

# The

# American

# Revenue



January 1977

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*Journal of the American Revenue Association*

## THE EXPRESS WAY

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

At the conclusion of the last article it was stated that this month I would begin a listing of Adams Express Company "city" cancels. However, there is one more Adams "non-city" cancel which I wish to present. One which was overlooked during preparation of last month's article.

### ADAMS EXPRESS COMPANY - Cancel No. AD-6

In my file of data on express company cancels there are several type-written pages and a plate of sketches which were sent by Dr. Hugh Shellabear. The plate of sketches depicts, and the type-written pages describe, cancels which Dr. Shellabear had in his personal collection at that time. He sketched and described the cancel shown in Figure 1, and listed the cancel as "manuscript, three lines, horizontal" on a 5 cent Express, imperforate (R25a). I make the dating out to be "Apr 12-66". No additional information about the cancel is known by this writer at the present time.

### ADAMS EXPRESS COMPANY - Cancel No. AD-15 (Alexandria)

The reader should note that a considerable gap has been left between identification numbers assigned the last Adams "non-city" cancel and this first Adams "city" cancel. This is intended to allow assignment of identification numbers in sequence when additional non-city cancels which undoubtedly exist come to the attention of the writer.

The photograph and sketch in Figure 2 depict an oval Adams cancel which originated from Alexandria (Virginia). The size of the cancel makes it possible to view the complete cancel only "on piece" or by reconstructing several partial strikes. The single oval, in black, is 29 $\frac{3}{4}$  mm wide by 22mm high. "Adams

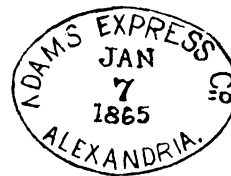
Express Co", in Gothic lettering 3mm high, appears inside the oval at top. "Alexandria.", in similar lettering, is inside the oval at bottom. Month, day, and year, in three lines, are in the center. Month and year are Roman lettering, 2mm high. Day, in the same style lettering, is 3mm in height.



*Adams  
Express Co  
Apr 12/66*

AD-6  
Figure 1.

AD-15  
Figure 2.



### SPECIAL TAX STAMP BOOK IN PUBLICATION

Through the receipt of sufficient orders from the members to allow publication, we are pleased to announce that Terry Hines' manuscript on the subject stamps is now in the process of publication. By the time you read this, some of you who have ordered the book may have received your copy.

This is a limited edition, and while most have been subscribed, there remains a balance unordered. Before we offer these to the public at a somewhat increased price, the remaining unsold books are herewith offered to the members at the original pre-publication price of \$5.50 each postpaid in the US and Canada. Orders should be sent directly to Publications Director Tom Harpole, with checks payable to the ARA. Address: PO Box 383, Manchester, Mass. 01944. Overseas members who wish to order may send bank drafts or international money orders made out in US funds, adding an additional dollar (total \$6.50) to cover postage and handling costs. All books will be mailed book rate.

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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.)

An interesting error seems to be constant in this particular cancel. The first letter of "Adams" is not really an "A", but rather an inverted "V". No crossbar in this letter has been observed on cancels examined by the author. Readers are asked to check copies of this cancel in their respective collections. If any are found which show the first letter in "Adams" to be an "A", I would appreciate the information.

**Datings known to me:**

NOV 5, 1864	2 cent Bank Check, orange, perforate.
JAN 7, 1865	Same.
JUN 2, 1865	Same.

**ADAMS EXPRESS COMPANY - Cancel No. AD-16**  
(Alexandria, Virginia).

This is another cancel not personally seen by the writer, but was listed and illustrated by Dr. Shellabear. Figure 3 is taken



AD-16  
Figure 3.

from Dr. Shellabear's plate of express company cancel sketches.

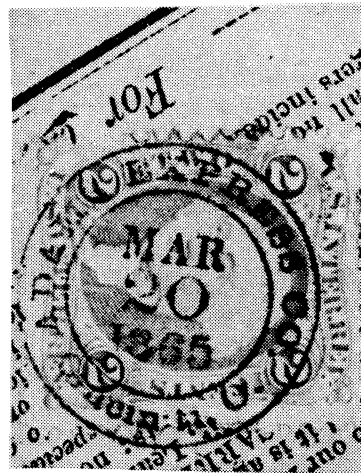
Dr. Shellabear reported this hand-stamp as being comprised of 22mm and 13½mm circles, black in color.

The only additional data available from his notes was that the cancel in his collection appeared on a 2 cent Bank Check, orange. I make the dating out to read "Jan 16, 1865".

The writer solicits additional information from any members who may possess an example of this particular cancel.

**ADAMS EXPRESS COMPANY - Cancel Nos. AD-17A and AD-17B (Cincinnati, Ohio).**

The cancel shown by photo and sketch in Figure 4 is comprised of two circles, 22mm and 15mm in diameter. "Adams Express Co." in capital Roman letters 1½mm high, is between circles at top. "Cincin'ti, O", in modern Roman capital and lower case lettering, falls between circles at the bottom. The capital letters are 1½mm in height. In the center, in three lines, are month, day, and year. Month and year are Roman lettering 2¼mm high. Day of the month is 3mm.



AD-17A  
Figure 4.

Two variations of this cancel exist. The difference could be considered somewhat minor, yet worthy of mentioning and separate identification numbers. AD-17A has a period after "Co.". AD-17B is exactly the same as AD-17A, except that in AD-17B a comma follows the period after "Co.,".

**Tabulation of items known to the author:**

AD-17A	MAR 15, 1865	2 cent U.S.I.R. (R15c)
	MAR 20, 1865	Same.
AD-17B	FEB 27, 1865	Same.
	MAR 1, 1865	2 cent Bank Check, orange, perforate.
	MAR 2, 1865	2 cent Bank Check, orange, perforate.

Figure 5 shows cancel AD-17A on an Adams express receipt. It is the same item shown in close-up in Figure 4. The writer has examined a number of documents identical to the one depicted. Those dated after April 1, 1865, had no revenue stamps affixed. The following paragraphs will attempt to explain why.

In my second article (November, 1976), I detailed the tax laws which affected express receipts issued during the early era of the First Revenue Issue. There was yet another period during the First Revenue Issue wherein express companies were again

(Continued on page 11)

# The President's Page

G. M. Abrams

## HAPPY NEW YEAR; GREETINGS TO OUR NEW PUBLISHER NEW LOOK

We trust the members will have nice things to say about our new format??

### MILLER PRINT

In view of all the years that Harlan Miller, our former printer, did his thing for us, and then some, we have at his request added him to the list of Institutional members so that he may continue to receive the journal. Happy to do so.

### NEXT AUCTION

Material for the spring sale is required in Don Duston's hands no later than mid-Feb., in order that he meet the March 1 deadline for the April journal. N. B.

### DROPPED EXCHANGE MEMBERS

You will have noted that certain of our exchange NDP members have been dropped from the roster. To preclude any questions, the reason for this action is that while these organizations agreed to be "exchange" members, and have received the Revenuer for years, we have received NONE of theirs, or, in some cases, none for years.

### CRS PUBLICATIONS AVAILABLE

Our exchange counterpart, the Canadian Revenue Society, in their Nov. Newsletter, announced a series of Canadian revenue publications still available, dating from the 1940s and 50s. Prices are most reasonable, and if you wish to build up your library on these items, while they last, write to: Wilmer C. Rockett, 2030 Overlook Ave., Willow Grove, Pa. 19090, for the complete list. No. 10 SSAE appreciated.

### FOREIGN REPS APPOINTED

As a result of our request for representatives in other countries, the following have volunteered: For Canada, member ESJ van Dam; for Germany, member Martin Erler. The masthead has been changed accordingly. Others?

### UN AT FACE

Member Victor Ansoerge (141-39 73rd Ave., Flushing, NY 11367) advises that he will obtain UN stamps at face for any members interested. Vic states that the UN post office is the only one in the world open 7 days a week, 365 days a year. (Unfortunately, we are unaware of any UN revenues). Please write directly.

### EXPERTIZATION COMMITTEE

Member Dan Hoffman (1028 N. Alpine Rd., Rockford, Ill. 61107) has volunteered to head up a committee for the subject purpose for USIR material. This cannot be accomplished without the assistance of those members who have the expertise to help. All such are requested to volunteer to form the committee, establish methods of operation, set fees (in keeping with our non-profit status), etc. If you can help, write Dan.

### EXPOS AND SUCH

We are informed by G. H. Churley, Expo Chairman for ROYPEX '77, to be held next Oct. 15-16, at Queens Park, New Westminster, B. C., Canada, for the Royal City Stamp Club of that city, that revenue exhibits will be welcomed. For a prospectus, write to Mr. Churley at: PO Box 895, New Westminster, B.C., Canada V3L 4Z8. See the report herein on SUNPEX '76, and the forthcoming Filatelic Fiesta to be held in San Jose, Calif., in Feb.

### WOOPS

Back to your journal of last November: On page 276, state ducks item, for "pidgeon" read "widgeon" in the 6th line. On page 280, top, for Moolah, read Mollah. Sorry.

### US DUCKS: SOME WORDS OF WISDOM

The following words are from member Ted Erbe's December PHILREP magazine:

UNITED STATES: The market for Duck stamps has been so explosive in recent months that it should be approached cautiously by conservative investors. Prices are in many cases excessively high, and there is concern lest investors buy too high and then fail to see correspondingly smart advances in a relatively brief period. Attention might be diverted from Ducks to some of the scarcer Revenues, which are more plentiful in some cases, more available, and quite a bit less expensive. Sooner or later, collectors find they need Revenues.

### (WESTERN) STAMP COLLECTOR INVITE

Editor Ken Wood of the subject philatelic newspaper has invited us to submit articles for a regular monthly column in the paper, with emphasis on US material. He will provide a tag paragraph re the ARA for each column printed. Mr. Wood is herewith granted permission to use anything deemed suitable from our journal for starters (provided no copyright appears with the individual item) crediting source and author. Revenuers, get busy. Mr. Wood's address: Editor, Stamp Collector, PO Box 10, Albany, Ore., 97321.

### SRS PUBLISHES SUBJECT INDEX

Our largest Chapter, the State Revenue Society, membership circa 280+, has recently published a subject index to the SRS Newsletter, including material listed by state (alphabetically) from the first issue through the end of 1975. Members interested in obtaining a copy-joining the group should write directly to the SRS at: 1441 Urbana Lane, Lincoln, Neb. 68505.

### ISLE OF MAN

We are advised that the British island has been issuing revenues regularly with values up to £5 since the first issue in 1895, and that these are worth far more currently. My only comments are: a) I have yet to see proof of any nature that these stamps were ever used legitimately on document (can anyone provide xerox copies of same...the proof of the pudding?) and b) the same request holds true for any recent so-called revenue issues. Anyone who can provide proof of their legitimate use as revenues will make a believer out of this writer. MNH and SPECIMEN overprints do not impress.

### KUDOS

The request for submittal of the news by winning members has paid off, and it is suggested the method be continued. Notifications, however, should be sent to this office, and not to the Editor. Said Editor, Ken Trettin, received a silver at LINPEX for his 1898 private dies, in Lincoln, Neb.

Dick Riley has had his article on Robie (Feb. APS journal) reprinted in the Mayflower, the Journal of the American Stamp Club of Great Britain, at the request of the Editor, Ernest Malinow.

At the National Convention of the same club, in London in Nov., member Dennis Rosser took a silver cup for his entry on US private die medicines (yup, even there). Member David Lucas, at Midaphil, Kansas City, in Sept., received a silver and an ARA Award for his showing of US Ducks.

At SUNPEX, Sunnyvale, Calif., in Nov., member Allan Wichelman took a bronze for his display of Luxembourg revenues. For his exhibit of Holy Land revenues at NOJEX (New Jersey) in Nov., member Charles Mandell took a small Gold Award. (Mr. Mandell has mentioned that he is interested in starting a study group of the revenues of that area, and interested members should write him directly at: 91 Calvert Ave. East, Edison, N. J. 08817).

Meantime, back at the Rubber City Stamp Club expo (Akron), also in Nov., member Herbert Latuchie won the Grand Award for a 5-frame display of the 50 cent revenues of 1862-72 (first issue). At the same show, the Best US Exhibit Award was won by member Ken Koller for his stamped paper display.

Member Charles Reiling captured a silver for his USIR display at SOJEX (New Jersey) in October.

Good going all.

# BEER STAMPS— The 1917-18 Provisional Issues

Thomas W. Priester (ARA No. 725)  
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Part I

The response to the request for information on the 1917-18 Beer Stamp Provisional Issues (*American Revenuer*, June, 1976) was widespread and enthusiastic. Not only did collectors come forth with the requested information, but also they sent Beer Stamps with previously unlisted overprints so the new overprint could be reproduced. To this date, information has been recorded on 485 copies of the 1917 Provisional Issue, and 279 of the 1918 Provisional Issue. Twenty new overprints have been reproduced and partial information noted on six additional unreported types.

But, dear friends, please don't feel that this study has now been completed. It is hoped that it is only well under way, for much more information and many unlisted overprints must still be lurking in the shadows. In case you are not with us clear through this article, and if you possess stamps of the 1917-18 Provisional Issues, please read the last paragraph of Part I.

The recording of information on these issues is long overdue, for the only previous detailed works are now more than 40 years old, these being the references to these two issues in Frank L. Applegate's article, "The United States Beer Stamps" that commenced in the October 1, 1927 issue of *Weekly Philatelic Gossip*, and the cataloging, including illustrations of thirty-seven varieties of overprints, in E. R. Vanderhoof's pioneering work "A List of the Beer Stamps of the United States of America" first published in 1934 and later expanded to include later issues of Beer Stamps and republished in *The Vanderhoof Memorial Book*.

Information to be presented in Part I will be all data on the newly reported overprints. Part II will include the census of these issues including total copies of Vanderhoof Beer Stamp numbers by overprint type (some surprising results so far). Previously unreported overprinted stamps will be listed using Vanderhoof's numbering system as well as a report on stamps that Vanderhoof showed as existing (or probably existing) that we do not have reported so far. Also in Part II will be tabulated early and late dates of use for each overprint, overprint colors, and brewery usage of the various overprints.

## Newly Reported Overprints

Collectors have for years recognized the existence of many types of overprints (or, if you wish, implied surcharges) that Applegate and Vanderhoof did not show. In fact, Applegate in his article refers to "several additional surcharges not clear enough on available copies to reproduce accurately." The twenty new overprints reproduced are shown to proper scale. Measured sizes in millimeters are also included following the chart listing information on the new types. Type (in this context, "type" refers to printer's type) style identification on many of the new overprints was made from single examples of the new overprint. Also, by the nature of rubber stamp impressions, they are seldom found clear and well defined. While we feel that the reproductions are accurate, we would welcome seeing copies of these new types by which we could improve the copy.

Numbers have been assigned the new types in keeping with the Vanderhoof listing. When the entire Beer Stamp catalogue is re-done, the numbering system should probably be revised. For instance, the "1919" overprints should follow the "1918", and not be intermingled. (The 1919 type overprints are still of the 1918 series. President Wilson did not sign the taxing bill into law until February 24, 1919, but the text of the act specified the wording "revenue act of 1918", so it is known by that designation. Evidently, at least some of the overprints made during 1919 used that year's designation.)

To be included as a new variety, the type (printers type) style characteristics must be different from all other varieties. Handstamps have been studied of identical type styles as listed varieties, but up to 4 or 5 millimeters longer or shorter, and as much as 1 millimeter taller or shorter. These should not be considered as separate styles, for in the manufacturing process of handstamp devices, the spacing of the individual letters may vary, thereby producing handstamp impressions of varying lengths. Minor variations in height may result from "sliding" the device when applying to the stamp or from heavy or light application of the handstamp.

The following new types we feel require special comment:

Type 53: Similar to Type 57, but the serif on the "1" is distinctly as shown.

Type 54: Similar to Vanderhoof Type 40. However, note the sloping serifs and the configuration of the "9" on Type 54. All copies that we have seen typed as 40, are in reality Type 54. Does anyone have a clear impression that duplicates Type 40 as Vanderhoof shows it?

Type 57: Similar to Type 35, but letters are noticeably more condensed.

Type 83: Second "1" very close to "8".

It is to be expected that in furthering the solving of the puzzle of the 1917-18 Provisional Issues, adding new pieces also brings to the surface new questions in the form of overprint types too indistinct to accurately reproduce. The decipherable data on six such has been recorded awaiting additional specimens to fill in the unknown information. Four of these are of special interest:

1 - Vanderhoof No. 138A with a three-line rubber stamp, medium purple in color, measuring 60, 35, 40 mm., symmetrically spaced on either side of an imaginary vertical centerline. The handstamp was definitely applied prior to perforated initial cancellation (J C B Co, date not legible) which unfortunately is doubled, thereby punching out additional parts of the small letters (capitals, 3 mm., lower case, 2 mm.) One word is definitely readable, and that word is "Congress". The last half of the first line is probably "under Act of" with the entire second line "Congress, 1917". Let's hope that another example can be found that can complete this remarkable type - remarkable because it is the only overprint of the 1917 Provisional Issue that contains wording other than "Act of 1917" in various forms (with the slight variation of new Type 55). This item has been photographed, but does not show well.



2 - Figure 1. Center square cut-out, Vanderhoof 153aA. Large "1919" in purple measuring 15½ mm. x 9½ mm. Additional "large" 1919 type reported.

3 - Vanderhoof No. 153A with partial handstamp, lightly applied, REV. ACT O(f 1918). Completed handstamp would be approximately 65 mm. x 8 mm. A new variation in wording. The stamp is cancelled NOB CO.

6-26-19  
LA B

4. REVENUE ACT OF 1918, approximately 57 mm. x 10 mm., on No. 160A. Only one copy has been examined, and it was a



muddy, overinked impression. It seems to be the same type (printers type) style as Vanderhoof Type 74 (64 mm x 11 mm). This is undoubtedly a new variety, the previous statement regarding size differentials notwithstanding. The spacing of the letters in Type 74 is already so close, that it would be impossible to condense them to 57 mm. When this example was placed beside a Type 74, the size difference was impressive. Does someone have a clear impression of this smaller Type?

Figure 2 is of an outstanding, newly reported variety - actually two varieties in one. It is a 1914 Hogshead, (Van No. 115), overprinted with 1917 Provisional Type 70 in black (making it No. 133C, unlisted by Vanderhoof), and further overprinted with new Type 86 (making it No. 154½A, also unlisted). The stamp is cancelled "C B Co 7-30-19". Actually, the unlisted variety No. 133C is lost because the stamp was further overprinted with a 1918 handstamp. Unless a No. 133C can be found, without additional overprint, No. 133C should not be included as a new catalogue listing.

Because of the considerable volume of information that has been received to this time on these issues, it would seem appropriate to gather all additional data that may be available from other collectors who have copies of the 1917-18 Provisional Issues. As time passes, stamps so far included in the study may pass to other hands, and utter confusion would result in trying to determine which copies have previously been reported. Let's do all we can now. Please send the following information to T. W. Priester, P. O. Box 400, Davenport, Iowa 52805:

- 1 - Provisional Issue Vanderhoof number
- 2 - Overprint type, or if unlisted, full description
- 3 - Overprint color
- 4 - Date used, or mint
- 5 - Brewery initials, or mint
- 6 - Remarks, if any

Please report on all copies you possess, including duplicates and multiples. If you do not have Vanderhoof, write and the appropriate pages will be sent.

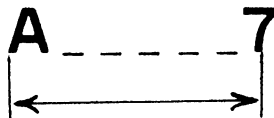
To the following who have helped so far, a sincere "Thank You!" Alfano, Aschenbrenner, Einstein, Giacomelli, Hermann, Jordan, McCallum, Mason, Pilliod, Strohmeier, Tolman, Wilkens, Zinman.

#### SIZES OF HANDSTAMPS IN MILLIMETERS

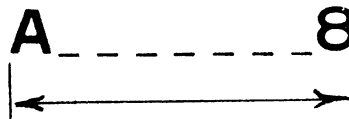
Type 50: 49 x 6	Type 57: 40 x 8	Type 86: 26-35 x 7½
51: 52 x 5		87: 29-41 x 7½
52: 61 x 7-5½	Type 81: 36-50 x 7½	88: 33-43 x 6
53: 36 x 7½	82: 42 x 9-6	89: 32-37 x 6-4
54: 31 x 3½	83: 44 x 10½	90: 32 x 3½
55: 60 x 7½	84: 37 x 11; 32x12	91: 32 x 3½
56: 58 x 8-6	85: 55 x 6	92: 44 x 6½

First dimension equals length; second dimension equals height. Letter height: Capitals-Small. Two line types: Top line length-Bottom line length.

1917 types measured like this:



1918 and 1919 types measured like this:



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Type Number	Vanderhoof Number	Handstamp Color	Brewer	Date Used	Comments
50	130A	Purple	Hoster	11-3-17	
51	132A	Purple	A R	10-9-17	
52	128A (152-¾A)	Purple	Y B Co	6-12-19	(Type 52 on Vanderhoof No. 128A (With Type 89, making the stamp (152-¾A. Type 52 not reported (alone as 128A, in this case.
53	137A	Purple	TRB	11-27-17	
	137A	Purple	TRB	7-6-28	Error in year, should be "18"
	137A	Purple	MBC BC	2-21-18	
54	127A	Purple	mint	mint	
55	138A	Purple	M B Co	1-28-18	
56	128A	Purple	Fink B Co	4-13-18	
	137A	Purple	Fink B Co.	6-14-18	
57	126A (152A)	Purple	mint	mint )	All 3 copies also have Type 83.
	137A (158A)	Purple	mint	mint )	Type 57 not reported alone,
	137A (158A)	Purple	mint	mint )	as a 1917 Provisional Issue.
81	160A	Purple	P B Co	5-2-19	
82	160A	Purple	J BRG Co	3-20-19	
83	152A	Black	mint	mint	2 copies. Type 49 also on stamp
	152A	Black	mint	mint	Type 57 also on stamp.
	153A	Black	mint	mint	
	158A	Black	mint	mint	2 copies. Type 57 also on stamp
	160A	Black	mint	mint	
84	160A	Black	mint	mint	Strip of 4.
85	144A	Purple	HAND BRG CO	5-10-19	
	144A	Purple	mint	mint	
	153A	Purple	HAND BRG CO	3-28-19-9-26-19	7 copies
	153A	Purple	mint	mint	2 copies
86	153A	Purple	C B Co	8-7-19	
	153A	Purple	NEB Co-H&Co B	3-25-19	
	153A	Purple	BBL TD	5-23-19, 6-13-19	2 copies
	153A	Purple	?	?	Perforated Initials not clear.
	154½A	Purple	C B Co	7-30-19	Type 86 on Vanderhoof No. 133C.
	160A	Purple	NEB Co-H&Co B	6-10-19	2 copies
	160A	Purple	SB Co SPGFD	9-4-19	
	160A	Purple	TRB	?	
87	152½A	Purple	mint	mint	2 copies. On Vanderhoof No. 126C
	153A	Purple	mint	mint	27 copies, including blocks
	156A	Purple	mint	mint	3 copies of entire stamp
	157A	Purple	mint	mint	entire stamp
	159A	Purple	mint	mint	2 copies
	160A	Purple	mint	mint	6 copies
	160A	Purple	?DB&A?	?-21-18	
88	159A	Purple	Schlitz	5-3-19	
	160A	Purple	mint	mint	3 copies
	160A	Black	P B Co	5-9-19	
	160A	Purple	Schlitz	?	
89	152½A	Purple	mint	mint	on Vanderhoof No. 126C
	152-¾A	Purple	Y B Co	6-12-19	on No. 128A with Type 52
90	159B	Red Violet	mint	mint	3 copies
91	153B	Purple	?	?	entire stamp
	159B	Purple	mint	mint	
92	153A	Purple	JGB Co	6-23-19	



# A PRELIMINARY LISTING OF THE REVENUE STAMPS OF SAUDI ARABIA

By R. J. Thoden (ARA No. 2273)

The following listing is an attempt to document the revenue stamps of Saudi Arabia starting with the issues of the combined Kingdom of Hejaz and Nejd and continuing to the present day. To the best of the author's knowledge, no previous attempt has been made to list these interesting and generally very elusive stamps. No claims for completeness are made, but rather it is considered certain that many more varieties exist. Listings include only those stamps that have been personally seen by the author, plus a few reported by ARA member Frank E. Patterson. The assistance of interested readers is solicited to help make this listing more complete. Unlisted items (or photostats) should be sent to R. J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia. The author is very interested in purchasing unlisted items, as well as all items in this listing marked with a (+), which are missing in his personal collection.

Issues of the Hejaz are omitted as not enough is yet known about them. Some of the information about the listed issues may be erroneous or incomplete, as there is at present no way to access government records. Even the division of the stamps into categories may not be entirely correct. Several categories of stamps seem to have been used interchangeably at times. All year dates shown are either educated guesses, or represent the earliest known use on a dated document.

All stamps are inscribed either "Al Hukumah al Arabiyah" (the Arabian Government) up to 1934, or "Al Mamlakah al Arabiyah al Sa'udiyah" (Kingdom of Saudi Arabia). Other Arabic inscriptions appearing on the stamps have been individually translated.

Watermark references are to types illustrated in Scott's Standard Postage Stamp Catalog.

Acknowledgements are due to Frank E. Patterson for his very helpful assistance over the last few years, to the Aramco Photo Lab for the photography, and to numerous Aramco friends who have allowed the author to inspect their old passports in the search for new stamps.

## DOCUMENTARY STAMPS

Documentary stamps were used on a wide variety of documents, such as customs documents for imports and exports, port documents for oil tankers, bank checks, driver's license applications, passports, letters to the government, etc. Periods of usage for these different purposes varied. There was a fixed rate for each type of document. Documentary stamps (and the tax) were discontinued on May 3, 1973.



D1



D2

1927		Perf. 11½	Unwmkd.
		Inscribed "The Arabian Government"	
		Typographed at the State Printing Works, Mecca.	
R1	D1	½g. dark olive green	
		a. olive	
R2	"	1g. dull green (shades)	
		a. bright blue green	
R3	"	2g. brown orange	
		a. brownish yellow	
R4	"	4g. brown red	
R5	"	5g. dark violet	
R6	"	10g. orange brown	

Inscription in the small rectangular panel at the bottom center reads "maqtu'ah" which means "flat rate" or "fixed". Additional values probably exist.

1934		Perf. 11½	Unwmkd.
		Similar to 1927 issue, but inscribed "Kingdom of Saudi Arabia"	
		Medium, yellowish-white paper.	
R7	D2	½g. yellow green	
		a. perf. 10-¾	
R8	"	1g. dull green	
		a. bright blue green	
		b. dark blue green	
R9	"	2g. yellow orange	
		a. perf. 10-¾+	
R11	"	10g. dull blue, perf. 10-¾+	
		Additional values probably exist.	

1945.		Perf. 11½	Unwmkd.
		Similar to 1934 issue, but on thicker, soft, grayish paper.	
R7G	D2	½g. bright yellow green	
R8G	"	1g. bright blue green	
R9G	"	2g. yellow	
		a. perf. 11+	
R10G	"	5g. dark violet, perf. 11	
		Additional values probably exist.	



D3

1952		Perf. 11	Unwmkd.
R12	D3	½g. rose	
		a. pink	
R13	"	1g. green	
		a. blue green	
		b. green, redrawn	
R14	"	2g. violet brown	
		a. red brown	
R15	"	2½g. yellow green	
R16	"	3g. ultramarine	
		a. blue	
		b. violet blue	

R17	"	5g. orange
		a. yellow orange
R18	"	10g. greenish blue
R19	"	15g. red violet+
R20	"	20g. violet
R21	"	25g. indigo
R22	"	50g. dark olive
		a. olive green
R23	"	100g. bright green
Inscription in oval panel at lower center reads "maaliy" or "revenue".		

No. R13b redrawn type has slightly smaller palm tree and swords.

The perforation on these stamps is usually rough. In late printings, it is often so poor that the stamps were cut from or torn out of the sheets. Several varieties of paper exist. Printed in sheets of 25 (5x5) with outer frame line.

1965. Perf. 11 Unwmkd.  
Similar to 1952 issue, but values in halalah and riyals.

R24	D3	5h. dark green
R25	"	10h. red brown
R26	"	15h. greenish blue
R27	"	25h. orange
R28	"	50h. bright blue
R29	"	1R. violet

Printed in sheets of 25 (5x5) with colored outer frame line.

A 10R. value has been reported, but cannot be confirmed.

The currency was changed to 100 halalah equal 20 common qirsh equal 1 riyal in 1960, but stamps with denominations expressed in the old currency of 11 royal qirsh (or guerche or piasters) equal 22 common qirsh equal 1 riyal continued in use as late as 1969 in some cases.



D4

1969. Perf. 13-¾ Wmk. 361  
Recess printed by the Security Press of the Ministry of Finance, Riyadh.

Non-luminescent paper.

R30	D4	5h. slate gray
R31	"	10h. gray
R32	"	15h. rose
R33	"	25h. brown
R34	"	50h. brown black
R35	"	75h. dark blue+
R36	"	1R. red
R37	"	2R. green+
R38	"	3R. greenish blue
R39	"	4R. +
R40	"	5R. bright green+
R41	"	6R. carmine+
R42	"	7R. +
R43	"	8R. +
R44	"	9R. +
R45	"	10R. +

Stamps marked with an asterisk were seen in the Security Press during a visit there in 1971, but are not otherwise known. The inscription under the crossed swords reads "maaliy" or "revenue".

1969. Perf. 13-¾ Unwmkd.  
Similar to previous issue, but on luminescent unwatermarked paper.

R46	D4	25h. brown
R47	"	50h. brown black
Additional values probably exist.		

1971. Perf. 13-¾ Wmk. 337  
Similar to 1969 issue, but on luminescent paper with changed watermark.

R48	D4	10h. gray
		a. gray violet
R49	"	25h. brown
R50	"	50h. brown black
Additional values probably exist.		

Documentary stamps (and the tax) were discontinued on May 3, 1973.

## RAILROAD AND ROAD TAX STAMPS

These were used on documents, usually in conjunction with documentary stamps. Sometimes, these stamps and documentary stamps seem to have been used interchangeably.



R1

1927. Perf. 11½ Unwmkd.  
Inscribed "The Arabian Government"  
Typographed at the State Printing Works, Mecca.

RT1	R1	1g. gray
RT2	"	1g. brown red+

Inscription just above the train reads "li-manafi' al khatt al hadidi" or "for the benefit of the railway". Additional values probably exist.



R2

1934. Perf. 11½ Unwmkd.  
Similar to 1927 issue, but inscribed "Kingdom of Saudi Arabia"  
RT3 R2 1g. blue  
a. perf. 10-¾  
Additional values probably exist.

1945. Perf. 11 Unwmkd.		
RT4	R3	1g. greenish blue





R3

- a. double impression
- b. light blue
- c. light blue, perf. 11½, grayish paper

RT5 " 2g. brown red

- a. perf. 11½

- b. carmine

RT6 " 5g. yellow

RT7 " 20g. dark violet

Inscription above the central scene reads "li-manafi' at Turuq" or "for the benefit of the roads". Additional values probably exist.

No. RT4 exists in both shades on several types of paper.

Printed in sheets of 25 (5x5) with outer frame line.

1965. Perf. 11 Unwmkd.

Similar to 1945 issue, but values in halalah.

RT8 R3 10h. rose carmine

RT9 " 25h. pale orange

Printed in sheets of 25 (5x5) with colored outer frame line.

Additional values probably exist.

See note after R29 regarding currency change.



R4

1969. Perf. 13-¾ Wmk. 361  
Typographed by the Security Press of the Ministry of Finance, Riyadh.

Non-luminescent paper.

- RT10 R4 10h. black & brown
- RT11 " 25h. black & orange
- RT12 " 50h. black & pale violet
- RT13 " 1R. black & bright blue green
- RT14 " 2R. +
- RT15 " 3R. +
- RT16 " 4R. black & green+
- RT17 " 5R. black & brown red
- RT18 " 6R. black & carmine+
- RT19 " 7R. black & yellow brown+
- RT20 " 8R. +
- RT21 " 9R. black & blue+
- RT22 " 10R. black & orange+

Stamps marked with an asterisk were seen in the Security Press during a visit there in 1971, but are not otherwise known.

Inscription in the bottom panel reads "li-manafi' at Turuq" or "for the benefit of the roads".

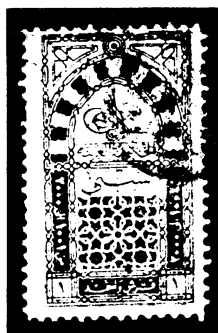
1971 Perf. 13-¾ Wmk. 337  
Similar to 1969 issue, but on luminescent paper with different watermark.

- RT23 R4 10h. black & brown
- RT24 R4 25h. black & orange
- RT25 R4 50h. black & light violet

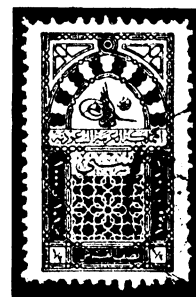
Road tax stamps (and the tax) were discontinued on May 3, 1973.

## BILL STAMPS

Bill stamps were used primarily on customs bills, with the tax evidently in proportion to the amount of customs duty. One example of usage in a passport, in lieu of documentary stamps, has been seen.



B1



B2

1927. Perf. 11½ Unwmkd.  
Inscribed "The Arabian Government"  
Typographed by the State Printing Works, Mecca.

- RB1 B1 1g. yellow orange
- RB2 " 2g. dark blue gray+
- RB3 " 10g. purple black+

Inscription in the smaller rectangle at the center is "nisbiy" or "ad-valorem". Vertical panels at lower left and right give the range of the bills on which the particular denomination was used. (RB1, 1001 to 2000; RB2, 2001 to 4000; RB3, 10001 to 20000). Additional values undoubtedly exist.

Size of stamps: 19½ x 36 mm.

1934. Perf. 11½ Unwmkd.  
Similar to 1927 issue, but inscribed "Kingdom of Saudi Arabia"  
Medium yellowish-white paper.

- RB4 B2 ¼g. carmine
- RB5 " ½g. yellow green

1945. Perf. 11½ Unwmkd.  
Similar to 1934 issue, but on thicker, soft, grayish paper.

- RB5G B2 ½g. bright yellow green
- RB6G " 1g. yellow orange+
- RB7G " 2g. dark blue green
- RB8G " 3g. dark gray green

Vertical panel inscriptions: RB4, 1 to 100; RB5, 101 to 1000; RB6, 1001 to 2000; RB7, 2001 to 4000; RB8, 4001 to 6000. Additional values undoubtedly exist.

Size of stamps: RB5, 17½ x 31½; all others, 18½ x 33½ mm.

## AIRPORT TAX STAMPS

Used to collect a departure tax from each passenger leaving Saudi Arabia by plane. Affixed to ticket cover.



A1

1969. Perf. 13-¾ Wmk. 361  
 Recess printed by Security Press of the Ministry of Finance,  
 Riyadh.  
 RAP1 A1 6R. dark red  
 Stamp was discontinued about 1972, but the tax continued to be  
 collected until April 23, 1976.

## TOBACCO STAMPS

According to the Customs Regulations, tobacco, turnback, cigarettes, cigars, jurak (honeyed tobacco smoked in hubble-bubbles) and cigarette paper must have banderole stamps affixed. The banderole stamps shall be affixed in the factories making the tobacco, cigarettes, etc. "so firmly and so securely that they cannot be removed and used again". If the banderole stamps cannot be affixed at the place of export, "the goods shall not be released from the Customs Area until after the stamps have been affixed to them carefully and under Customs supervision so that such stamps may not be misused". The preceding is taken from Chapter XIII, Article 177 of the Kingdom of Saudi Arabia Customs Regulations and Rules for Implementation, Royal Approval No. 425, issued 5 Rabi' 1372 (Nov. 23, 1952) with subsequent amendments

The above regulations resulted in (a) most of the stamps being affixed with non-water soluble adhesive so that it was very difficult to remove the stamps from the paper without damaging them and (b) some of the stamps being overprinted with numbers or letters apparently by the manufacturer of the goods. The stamps were not cancelled.



TT1



TT2

- 1951 Perf. imperf. or rouletted. Unwmkd.  
 Typographed by the State Printing Works, Mecca.  
 Denominations in "paras".  
 RC1 TT1 3p. carmine, imperf.  
 a. perf. 11+  
 b. perf. 11½+

- c. as RC1, Arabic "2" for "3"+  
 RC2 " 3p. orange red, imperf.  
 a. Arabic "2" for "3"+  
 RC3 3p. blue+  
 RC4 3p. yellow, rouletted 7+  
 RC5 TT2 5p. carmine, perf. 11½  
 RC6 5p. brown+  
 RC7 8p. green+  
 RC8 10p. red+

Inscription in the central oval reads "maslahah al jamarik" or "customs department".

Stamps marked with an asterisk have not been seen, but are mentioned in the 1951 Customs Schedule (RC3, 6, 7, 8) according to Frank Patterson, or are in his collection (others).

Nos. RC1c and RC2a have the Arabic "2" for "3" in the lower right corner only.

1956. Imperf. Unwmkd.  
 No RC1 surcharged with new value in black  
 RC9 TT1 1-8g. on 3 p. carmine (13.5 mm ovpt)  
 a. 14.2 mm ovpt. +  
 b. Arabic "2" for "3"  
 1957. Imperf. or perf. 11 Unwmkd.  
 Similar to 1951 issue, but values in qirsh.  
 RC10 TT1 1-8g. indigo, imperf.  
 a. perf. 11  
 RC11 " 1-8g. blue, imperf.  
 a. perf. 11  
 RC12 " 1-8g. light blue, imperf.  
 a. perf. 11  
 RC13 " 1-8g. dark brown purple, imperf.  
 RC14 " ½g. carmine, imperf.  
 1964. Imperf. or perf. 11 Unwmkd.  
 Similar to 1957 issue, but denomination in halalah.  
 RC15 TT1 2h. indigo, imperf.  
 a. perf. 11  
 RC16 " 2h. dark blue, imperf.  
 a. perf. 11  
 RC17 " 2h. light gray blue, imperf.  
 RC18 " 2h. dark gray blue, imperf.



TT3

1968. Perf. 13-¾ or imperf. Unwmkd.  
 Typographed by the Security Press of the Ministry of  
 Finance, Riyadh.  
 Size: 19-¼ x 46 mm.  
 RC19 TT3 2h. ultramarine, imperf.  
 a. perf. 13-¾  
 RC20 " 3h. pale red, imperf.  
 RC21 " 5h. green, imperf. +  
 The 5h. was seen during a 1971 visit to the Security Press, but  
 is not otherwise known.

1917 PROVISIONAL ISSUE

**ACT OF 1917**   **ACT OF 1917**   **Act of 1917**

TYPE 50

TYPE 53

TYPE 56

**ACT OF 1917.**   **ACT OF 1917**

TYPE 51

TYPE 54

**ACT OF 1917**

TYPE 57

**Act of 1917**   **ACT OF OCT. 3, 1917**

TYPE 52

TYPE 55

1918 PROVISIONAL ISSUE

**REVENUE  
ACT OF 1918**

TYPE 81

**REVENUE ACT OF 1918.**

TYPE 85

**Revenue  
Act of 1918**

TYPE 89

**ACT of 1918**

TYPE 82

**REVENUE  
ACT OF 1918**

TYPE 86

**ACT OF 1919**

TYPE 90

**ACT OF 1918**

TYPE 83

**REVENUE  
ACT OF 1918**

TYPE 87

**ACT OF 1919**

TYPE 91

**ACT OF  
1918**

TYPE 84

**REVENUE  
ACT OF 1918**

TYPE 88

**ACT OF 1918**

TYPE 92

# The Editor Notes. . .

...that by now it should be obvious to all but the most unobservant readers that **The American Revenuer** has outwardly changed. For many years Harlan Miller has served the ARA well, not only as printer but as a second editor. It was Mr. Miller who kept the Revenuer coming as the editorship was passed about as a football the last three years. I thank Harlan for making my assumption of the editorship an easy one, and I thank him for the work we did together.

...that my primary reason for encouraging a change to offset printing was to allow me, as editor, a greater hand in editing. I am familiar with offset newspaper production from college. I am now in complete control of the Revenuer's content, layout, and general appearance. As a result comments about the Revenuer should be directed to me; in fact I actively solicit your comments. However, be forewarned: I seldom consider a general gripe worth reply or even consideration. I will give careful consideration to all criticism (or even general lambasting) IF alternatives for improvement are offered. In simple terms don't tell me you don't like it unless you tell me how to make it better.

...that member Charles Mandell (91 Calvert Ave. East, Edison NJ 08817) is interested in formation of a study group for the revenue materials of the Holy Land. Contact him for details.

...that a picture of Don Quixote himself appeared in the December 4, 1976, issue of **Stamp Collector** He bears a strange resemblance to someone we know.

...that member Dan Hoffman (1028 N. Alpine Rd., Rockford, IL 61107) would like to obtain photocopies of Sterlings catalogs numbers 1, 2, 3, and 7.

...that member Guy Rossi (Box 5138 University Park, Las Cruces, NM 88003) can supply copies of pages from Forbin,

Sissons Canada, Bryum's Supplemental Catalog, and out of print Springers for 10 cents plus postage per page. He suggests that if interested you send for a copy of the indexes.

...that the center pages of this and all future issues contain catalog listing of revenues printed back to back. These pages are designed and numbered to allow their removal. It is anticipated that in-time each member will assemble a world-wide revenue catalog from listings appearing in the Revenuer. I therefore request that anyone who may be or who has prepared a yet unpublished catalog manuscript contact me about publication in the Revenuer. I believe there are advantages to be realized by both the author and the ARA. Length and illustrations need not offer any problem.

-30-  
Sam

## SUNPEX '76: A Report

Circa 30 people attended the ARA meeting at the Sunnyvale, Calif., show in November. Member Bill McConnell gave a talk on Japanese revenue collecting. Exhibits included one on Hong Kong revenues which took a first, the True Award (a silver statue with a US flag), as well as a SUNPEX bronze, also a Cochon Documentary display (no prize). The latter two were entered by non-ARAers.

Member Allan Wichelman competed with a display of Luxembourg revenues and took a SUNPEX bronze. Membership blanks were passed out, and fingers crossed.

An open discussion was held, which included some of the problems encountered in exhibiting revenues, such as unknowledgeable judges, mounting oversize items, and the finding of background information in relatively unknown areas.

The meeting lasted 90 minutes, and another is scheduled for the Filatelico Fiesta, to be held in San Jose, Calif., in February. For details on that expo, write to Daryl O. True, PO Box 2783, Mission Station, Santa Clara, Ca. 95051.

# GRIFFIN STAMP COMPANY

P.O. Box 374

Auburn, Washington 98002

## Mini Mail Bid Auction NO. 2 Closing Date February 5, 1977

Usual auction rules. Descriptions and abbreviations same as A.R.A. auctions

1. A very rare 1909 Forbin revenue catalog. Many more pictures than the 1915 edition. Binding a little "rough" and yellowed pages but in excellent condition. A low estimate for such a scarce catalog. Est. \$150.00

2. 1924 "Standard Catalog of the Revenue Stamps of Canada" 15 page booklet V.F. for the age. OPEN

3. 1932 first edition "Catalog of the Revenue Stamps of British North America" 48 page booklet X.F. OPEN

4. Argentina- Santa Fe 1911 documents No. 491-513. Listed but not priced. Some hi values 50-100 peso etc. 20 stamps 13 values. OPEN

5. Argentina- Republic 1899 tabacos No. 12 (1XF). Forbin Cat. 10 francs. Est. \$2.50

6. Collection of 79 different Argentina (Salta Prov.) some hi values. Forbin catalog 263 francs. S.B. \$30.00

7. Canada- Mix of 40 1st, 2nd, 3rd issue mostly 3rd. Sissons \$12.50. S.B. \$4.00

8. Canada- R52 (Sissons) 2VF. Dollar value. Cat. \$1.00

9. Canada and prov. mix. 27 stamps 12 different. No excise, war or postal Cat. \$3.85

10. Canada- Mix of 35 excise tax. No more than 3 of each. Cat. \$4.35

11. Denmark- 53 stamps from 1875 to 1950. Nice lot - some hi values. Est. \$5.50

12. France- Commerce issue of 1864. 16 different including hi-value 10 franc. Forbin cat, 3 francs OPEN

13. France- Mix of 30 commerce 1864-71. Damaged not counted. Forbin 3.25 fr. OPEN

14. France- 47 different France and colonies - Forbin unlisted. EST \$7.00

15. Japan- mix of 304, 45 different about 1/2 Forbin listed. Many overprints for the specialist. EST. \$15.00

16. Mexico- Mix of 52 stamps, 33 different some damaged- Large beautiful stamps. Forbin cat. 11 francs. OPEN

17. Russia- Mix of 26 stamps, 13 different some M.D. Forbin cat. 3 fr. OPEN

18. U.S.- R42c (4VF) very bold printed F.R.R.CO. JULY 1865. Choice. OPEN

19. U.S.- R52b (4VF) bold son H.S. Cat. \$8.00

20. U.S.- R62c (2F) unreadable red printed cancel. Bad tear. OPEN

21. U. S.- R63b (4vf) ms cancel. Cat. \$1.00

22. U.S.- R65c (3VF) bold son STAR CANCEL beautiful choice cancel. Scarce. OPEN

23. U.S. postage used as revenue. No. 63 and 2 copies of R5c all ms cancel on piece of check. Postage stamp has crease. Nice showpiece. EST. \$15.00

24. U.S. document. R6c affixed to a bill of lading. EST. \$1.50

25. U. S. document. R26c strip of four plus R24c and R6c singles affixed to a very ornate 1866 city of Charleston S.C. stock certificate. EST. \$6.00

Next month the auction will feature a damaged but very rare R31c 6c proprietary plus misc. express items and revenue proofs.

#### [OVERDUE] KULTURE KORNER

*Ed. note: It has been some time since the readers were subjected to the magic, entrancing, melodious [or is it malodorous?] lilt of Prexy Abrams' attempts [we do not say successes] at emulating the world's renowned poets. Most of the newer members have never lived through this exquisite experience. I ask you to suffer with me. To wit, his latest entry:]*

TO OSAGE, OUR NEWLY SIGNED PRINTERS,  
HERE'S GREETINGS, BOTH NEW YEAR'S  
AND WINTER'S:  
YOU'RE WELCOME ABOARD  
TO START ON THE HOARD  
OF THE EDITOR'S STACK OF GOZINTERS.

WE HOPE THE NEW FORMAT WILL PLEASE  
MOST OF OUR MEMBERS, SINCE THESE  
ARE SO FUSSY AND CHOOSY,  
QUITE P'sy and Q'sy;  
GOOF UP, AND THERE'LL BE NO SURCEASE.

WE'RE A STRANGE BREED OF CAT, REVENUERS,  
SOME TALKERS, SOME PASSIVE, SOME DOERS;  
UNLIKE MOST COLLECTORS  
WE'RE MOSTLY DEFECTORS  
FROM THE REALM OF THE WALLPAPER STREWERS.

SO, HERewith, OSAGE, WE'RE ADDRESSING  
BEST WISHES UPON THIS MIXED BLESSING;  
MAY YOUR EFFORTS SUCCEED.  
(BUT BE CAUTIONED, TAKE HEED:  
YOU DON'T KNOW WITH WHOM YOU'LL  
BE MESSING).

(Glad you missed this, Harlan? . . . . GMA)

## Chapter Notes

### EMBOSSSED REVENUES FOR AMERICA

At the November 4, 1976 meeting of the New York Chapter of the ARA Mr. Joseph Antizzo displayed embossed revenue stamps on full documents.

He began with the Colonial issues of Massachusetts and New York picturing the codfish, the pine tree, and the ship for the Bay State and the coat of arms for the Empire State. Mr. Antizzo then showed the very scarce general issue of British revenues for use in her American colonies. He explained that the stamps had been completely rejected in the thirteen colonies that became the United States (with an exception or two) and that genuinely used stamps only came on documents used in Canada and the West Indies. Among the "Americas" shown were a 1-shilling on a Quebec summons, a 2 shilling 3 pence on a Montreal bond, and a 2 shilling 6 pence on a Montreal marriage contract, all dated in 1766, 210 years ago.

Mr. Antizzo then showed a copy of Adolph Koeppel's new book, "The Stamps That Caused the American Revolution" and spoke of the thoroughness with which Mr. Koeppel had covered this subject making the book an important contribution to revenue history. It is still available from the Town of North Hempstead Bicentennial Commission, 220 Plandome Road, Manhasset, N. Y., 11030 at a price of \$15.00 postpaid.

All collectors are invited to attend 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.

# Huge U.S. Revenue Stock To Be Unveiled at Rockford Convention!

## Time & Place

Rockford, Ill. March 25 thru 27, (Fri., Sat., Sun.) That's at the Clock Tower Inn and I'll be comfortably situated in the Executive Suite, which is located on the floor above the Convention Hall. For early arrivals, I will be conducting business beginning at noon on Friday until show's end. Refreshments will be available during business hours.

## What's For Sale

First issue. Singles, multiples, interesting documents, tremendous selections of cancels, freaks and rare varieties.

Second and Third issues, through R734. Plenty of scarce red dated documentaries up to the \$10,000 values.

RB's. Plenty of variety here, from battleships through RB10. Lots of printed cancels.

RC, RD, an especially fine variety of RE's. How're you fixed on 1941 issue \$1.92, \$5.16, \$4,000? I have these and many more.

RF. Many goodies in the Playing Cards, including many scarce bureau precancels. How about RF2 unused, imperf vert. strip of 3?

Match and Medicine. My own pet collecting area, so particularly strong in this area. Condition of my stock is well above average to XF.

Telegraphs. Good selection here too, including many panes.

Cinderellas. Some selection here, though trying for more by showtime.

I BUY TOO! Bring your excess with. I pay more than the ordinary stamp dealer, and I deal fast. I'll buy anything in better U. S., especially B.O.B.

YOUR PRIOR INQUIRIES ARE SOLICITED. Please write or call me at my office (where I really make my living). A. R. A. 2001

S. P. A. 30916

## Larry Joseph

8830 Milwaukee Ave.

Niles, Illinois 60648

(312) 297-4200

## SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, Calif. 91006

### NEW MEMBERS

- 2322 ANDERSON, Walter E., 403 E. Longden Dr, San Gabriel, CA 91775, by Bernard R. Glennon. US and poss., listed and unlisted, fed., state and local.
- 2323 BURMEISTER, Paul H., 1214 E. Fairchild St, Danville, IL 61832, by G. M. Abrams. US wines, 1st issue, playing cards, ducks, auto use.
- 2324 COMBS, Rear Adm. W.V., USN (retd), Irish Beach, Manchester, CA 95459, by G. M. Abrams. Embossed rev paper, documentary stamps.
- 2325 SECRIST, John F., 322 E. Grant St, Monticello, IL 61856, by G. M. Abrams. All US revs, railroad, telegraphs, etc.
- 2326 MILLER, Harlan W., Miller Print Shop, 821 Vermont St, Lawrence, KS 66044, by Secretary. Institutional NDP.
- 2327 OSBORN, FLTLT Dennis, PO Box 12, Dickson, A.C.T., Australia 2602, by G. M. Abrams. World revs and locals, esp. Spanish locals.
- 2328 LAM, David, 2055 Carling Ave, Apt 1011-A, Ottawa, Ont, Canada K2A 1G6, by G. M. Abrams. World.
- 2329 ADKINS, Jerry, 9506 E. 84th St, Raytown, MO 64138, by Terry Hines. Genl, esp. US Scott-listed.
- CM2330 MECHANIC, Robert, 5017 N. Ridgeway Ave, Chicago, IL 60625, by Joe Einstein. US 1st, 2nd, 3rd issues, stock transfer, doc's, prop's, cordials, wines, etc.
- 2331 WILLARD, William C., Jr, in care R. Cunningham Associates, Inc, PO Box 3507, Bellevue, WA 98009, by G. M. Abrams. All US.
- 2332 THOMPSON, Marilyn J., PO Box 441, Waynesville, NC 28786, by G. M. Abrams. US, Canada (wines, ducks, all back of book).
- 2333 LING, James T.K., PO Box 53-130, Taipei, Taiwan, Republic of China, by William J. Marsh. Collects all revs, esp. China, incl postal order and savings stamps (dealer, Golden Star Stamp Co.)
- 2334 MATHIS, James F., Box 271, Florham Park, NJ 07932, by David Anderson. US.
- 2335 WYZINSKI, Henry L., 15705 Ellis Ave, Dolton, IL 60419, by G. M. Abrams. US and foreign (beginner).
- 2336 MINCHER, Robert J., 1382 E. 6th St, St. Paul, MN 55106, by G. M. Abrams. Ducks, doc's, other revs, airmails.
- 2337 SZEMETI, Joseph A., 141 Meersbrook Park Rd, Sheffield S8 9FP, England, by Secretary. Dealer, "The Philatelist"—world, incl literature.
- 2338 COUVREUR, Pierre, "La Bernanne", 53 Ave des Dolmens, 83380 Les Issambres, France, by Secretary. India and States, Nepal, Tibet.
- 2339 MARSHALL, Albert W., 2781 West Shore Dr, Lummi Island, WA 98262, by Secretary. Canada, fed and provincial, US, other British, So. America.
- 2340 McCLUNG, Scott A., 1305 6th St, Moundsville, WV 26041, by E.S.J. van Dam. All US and Canada, incl states and provinces; telegraphs; US ration stamps; "starting other countries."
- 2341 COLBY, William W., Box 248, Temple City, CA 91780, by Frederick Bailey. Dealer, Kenrich Co.
- 2342 HAGENDORF, Harry, 196 Garth Rd, Apt 1-H, Scarsdale, NY 10583, by Deborah Friedman (ASDA). US 1st, 2nd issues, RB proprietaries, M&M, locals (dealer, Jaxon Stamp Co.)
- 2343 SENTE, Frank L., PO Box 385, Boalsburg, PA 16827, by G.M. Abrams. Printed cancels on 1898 issue.
- 2344 VOLUTZA, Joseph S., 807 N. 5th St, Reading, PA 19601, by Michael Gromet (ASDA). US 1st, 2nd, 3rd issues (dealer, Gantner's Stamp & Coin).
- 2345 BAKER, Stirling A., 15 Emmett Ave, Barkingside Ilford, Essex IG6 1AL, England, by G. M. Abrams. Jamaica (mainly the small format); Nyassaland key plate types ovptd for judicial use.
- 2346 PEAVLER, R. Lee, 4211 Charlotte, Kansas City, MO 64110, by Wait & Wait. Precancels, perfins, Germany, cinderellas.
- 2347 DOBBINS, Edwin R., 1717 Orkney Lane, New Haven, IN 46774, by Kenneth Trettin. US Scott and non-Scott, incl state and local.
- CM2348 THORP, Paul A., 309 S. State St, Aurora, IL 60505, by Kenneth Trettin. US.
- 2349 WYNN, F. Houston, 3329 Hemlock Dr, Falls Church, VA 22042, by G.M. Abrams. Mexico, Australian states, Japan.

### REINSTATED

- 81 ANDERSON, Donald, 983 SE 18th Ave, Minneapolis, MN 55414, by G.M. Abrams. US; Minnesota and D.C.; US poss.; revs printed by B.E. & P.
- 954 CINDERELLA STAMP CLUB, Leo Harris, Hon. Secty, 15 Shooters Ave, Kenton, Harrow, Mddx HA39BQ, England. Exchange NDP.

### ADDRESS CHANGES

Adirondack Stamp Co., Michael A. Bryne, 6500 E. 9th St, Anchorage, AK 99504

Jack F. Beach, 4577 W. 141st St, Hawthorne, CA 90250

David E. Blair, PO Box 41338, Chicago, IL 60641

Ed Cointreau, 156 State St, Boston, MA 02109

Larry Fassler, PO Box 1536, Hilo, HI 96720

Russell J. Logan, 2870 Chatham Rd, Pepper Pike, OH 44124

James D. Maggy, 2021 NE Liberty Ave, Gresham, OR 97030

Paul A. Nelson, 722 Bowen St, Longmont, CO 80501

Ernest Olschan, 111 Golfview Terr., Fairfield, CT 06432

David Ramp, R.R. 9, Columbia City, IN 46725

LCDR R.J. Roy, Box 5691, Virginia Beach, VA 23455

Bernard Schaaf, MD, FACS, Arnett Clinic, 2600 Greenbush St, Lafayette, IN 47904

Patricia C. Sellers, Sherwood Mobile Home Park, 3753 E. Ave I, Space 46, Lancaster, CA 93534

### CORRECTIONS TO 1976 YEARBOOK

1575 LEVINE, Richard G. Change listing to part-time dealer, L & S Stamp Co.

A portion of the 'N' listings on page 28 were garbled by the typesetter. Between 2061 NORMAN, Glenn and 1199 NORTON, John B., the listings SHOULD read as follows:

24 NORRIS, William T., 51 Court St, Belfast, ME 04915 (summer); 47 Detroit St, Lakeland, FL 33801 (winter). Genl foreign, all US, meters.

2213 NORTHWOOD, Chris, 2825 Church St, Stevens Point, WI 54481. US telegraphs and collateral.

610 NORTON, John A., 143 Merrick Rd, Lynbrook, NY 11563. Eastern and Central Europe, Balkans, etc.

### DONATIONS TO PUBLICATION FUND

James V. Barkley.....	\$0.50
Anthony Giacomelli.....	1.00
Charles H. Hermann.....	0.65
Guy A. Rossi.....	1.00
Previous membership total....	1192
New members.....	28
Reinstated.....	2
Current membership total....	1222

**NOTICE TO MEMBERS WITH 1977 DUES STILL UNPAID!** This is the last issue of the *Revenuer* which you will receive. Final notices were sent at the beginning of January to all members in arrears. Those who fail to pay by February 1 will be dropped from the mailing list at that time. If you wish to continue your membership and avoid missing an issue of the *Revenuer*, please remit \$4.00 to the Secretary AT ONCE.

### DOMINICAN REPUBLIC REPORT

by Jack K. Adams

A leading newspaper in Santo Domingo has reported what is probably the first attempt by counterfeiters to put fake revenue stamps into circulation since the Internal Revenue Service of the Dominican Republic, precisely to prevent counterfeiting, replaced its entire series of revenue stamps in May of this year.

The report appears in the November 13 issue of the *Listin Diario* and quotes Freddy Jose Bordas Pena, head of the IRS, who gave a sketchy account of how the attempt to pass counterfeit stamps was detected. A man recently purchased a one-peso stamp at an IRS office in downtown Santo Domingo and a few minutes later returned to request a refund because he no longer needed the stamp. Contrary to IRS regulations, the clerk who had sold him the stamp took it back and refunded the man's money. Shortly afterwards, the clerk sold the stamp to another customer who tried to use it in a transaction related to his car title. It was in the motor vehicle department that an official realized that the stamp was counterfeit and the matter was called to the attention of the IRS authorities.

According to Bordas Pena, both the printing and paper are of very poor quality and the counterfeit stamp is easily distinguished from its genuine counterpart. The counterfeit stamp, although blue like the genuine stamp, is ungummed and bears the serial number 5185637.

New revenue stamps were issued in April and have been required on all documents drawn up after May 15. Stocks of the previous stamps were withdrawn from sale on that date and supposedly have been destroyed. The announced reason for the change was to prevent counterfeiting and the head of the IRS stated that he is satisfied that this objective has been achieved.

# 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 10096. West Coast Adv. Mgr.: 1673 New Brunswick Ave., Sunnyvale, CA 94087

STATE Fish & Game. Buy-Sell-Exchange. Fish & Game Stamp Club now forming. Write for details. P. Venum Pierce, 70 Stetson St., Hyannis, Mass. 02601. 296

STOCK Certificates, bonds, old checks. 1 to 1,000,000 wanted. Describe, give quantity available, asking price. Highest pay. Clinton Hollins, Box 112, Dept. N21, Springfield, VA 22150. 300

WANTED: Telegraph and Consular Fee - mint or cancelled. Approvals appreciated. Could use all Scott listed. W. J. Bradshaw, 18277-7th Ave. S.W., Seattle, WA 98166. 291

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. 292

STOCK CERTIFICATES: 12 different 2.95. Old checks: 20 different 2.85. List without order 25c. Always buying. Highest pay. Clinton Hollins, Box 112, Dept. N21, Springfield, VA 22150. 300

LUXEMBOURG revenue material wanted. Any type or quantity. Allen F. Wichelman, P. O. Box 341, Santa Clara, CA 95050. 292

RUSSIAN REVENUES, vignettes, seals and back-of-the-book material wanted. Will buy or exchange. M. Cerini, 37 Wyoming Drive, Hunt, Sta., NY 11746. 291

WANTED! Checks, stocks, bonds, with or without revenues. Paying triple Scott's for revenue imprints I need. Also selling checks, stocks and bonds. Free list. Neil Sowards, 548 Home Ave., Ft. Wayne, Ind. 46807. 295

WANTED: L. H. Hershfeld drafts, checks, with miner and dog vignette. I have 19th century 1st issues, US embossed, narcotics, revenue stamped paper and obsolete paper currency to exchange or will buy. George Story, Sr., 1920 NW 12, Oklahoma City, OK 73106. 293

FREAK and errors wanted on any United States issues, revenue or not. I am a very interested buyer of pre-printing open paper folds, fold overs, perforation shifts, missing colors, imperforate errors and such type material. Ship what you have with confidence to an advertiser who has run thousands of buy ads in the general philatelic press (Linn's, Stamps, etc.) Ship by insured or registered mail with your price or for my offer. Marvin Frey, 2199 Legion Street, Bellmore, New York 11710. 292

FOR SALE—U.S. Revenues-1st issue, M&M, Taxpays, Cinderellas plus many others. Send want list with references to: Eric Jackson, P. O. Box 6122, Anaheim, CA 92806. 292

WANTED: All stock certificates and bonds—any quantity. Also express company paper, soldier and occupational tints. Ken Prag, Box 431TAR, Hawthorne, CA 90250. 296

CHILE Revenues and Seals. Collections, accumulations and singles. Buy, sell or trade. Leland L. Crane, 6375 2nd Ave. So., St. Petersburg, Florida 33707. 291

STOCK Certificates, bonds wanted. Paying 4 cents each. Checks before 1900, 2 cents each. Clinton Hollins, Box 112, Dept. N, Springfield, VA 22150. 292

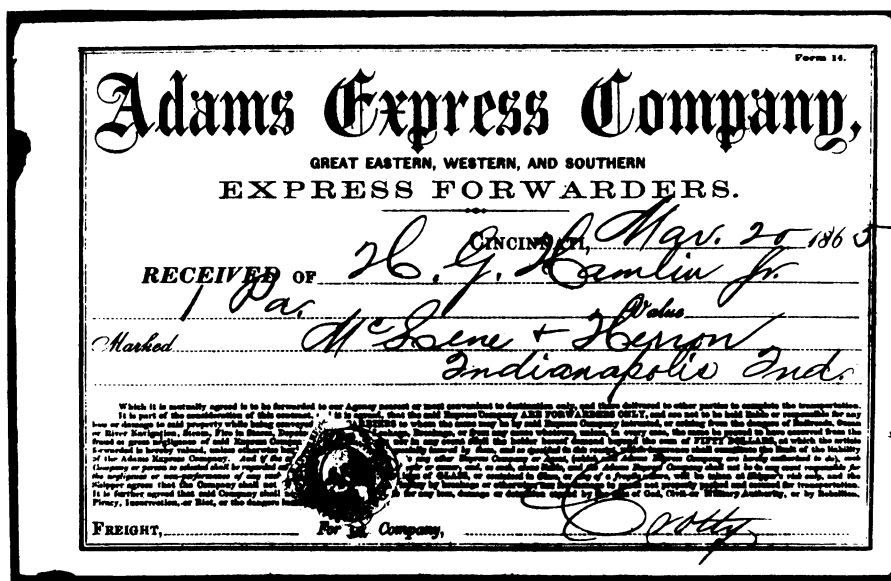


Figure 5.

(Continued from page 2)

required to apply revenue stamps to receipts issued for property left with them for delivery. The period spanned the latter portion of 1864 and the first three months of 1865. Specific tax laws involved are detailed below.

**Act of June 30, 1864, Schedule B - (Effective August 1, 1864):** "Stamp Duties - Receipts for the payment of any sum of money, or for the payment of any debt due, exceeding twenty dollars, not being for the satisfaction of any mortgage or judgement or decree of any court, and a receipt for the delivery of any property, two cents \$0.02"

The above law, which required revenue stamps on receipts issued for property deposited with express companies for transportation, was repealed. **Act of March 3, 1865 (in part) - "That 'Schedule B', preceeding one hundred and seventy-one, be amended in the paragraph marked 'Receipts' by inserting, after the word 'property', the words 'except receipts issued by**

any persons, firms, or companies doing business as an express or express company on the delivery of any property for transportation'....."

Two Treasury Decisions also played a part...

**Treasury Decision, March 16, 1865 -** "By the provisions of the Act of March 3, 1865, express companies are not required to stamp receipts on or after April 1, 1865, but the Act does not release them from the requirement prior to that date".

And, **Treasury Decision, April 11, 1865 -** "The receipts taken by express companies upon delivery of goods (Note: underlining mine - G.R.G.) are still subject to stamp tax, but this office cannot decide that the express company shall pay the tax. If an instrument requiring a stamp is issued without the necessary stamp being affixed and cancelled, the maker is liable to the penalty, and the other party loses the benefit of the instrument".

(to be continued)



## Convention Memo

By now everyone should be aware of the ARA's 30th Anniversary convention in conjunction with ROCKFORD '77. It is being held March 26 and 27, 1977, in Rockford, IL. On Saturday there will be a noon luncheon and meeting. Mr. John Bobo, ARA No. 3 will be our honored guest. John is the longest active member of our association. Make your plans to attend now.

### SCENE CURRENTLY

By Associate Editor Richard F. Riley, ARA 506

Sid Pietzsch, writing in Linn's Stamp News for November 22, 1976, in his column on Cinderella describes some interesting adhesive labels issued to prepay charges for transport of letters and parcels via the railroad. Included was a 1 cent transportation war tax stamp used by K. T. & T. Co. (the Kentucky Traction & Terminal Co. of Lexington) used probably during WW I. Am sure Sid would appreciate hearing from Revenuers in the know about such items.

Another category of Cinderella, new to me at least, is a private die medicine stamp facsimile printed on metal. This one in green and black, looks like Springer's 149M3. The copy is printed around the top of a can of Dr. D. Jayne's Sanative Pills. It is undated but surely it's vintage is after the pure food and drug laws came into existence as the formula is given on the side of the can.

Thanks go to Joe Einstein for calling our attention to an article by ARA member Ernest Wilkens in The Essay-Proof Journal, No. 129, Winter, 1976 on: A Revenue Stamped Paper Sample Book of 1898. Members who are interested in the RN types who missed this should find pages 11-15 of this issue of value and interest.

In the better late than never division, we call attention of the historically minded to a beautifully illustrated book: **Story of the American Bank Note Co.** by William H. Griffiths. Printed by the ABN Co. in 1959, it now is in the moderately rare category. The illustrations are principally steel engravings from the company vaults, and of course they have selected their finer work to use as illustrations. In this area it is only outdone by the volume (also moderately rare) by Bureau titled: **History of the Bureau of Engraving & Printing. 1862-1962.**

### SINK THAT BATTLESHIP, HERR KAPITAN!

Bruce MILLER, HLM11

This writer's article "Germany Invaded by U. S. Battleship" (AR, Nov. 1976, p. 293) contains two errors of fact which have been called to his attention by Editor-Emeritus Lou Alfano.

The marking of two flanked circles, with a large T in the lefthand circle and the inscription "Centimes - 5 - N. Y." in the righthand circle, was actually applied at NEW YORK (not in France, as the article erroneously states), to indicate postage DUE (not postage paid). As Lou writes: "(when the card) arrived at N. Y., the battleship WAS recognized as invalid for postage and the internationally understood 'T' (due) '5 Centimes' (equivalent to one U. S. cent) was applied."

Postal history and postal markings are obviously not this writer's forte (nor that of the party who supplied the erroneous interpretation of the marking), but it does remain evident that the battleship revenue DID go unnoticed when the card was originally mailed at San Francisco. And the U. S. Post Office, more accomodating in that long-ago time, did choose to forward the short-paid card into the international mail, rather than bouncing it back across the continent to the sender (Mr. Bailar, do you copy?)

Presumably the addressee in Germany was stuck with the one cent postage due, and we can only hope that he got his penny (or pfennigs) worth.

# U.S. Revenues For Sale

We went into the U. S. Revenue business (part time) last year. Ran a few ads in the revenueur and other stamp publications. Sold more stamps than we ever dreamt. Bought and traded a few too. Found out enough about the business to retire for six months, and regroup our forces. Now we are back, having learned among many other things the following:

1. Selling revenues is a lot easier than buying them.
2. Most ARA members know more about their specialties than we do.
3. Before you go into the want list business you better have a darn broad stock.
4. There is already a major shortage of quality stamps in our field and if the number of revenue collectors continues to grow we are in for precipitous price raises.

Reacting to the above, we have done the following:

1. Bought at least twenty collections, plus a number of bulk lots.
2. Sorted most of our material into our stock books, so we can find it when we want it.
3. Gone back into business with the following:

#### Reservations

1. Nobody with less than a million dollars to spend can afford a complete in depth stock of listed U. S. revenues.
2. There is no way for us to have only perfectly centered, brightly colored, superbly conditioned stamps.
3. There is no way to make money selling at or below the prices we have to pay.

We are therefore offering you the following:

**WANT LIST SERVICE-** based on a very diverse, but not complete stock.

**SPECIAL ATTENTION-** to your needs and quality requirements. (Prices to match)

**THE ADVANTAGE-** of our broad and rather substantial buying capabilities.

**ALSO-** if you are ready to sell all or part of your holdings; a place to come for a fair price and a fast deal.

**WRITE AND TELL US WHAT YOU NEED.** (or have)  
We will copy your want list and return it to you.

## L & S Stamp Co

4 Sealy Drive, Lawrence, N. Y. 11516  
(Dick Levine ARA 1575 and son Jim)