11, in the May 1976 issue of "The American Revenuer." Upon reading the article, I immediately wrote to Bruce and told him what I knew about the subject. He kindly suggested that I undertake to write an article to set the matter straight, hopefully, once and for all.)

The "H & S" cancellation is a metal printed type in roman capitals measuring about $15\frac{1}{2} \times 2\frac{3}{4}$ mm in black ink. It is arranged horizontally, is found both normal and inverted, and only on copies of R3c. It is occasionally misaligned so that only a portion of two separate strikes hits the stamp.



(Illustration 3 times actual size)

The cancel is not a rare one and was for many years firmly believed to have been used by the patent medicine firm of Hostetter & Smith of Pittsburgh, Pa. Since that firm used a private die stamp from 1863 to 1883 (RS 132-3), copies of R3c with this strike were regarded as provisional private die medicine stamps. It was so listed by Toppan, Deats and Holland in 1899 in the "Boston Revenue Book" as item 1961; later being incorporated into Dr. Richard F. Riley's collated listing of provisional private die proprietary stamps as item 111; and still later in Howard B. Beaumont's work on printed cancellations of the 1862-83 period.

In actual fact this strike was used not by the Hostetter firm, but by the dyemaking firm of Howe & Stevens. The true origin was known at least as early as 1911 when the great fiscalist Charles A. Nast wrote an article in "Everybody's Philatelist" for April 1911, indicating that a copy of R3c with the cancel in question was found on a box of Howe & Stevens' dye stuff. This obscure piece of information was once again brought to the attention of the fiscal philatelic world by Dr. Riley in an article on p. 44 of the February 1974 edition of "The American Revenuer."

The location of the firm was not indicated in the Riley article. However, a tiny advertisement for "Family Die Colors" appearing in the December 27, 1862 issue of "Harper's" shows the address as 258 Broadway, Boston.

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Problems With Early Japanese Fiscals

By Michael B. McNeil, ARA 1026

From 1873-6 Japanese revenue stamps were produced by the process of etched copperplate printing. This was a technique developed for the reproduction of artwork, and was not especially well suited to the mass production of stamps, as the unhardened copper plates wore out quickly and were attacked by corrosive inks. This printing technology described in detail in Dr. S. Ichida's "The Dragon Stamps of Japan 1871-1872" (Ikeda Publishing Co. 1959) and "The Cherry Blossom Issues of Japan 1872-1876" (All-Japan Stamp Federation 1965), was used to prepare Forbin 1915 Effets de Commerce 1-21 and the first few silk-worm eggs tax stamps. The Effets de Commerce, which are the topic of this article, were printed from plates of fifty subjects.

The difficulties of production led to the use of many plates for the commoner denominations (more than 200 for the 1s grey). Despite the efforts of the late Commander Allen, the late Mr. Robert Levy, Mr. K. Furuya, and Mr. S. Hasegawa, the plating of these stamps is still incomplete. One reason for the difficulties is that the wholesale destruction of Japanese records in the Tokyo earthquake/fire of 1923 left us with no useful official records, and new plates are still being identified.

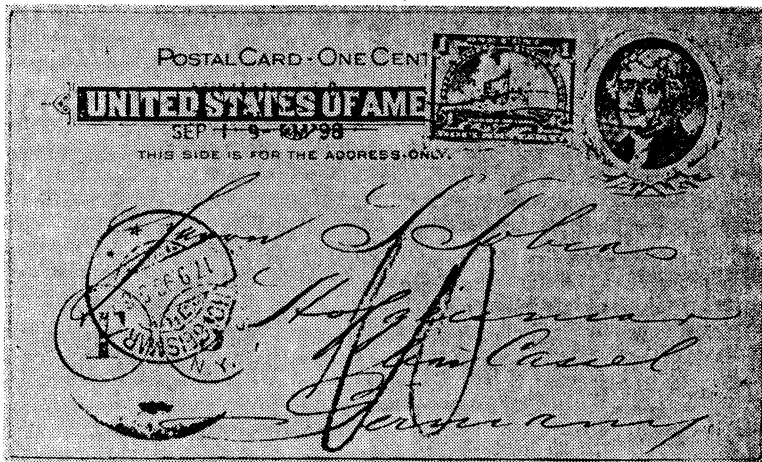
The collector who has an interest in these stamps has two practical problems (other than that of finding copies of the rarer items!). First, the 10s red and the 50s orange stamps often turn out black or brown after exposure to industrial atmosphere and/or sunlight. The solution to this problem is to wash the affected stamp in a U.S.P. solution of hydrogen peroxide, which will restore the original color. The second is the gum. These stamps were gummed with a very tenacious glue, which is not readily soluble in water and tends to draw up, wrinkling or curling the stamp. Efforts to remove the glue by the use of starch digesters have not led to satisfactory results, as they digest the gum and the stamp at approximately the same rate! The only real answer I have found to this is to soak the stamp in hot water, then place it face down on a flat surface and remove the gum with a straight razor, finishing up with a cotton swap. The stamp should then be dried between pieces of blotting paper in a stamp press. If the stamp sticks to the blotting paper, the process must be repeated. The reader who does this is urged to experiment with common stamps first!

Gum removal does tend to break up multiples unless great care is exercised. I would state as an absolute rule that any broken multiple should be rejoined as soon as possible: because of the plating situation multiples are worth far more than a corresponding number of single copies. For example, Forbin #1 (cv 5 centimes), is worth perhaps 5c as a single; a margin block of 10 of the stamp would easily be worth \$5.00, and might be worth considerably more if it were from a scarce plate.

The reader is urged, if he possesses significant pieces of plating material, to advise Mr. K. Furuya (C. P. O. Box 18, Yokohama 220-91, Japan), or Mr. S. Hasegawa (ARA 1249; address: 9 Sutter St., Room 705, San Francisco, CA 94104). It might well be that loan of your block—or even of a xerox of your block—could uncover a secret lost since 1923!

Germany Invaded By U. S. Battleship

Bruce Miller, HLM 11



Although the United States and the Kaiser were at peace in 1898, during that year at least one U. S. battleship managed to find its way to the heart of the Fatherland—on a stamp! The Jefferson postal card (UX14) illustrated is most unusual in that the 1c battleship documentary (R163) was neatly added to make up the 2c international rate, and as a result went ignored or unrecognized by postal clerks of at least three nations.

Postmarked at San Francisco September 1, 1898, the card travelled across the breadth of the United States to New York, from whence it was carried by sea to France. There it was handstamped with a transit mark of two flanked circles, the lefthand circle enclosing a letter T (for "taxe," or postage), while the righthand circle is inscribed "Centimes / 5 / N.Y." This is taken to indicate that the card, placed in the international mails at New York, was received prepaid at the proper rate, equivalent to five French centimes. Arriving at its destination of Hofgeismar, Germany on September 17, 1898, the card was duly backstamped and delivered. Its journey halfway around the world by train and ship had taken only 16 days (eat your heart out, Mr. Bailer!)

Nothing about this card suggests that the use of the battleship revenue was philatelically inspired. Unfortunately, the content of the message is largely indecipherable to this writer. The handwriting style is difficult, and the language used appears to be a sort of pidgin-German (possibly a form of Yiddish), rife with misspellings and grammatical errors.

During its odyssey of over 6000 miles, this card was undoubtedly handled and examined repeatedly by U. S., French and German postal personnel. Yet no one tumbled to the true nature of the pale blue battleship stamp. Possibly it was saved by its superficial resemblance to the various blue 1c stamps issued prior to January, 1898. But these were all in a vertical format, and even Ben Franklin doesn't look much like a battleship when turned on his side!

The reason for the sender's use of a revenue stamp in lieu of a postage stamp must remain a mystery. Perhaps he was a recent immigrant, unfamiliar with English, and just didn't know the difference. And neither, apparently, did anyone else!

(The writer wishes to thank his good friend Clark H. Stevens, of the United Postal Stationery Society, for the opportunity to examine and illustrate this unusual card.)

The Russian Front

John R. Gentile, ARA 1634

This month's column illustrates some of the revenue stamped paper in use during the period 1750 through 1905. The legal papers carried a fixed fee, and were sold to the public for preparation of contracts, deeds and legal conveyances, as well as paper used for note obligations.

The cost of the paper varied with the amount of the contracts, and various dates/surcharges are known.

Prices shown are the retail amount paid for the particular item. Readers with further information are invited to write.

CONVEYANCES

1850

Black on gray paper, 76 mm diam. frame, wove, unwmkd, priced at \$8.50 each.

Transaction — Fee — See figure

1. 300 to 900R, 2R- 50K 1
2. 900 to 1,500R, 4R 30K, ref fig. 6
3. 2,000 to 3,000R, 11R 2
4. 3,000 to 4,500R, 15R 65K 3
5. 4,500 to 6,000R, 15R, ref fig. 7
6. 45,001 to 60,000R, 135R 4
7. 225,000 to 300,000, 660R 5

Note: Other values undoubtedly exist to fill the gaps of transaction amounts

1879

Same, revalued by adding new fee at top by means of paste-on piece, red text, 59x9 mm.

8. 4,500 to 6,000R, 16R 25K (#5 \$9.00 above) fig. 6

1887

Same, revalued in similar fashion.

9. 900 to 1,500R, 5R 40K (#2 above) \$9.00 figure 7

1905

Similar, no transaction amount stated revalued at base with brown ornate design and red inscription (68x46 mm overall).

10. No trans. amount, 2R 50K, 8 \$15.00



Fig. 1



Fig. 2



Fig. 3

NOTE OBLIGATION PAPER
(NOTES DUE)

1750-1800

Octagonal shape, 39x48 mm frame



Fig. 4



Fig. 5



Fig. 6



Fig. 7



Fig. 8

black design on white wove paper, unwmkd.

1. 30K (silver) \$15.00 9

1800-1850

Circular shape, 45 mm diam. frame, same colors as above, unwmkd.

2. 20K (silver) \$15.00 10

1850-1900

Octagonal shape, 41x52 mm frame, same colors as above, unwmkd.

3. 40K (silver) \$15.00 11

Note: Other values undoubtedly exist.

Photos: K. Trettin



Fig. 11



Fig. 9

Fig. 10

TOBACCO STAMPS DISPLAYED

At the September 2, 1976 meeting of the New York Chapter of the ARA, Ernest Wilkens displayed a collection of Series 1910 tobacco strip stamps.

This issue of tax-paids does not have the beauty or the variety of design that can be seen in the early tobacco stamps, but, as Mr. Wilkens showed, the Series was deserving of some attention. The stamps first appeared on July 1, 1910 and were typographed as the strip stamps had been since the 1891 issue. Despite the great quantities of at least the lower denominations that were issued, the designs remained without variety except for paper and separation changes, until 1921 when the printing method was changed to offset lithography. Examination of an accumulation of the offset stamps showed that a number of changes, most easily seen in the portrait vignette, were made in each of the heavily used denominations during the years from 1921 to the end of the issue in 1931.

Watermark varieties were displayed, including a few examples of damaged watermarks. In addition, six distinct colors of paper were shown to have been used for this Series in its twenty-two years of currency.

All collectors are invited to attend meetings of the New York Chapter 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.

THE RED RABBIT
James V. Barkley, ARA 1933

Do any of the members have any information on what is (in my humble opinion) one of the most outrageous cancels to be found on any stamp?

The cancellation is found on a block of six of RF28:

THE RED RABBIT
(DIVISION OF THE RED LAMB)
326 CENTRAL AVENUE
NEW HAVEN 15, CONNECTICUT
UNITED STATES OF AMERICA

I wrote to the New Haven Stamp Club but drew a blank. Your information/data is solicited. Please write to me at 9435 St. Andrews Dr., Santee, Ca. 92071.

IF HE BUT KNEW

From the May 24, '76 issue of Linn's comes this reprint of an item under the column Yesteryear in Philately.

From Linn's of May 14, 1932:

Sen. Hary Hawes of Missouri, speaking before the Izaak Walton League at its tenth annual banquet in Chicago, proposed there be a special issue of stamps to raise money for duck refuges and for breeding grounds for migratory birds.

The senator proposed the stamps be sold at postoffices and that bird hunters buy a copy of the stamp at a dollar or two dollars and paste them on their hunting license.

STATEMENT OF OWNERSHIP,
MANAGEMENT AND CIRCULATION
(Required by 39 U.S.C. 3685)

Title of publication:

The American Revenuer

Date of filing: Sept. 12, 1976

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1010 South 5th Ave., Arcadia, Cal. 91006

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Paid circulation

Sales thru dealers, etc. 0 0

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Total paid circulation 1102 1194

Free dist., mail, samples 16 16

Total distribution 1118 1210

Office use, left-overs, etc. 152 140

Return from News Agents 0 0

Total 1270 1350

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

Bruce Miller, Secretary

JOSEPH F. ANTIZZO (ARA 1698), not confining his collecting interests to revenue stamps, has just written the introduction to the reprint edition of Dow's classic "Maine Postal History and Postmarks." He has also contributed a number of rare or unusual covers which were used as illustrations in the book. Published at \$25.00, it is available from Quarterman Publications, 5 South Union Street, Lawrence, Mass. 01817.

ERNEST C. WILKENS (ARA 1180) has an interesting article in the current issue of the Essay-Proof Journal (#129) on an 1898 revenue stamped paper sample book containing 384 different samples. As sometimes happens, publication of an article will bring out further information. Mr. Wilkens has learned from George T. Turner that four such sample books were sold at auction by Harmer, Rooke & Co. on January 10, 1946 where they brought about \$42 each.

Dominican Republic Report

By Jack K. Adams



The new \$10 Colombian revenue stamp issued to replace the previous counterfeited issue. Photo: K. Trettin

Forgeries Found

Reports appearing recently in leading newspapers in Bogota, Colombia, inform that counterfeit ten-peso revenue stamps have been discovered. The discovery was made when a government official noticed that some of the stamps on documents submitted to his office were coming unstuck. Technicians of Thomas de la Rue, the firm that printed the genuine stamps, were called in and the forged stamps were detected. Subsequent examination of documents in other government offices have turned up more counterfeit 10-peso stamps, thus leading officials to believe that the counterfeiting was done on a large scale.

According to the newspaper reports, genuine stamps can be distinguished from counterfeit ones by simple touch. The genuine stamps have raised printing produced by engraved steel plates while the counterfeit stamps were lithographed and are completely smooth.

Although a completely different 10-peso stamp has replaced the previous stamp (see photo), the newspaper accounts do not give any details regarding the withdrawal of the old stamps nor the issuance of the new stamps.

New Printings

The Dominican government has authorized the printing of additional quantities of two revenue stamps that must be affixed to certain documents.

According to accounts appearing in a leading Santo Domingo newspaper on May 19, 500,000 each of the 6¼ centavo and 25c denominations are to be issued. No date for the new issue was specified in the announcement.

The green 6¼c stamp, used only on birth certificates, will be printed on a special, gummed, 50-pound paper with red and blue silk fibers. These new stamps will be numbered from 500001 to 1000000. The orange 25c denomination, which can be used on documents in general, will likewise be printed on a special, gummed 50-pound paper with red and blue silk fibers and will be numbered from 300001 to 800000.

These new emissions were authorized by presidential decree number 1990, according to the newspaper reports.

Fraudulent Printings

A multimillion-peso fraud in revenue stamps has been discovered by gov-

ernment officials in Colombia. A sketchy account of the discovery appeared in El Tiempo, a leading Bogota newspaper, on July 5. The fraud consists of the illegal printing and circulation of stamps that are identical to those authorized by the Colombian tax authorities.

Although the scope and magnitude of the fraud have not yet been determined, the newspaper report quotes government officials as saying that it is an operation of major proportions which may go back over several years. The same government sources said further that the "majority" of revenue stamps at present in circulation in Colombia is fraudulent. The greatest number of such stamps was discovered in the city of Palmira. However, details of how the discovery was made or by whom were not revealed. The stamps involved are of the 10-, 25-, and 50-peso denominations.

The British firm of Thomas de la Rue prints Colombian revenue stamps generally in printing plants outside Colombia while the same firm prints stamps for a variety of African and Asian countries in its Colombian facilities.

The July 5 newspaper account reports that the fraud may have occurred within the Thomas de la Rue organization or the plate used to print the authentic stamps may have been stolen or in some way duplicated. Apparently, unauthorized quantities of revenue stamps identical in every way to the original stamps have been printed and put into circulation. Each revenue stamp is overprinted with an individual identification number and as many as twenty-five stamps have been discovered bearing the same number. Government sources stated that it is impossible to distinguish the legitimate stamps from the unauthorized ones and it is, therefore, not possible to ascertain the extent of the fraud.

The Colombian government has not yet announced how it intends to handle the situation. The newspaper report points out that Thomas de la Rue may be required to make restitution to the Colombia government if it is found that the firm was in any way responsible for the unauthorized printing of the stamps.

CAN ANYONE IDENTIFY THIS STAMP?



Information on the stamp illustrated herein should be sent to:
Ronald Rotstein, 475 Grand Ave., Palisades Park, N. J. 07650

This is one 5c carmine (frame) and orange (center view), 43½x29½ mm, perf 11½, inscribed RIU EBRE under the upper text, and has imprint lower right "M C BONEY Imp BARNA."

—Photo by K. Trettin

THE EDITOR NOTES

-that the New York City chapter has gained a few new members as a result of reporting their meetings. A report from the Wisconsin Chapter also appears in this issue. All chapters are urged to report any activities; such reports will be printed.
-that the report from the Wisconsin Chapter did not arrive in time to appear last month. The deadline for any material is the first weekend of the month preceding the month of publication.
-that Theo. van Dam's Cinderella Corner will have out a direct sale list featuring revenues and cinderella material in the near future.
-van Dam also notes the availability of a new handbook from the Spanish Book Club. "Spanish Separatist Seals" by S. Nathan (72 pp.) Price \$7.50 post paid sent directly from England. He gives no address.
-that I will continue to make note of all lists, sales and other items received from our member dealers in this column. If volume warrants a special column it will be started; however, it is not intended to become a place to get a lot of free advertising.
-that ARA member Donn Lueck is the chairman of ARIPEX '77 to be held January 21-23, 1977, in Phoenix, Ariz. There is a revenue classification, although judging will be on an open basis. Details are available from Donn (6238 N. 38th Drive, Phoenix, AZ 85019).
-that Filatelie Fiesta (San Jose, CA) will be held Feb. 5-6, 1977. They will give an ARA ribbon. Details are available from Richard Clever, PO Box 1607, San Jose, CA 95109. Secretary Bruce Miller bills this show as "one of the better west coast shows."
-that early voting returns on the question of incorporation as a non-profit corporation are leaning heavily toward the positive. This is an important step for the ARA, you the members will be kept posted.
-that your editor has received no further details regarding the possibility of an ARA convention at Rockford, IL next March.
-that if an article about your favorite area is missing—send me a manuscript.

30, Ken

SECRETARY'S REPORT

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

NEW MEMBERS

- 2290 BECK, Sam S., 1431 E. 6th Ave., Mesa, AZ 85204, by WSC. Dealer, Beck Stamp Auctions, Inc.
- 2291 HARRIS, Jack, 1421 24th St., Bakersfield, CA 93301, by Bernard R. Glennon. All back of the book—dealer, New Stamp Store.
- 2292 HOGGIN, James D., PO Box 37-0748, Miami, FL 33137, by Lee Wade. Dealer, A-Biscayne Stamp & Coin Shoppe; Pres., Society of Indo-China Philatelists.
- 2293 HUTCHESON, Robert N., 115 Foxland Dr., Brentwood, TN 37027, by G. M. Abrams. Ducks.
- 2294 KAMOIE, James E., Jr., 1522 18th St., Altoona, PA 16601, by Sherwood Springer. US, incl. states.
- 2295 SOLÉ, Albert, 14 Rue Cazenave, Bordeaux 33100, France, by Henri Janton. World.

- 2296 DOUGHTY, Donald M., 70 Yale St., Williston Park, NY 11596, by WSC. US 1st, 2nd, 3rd issues; 2c bank check 1865-66 stamped cancels.
- 2297 GANAK, George M., 5753D Eunice Court, Richmond, VA 23228, by Ronald D. Rotstein. US revs and back of book.
- 2298 GOLDEN, Robert H., PO Box 54725, Big Bayou Sta., St. Petersburg, FL 33739, by John S. Bobo. Zachary Taylor on rev. paper.
- 2299 LUCAS, David R., 434 S. Stearns, Haysville, KS 67060, by "Stamps." Fed. ducks, Kans. quail stamps.
- 2300 SINGH, Prof. K. D., 454 Hiran Magri, Sector 11, Udaipur 313 001, Rajasthan, India, by G. M. Abrams. India and native states.
- CM2301 COWAN, Dr. Ian McTaggart, 2088 Acadia Rd., Vancouver, B. C., Canada V6T 1R5, by G. M. Abrams. Canada fed and prov laws.
- CM2302 WHYTE, Bruce L., 610 D'Lyn St., Columbus, OH 43228, by G. M. Abrams. US telegraphs, genl revs.

ADDRESS CHANGES

Douglas E. Berryman, 110 Le Tendre Ave., Port Edwards, WI 54469
 George Q. Booth, 2415 Sylvania Ave., Toledo, OH 43613
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 Mac Weiner, 868-B Worcester Lane, Lake Worth, FL 33463

DONATION TO PUBLICATION FUND

ARA Auction Dept. ---- \$22.95

NAME CHANGE

Nancy M. Valiante to Nancy M. Evans

RESIGNED

1530 Charles W. Jones
1987 Douglas S. Keefer
1599 George W. Merkle
1722 Georges Olivier
1325 Gordon H. Palmer
1966 George R. Stilwell, Jr.

DROPPED (Exchange terminated)

1250 Egyptian Topics

1349 Mexico-Elmhurst Phil. Society
1045 Philatelic Journal of Great Br.
1059 Society of Philatelic Americans

Previous membership total -- 1178
New members ----- 13
Resigned ----- 6
Dropped ----- 4
Current membership total ---- 1181

New Revenue Literature Review

By Allan F. Wichelman, Ph. D., ARA 1611

A POSTAL HISTORY OF CURACAO and the other Netherlands Antilles, by Frank W. Julsen and A. M. Benders, published in 1976 by Van Dieten, Tournooiveld 2, The Hague, The Netherlands. In English, 626 pages, 6½x9¼ inches, available either direct from the publisher or, in the United States, from the American Society for Netherlands Philately, c/o Paul E. van Reyen, Secretary, POB 555, Montclair, NJ 07042 for \$36 plus 55 cents for postage and packing.

Although the book primarily is a postal history, it also contains, on pages 615 to 621, listings of the revenue stamps of Curacao and the Netherlands Antilles. This review is concerned only with that portion of the book.

The authors note in the introduction that "these stamps are rarely seen," and that "although we know from official sources the many values that were issued, the greater part of them is not (yet) known to collectors." (p. 615). The first listing to appear is the "Plakzegels" or documentaries. It begins with the thirty-five denomination 1908 issue of Dutch revenue stamps overprinted "Curacao" for use there. The quantities issued are listed, and range from 94,000 for the lowest (5 cent) denomination to 750 for the 20 guilder, and 900 for the highest denomination, the 50 guilder. With the exception of the 5 cent most of the stamps were issued in quantities of less than 5,000. Like other listings, all are unpriced. As interest in this issue grows, it is easy to imagine the prices that will be assigned to these limited printings!

Next follow the documentaries of 1910-1922, including the definitive set showing St. Anna Bay, which is familiar to most worldwide collectors, and the 5 cent 1915 Provisional issue. Here again the 5c definitive was issued in a quantity of over 1.1 million, while the lowest printing was for the 2 guilder, of which only 625 were printed. Following these are the issues of 1925-1947, in similar but slightly modified design, which the text describes. Perforation varieties abound for this and the previous issues. Quantities range from 6.8 million for the 5 cent to 1,125 for the highest value in the set, the 50 guilder. Unfortunately, for post-World War II issues, neither prices nor quantities are given. In 1949 came the first issues labelled Netherlands Antilles, again of a similar design, which was carried through to 1961, the last date mentioned in the text for the documentaries. These also exist with many different perforations, and were issued with some gum varieties.

The second listing is that of the Registration ("Registratiezegel") stamps. They were in use from 1908-1947, labelled Curacao, as well as a 1950 issue for the Netherlands Antilles—a total of six stamps, of which there are some minor varieties. In most cases the quantities issued are listed, but no illustrations appear. The maximum quantity for any of these is 16,500.

Following these is a third listing for stamped paper. It appears to be a limited research listing, containing a few items from Curacao for 1881, and

a few for the Netherlands Antilles of 1951-52. The absence of illustrations (and information on quantities issued) is a severe shortcoming of this section. Similarly the next and final listing, which is of Cigarette tax labels, contains five stamps (strips) from 1969 and 1973, with quantities shown only for the two 1969 issues—again there are no illustrations.

The initial efforts in the documentary listing provide an appreciable amount of information, whereas that provided in the other listings quickly falls off to near uselessness. Metered revenues, such as this writer recently noticed on a check from Curacao, are not mentioned at all, although the book does discuss metered postal paper. I feel that limited effort probably was expended in the areas of stamped paper and taxpays, and I would suspect that many additional interesting items exist.

A copy of these pages has been sent to our library for any who wish to see them. Despite the comments voiced here, these listings do significantly improve upon those of the Netherlands Philatelic Society, prepared in 1951, which are also available through the library. This writer welcomes correspondence on the revenue stamps of the Netherlands Antilles, and will pass along to the authors of this book any new information received for inclusion in a forthcoming addenda.

CATALOGUE OF THE LITHUANIAN REVENUE STAMPS, Lithuanian Revenues under one cover.

By Irina M. Chmeljuk

(Ed. Note: The following review is by Irina Chmeljuk, an expert on Slavic and Baltic vignettes and revenues. The author of the catalog, Mr. Lapas, became a member of the ARA just last month.)

In the field of philately, the so-called "dead countries" of Lithuania, Latvia, and Estonia are quite alive and thriving on the philatelic market scene both in the U. S. and abroad. But how little is known about the nonpostal issues of these countries; I dare guess that many do not realize that these countries issued their own postage stamps for 22 years, not to mention various revenue stamps. These stamps were often more artistic in design, yet never caught on as a field of collecting.

Even in the Lithuanian philatelic circles in the West few were interested in revenues. The reason why was often simple: nonavailability of reference material. Recently leading Lithuanian philatelist Raimundas Lapas became fascinated by the unexplored field of Lithuanian revenues. His research took him via correspondence to all parts of the world. The existing official government offices such as consulates and legations of the Independent Lithuanian nation came to the assistance by sending information.

Lapas issued a 32 page bilingual "Catalogue of the Lithuanian Revenue Stamps" with the assistance of noted Klaipeda and Lithuanian philatelist Juozas Kreivenas.

The catalogue contains all forms of revenue stamps: internal, documentary, radio, alien residence, consular, municipal as well as others. Special sections are devoted to the Klaipeda-Memel region, the Vilnius region, as well as occupational issues. The catalogue is profusely illustrated and has price listings for all revenues. An attractive cover was designed by Antanas Beleska. The research study is interesting reading material not only for the revenue stamp collector, but to philatelists of Latvian, Estonian, Polish, German, and Russian material as well.

The catalogue may be ordered directly from the author, postpaid at \$2.80. Raimundas Lapas, 921 Norwood, Melrose Park, Ill. 60160.

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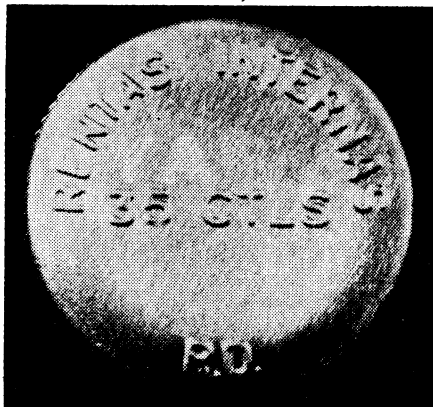
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STATE Fish & Game. Buy-Sell-Exchange. Fish & Game Stamp Club now forming. Write for details. P. Venum Pierce, 70 Stetson St., Hyannis, Mass. 02601. 96

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

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

BOTTLE CAP TAX (STAMP?)
G. M. Abrams, ARA 1065



From Jack Adams in the Dominican Republic come several (of the same) bottle caps indicating a tax paid. They are found on soda pop, beer, etc. bottles and are pried off in the usual fashion, not being the screw-on type. Made of brass, copper, or some similar soft metal (not analyzed here), they do present a mounting problem in one's album. Nails do not good hinges make. Suggestions? Jack does not mention other values; it is assumed therefore that these are the current-usage items. The one shown (photo courtesy Ken Trettin) is inscribed in raised lettering: RENTAS INTERNAS / 35 CTLS / R. D. (Republica Dominicana).

It is believed (if I err I stand corrected) that the 35 CTLS is not a unit of currency but actually reflects centiliters, a metric measurement of fluid volume.

Does anyone have any further information on other values from the R. D., similar items from other countries, and other such data?