

# The American Revenuer

The Journal of The American Revenue Association

## FISCALLY STAMPED PAPER OF THE U.S. MILITARY GOVERNMENT IN THE PHILIPPINES

© Elliot C. Chabot 1978

In 1638 Philip IV of Spain declared that all legal documents (wills, deeds, contracts, etc.) transacted in the Philippines must be written on fiscally stamped paper. Though the designs were changed every two years and the rates were changed from time to time, the basic requirement that stamped paper be used continued throughout the Spanish period and into the early years of the American administration.

The late Arnold Warren's 500-page HISTORY OF STAMP TAXES AND CATALOG OF REVENUE STAMPS OF THE PHILIPPINES is believed to contain a detailed listing of these revenues. Unfortunately, the whereabouts of Warren's manuscript is presently unknown. It is known that the manuscript did survive World War II and part of it (the adhesive revenue stamps) was serialized in the AMERICAN PHILATELIST in 1967 and 1968.

As a result of this, it is necessary to start from scratch if we are to formulate a listing of these interesting stamps. This article is limited to the stamps issued under the American military government. I leave to abler hands the infinitely more difficult task of listing the stamps of the Spanish period.



Figure 1

### ARA-SRS to hold Joint Convention

At NAPEX '79 May 4-5 in Washington, D.C.

The Washington Metropolitan Area Fiscal Society (WMAFS) will host a joint convention of the American Revenue Association and the State Revenue Society in conjunction with NAPEX '79.

NAPEX is the Washington, D.C., area show, and it will be held at the Marriott Twin Bridges Motel in Arlington, Virginia, on May 4, 5 and 6, 1979.

A prospectus is not yet available but will be shortly. NAPEX is an open show. Revenues will be shown at the  
(Convention — continued on page 182)

As stated above, it was the policy during the Spanish period to change the designs of the stamped paper every two years. Rather than being destroyed, however, obsolete paper was held by the government and validated from time to time by use of an overprint when supplies of the current paper ran low.

During the American period no new designs were issued. Instead, three different designs from the Spanish administration were overprinted for use by the American authorities. The first design used is inscribed "1896 y 97" and features two cherubs on either side of the embossed  
(U.S. Military — Continued on page 181)

## THE EDITOR NOTES...

...that the single most popular subject in my mail recently has been in regard to the new RY's. Yes, there is definitely a new variety. First, ARA publications director, Thomas Harpole sent the following letter:

DEPARTMENT OF THE TREASURY  
BUREAU OF ENGRAVING AND PRINTING  
WASHINGTON D.C. 20228

October 6, 1978

Mr. Thomas L. Harpole, Jr.  
P.O. Box 383  
Manchester, MA 01944

Dear Mr. Harpole:

This is in response to your letter of September 27.

In August of 1974, this Bureau received new specifications for the printing of Internal Revenue \$200 Firearms stamps on unwatermarked paper.

The first numbers assigned to these stamps printed on the unwatermarked paper were 003,001 through 035,000. On October 15, 1974, the initial 100 stamps (numbered 003,001 through 003,100) were delivered from this Bureau. Since then all \$200 Firearms stamps were, and now are printed on unwatermarked paper.

Sincerely yours,

H. T. Krisak  
Superintendent  
Management Services Division

### THE AMERICAN REVENUER Official Organ of the AMERICAN REVENUE ASSOCIATION

(Affiliate No. 51 of the APS)



The American Revenuer (ISSN 0163-1608) is published monthly except July and August for \$6.00 per year by the American Revenue Association, Bruce Miller, Secretary, 1010 S. Fifth Ave., Arcadia, CA 91006.

#### POSTMASTER:

Send address changes to  
Box 573  
Rockford, Iowa 50468 USA

#### The American Revenuer

Editor:  
Kenneth Trettin

#### Associate Editors:

Louis Alfano (east coast), 303 S. Kennedy Rd., Sterling VA 22107  
Richard Riley (west coast), 649 Bienvenida, Pacific Palisades, CA 90272

#### Advertising manager

Mary Ruddell, 11760 Cordilleras Ave, Sunnyvale, CA 94087

#### The American Revenue Association

Ogden Scoville, President  
Louis Alfano, Vice President  
Margaret Howard, Treasurer  
Bruce Miller, Secretary

Submit ALL ad copy to Advertising Manager.  
All other correspondence directly to the editor at  
Box 573, Rockford, Iowa 50468

So it may be assumed that this officially establishes that there is a new "unlisted" variety. It should be noted that this new variety was the result of new specifications from the IRS and that there is a definite beginning to this new variety, i.e.: serial number 003,001.

For those who have not seen the 1979 edition of Scott's U.S. Specialized, I will quote "Recent printings of RY2, type II, are unwatermarked." I wish to thank editor James Hatcher for furnishing me with a photostat of the firearms transfer listings. There will be more on the subject.

...that member Joe Swatek has sent a copy of proposed rules from the Federal Register regarding "Use of strip stamps and devices other than strip stamps on containers of distilled spirits." A summary of the changes will appear in the next issue of TAR. Public comments are invited until January 8, 1979 (Director, Bureau of Alcohol, Tobacco and Firearms, P.O. Box 385, Washington, D.C. 20044 - Attention: Chief, Regulations and Procedures Division). The proposed rules appeared in the Federal Register, November 7, 1978 (Vol. 43 No. 216 pp. 51808-51816).

...that it will be the policy of TAR to place the name of a firm's principal in the advertisement including items in the Revenue Mart.

...that since receiving the large silver award at CAPEX '78, The American Revenuer has been the recipient of a large silver at STAMPSHOW '78, a gold at the Chicago Philatelic Society and a silver at SESCOAL (Los Angeles). This is a reflection of the high quality of the articles that you ARA members have been supplying.

...that this brings to mind my previous request for columnists. So far two additional have stepped forward. Ogden Scoville will write about taxpays and another member about Swiss revenues. I am still looking for more--how about it--name your terms.

...that credit should be given to those to whom credit is due. In particular with this issue: Lou Alfano--geathering and organizing the special state articles; Ken Pruess--loan of stamps to illustrate most of the articles reprinted from the

SRS Newsletter; and Dan Rhodes--a 1930 American Bank Note stock certificate of the Tobacco Products Corporation. (Dan has given me several and it was felt that this one best depicted "state" revenue.) Thank you gentlemen, and of course thank you to the authors of the articles in this issue.

...that ARAer John McGuire has available approval books of USIR, Springer-listed and state revenues in various price ranges. He also puts out monthly lists. He would also like to get together with ARAers visiting or vacationing in the area to buy, sell or chat. Drop him a card at least a week in advance to make sure he will be there, he'll get back to you. Address: Box 347, W. Yarmouth, Mass. 02673.

...that the most important comes last. This is a special state issue. There are several original articles about state and possession material. There are also many reprinted articles from the State Revenue Society Newsletter. For a few these will be mere reruns--a waste of space that could have been devoted to some other unpublished articles. But, for the most of us, they are new. For most ARAers they are the first exposure to state revenues. These articles were selected to educate and entice members into the field of state revenues. They will continue to appear regularly for the next few issues. Hopefully by then we will have picked up a state columnist.

...that two pages in the center of this issue have been devoted to an application to the SRS. It was felt by the editors that this was important enough to warrant the two pages. Please give it your consideration. Certainly no one can complain that their dues are too high.

...that TAR has been assigned an International Standard Serial Number (ISSN). It is used to identify this publication by title and content throughout the world. (The USPS also wants us to use it.)

# PRESIDENT'S LETTER

Ogden D. Scoville  
2123 S. Windsor Dr.  
Springfield, Mo. 65807

In Editor Trettin's notes in the Oct. 78 AR he wrote: "that he has heard various comments that revenue material is not shown in certain areas...."

He is right and I agree with most of his statements but feel that some background on the situation in Southern California needs some explanation.

It took me over five years to get SESCAL to change the exhibition rules so that oversized material could be exhibited. So in 1972 I entered an exhibit of Special Tax Stamps period 1873-1875. When two judges reached my exhibit one commented that he had never seen this type of material. The other judge replied "They are only revenues" and walked on without a further glance.

In looking at the APS list of judges, I found only a couple that listed revenues among their qualifications. Since then I have talked to quite a few judges and found that most of them not only don't know anything about revenues but are prejudiced against them.

Then I wrote to the APS President and did not receive a reply. When President Foxwill was elected and asked for comments from APS members I wrote and in a short time received a very gracious letter and his comments which fairly stated. He sent my letter on to Bernard Hennig, Accreditation chairman who took over two months to answer. A couple of quotes from this letter:

"Purposely, the APS does not wish to make accreditation easy so that it can be secured by anyone" Knowledge?, expenses to qualify? or let's keep the new people out.

I had proposed that local shows could be substituted for National shows (4 of which are required), researched articles that were published in a national bulletin etc. I was told that local shows couldn't count as one doesn't see the diversified material found at the bigger shows. Most of the larger shows have a waiting list of apprentice judges who are trying to qualify. I asked the organizers of OROPEX six months before the show and were told they were booked up and try next year. When I did, I was told I was too late again. This has happened several times and so I am still not an APS judge. I replied to Hennig and never received a response.

Another quote "It is indeed unfortunate that some Judges make comments as you note in your letter; it denotes a limited attitude by the Judge and we are hoping gradually, to overcome such narrowmindedness by conducting the Judging Seminars throughout the country. We hope that gradually, those people who will be judging APS accredited shows will have a broad attitude, accepting other people's viewpoints, even though it may not be within their area of expertise."

There is a ray of hope in his statement. As the present biased judges have their funerals, we can gradually replace them, for they won't be dismissed but will continue to judge with APS approval. It is my belief that we revenueurs, souvenir sheet, precancel and perfin collectors are denied the opportunity to be fairly judged at APS and thus lose one of the major benefits of APS membership.

I have judged quite a few local shows, written about 200 articles etc. I realize that one cannot find knowledgeable judges for every field of collecting. Every show that I have judged has had a conference at the end where the judges exchange opinions and the prizes were then fitted to the number of awards. This tends to broaden the judges knowledge. It helps cover inexperienced judges but one judge must know about a field before he can help the others. That is why we need more judges who know about revenues.

I stated years ago that I would not exhibit at any show unless one judge was knowledgeable about revenues. I have not exhibited at either OROPEX or SESCAL since then. I urge other ARA members to do the same. Also write the APS and voice your protest if you feel the way I do.

I invite comments from ARA members on their views and or experiences in exhibiting revenues.

## WHY A SPECIAL ISSUE ON STATE REVENUES?

When we conceived the idea of this issue, it was with a twofold purpose. First, to introduce many of you to the fascinating area of U. S. state and local revenues, and secondly, to encourage you to join the largest chapter of the A. R. A., the State Revenue Society.

The S. R. S. is devoted to the study of the fiscal stamps of the states and possessions of the United States and their political subdivisions. Its bimonthly publication, the STATE REVENUE NEWSLETTER, carried information regarding these stamps ranging from in-depth research articles to short notes about new discoveries. The S. R. S. also publishes catalogs and handbooks pertaining to state and local revenues.

State and local revenue stamps have been used to tax a wide variety of goods and services. A brief look at the subject index of the STATE REVENUE NEWSLETTER reveals many unusual taxes:

Airport Use	Laundry
Amusement Devices	Lime and Land Plaster
Apples	Linseed Oil
Bedding	Medicinal Liquor
Christmas Trees	Mobile Home Inspection
Citrus Fruit	Oysters
Cottonseed	Paris Green
Crabs	Potatoes
Dog Food	Poultry Inspection
Eggs	Punchboards
Electrical Inspection	Seed
Elevators	Soft Drinks
Feed	Soft Fruit
Fertilizer	Sugar Beets
Flower Bulbs	Sweet Potatoes
Honey	Termite Extermination
Kerosene	Terrapin and
Lard Substitutes	Trading Stamp Redemption.

Naturally, the more "traditional" items do not escape taxation either, as there are many documentary taxes, sales taxes, excise taxes on alcohol and tobacco in their various forms, and hunting and fishing permit fees collected by means of stamps.

The greater part of this issue consists of articles which originally appeared in the State Revenue Newsletter between 1968 and 1975, giving a cross-section of the Society's output. In addition, there are a few original articles submitted specifically for inclusion in this issue.

If you enjoy this issue we hope that you will use the membership application printed in this issue to join the S. R. S. It is sure to increase your knowledge of fiscal philately.

--- Lou Alfano, Associate Editor

## STOLEN COLLECTION

Jean Galleau, ARA 2478, reports that his entire philatelic collection was stolen when he was on vacation. Only his stamps were stolen and the rest of his possessions were not molested. The thief was evidently philatelic knowledgeable and will probably attempt to sell them.

The world wide revenues were mounted in three Yvert binders with inscriptions in French. There were about 20,000 worldwide items. His U.S. revenues were mounted in a Scott album.

If you are offered this material please wire Mr. Gallou at: 27 Rue George Sand, Paris 75016 France.

# MISSOURI BEER TAX

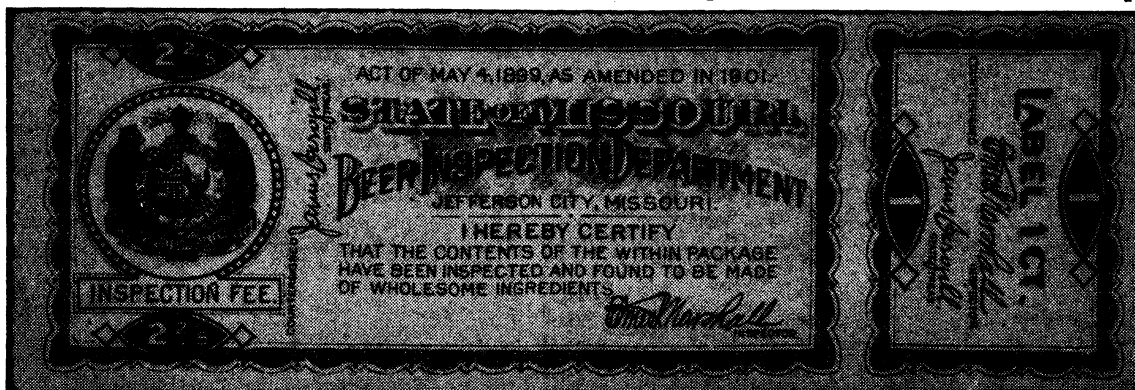
## 1899-1901

Kenneth P. Pruess

(State Revenue Newsletter, January 1973)

Missouri was the first state to use beer stamps; the stamp illustrated, while not unusually scarce, is a "classic" item. The first known Missouri beer stamps are all inscribed "Act of May 4, 1899 as amended 1901." But what happened between the time the original act was passed and stamps appeared? Perhaps there is a bit of history here?

The only two catalogers who have made an attempt to include historical data on these stamps both made some errors and false assumptions. Bartlett (1) recognized that a state beer inspector was appointed in 1899 but erroneously assumes this was G. Y. Crenshaw whose signature appears on the first known stamps issued in 1901. Crenshaw, as we will learn, was actually the second inspector under this stamp act. In all fairness, Bartlett states "It has been very difficult to secure information in regards to these stamps". His listing of varieties was also admittedly assumptive as indicated by a "?" following some stamps. These "probable" stamps were recorded as showing a 1/2c labeling fee when in fact the minimum fee for that part of the stamp was 1c.



Cabot (2) gives the correct denominations but mistakenly states that the stamps were both excise and inspection with the label representing the amount going to the general fund. The truth is that both parts of the stamp represent only "inspection" fees but that the money derived from both parts went to the general fund! These stamps, however, represent the borderline between inspection and excise and we will find that it was largely this matter which explains why no stamps have been recorded from the original 1899 Act. Fortunately the history of these stamps is quite well preserved in several court cases and seems worth relating here.

The 1899 law (3), approved May 4 and effective Aug. 20, clearly provided for the use of stamps. Furthermore we find an appropriation of the 1899 legislature (4) of \$10,000 for expenses in carrying out the provisions of this beer inspection law. This appropriation included the preparation of plates and "labels". We do not know if such plates and labels were actually prepared. But the history at least is quite clear in confirming that stamps were not used at that time. But this certainly wasn't due to any neglect by the state in attempting to do so. To condense what will be a long and tangled story, I will list here only those provisions in the law with which we will be concerned:

1. The inspector shall be an expert beer brewer.
2. All Missouri brewers shall have their beer inspected.
3. Beer shall not be made "from other than pure hops or extract of hops, pure barley, malt, or wholesome yeast, or rice".
4. Each "package" containing beer had to have a label certifying that it had been inspected.
5. Retailers were made responsible for reporting any imported beer and arranging for its inspection.
6. The inspection fee was 1c per gallon and the labeling fee 2c per package. A package was defined as anything other than pint or quart bottles containing 8 gallons or less. A package could not consist of over 48 pint or 24 quart bottles. If in barrels, a package was each 8 gallons or fraction thereof.
7. Beer brewed for export had to be inspected but this inspection was free (this explains the later stamps without monetary value).
8. Up to a \$500 fine or not less than 6 months in county jail was provided for failure to have beer inspected, for

selling beer which did not have a label certifying it had been inspected, or failing to destroy the label after the package was empty.

George R. Kenamore was appointed the first beer inspector in 1899 but before he could begin his duties, the brewers in St. Louis filed a petition for an injunction against enforcement of this law and Judge Wood asked Mr. Kenamore to appear in Court on Oct. 4 to show cause why the injunction should not be granted.

The brewers posted a bond and inspection was effectively prevented immediately. The injunction was granted a few days later. While a transcript of this original case is not available to the author, all pertinent details can be obtained from the case of State vs Wood (5).

Judge Wood granted the injunction on several grounds but primarily on the basis that the "tax" was unconstitutional. The Missouri Supreme Court reversed his decision on March 27, 1900 (5) primarily on the grounds that the St. Louis Court had no authority to rule on the constitutionality of the law. There is a long and interesting dissension by Judge Burgess, however, which certainly points out defects in the law.

When the bill was first introduced into the legislature, the framer of the bill called it "An act creating the office of inspector of beer and malt liquors and providing for an increase in the general revenue of the state". If this was the intent of the bill, then its primary purpose was to create revenue rather than simply regulate the contents of beer. A later liquor tax was found unconstitutional for this very reason, the only distinction being that it admitted to being a revenue measure while the beer tax was masquerading under an "inspection" title (6).

While the title of the beer law was changed from "revenue" to "inspection", Judge Burgess felt that the legislature's intent was to create revenue and if this was the case, the tax was illegal. Beer at that time, exclusive of the federal tax, was worth about \$5 per barrel. Since the maximum legal tax rate was 15c per \$100 valuation, the maximum legal tax would have been  $\frac{3}{4}$ c per 31 gallon barrel. The "inspection" fee, however, would be 31c per barrel plus an 8c "labeling" fee for a total of 39c. This would be 52 times the legal rate. The income over a two year period was estimated at \$558,000 while the actual cost of inspection was only \$12,000. How could such a measure be interpreted to be other than a tax? The majority opinion, however, was that an inspection fee could be imposed by the state to regulate liquor traffic and that charges for the inspection need not be limited to actual costs.

Another argument which probably seems less ridiculous today than it did in 1899 concerned water. Presumably the purpose of the bill was to ensure that only "safe" substances were used in brewing beer. But strangely enough, the purity of water was never questioned. Water entered the argument only because it was not mentioned in the bill. Judge Burgess assumed, since you can't make beer without water, that this bill was actually a means of enacting prohibition. It was agreed that the state had a right to enact prohibition, it couldn't have been the intent of the legislature to do so in such a devious manner. It was decided that the legislature did not mean to exclude the obvious; even Webster in his definition of beer makes no mention of water.

But it was not so easy to determine the intent of the legislature in specifying other ingredients. For example, wheat would be excluded from use in brewing. At that time a considerable amount of "weissbeer" was made in Missouri which could be brewed only with wheat. If wheat was truly forbidden, someone discovered that an 1887 law (7) was being violated. I can't help but wonder if the "weissbeer" brewers were really put out of business? The majority opinion was that the legislature did have the right to regulate what products could be used in beer and to exclude certain contents if the purity of those substances was questioned. One brewer testified that he did not use corn (another excluded grain) because the safety of corn in brewing beer was in fact questioned. But no evidence was presented concerning the safety of wheat.

The question also arose as to how one could determine what grain was used. The majority opinion was that sampling could be done in the vats. This would also get around the objection that one could not accomplish the purpose of the law without destroying the product since beer spoils very rapidly after a bottle, or keg, is opened. Again Judge Burgess dissented since the law clearly specified that "packages" were to be sampled and there was no way to interpret a "vat" as a "package". Furthermore the law provided that beer shipped into the state was to be inspected AFTER its receipt and cer-

tainly this could be accomplished only by inspecting the package. Judge Burgess thus felt it was impossible to inspect beer in the manner provided in the law and this enhanced his interpretation that the law was a tax rather than an inspection measure. He believed an injunction was the proper remedy to prevent collection of a tax in excess of the legal limit.

Despite this defeat, the brewers continued their legal battle and kept the inspector out of their breweries. Mr. Kenamore, however, found another way to put a bit of pressure on them. Even before the preceding decision was rendered, Mr. Kenamore sent all retail dealers in Missouri a circular letter informing them of the provisions of the law (5). As early as March 16, 1900 (8), we find that a J. D. Bowman was arrested on grounds that he sold beer from a container which did not have an inspection certificate. After the decision of March 27, such complaints began to be filed in wholesale quantities. On May 1, 1900 a Mr. Broeder was charged with selling uninspected beer (9) and subsequently over 1800 informations were filed against him alone (10). On May 26, 1900 a Mr. Bixman was fined \$1 for selling 1 pint of beer in Henry County (11). Information on the number of complaints filed is unavailable but the few cases which reached higher courts provide ample evidence that Mr. Kenamore was being kept busy. By early 1901, the courts must have been bogged down with these complaints. John W. Jump, prosecuting attorney in Pike County, filed 1,203 informations against violators on March 15, 1901 and subsequently this total increased to an alleged 5,000 informations in that County alone! One can't help but wonder if the prohibitionists might not have been active - besides, the law provided that informers got 1/4 of any fines levied. In most of these cases both the individual selling the beer and the brewery which made it were named as codefendants. There was no means by which inspection of Missouri-brewed beer could be inspected at the retail level; yet the law made it an offense to sell uninspected beer. The obvious intent must have been to make it impossible for them to sell their products if they did not comply with the law.

In the next case to reach the Supreme Court, Judge Burgess, who dissented in the first case, had gained a bit in prestige. He was now Chief Justice. We find the original arguments reshaped in the case of *State vs Bixman* (11) with only a few matters resolved. One objection had been that the act was discriminatory in that inspection was free for beer brewed for export. However, it was agreed that each brewer had the same right to export as much of his product as he wished. Also the question concerning inspection of imported beer was resolved in part. Judge Burgess originally thought this might have been in conflict with the Wilson Act and the right of interstate commerce. Another easy question - any alcoholic beverage shipped in interstate commerce is subject to the police regulations of the state into which shipped.

Perhaps the most fascinating thing we learn from this case is that the beer inspector, Mr. Kenamore, admitted he had never brewed a drop of beer in his life although the law clearly stated that the inspector was to be an expert brewer. Mr. Kenamore's interpretation was that he could be an expert brewer due to his reading on the subject and by reason of his previous experience in the internal revenue department of the general government. He also testified that he was certain he could inspect beer "in the mash" and determine the cereals which had been used. It was moved to strike the latter testimony because the law did not provide for inspection

of mash but this was overruled. Both sides agreed, however, that the grain could not be determined in the finished product.

The end result this time was a 4-3 decision with two other judges concurring with Judge Burgess in dissenting. The only real agreement was that the state did indeed have the right to prescribe terms for the privilege of manufacturing and selling beer and to charge a reasonable fee for that privilege.

It would appear that a bit of bargaining must have been going on during all of the proceedings. For on the same day as the *State vs Bixman* decision was handed down (April 15, 1901), the legislature passed a law which authorized and empowered the governor to compromise and settle all demands by the state for inspection fees prior to March 19, 1901 (12). This law required that brewers pay to the state treasurer before April 15, 1901 10c for each 31 gal. barrel of beer which would have been subject to inspection before March 19, 1901. In return, the brewers were to be relieved of fines and further prosecutions were barred. Unfortunately, as we will see, the law read "provided, however, that this shall not apply to, or have any effect upon any prosecutions now pending in any of the courts of this State".

This bill passed with the emergency clause and the brewers apparently accepted it in good faith for they immediately paid into the state treasury the sum of \$191,250 for beer sold after Sept. 20, 1899 but before March 19, 1901 (8). I never did discover why beer wasn't subject to inspection between Aug. 20 and Sept. 20, 1899.

The very next day the state enacted a new beer "inspection" law identical with that of 1899 except for the tax rate (13). The rate was reduced to  $\frac{1}{2}$ c per gallon plus 1c per package. None of the other controversial parts of the bill were changed (remember the majority opinion in each Supreme Court case gave these provisions a liberal interpretation). The legislature appropriated an extra \$24,000 (14) (they could now afford it!) for expenses which included additional inspectors. However, they wisely provided that \$5,000 of this was designated to be used at the discretion of the governor for payment of legal fees (of which there had been many - and were destined to be more!). Another \$10,000 was appropriated for purchase of stamps (15).

We will recall that the compromise law did not preclude continued prosecution of cases already in court. In many cases it appears that charges against the brewers were now dropped but attempts were still being made to prosecute retailers. In *State vs Broeder* (9) the Supreme Court reversed and remanded the decision of the Montgomery County Circuit Court which convicted Mr. Broeder of selling unstamped beer on May 1, 1900. But they did so because of a fault in the charge which stated that he had sold beer "which did not bear a label certifying that it had THEN AND THERE been inspected". There was never a provision for conducting the actual inspection at the retail level except in the case of imported beer - and the beer he sold had obviously been brewed in Missouri. Apparently if the information was changed to simply "selling uninspected beer" he could have been prosecuted!

Judge Eby, in Pike County, also tried to prosecute all the cases filed March 15, only 4 days before that specified in the compromise law. He set trials for the violators beginning June 9, 1902 (8) and the brewers were still named co-defendants in these cases. It began to appear that the compromise act of 1901 was not being carried out

in good faith. The state took the part of the brewers this time in reversing Judge Eby. Three other identical cases were also reversed (16).

Finally, on Dec. 10, 1902 all further prosecutions were barred and it was safe to sell stamped beer without being arrested and presumably to drink the stamped product without danger of being poisoned.

I do not know if stamps were ever printed as required under the 1899 law. But one thing is certain - stamps, if printed, were never used because there was no beer inspection until April 15, 1901.

## REFERENCES

1. Bartlett, J. D. 1910. UNITED STATES STATE REVENUE STAMPS. U. S. Revenue Society. Springfield, Mass. 32 pp.
2. Cabot, G. D. 1940. PRICED CATALOGUE OF THE STATE AND CITY REVENUE AND TAX STAMPS OF THE UNITED STATES. Roy Press, N. Y. 138 pp.
3. LAWS OF MISSOURI. 1899. Inspection: beer. pp 228-231.
4. LAWS OF MISSOURI. 1899. p. 4, sec. 4.
5. MISSOURI SUPREME COURT DECISIONS 155-425-486. *State ex rel Kenamore v Wood*.
6. Pruess, K. P. 1972. The 1901 Missouri liquor stamps. STATE REVENUE NEWS-LETTER 100: 33-4.
7. LAWS OF MISSOURI. 1887. p. 170.
8. MISSOURI SUPREME COURT DECISIONS 170:497-527. *State ex rel Anheuser-Busch et al v Eby, Judge*.
9. MISSOURI APPEAL REPORTS 90:156-168. *State v Broeder*.
10. MISSOURI APPEAL REPORTS 90:169-170. *State v Broeder*.
11. MISSOURI SUPREME COURT DECISIONS 162:1-75. *State v Bixman*.
12. LAWS OF MISSOURI. 1901. Inspection: beer - compromising fees. p. 181.
13. LAWS OF MISSOURI. 1901. Inspection: Beer - fees reduced. p. 182.
14. LAWS OF MISSOURI. 1901. p. 8, sec. 33.
15. LAWS OF MISSOURI. 1901. p. 4, sec. 4.
16. MISSOURI SUPREME COURT DECISIONS 170:528-530.

---

## CHECKERBOARD OLEOMARGARINE

At a recent meeting of the New York Chapter of the ARA, Mr. Carter Litchfield displayed reconstructed sheets of the 1931 and 1935 series of Oleomargarine stamps.

Mr. Litchfield said that in his collecting of oleo tax-paid stamps he had come to amass a good number of the common values of two Series issued in the 1930's and 1940's. The presence of guide lines on the edges of some of the stamps and straight edges on others led him to attempt a reconstruction of the whole sheet. Internal Revenue reports disclosed that Oleomargarine stamps were issued in sheets of 25, which could only be 5 by 5, he said.

Mr. Litchfield displayed a few stamps to illustrate these points and then showed the successful reconstructions. The sheet of 25 was shown to have four guidelines: two vertical lines on either side of the third column and two lines on either side of the middle (third) row, together forming a sort of checkerboard. The center stamp in the sheet of 25 was shown to have a guide line on all four sides.

All collectors are invited to attend meetings of the Chapter held the first Thursday of each month (except July and August) at the Collectors' Club, 22 East 35th Street, New York. Meetings begin at 7:30 P. M.



# Carter's Messenger.

ISSUED OCCASIONALLY

Vol. In the Interest of Stamp Collecting in General and No.  
1. Revenues, Match and Medicine Stamps in Particular 7.

PUBLISHED BY GEO. J. CARTER, 265 HALSEY STREET, BROOKLYN, NEW YORK.

(These two items are from Carter's Messenger, written by George J. Carter about 1910.)

## Texas Feed Tag

One of my correspondents sends me two new stamps (?), really tags— one reads:

Jacksonville Cotton Oil Company,  
Jacksonville, Texas.  
100 lbs. of off Meal,  
Guaranteed 8 per cent Ammonia.

and on reverse:

The inspection Tax has been  
paid on this feed.  
J. W. Carson,  
State Feed Inspector,  
College Station,  
Texas

and at end of tag:

Good for 100 pounds,  
H. H. Harrington,  
Director.

In the corner in small type I note 4 millions were ordered in October, 1908.

## CHARLES A. NAST

In presenting a portrait of Mr. Charles A. Nast, I must acknowledge I do so without asking the consent of the original and, my defense that the act is justifiable and for the good of the philatelic public will surely be upheld. No man in the United States is better known to collectors of U. S. Revenues, private proprietary stamps, etc., than Chas. A. Nast. No man has written so much, nor so well, and no man has done more for the benefit of our hobby than the gentleman whose portrait appears opposite.

Some years ago, when the New York Philatelist started the agitation for an Album for the Private Proprietaries of the United States, and the writer of this article undertook to publish same, the question of who should or could edit the catalogue was a serious one. Collectors, to whom the writer applied for help, were all willing to assist in any way—but to edit the catalogue, revise the copy, and read the proofs, was too big a job for almost any man, with a large business to look after, to tackle as a pastime. There was, however, one man—just one—but THE one man who could fill the bill—and Charles A. Nast was that one man. You who have one of these Catalogues will never know how much work was put in, how many hundreds of letters passed between Brooklyn and Denver, and how many hours were spent by the editor in compiling the data contained—and all of this was done for pure love of our hobby and without a penny of remuneration. So much so that when the album was at last received from the printer and the first copy sent to him with the publishers compliments, he actually sent on his check for same, to help pay the large outlay that had been made.

Mr. Nast, I believe, is a native of Brooklyn, and several members of his family still reside here; on each of his trips in recent years to visit them it has always been my misfortune to be away from the city. I do hope that someday, I shall meet him and thank him in person not only for myself, but for the thousands of collectors throughout the land, for what he has done for Philately in general and Revenue collectors in particular.



Years ago Mr. Nast was an ardent collector of everything—Entires, plate numbers, adhesives and proofs especially. His collection of proofs is today a thing of beauty and rarity. He has always been an advocate of M. & M. stamps and is, without question, as well posted on them as any one we know. Regular issues and oddities, tax paid and stamped paper, State Revenues and labels, permits and counterfeits, all are gathered by him, studied and assimilated, culled and tabulated and data about them given to the public so often and untiringly that the philatelic universe owes him a standing vote of thanks.

He was one of the prime factors of the U. S. R. S.—the backbone of several Denver Societies, a member of a score of clubs and societies. So many things emanate from him that I wonder how he gets time to do it all.

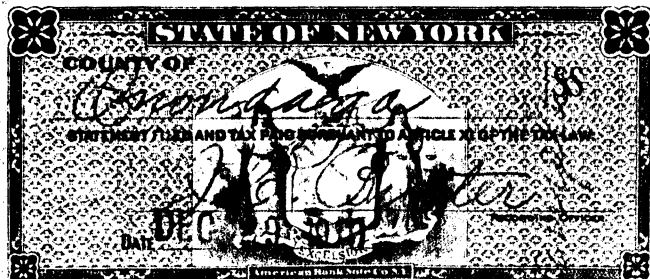
Of late we have noted his unabating zeal and labors with the editorial troubles in connection with the Stamp Journal. His success as an editor is marked. Further need not be said, for the S. J. through Mr. Nast needs no introduction—like womankind, "it speaks for itself."

Mr. Nast has written more on our pet hobby than any other writer, has helped solve difficulties of hundreds of collectors—and in any case of dispute he is looked upon as the court of last appeal. He never seems to be so busy but he can find time to assist in any way those seeking his advice, and it seems fair to suppose that those who have derived pleasure and instruction from their unseen friend, will be pleased to see the picture of he who has done so much for them.

# NEW YORK MORTGAGE ENDORSEMENT STAMPS

Kenneth P. Pruess  
(State Revenue Newsletter, July 1974)

The discovery by Mack Matesen of a remarkable letter accompanied by a sample stamp sent me scampering to the library to unearth the history of the New York Mortgage Endorsement stamps. The results will necessitate some changes in the present listing of these stamps as given in the 1960 catalog.



There was a series of laws, with only very minor changes, dating back to 1905 which cover this tax. These laws imposed a tax of 5 mills/dollar (50c/\$100) on "bonds." A bond is described as any note or other evidence of indebtedness and included, but was not limited to, mortgages. The 1905 law was only an alternative to an even older law which imposed a higher tax. Apparently the old law was difficult to enforce and the primary purpose of the new law was to force compliance. While it was still permissible (under the 1905 law) to pay the tax under the older laws, the new law provided that a mortgage could not be released until all taxes due had been paid. To take advantage of the tax break afforded by the 1905 law, holders of mortgages were obligated to have them endorsed by a recording officer (in most cases the County Clerk) to the effect that the tax had been paid.

In many respects this tax was similar to the later taxes on Secured Debts and Investments. However, at no place in the laws covering mortgage endorsement do we find any mention of stamps. Use of stamps can, however, be directly traced to a ruling by the Attorney General in 1910 which stated that "The endorsement upon bonds required to be made by a recording officer, of the payment of the tax, may be in the form of engraved adhesive stamps affixed to the bond and signed by the recording officer." While by law the use of an adhesive stamp would not seem mandatory, the state in effect adopted this means of conspicuously and uniformly providing for the required endorsement.

Ralph E. Thompson, State Mortgage Tax Clerk, apparently sent each County Clerk a form letter late in 1910 explaining the use of the new stamps. The example we have is dated Dec. 29, 1910 and addressed to Charles B. Pixley, County Clerk in Batavia. This letter informs the County Clerk that he is being sent a supply of stamps to be used in making the endorsements on bonds required by Section 264 of the Tax Law (this reference to the law refers to the Consolidated Laws of 1909). The letter gives explicit instructions on how to use the stamps and is accompanied by an actual example. The stamp enclosed is the imperforate green stamp listed as a 1917 issue.

The stamp is affixed to the upper right corner of a sheet of paper which bears the typed legend "FACE OF BOND." It bears a black manuscript "Onondaga" on the line for name of County and is signed by J. C. Butler. The date, Dec. 29, 1910, is handstamped in black. In addition, the word "Sample" in red manuscript ties the stamp to the "document." Thus this stamp is not a true specimen but the entire document becomes a sample. A colorless impression of the seal of the State Board of Tax Commissioners further ties the stamp, this seal being added to lap the lower left corner of the stamp as specified in the letter of instructions.

This letter and sample provide clear evidence that the first Mortgage Endorsement stamp was issued in 1910 (though it probably didn't go into use until 1911). The catalog listing should thus be changed to show 1910 as the year stamps were first issued and the first stamp listed should be the imperforate green issue. It seems safe to assume that this was followed by the same stamp but perforated and that the orange stamp was the last—rather than first—to be issued. Possibly the 1917 date is correct for the orange stamp, but this could be confirmed only by the earliest date shown on used stamps.

STATE OF NEW YORK  
State Board of Tax Commissioners  
Albany  
December 29, 1910.

Mr. Charles B. Pixley  
County Clerk,  
Batavia, N. Y.

Dear Sir:-

The State Board of Tax Commissioners is sending you a supply of stamps to be used in making the endorsement on bonds required by Section 264 of the Tax Law. You are hereby instructed to see that the proper statement is filed and the tax paid, pursuant to that section. Enter the serial numbers of the bonds on the margin of the record of the mortgage which secures such bonds, date of payment and amount of tax, attested by your signature or that of your duly authorized deputy. ATTACH one of the ADHESIVE STAMPS to the UPPER RIGHT HAND CORNER of the FACE of each bond, enter the name of your county, sign your name and enter the date of payment of tax on the lines designated on the stamp, and then ADD THE IMPRESS of the SEAL of YOUR OFFICE so as to LAP the LOWER LEFT HAND CORNER of the ATTACHED STAMP as per sample herewith enclosed. Enter on mortgage tax record book and give serial number, the same as you would a new mortgage.

Very truly yours,

STATE BOARD OF TAX COMMISSIONERS  
per Ralph E. Thompson  
Mortgage Tax Clerk

JMT  
Enclosure



## VIRGINIA COUNTY SOFT DRINK THROW-AWAY CONTAINER DEPOSIT LABELS

Lou Alfano, ARA, SRS

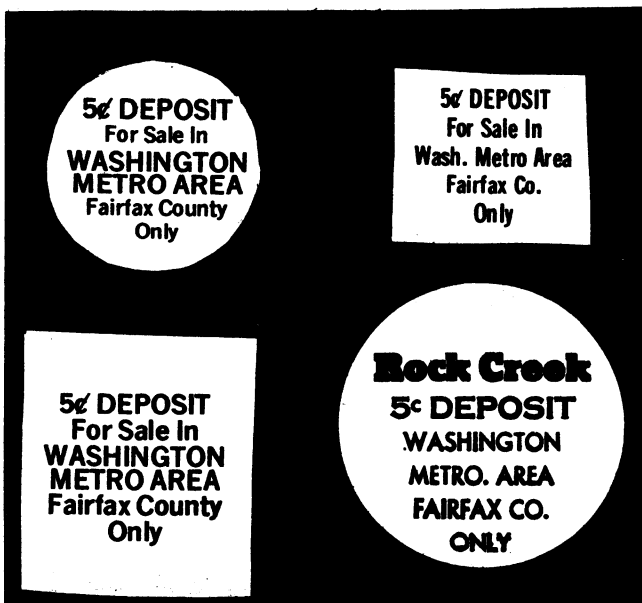
The counties of Loudoun and Fairfax, Virginia, have enacted laws which require that a deposit of five cents be paid on all non-returnable soft drink containers (bottles and cans) sold in the respective counties. These ordinances are intended to discourage littering. The Fairfax law covers all sizes, while the Loudoun law covers only containers with a capacity of less than 28 fluid ounces.

The Virginia Legislature recently enacted a state law which prohibits local jurisdictions from enacting such laws, but the Fairfax and Loudoun laws remain in effect through a "grandfather clause," so the items used as evidence of payment of these deposits will emanate only from these two counties.

The labels are produced by bottlers and supermarket chains, and are affixed directly to the containers. We have seen many different formats used, several of which are illustrated.

Note the Loudoun County item issued by the Grand Union Company and the Fairfax and Loudoun item with the county name misspelled as "Loudon." This is a common local error, with many county natives consistently using this erroneous spelling, which is phonetically correct.

While these items are in no way to be considered fiscal stamps, they do represent compliance with county ordinances, and are thus worthy collateral material for a collection of Virginia fiscal paper.



**CALIF. DISTILLED SPIRITS ESSAY**

Singles ..... \$1.00

Pairs or block of 4 Pro-Rata

Pair of 2 Types (Blk. 4-Pro-Rata) ..... \$3.50

Type 1-Shaded Background - Type 2-Clear Background.

**SASE Please**

**ERIC JACKSON**

P.O. Box 6122

Anaheim, Ca. 92806

714-993-6885 (Evenings)



**LARGE LOOSE LEAF ALBUMS**

**120 Quadrille Pages**  
**15½" x 13¼" Overall**

Hard Cover - Hinge Post - Dust Cover Slip Case

**Pages Slightly Used Otherwise Fine.**  
**Ideal For U.S. Tax Paid or Other Large Size "Problem" Stamps**  
**YOU WILL BE PLEASED**

14 Available, \$25.00 each. FOB Des Plaines, Illinois.  
While They Last. No More Available After This Offering.  
Shipping Weight about 12 lbs. Shipped U.P.S. (Automatically Insured).  
Album: 2½ x 16 x 14" Slip Case: 2½ x 16 - 3/8 x 14½"  
Page 15½ x 13¼" overall.

Lies flat, pretty decorator red fabricoid finish w/gold trim.  
attractive.

**JOHN S. BOBO**  
Life member: APS, SPA, ARA, Polonus  
1668 Sycamore Street  
Des Plaines, Illinois 60018  
Phone 321-827-3456

# THE POSTAL SAVINGS STAMPS OF THE PHILIPPINES

by Elliot C. Chabot  
© Elliot Charles Chabot 1978

Out on the fringes of Philippine philately lie the postal savings stamps of the Philippines. While these stamps are run into every now and then, almost nothing seems to have been written about them since their initial appearance over seventy years ago.

It is, therefore, with great pride that I present below part of the story of these stamps. I would like to give special thanks to Ray Coughlin and Mario Que for their help in digging up information on these elusive issues. Responsibility for any error that may have crept into this article, however, lies with the author. Anyone who has more information on these stamps is urged to contact the author at 14104 Bauer Drive, Rockville, Maryland 20853, USA.

## I. EARLY CENTAVO ISSUES



Figure 1

The Philippine postal savings bank system was established by Act 1493 of the Philippine Commission, enacted May 24, 1906. As with similar institutions, the Philippine postal savings banks were established so that the populace could deposit their money in convenient, interest-bearing accounts which would be government insured. Initially, the rate of interest was set at 2½ per cent per annum.

Section 9 of the Act is of particular importance to us as it directed the Bureau of Posts to issue 5, 10, and 20 centavo postal savings stamps. Five years ahead of the United States Post Office Department, the first Philippine postal savings stamps were on their way! The act also required that there be issued distinctively colored cards on which to paste the stamps. Each card was to be designed to hold one peso's worth of stamps when the card was full. The cards were arranged so that each card could accommodate only one denomination. When a card was full (i.e. contained one peso's worth of stamps) it was to be brought to the post office and deposited for its full face value in the depositor's account. Section 9 (e) of the Act provided that uncancelled postal savings stamps could be exchanged at the post office for uncancelled postage stamps.

In responding to the Act, the U. S. Secretary of War (the Philippines being under the administration of the United States War Department at the time) requested, on August 30, 1906, that the U. S. Bureau of Engraving and Printing prepare the necessary stamps. The Bureau proceeded to engrave twelve plates (four for each denomination) and to print up the appropriate stamps. In compliance with the spirit of the Act, the Bureau saw to it that there would be no problem in distinguishing the different denominations.

The 5 centavo stamp (figure 1) is brown, measures 19 x 22 mm and shows native palm trees. As with the other two denominations printed during the 1906/07 fiscal year, the stamps are perforated 12 and printed on double line PIPS watermarked paper. An examination of the proof sheets, now housed in the Smithsonian Institution in Washington, shows that the 5 centavo stamp was printed in sheets consisting of four panes of 64 stamps each. Each pane has its own plate number. The plate numbers used for the 5 centavo stamp are 23338, 23344, 23353, and 23354. As with the other denominations, the plate numbers appear in the horizontal margins of the sheet. To the left of each

plate number is the inscription "Bureau, Engraving & Printing." The plate proofs for the 5 centavo stamp were printed on December 3, 1906.

The 10 centavo stamp is carmine, measures 39 x 29 mm, and depicts the walled city in Manila. The proof sheets show that the stamp was produced in sheets of four panes of 24 stamps each. The plate numbers used are 23369, 23370, 23372, and 23373. The proofs for the 10 centavo stamp were completed on December 8, 1906.

Rounding off the set is the 20 centavo stamp. The stamp, which depicts a rice planting scene, measures 56 x 28 mm and is green. The stamp was issued in sheets composed of four panes of 15 stamps each. The plate numbers used were 23339, 23343, 23351, and 23346. The proofs were printed on December 1, 1906.

The annual report of the Director of the Bureau of Engraving and Printing indicates that a total of 31,845 sheets of Philippine postal savings stamps were printed during the 1906/07 fiscal year. Unfortunately, the report does not break down the printing of this issue by denomination. In his CATALOGUE OF REVENUE STAMPS OF THE PHILIPPINES, Arnold Warren indicates that over 3 million of the 5 centavo, over 1 million of the 10 centavo, and over 500,000 of the 20 centavo were printed. By dividing these numbers into the number of stamps per sheet for each of the denominations, we find that Warren has accounted for 30,468 3/4 sheets. This leaves only 1,376 1/4 sheets to be accounted for.

The Bureau's plans originally called for an additional printing of 30,470 sheets during the 1908/09 fiscal year. The demand was apparently far overestimated, however, and the 1909 printing was never made. It was, in fact, not until June 5, 1922 that another request was made by the Secretary of War for postal savings stamps. The records of the Bureau indicate that the request was acted on most quickly. By the end of the month, the Bureau printed 1 million 5 centavo stamps (3,906 1/4 sheets), 500,016, 10 centavo stamps (5,208 1/4 sheets) and 300,000 20 centavo stamps (72,000 sheets). The 1922 printing differs from that of 1906 in two respects. First, the 1922 printing is perforated 11 instead of 12. Second, the 1922 printing is printed on unwatermarked paper rather than the double line PIPS watermarked paper of 1906.

## II. PESO ISSUES

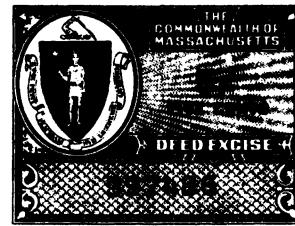
Sometime between 1920 and 1926 (Warren tentatively suggests 1922) a revamping of the postal savings stamp rules took place. Whereas the 1906 rules provided for three postal savings stamps, ranging in value from 5 centavos to 20 centavos, the new regulations (authorized under Philippine Legislature Act 2711, section 2013, as amended) provided for twelve different denominations ranging from 5 centavos to 500 pesos.



Figure 2

Under the regulations, each of the peso denominations were to be serially numbered. Further, each "stamp" was to be divided into three stamps to be lettered "A", "B", and "C", respectively. The "A" stamp was to be placed in the depositor's deposit book. The "B" stamp was to be placed on the original deposit form; which was, in turn, to be forwarded to the Superintendent of the Postal Savings Bank in Manila. The "C" stamp was to be placed on the duplicate deposit form retained by the local postmaster.

# STATE REVENUE SOCIETY



## Membership Application

NUMBER \_\_\_\_\_ RECEIVED \_\_\_\_\_ PUBLISHED \_\_\_\_\_ MAILED \_\_\_\_\_

Date: \_\_\_\_\_

To the Secretary:

I hereby apply for membership in the STATE REVENUE SOCIETY and am enclosing \$4.00 for dues and subscription to the STATE REVENUE NEWSLETTER. This amount will be refunded to me if this application is not accepted.

PLEASE PRINT:      NAME \_\_\_\_\_  
                             ADDRESS \_\_\_\_\_  
                             \_\_\_\_\_  
                             \_\_\_\_\_

(A street address is required for the files but will not be published if a request to that effect is made or if a post office box number is preferred.)

PLEASE CHECK AS APPLICABLE:

ADMISSION \_\_\_\_\_

REINSTATEMENT \_\_\_\_\_ (Please give former SRS number: \_\_\_\_\_)

OCCUPATION \_\_\_\_\_

BIRTH DATE \_\_\_\_\_ (If under 18 this application must be guaranteed - see reverse side.)

STATE REVENUE COLLECTING INTERESTS \_\_\_\_\_  
\_\_\_\_\_

LIST PHILATELIC ORGANIZATIONS OF WHICH YOU ARE A MEMBER \_\_\_\_\_  
\_\_\_\_\_

I have never been expelled from any philatelic organization.

(Over)

\_\_\_\_\_  
(Signature)

NO PROPOSER, RESPONSE TO THE *AMERICAN REVENUER*, November, 1978

If any of the following applies to you please indicate. This information will be published along with your name in the listing of new members and in the membership directory. Check as many as you wish (or none at all.)

- \_\_\_\_\_ I am a dealer in state revenues.
- \_\_\_\_\_ I would like to trade and correspond with other SRS members.
- \_\_\_\_\_ I would like to purchase state revenues from other members.

APPLICANT'S (OR GUARANTOR'S) REFERENCES:

Two commercial or personal references must be given. These can not be relatives or business associates. Please print - or type.

- 1) Name \_\_\_\_\_  
Address \_\_\_\_\_
- 2) Name \_\_\_\_\_  
Address \_\_\_\_\_

IF THE APPLICANT IS UNDER 18 YEARS OF AGE THIS APPLICATION MUST BE GUARANTEED AND THE GUARANTEE FORM BELOW MUST BE FILLED OUT AND SIGNED BY THE GUARANTOR.

Date \_\_\_\_\_ 19 \_\_\_\_\_

To the Board of Directors of the STATE REVENUE SOCIETY:

I hereby agree and bind myself to act as guarantor of the above-named applicant and to hold myself responsible for any and all debts or other obligations of said applicant to said Society, or to any of its members and advertisers, until the applicant reaches the age of eighteen years.

NAME \_\_\_\_\_

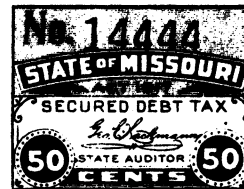
ADDRESS \_\_\_\_\_

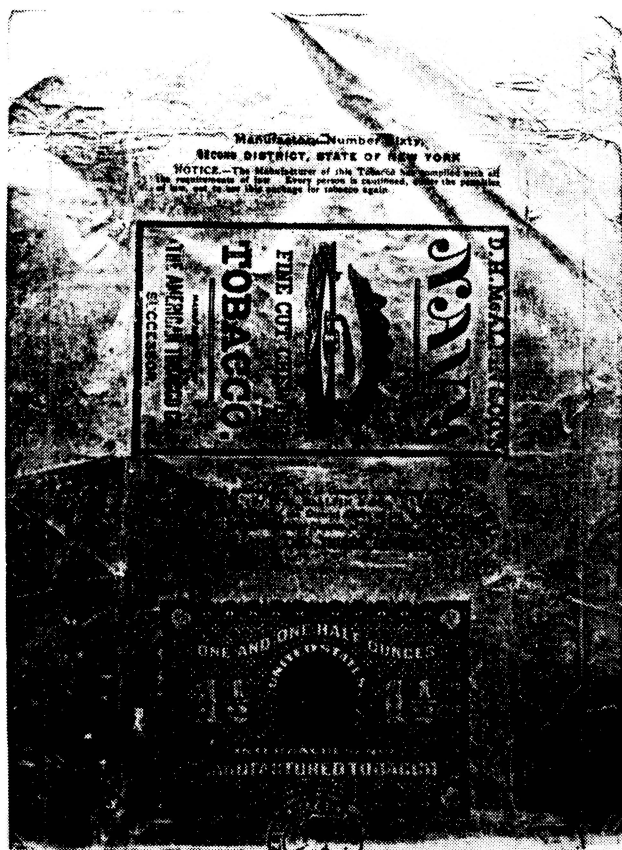
RELATION TO APPLICANT \_\_\_\_\_

(Signature of guarantor.)

Return this application, along with payment, to:

Secretary  
Mr. Harold A. Effner, Jr.  
210 Eastern Way  
Rutherford.  
New Jersey 07070





Sames of 1909 No. 1 - 1½ oz.

## AUSTRALIA, CURRENT USAGE REVENUES: AN ADDENDUM

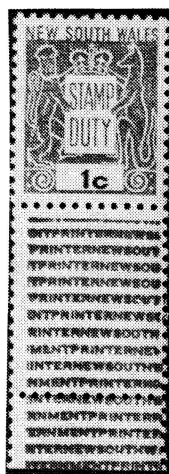
By Sqd. Ldr. Dennis Osborn (ARA Rep,  
Australia)

In the June 1977 edition of the Revenuer, the topical series of Western Australia was reported. I would like to add the following varieties: (Reference pages 96D-E of that edition..ED.)

I have the 2c and 10c denominations on a distinct buff colored paper; both of these stamps have the watermark sideways to the right. I also have the 1c, 2c and 6c on white paper with inverted watermark.

Additionally, the issues for New South Wales (as reported on page 96D..ED) were printed by the NSW Government Printer, as can be seen on the sheet tab at base illustrated below for the 1c denomination. I note the watermarks are inverted on these stamps.

And lastly, for this report, there are some revenues used in the ACT (Australian Capital Territory) which have not yet been reported, presumably issued in 1966 with the change to decimal currency. They are as follows:



## SERIES 102 to 112

### 1 OUNCE

#### Series 102

- 1 American Tobacco Co.
- 2 Lorillard, P. Company

Virgin Leaf Va. g z  
Century 1st Ohio g z

#### Series 103

- 1 American Tobacco Co.
- 2 Lorillard, P. Company

Virgin Leaf Va. g z  
Century 1st Ohio g z

#### Series 104

- 1 American Tobacco Co.
- 2 Lorillard, P. Company

Virgin Leaf Va. g z  
Century 1st Ohio g z

#### Series 105

- 1 American Tobacco Co.
- 2 Lorillard, P. Company

Virgin Leaf Va. g z  
Century 1st Ohio g z

#### Series 106

- 1 American Tobacco Co.
- 2 Lorillard, P. Company

Virgin Leaf Va. g z  
Century 1st Ohio g z

#### Series 107

- 1 American Tobacco Co.
- 2 Lorillard, P. Company

Virgin Leaf Va. g z  
Century 1st Ohio g z

#### Series 108

- 1 American Tobacco Co.
- 2 Lorillard, P. Company

Virgin Leaf Va. g z  
Century 1st Ohio g z

#### Series 109

- 1 American Tobacco Co.
- 2 Lorillard, P. Company

Virgin Leaf Va. g z  
Century 1st Ohio g z

#### Series 110

- 1 American Tobacco Co.
- 2 Lorillard, P. Company
- 3 Lorillard, P. Company

Virgin Leaf Va. g z  
Century 1st Ohio g z  
Peerless (Light) 1st Ohio g z

#### Series 111

- 1 American Tobacco Co.
- 2 Lorillard, P. Company

Virgin Leaf Va. g z  
Century 1st Ohio g z

#### Series 112

- 1 American Tobacco Co.
- 2 Lorillard, P. Company

Virgin Leaf Va. g b  
Century 1st Ohio g b

## AUSTRALIAN CAPITAL TERRITORY

1966?

STAMP DUTY, arms between swans(?), 17x21 mm., perf 14 3/4x14, wmkd Mult Crown over C of A (either upright or inverted); printed in sheets of 100. Bicolored: 5c-75c denominations have the ACT and value in black, the dollar denominations in red.

- 5c dark blue
- 10c light yellow green
- 15c pink
- 20c light blue
- 50c light brown
- 75c red
- \$1 black
- \$2 orange
- \$5 light blue green
- \$10?

Note: The \$10 denomination exists, but has not been seen by this writer; they are not available at the main Canberra P.O. If found, the color will be reported later.)

(Ed. note: We thank Sqd. Ldr. Osborn for his data, and any readers able to supply additional information on these or similar issues are welcome to report them.)

## Voices from the Past

(Ed. Note: Continuation of material submitted by H. H. Wenck)

### From the Metropolitan Philatelist

Feb. 1892, Vol. 2, No. 11: Chronicle - John H. Hamill informs us that he has the new 2 and 4 ounce tobacco stamps required by the act of Oct. 1, 1891, or the McKinley bill as it is commonly known.

The two ounce bears a portrait of John Quincy Adams at the right hand end; the left end in engine turned ovals is the word TWO; at the right of this is the place for cancellation, and still further to the right 2 Ounces Tobacco 2, while the remaining space between the last inscription and the portrait is taken up with "U. S. Int. Rev. New Issue Series of 1891. Act of Oct. 1st, 1890. Tax Pd. Stamp", in five lines. Serrated perforation, water-marked USIR.

2 ounces black on green

4 ounces black on green

The 2 ounce of the Series of 1883 had been surcharged in red "Act of October 1st, 1890" so we are informed by the same gentleman.

2 ounces black and red on green

(Note discrepancies in dates Oct. 1, 1891 and Oct. 1, 1890.... HHW)

April 1892, Vol. 3, No. 1: Chronicle-W. A. MacCart sends us some additional information concerning the tobacco, etc., stamps of which we spoke month before last. The 1883 series of Manf. (sic) Tobacco stamps are all surcharged "Act of October 1st, 1890" in red, the type used on the 1 and 4 and the 16 ounce being different from the others.

1 ounce black on green; red

2 "

3 "

4 "

8 "

16 "

The 8 ounce has been seen with a double surcharge. The Snuff and Tobacco stamps have probably all been treated in a similar manner, but our informant has seen only the following:

Tobacco 4 pounds black on green; red

Snuff 1 ounce black on green; red

Of the series of 1891, the following values have been seen by Mr. MacCart with a few high values which he does not specify. These are all black on green

1 ounce, 2 ounce, 3 ounce, 4 ounce, 8 ounce

He has also seen two values of a set which in addition to the words "Series of 1891" are inscribed "New Issue":

2 ounce and 4 ounce black on green.

The work on them is very inferior compared with the previous issue.

Henry Gremmel has discovered a specimen of the \$1.00 black and green, third issue revenue stamp with inverted center.

Oct. 1894, Vol. 5, No. 7: Chronicle—As a result of the new tariff law which went into effect on August 28th, two new revenue stamps have been issued. The first, a provisional stamp to be placed on all packs of playing cards on hand at the time the new law took effect, is printed in carmine, rouletted, and of the same size as the current adhesives. (Postage...? HHW) The design consists of a hand of cards bearing inscription "Playing Cards" in center; in upper corners are "U. S." and "I. R." while below is inscription "On hand Aug. 1894" and large numeral of the value crossed by the inscription "Two Cents". The manufacturer's stamp is of the same design, with the exception of the inscription, the on hand being changed to "Act of Aug. 1894" and printed in blue.

Revenue stamps, playing cards:

2 cents carmine, rouletted

2 cents blue,

(In Nov. 1894, Vol. 5, No. 8, appeared: We are also informed that the permanent playing card stamp chronicled last month was also printed in carmine, but as we have not seen a copy, will not list it.)

From the American Philatelist, Vol. 43, No. 6, March 1930, Revenue Unit.

### THE 10 CENT CONTRACT

There are three interesting double transfers on this stamp, the most important we mentioned a short time ago is herewith illustrated. This shows a complete doubling of the lower part and both sides of the stamp.

The second is a doubling of the upper frame line, ornament, and ball at the top right.

The third is a similar doubling at the upper left corner of the stamp.

Dr. Robert F. Chambers has called our attention to the second transfer and Mr. G. F. Kirshner to the third. The first shift is very clear and you have no need to use a glass to discover it.

A Shift on the \$10.00 Conveyance. Mr. - Mr. Kirshner has evidently been using his glass to some advantage. He has found a slight shift on the right hand side of the 50 cent Surety in the word "INT". Also a very interesting and clear shift on the \$10.00 Conveyance. This occurs in the words "INTER. REVENUE" above the medallion, also in the periods and white dots, and in the "U. S." The engine turning background shows clearly at three points in the white border around the stamp, inside of the outer line. This is the first time that either Dr. Chambers or I have seen this shift although possibly some of the rest of you know of it.

### THE 5 CENT CERTIFICATE

Mr. Howard H. Elliott has submitted an interesting double transfer on the 5 cent Certificate that does not seem to be generally known. This shows decidedly in the last three letters of the word "REVENUE" the top frame line, and in the word "CENTS". Both Dr. Chambers and the writer (Beverly S. King, sec'y. of the unit) have copies of this stamp in their collections. There are, of course, many transfers on this particular stamp but we do not think this one has been spoken of before.

Mr. Elliott also advises us that he has discovered that he has a copy of the 50 cent Original Process with the double transfer at the left and also he has an uncanceled copy of the 50 cent Mortgage showing the crack as illustrated in the Specialized Catalog.

Dr. E. M. Gearhart has also sent an interesting transfer on the 5 cent Certificate showing a doubling of the panel lines on both sides of the stamp as well as a slight doubling of the foliated ornament on the right. The shift also shows in the word "CERTIFICATE" at the bottom of the stamp.

**State Oleomargarine Revenues**  
**Collector paying top prices for**  
**state oleomargarine tax stamps.**

**CARTER LITCHFIELD**

1050 George St., Apt. 2-D

New Brunswick, N.J. 08901

309



The first set of peso stamps issued under the new regulations are pictured in figure 2. The required letter is worked into the design of the stamp itself and can be seen in the upper right hand corner of the stamp. Each of the stamps measures 30 x 14 mm and is printed on unwatermarked paper. This set, as well as all subsequent Philippine postal savings stamps, was printed and rouletted by the Philippine Bureau of Printing in Manila.

The set consists of the following denominations:

- 1p — blue
- 2p — carmine
- 5p — brown
- 10p — gray
- 20p — purple
- 50p — apple green
- 100p — dull orange
- 200p — olive
- 500p — violet brown

With the exception of the 1 peso and 10 peso stamps, the serial numbers are overprinted in blue. On the 1 and 10 pesos the overprint is in carmine.



Figure 3

Sometime later (Warren suggests 1928) the peso values were augmented by a set of similarly designed stamps (figure 3). These stamps are easily distinguished from the 1923 issue by their size. The 1928 stamps measure 42 x 22 mm as opposed to the smaller (30 x 14 mm) stamps of the 1922 peso issue. The 1928 stamps do maintain the same color scheme as the 1922 peso issue; however, the 1, 2, and 5 peso values were apparently dropped.

It has been speculated that the larger stamps were produced to provide increased readability to the denominations. This does not explain the absence of the three low peso values, however.

### III. LATER CENTAVO VALUES

In addition to adding the peso values, the 1922 regulations also had their impact on the centavo values. First, the new regulations that, henceforth, the centavo values would be known as "thrift stamps" while the peso values would be known as "savings stamps".

Of more importance, here, is that the regulations also provided for a 50 centavo value to be added to the 5, 10, and 20 centavo stamps. The 50 centavo stamp is somewhat of a mystery, however. Warren makes no mention of it in his catalog. Likewise, the annual reports of the U. S. Bureau of Engraving and Printing make no mention of a 50 centavo postal savings stamps. Perhaps the postal savings bank authorities concluded that it was not worth the cost to have new plates engraved and then have new stamps and cards printed. On the other hand, the 50 centavo stamp may have been printed locally, proved unpopular and was then withdrawn. If anyone has the answer to this puzzle, please step forward!

As might be expected, the supply of 5, 10, and 20 centavo stamps printed by the U. S. Bureau of Engraving and Printing eventually began to run low. Warren suggests 1930 as the likely year for this. In an apparent economy move, the Philippine Bureau of Printing surcharged the small 1 peso stamp of 1922 with the three low centavo denominations. Once again, the 50 centavo value was apparently not printed.

Curiously, each of the 1930 stamps received two surcharges: once with "centavos" spelled out and once with it abbreviated. As a further curious element, the unabbreviated surcharge (e.g. "5-CENTAVOS") was printed in brown while the abbreviated surcharge (e.g. "5-cvos.") was printed in black. None of these stamps has been reported with only one surcharge.

It should be noted that these surcharged stamps were used in the same manner as the previous centavo stamps. As a result of this, they were used without regard to their "A", "B", or "C" inscriptions.



Figure 4



Figure 5

In 1937 (by Warren's estimate) the final set of Philippine postal savings stamps under U. S. administration was issued. These stamps were printed by the Philippine Bureau of Printing and were designed, at least superficially, to resemble the series of 1906.

The 5 centavo stamp (figure 4) is brown, measures 19 x 23 mm, and shows a farmer, his family, and a savings bank deposit book. The 10 centavo stamp (figure 5) is red, measures 40 x 47 mm and shows a farm couple, their house, and, of course, a deposit book. The green 20 centavo stamp depicts the farmer's wife watching as he plows his fields; the stamp measures 44 x 21 mm. Each of the stamps is rouletted. The set is typographed on unwatermarked paper.

### IV. OTHER USES

It may be of interest to note that on at least two occasions the postal savings stamps were used for special purposes. The first instance was with the registration of firearms. Section 887 of Philippine Legislature Act 2711, as amended, provided that any person wishing to secure a permit to possess a particular firearm was required to post a 100 peso security deposit with the Philippine government. The Act required that the 100 peso deposit be made through a special account in the postal savings system. Payment of the deposit was evidenced by affixing a 100 peso postal savings stamp on the required firearms certificate of deposit. Possession of a validly stamped firearms certificate of deposit was required before a firearms license could be issued.

The other special use of the postal savings stamps came with the replacement of postal savings bank deposit books. Original copies of deposit books were provided free of charge by the Bureau of Posts. If a book was lost or stolen, however, there was a 10 centavo fee for the issuance of a replacement book. The fee was paid by affixing a 10 centavo postal savings stamp to the outside of the deposit book. During the Japanese occupation, the replacement fee was 20 centavos.

### V. AVAILABILITY

None of the Philippine postal savings stamps are particularly common. Once found, however, most can generally be purchased for less than a dollar. It is interesting to note that, of the peso denominations, the stamps inscribed "B" are much more plentiful.

(Postal Notes — Continued on page 184)

## ORBIN

**Only ten copies of the Forbin reprint remain to be sold. These final copies were assembled from printing over-runs and Xerox copies. There will not be more.**

**\$17.00 postpaid in US; \$17.50 elsewhere  
Profits go to the ARA**

**Duane F. Zinkel  
2323 Hollister Ave.  
Madison, Wisconsin, 53705**

# THE INTANGIBLES OF INDIANA

A. J. Soderling

(State Revenue Newsletter, May 1968)

The law providing for these stamps was passed in 1933. Stamps had to be purchased each year at the rate of 5c for each \$20 market value (¼%). Intangibles subject to the tax included

promissory notes, certificates of indebtedness, conditional sales contracts, stocks, bonds, corporate securities, mortgages, etc. Thus it was a documentary tax. The value of these securities for



## DISTRICT OF COLUMBIA VENDING MACHINE LICENSE STAMPS

Lou Alfano, ARA, SRS

DISTRICT OF COLUMBIA

LICENSED

FOOD VENDING MACHINE

TAB NO. 2498

EXPIRES OCTOBER 31, 1977

TO BE DISPLAYED ON

FRONT OF MACHINE

The District of Columbia requires all food and cigarette vending machines to be licensed, and, as evidence thereof, requires that a plastic license "stamp" be affixed to the front of the machine.

The item illustrated is printed in green ink on white plastic, and measures approximately 40 x 51 mm. Cigarette machine stamps are of similar format with the top three lines reading: DISTRICT OF COLUMBIA / LICENSED CIGARETTE / VENDING MACHINE. The color of ink used varies from year to year, and is not the same for both types of machine.

tax purposes was determined by the last Dec. 31 quotations for those securities subject to fluctuation in value.

A new issue of stamps was required each year and all stamps show the year for which they were valid. Stamps were supposed to be cancelled by writing or stamping the initials of the user and the date on the face of the stamp. Stamps were usually attached to the documents or kept in an envelope attached to the document as proof that the owner had paid the tax. Since this was an annual tax and documents had to be restamped every year, stamps were often affixed to separate sheets attached to the document.

Each County Treasurer was required to keep a supply of stamps for sale and he had to handle these at his own risk and expense until 1955. At that time the Treasurer was allowed 1 % of the value of stamps sold (up to a maximum of \$1,000). In 1959 this was changed to a straight 1%. This money went into the County general fund. Many banks, brokerage houses and small loan companies also handled the stamps for their own convenience but were never given this discount.

Unused stamps of one year could not be redeemed for cash but could be exchanged for current stamps within a definite time period. Originally individuals had until Jan. 20 to exchange these at the County Treasurer's office and the County Treasurer was expected to exchange his stock by Jan. 30. However, there were numerous cases in which stamps of the preceding year were required and this deadline was often extended. In 1959 the law was changed to allow the County Treasurer until Aug. 1 of the following year to exchange stamps and individuals were given until July 20. However, stamps could not be sold beyond June 30 following the year of issue and a penalty of \$100-\$500 and up to 60 days imprisonment was provided for such sales. One can only guess at the reason for this restriction; possibly some persons would attempt to use up old issues beyond the expiration date.

Of the net proceeds from sale of stamps, 10% went to the State General Fund and 90% was returned to the Counties in propor-

# WASHINGTON BULB AND POTATO JUST A NEW NAME

M. E. Matesen

(State Revenue Newsletter, September 1972)

Some 20 years after the state Supreme Court struck down the Washington Agricultural Adjustment Act (AAA), the legislature was into the "act" again. This time it was to be called the "Washington Agricultural Enabling Act of 1955". It provided that "the marketing of agricultural products within this state is affected with a public interest (the AAA affected only the interest of the producer). It further stated that "it is declared to be the policy and purpose of this Act to promote the general welfare of the state by enabling producers to help themselves in establishing orderly, fair, sound, efficient and unhampered marketing, grading, and standardizing of the commodities they produce, and in promoting and increasing the sales of such commodities."



Under the provisions of this "new name" law there were to be two "Marketing Orders" issued by the Director of the Department of Agriculture, these being provided for based on the growers' petitions not unlike that established under the 1935 AAA. The first of these Orders to be issued was for Iris, Tulip, and Narcissus bulbs. Each Order was to have a control commission as did this one which was composed of a five grower member body with the Director of the Department of Agriculture acting only in the capacity of an ex officio member in the state's behalf.

The purpose of the Commission was to insure the provisions of the Marketing Order as issued under the State Enabling Act were complied with and in part operated independently from the state.

The Bulb Marketing Order was issued on January 26, 1956 and after a review of the facts and findings was issued by the Director and placed in effect on April 16, 1956. To finance the operations of the Commission an assessment was levied on narcissus bulbs at the rate of 15c per 1,000 with iris and tulip bulbs being levied at the rate of 20c per 1,000. The Marketing Order also provided that the assessment levied by the Commission could not exceed

tion to the amount of tax collected in each County. From the County's portion, 25% went to the County General Fund and 75% to school funds.

A 1951 law provided for the use of meters and in 1957 provision was made for special permits to small loan, finance, and installment sales companies. These firms were permitted to file monthly or quarterly reports and pay the tax in a lump sum. Each document, however, had to be stamped with a rubber stamp showing the Firm's Permit Number. A registration system was provided in lieu of stamps from the beginning of this tax. Securities could be registered with the tax commissioners and the tax paid in cash. A receipt was then issued which was attached to the document instead of stamps.

The use of stamps was discontinued in 1965. The new law, which became effective without the Governor's signature, provided for the filing of special reports. At that time, unused 1964 and 1965 stamps were redeemed for cash. This seems to be the only case in which cash refunds were ever made. While stamps have gone by the wayside, the Intangibles tax still continues.

During most years, the stamps were issued in denominations of 5c, 10, 25, 50c, \$1.00, 2.50, 5.00 and \$10.00 though in 1942 they added a 15c value which was discontinued in 1962. So there should be at least 285 different varieties of these stamps for the collectors.

3% of the total market value of the bulbs sold for that particular fiscal year to which the assessment applied.

Stamps were issued in eight denominations to facilitate the varied types of shipments and rates of assessment. Denominations issued were 1c, 1½, 2, 3 ¾, 5, 7½, 10, and 30c. Use of stamps had but a short life span, since discontinuance came after the initial season.

The second of these Marketing Orders was for Potatoes and followed the same petition procedure as was outlined for the Bulb Marketing Order. It was issued on June 6, 1956 and placed into effect on July 23, 1956. The Potato Commission consisted of a nine member grower body with the Director again acting in an ex officio capacity. The Commission established its assessment rate on potatoes at 2c per hundredweight to be paid by the producer on all his potatoes "sold, processed, delivered for sale or processing by him within the state boundaries". The tax was collected during the first two years of operation by billing each shipper on the basis of records of shipments obtained from the Federal-State inspection certificates which were required under state law.

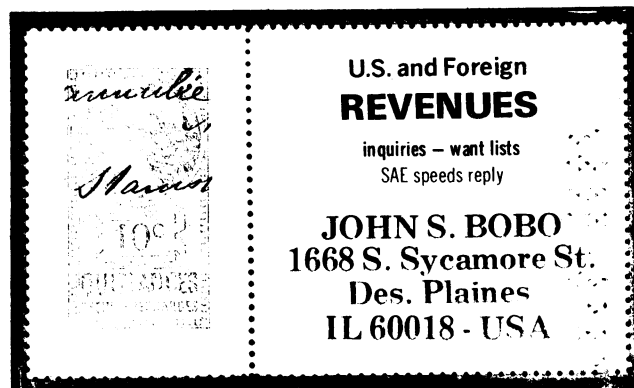
In 1959 it was decided by the Commission that the billing method of collection had become too cumbersome since under this procedure the shipper was required to withhold 2c per hundredweight from his settlement with the grower and hold it in trust until he was billed by the Commission. Stamps were decided to be a more expeditious means of assessment. They were issued in nine denominations: 1c, 2, 10, 50c, \$1, 2, 4, 6, and \$8. These values provided the amounts needed for the varied types of shipments.

The stamps were sold to the shipper in booklets made up to contain the required number of sheets of each denomination he ordered. The shipper then used the proper number of stamps as each shipment was made and debited the account of the grower whose potatoes were being shipped, thus deleting the requirement for the previously utilized billing method.

As indicated, each shipment was required to have a shipping permit, these being issued by the state Horticultural Inspector. When the original copy of the shipping permit was issued the shipper would give the inspector the proper number of stamps to cover the tax for that shipment. The inspector in turn would affix them to the quadruplicate copy of the permit which was then forwarded to the Commission for accounting purposes. This method of affixing the stamps explains why they have not found their way into the hands of collectors in used condition.

While the stamps were in use but one season, mint copies were sold by the Commission to collectors at face value while the Department of Agriculture gave away punched copies of the stamps to collectors making inquiries about their availability.

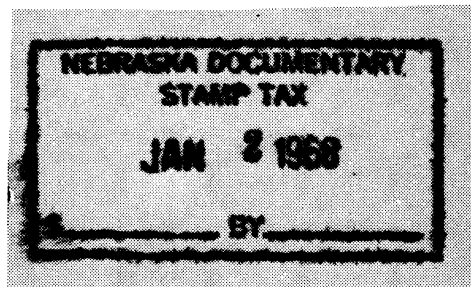
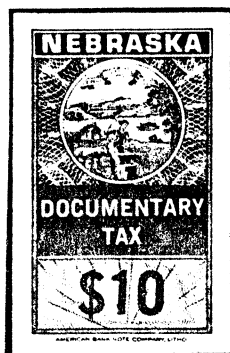
It is surprising what a few word changes can do to an "old law" to make it into one that remains in effect even today (though stamps are no longer used).



# THE NEBRASKA REAL ESTATE TRANSFER STAMP

K. P. Pruess

(State Revenue Newsletter, May 1968)



The illustrations above were primarily to catch your attention. The two which most look like stamps exist only as essays, the one which looks least like a stamp is what is actually in use. We illustrate these through the courtesy of the State Tax Commission.

Nebraska anticipated discontinuance of the federal tax in 1965 and the legislature passed an act which would levy a similar state tax as a replacement. This tax was to take effect Jan. 1, 1966 or at such time as the federal tax was repealed. Thus the actual starting date was Jan. 1, 1968. Since this was a legal holiday, our third illustration constitutes a valid First Day of Issue for a revenue stamp.

In late November, 1967 I called the Tax Commission and was informed that a set of 15 stamps was in preparation. Just to preserve the record, the following values were planned: 5c, 10c, 25c, 50c green; \$1, \$2, \$3, \$4, \$5, \$10 blue; \$20, \$30, \$40, \$50, \$100 red. All were to be of the same design and have the value in black. The first essay was prepared by American Bank Note Company and is a beautiful example of lithographing to which our illustration (prepared from a photocopy) can not do justice. Essays of only the 10c, \$10, and \$100 were prepared as examples of the three colors. Only a single copy of each was sent the Tax Commission and thus are not available to collectors. If other

copies exist, they would still be held by American Bank Note Company.

The bid by American Bank Note Company was considered too high and in early December a second design was prepared by a local Lincoln printer. These are illustrated by our second figure. They never reached the essay stage but exist only as three transparencies in different colors. This design was also rejected in mid-December following a visit by tax officials to Colorado and the discovery that Colorado was using a crude rubber hand stamp. On December 17 a special hearing was called with the result that Nebraska also decided to use a self-inking rubber stamping device. Identical devices were prepared and delivered to the recorder of deeds in each County by Jan. 2. All were initially supplied with red ink though this could change in the future. The law stated that stamps were to be used so this was complied with by incorporating the word "stamp" into the design! The value and signature of the register of deeds is written in by hand. Collectors are not permitted to purchase these showing an actual value but I will gladly furnish free samples without value to any interested collector.

It was originally intended to use stamps in the smaller counties with meters in Douglass, Lancaster and Hall Counties. Pitney Bowes is believed to have prepared a design but the Tax Commission was unable to show me an example. If a meter design exists, it was retained by Pitney-Bowes.

## CALIFORNIA MOTOR VEHICLE : INFORMATION STAMPS

Terry Hines

(State Revenue Newsletter, January 1970)

The California Department of Motor Vehicles information fee stamps are used to prepay requests for information from the Department's files on car registration and driver licensing in the State. All information on a driver's license application is available to the public except that concerning the driver's physical and mental health. These fee stamps are affixed to special information request forms provided by the Department and may thus be thought of as documentaries.

Current fees, which may also be paid by check or money order, at \$ .40 per item of information from the driver's license files or the car registration files. However, if car registration information is requested and neither the license number nor the vehicle identification number is supplied, the fee is \$2.00. Photocopies of license applications are also available at \$0.40 for a 4"x5" copy and \$ .80 for a 8½"x11" copy.

The first fee stamps were issued in October, 1957. These were 25c, black on yellow, serially numbered, die



cut and had pressure-sensitive gum. In November, 1963 the value was increased to 30c and the color changed to green. The old 25c stamps were accepted in exchange for the new 30c value until February, 1964.

The current 40c blue stamp was put into use in November, 1967. Again, the older 30c values were accepted in exchange for the next few months. Old stamps not exchanged for the new ones may not be redeemed for cash, but are still valid for payment of the information fees.

The current stamps are sold to the public in sheets of 10 for \$4.00 by the Department of Motor Vehicles. Collectors should address orders to P. O. Box 1828, Sacramento, California 95809. In addition to full payment, a self-addressed envelope should be enclosed.

(Note: This article was written in 1970. This information may be invalid today. TAR has not checked with the CA DMV to verify current validity.)

## Plate Varieties

By Anthony Giacomelli, ARA



The variety we examine this time is somewhat different than usual; it is a scratch producing a colorless line rather than a line of color. This example is quite heavy but I am afraid that it will not reproduce well. I have two examples of this scratch, both on R5b. One is dated 1863 and the one in this photo dated 1864.

The scratch starts with several staggered lines near the top of Washington's head. It continues downward, across the forehead, to the right of the eye and across the cheek bone. Curving gently it touches the scarf and coat lapel passing out of the vignette into the middle of the letter C of CHECK. In the next stamp (not pic-

There are two distinct printings of the 30c green stamp. The first printing is clear and the lines are sharp and the objects in the lower right corner of the stamp are well defined. In the second printing, the lines are thicker and the objects are blurred and hard to distinguish. The serial numbers on the second printing are thicker and much more rounded than on the first printing. The position of the serial letter on the first printing is under the "S" of "Request" but it is moved to the left under the "Q" on the second. In addition to the above differences, the second printing is more yellow-green than the first and it is about 1/2 mm longer.

This printing change took place somewhere between stamp #B308071 and B794581. The change has been carried over to the current 40c stamp as these show the same characteristics as the second printing of the 30c. The 25c stamps are the same as the first printing of the 30c, in terms of design, clarity and shape of number.

tured) the line crosses the T of INTER and then ends in the middle of Washington's hair.

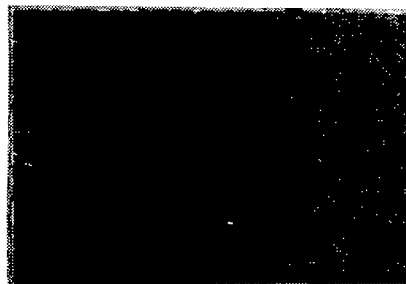
As usual and always, comments are welcome about any of these varieties.

## ORIGINAL INDIAN/U.S./MINNESOTA TREATY GIVES RISE TO MINNESOTA'S LATEST STATE REVENUE STAMP

Tom Betz

(State Revenue Newsletter, July 1973)

In accordance with the original Chippewa/U. S. Indian treaty and amended by Minnesota 1971 Chapter 97 laws and amended by Minnesota Resolution 9-73 confirmed by Senate Chapter laws 124, the \$1.00 Leech Lake Reservation (fishing) stamp came into being effective June 22, 1973.



This stamp is printed in sheets of 10 stamps and is maroon on bright orange self-adhesive paper. The original order of 300,000 is all that are planned to be issued. Stamps measure 1.4x2.1 inches. All 4 sides are straight edge.

On short notice the design of this stamp was assigned to Minnesota Department of Architecture and was in turn turned over to Norm Holmberg the designer who is the graphic artsman for that department. Only about 8 hours was allocated for the design of this stamp which is short notice for the study of Indian arts, etc., necessary for the design of the stamp. After its design was made it was sent to the Leech Lake Band of Chippewas for approval as to design, and then sent to the Department of Natural Resources for final approval.

This stamp is for the collection of additional revenues in addition to the regular Minnesota fishing license for persons fishing in waters of the Leech Lake Reservation. The proceeds of the stamp are to be turned over to the Leech Lake Tribe of Chippewas for conservation of natural resources and wildlife.

It has not been definitely determined as of this time if this stamp is to be used on hunting/trapping licenses of persons also engaging in these activities on the reservation but as of this time it is expected that it will. The members of the Leech Lake band of Chippewas are exempt from paying this additional fee.

Thanks to Norm Holberg, Larry Brown, Joseph Alexander, Don McMann, Don Davidson and many other members of the Minnesota Department of Natural Resources and Minnesota Department of Architecture for providing the information on this stamp.

312

### U.S. REVENUES

Excellent stock of Match and Medicine stamps; First, Second and Third issue Revenues, plus Tobacco Tax Pairs. Visit my store, send want list or phone (213) 398-6338.

Chet's Stamp Centre  
11732 Washington Place  
West Los Angeles, Calif. 90066  
Open daily incl. Sunday, closed Monday.



# LINPEX REPORT

Kenneth Pruess

LINPEX was a huge success - for those persons attending. But was it successful for ARA and SRS? Interspersed in this report are comments relative to future shows of this nature. And I do hope there will be future shows - and frequent.

The revenue banquet had 25 persons in attendance including both the earliest (John Bobo) and newest (George Christatos) ARA members. Missing were only most of those in between. The one disappointment was the poor turnout of revenueurs. Where were all of you who earlier indicated your intention of attending? Members were present from California to Ohio, Texas to South Dakota.

What they lacked in numbers the revenueurs more than made up for in enthusiasm. Introductions were totally unnecessary by Saturday night. The program, quite informal, was concluded with a slide presentation by Dan Rhoades. Official comments were made by Ed Kettenbrink (SRS vice-president) and ARA editor Ken Trettin. Gerald Abrams saw fit only to send a letter which will not be reproduced here. Almost everyone in attendance agreed they would like another show of this type SOON and we understood Rockford, IL will again issue an invitation for 1980. (Ogden, please accept.)

The six revenue dealers, all ARA members, were one major contributing factor to the success of the show for persons

## ANOTHER RN-FAC TO REPORT

by Joseph S. Einstein, ARA

The latest item is from the stock of one of our newer revenue and postage stamp dealers—Larry Joseph of Niles, IL. His interests include RN material (when he can get it!) and the tattered and torn item was the subject of "Hey, Joe! What is this?"

This newest FAC is on a most unusual draft of the Northern Bank of Kentucky. Each end of the draft form has a method of limiting the value; on the right end the values go up to \$8,000 and on the left end, the values appear to go to \$50,000. Why Right to Left?

Next, the FAC is of a very complex design. Fortunately, the photo is good so that the complexity of the FAC may be seen and appreciated. It is, in outline, a classic stripped G type Lozenge in regular revenue orange, and is approximately 3 3/16" long x 1 3/8" high and is centrally located on the draft form. This draft is from Office Covington and is drawn on the Bank of America, N. C. The draft face printing is by Spencer & Craig, Cint. O., used Nov. 10, 1883 and numbered 11142!

Even if we suppose the numbering started at 10,000, a lot of these would have to have been used between 7-1-83 and 11-10-83, right? If such WERE the case, isn't it remarkable that the first one seen was in February of 1978?

So, keep looking for FACs!!

attending. My apologies to that anonymous sixth dealer, William Knopp, whom I discovered IS and ARA member. The question is, can dealers afford to attend such show with so few buyers? The regular dealers were extremely happy but I am not so sure about the revenue dealers, only three of whom could afford to attend the banquet. A suggestion to revenue dealers at future shows - advertise your presence. It will help bring out the buyers.

We were most sorry that Peggy Howard was confined to her motel room and we never got to meet her. We hope you have recovered by now and will try again at the next ARA convention.

The Garden room was an unnecessary expenditure by Lincoln Stamp Club. This contrasts with the situation four years ago when we hosted only SRS. Perhaps the difference was that this time we had six revenue dealers with comprehensive stocks and members found no need to swap among themselves.

Exhibits were fantastic! Check the long list of award winners in last month's TAR. Certainly the judges (William Aichele, Klaas VanNingen, Bill Rapp) did a fine job in defending their decisions at the judging seminar. It would be difficult to fault their relative placement of entries but apparently they didn't believe we had enough gold medals to go around? Thank you exhibitors. A bronze at Linpex would be worth a Grand Award at many shows with lesser competition. Please keep showing those revenues.

Slide Shows: Dan Rhoades presented two shows on U.S. revenues. Both would be excellent for club use to introduce new collectors to revenues. Do you loan these? Ken Pruess presented a new, more specialized show on State revenues.

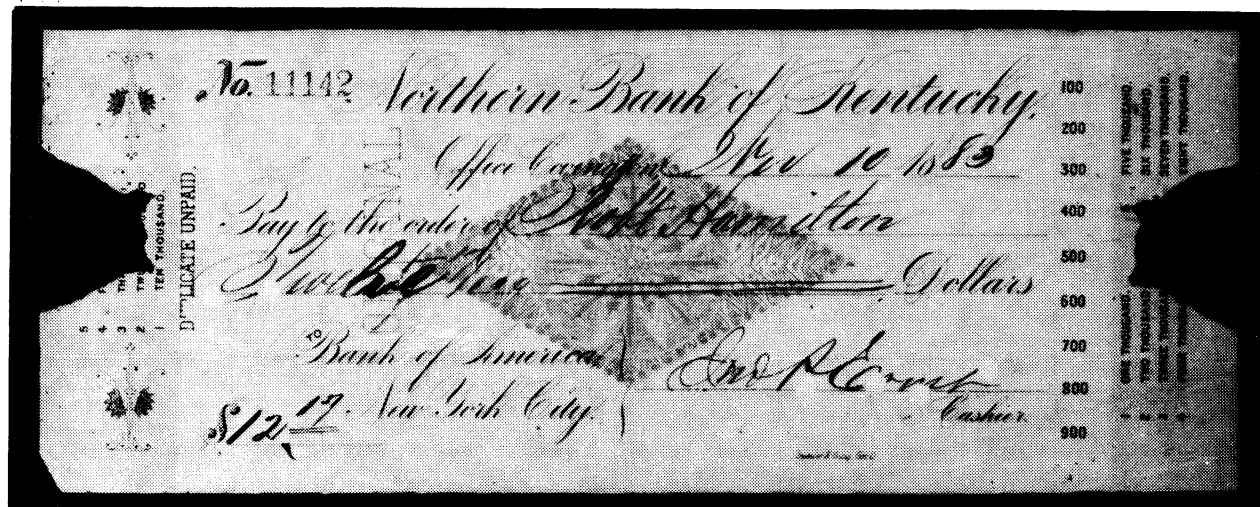
Commercial: Lincoln Stamp Club still has sets of the card with special station cancel prepared for the show. Price is \$1.25 post-paid from Lincoln Stamp Club, P.O. Box 80951, Lincoln, NE 68501. We would like to sell enough to at least pay the rent on that unused room. Can you take a hint?

We hope all the absentees will show at the next ARA convention where ever it might be held. You don't know what you missed. Lincoln Stamp Club would like to put in a bid right now for 1981 to again host this wonderful group of collectors.

## DUCKS TO FLY UPWARD?

According to a recent report, Congress is now entertaining a proposal to raise the face value of the Duck stamps (RW series) from \$5 to \$7.50. The bill has passed the House, and will face a Senate vote soon.

The reason given is the increasing cost of lands to be acquired as sanctuaries, financed by revenue from the sale of the stamps.





## U.S. Military — (Continued from front page)

coat-of-arms of the Philippines. The design is basically the same as the adhesive revenue stamps of the period (figure 1) except that on the revenue stamped paper the coat of arms is colorless.

The second Spanish period revenue pressed into service is undated. A ribbon across the top of the design is inscribed "PAGOS AL ESTADO" while the denomination is inscribed in a ribbon at the bottom. The coat-of-arms of the Philippines is colorlessly embossed in the middle of the design.



Figure 2

The third design was originally for use in 1898 and 1899. The dates are found under the arms of the colony on the left side of the stamp. The seated allegory of Justice is on the right. The design is like that of the then current adhesive internal revenue stamps (figure 2) except that, once again, the arms on the stamped paper are colorlessly embossed.

.....

Issue of 1896-7 overprinted "HABILITADO / PARA EL BIENIO / DE 1898-99" in an oval (34 x 20 mm); also overprinted "U. S. / INTERNAL / REVENUE" in blue (17 x 8 mm).

DSP1 5c black

"Pagos" issue overprinted "U. S. MILITARY GOVERNMENT / -1900 - / INTERNAL REVENUE" in a rectangular box in blue (43 x 12 mm).

DSP2 — 5c — yellow brown  
 DSP3 — 10c — light brown  
 DSP4 — 15c — red brown  
 DSP5 — 20c — slate  
 DSP6 — 50c — gray blue  
 DSP7 — 1p — green  
 DSP8 — 5p — carmine  
 DSP9 — 25p — orange  
 DSP10 — 50p — light purple

"Pagos" issue overprinted "U. S. MILITARY GOVERNMENT / 1900 — 1901 / INTERNAL REVENUE" in a rectangular box in blue (43 x 14 mm).

DSP11 — 20c — grey green

"Pagos" issue overprinted "U. S. MILITARY GOVERNMENT / 1901 — INTERNAL REVENUE" in a rectangular box in blue (43 x 12 mm).

DSP12 — 5c — orange  
 DSP13 — 10c — brown  
 DSP14 — 15c — red brown  
 DSP15 — 20c — gray green

Issue of 1898-9 overprinted "U. S. Military Govt / 1901—Internal Rev." in blue.

DSP16 — 10c — green  
 DSP17 — 25c — rose

(DSP16-17 were reported in the February 1901 issue of MORLEY'S PHILATELIC JOURNAL. No copies of these stamps have been seen by this author.)

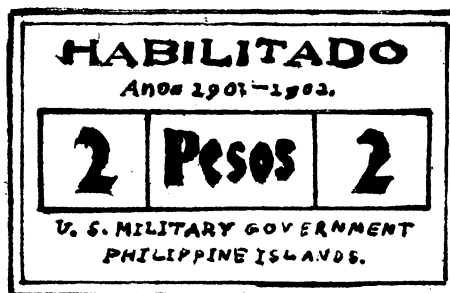


Figure 3

Issue of 1898-9 overprinted as shown in the tracing in figure 3 in black (60 x 38 mm).

DSP18 — 2p on 25c — dull rose

Issue of 1896-7 overprinted "U. S. Military Government / = 1902 = / Internal Revenue." in bright red (39 x 12 mm).

DSP19 — 5c — black

Issue of 1896-7 overprinted "HABILITADO / PARA EL BIENIO / DE 1898-99" in an oval (34 x 20 mm); also overprinted "U. S. Military Government / = 1902 = / Internal Revenue." in black (39 x 12 mm).

DSP20 — 5c — black

"Pagos" issue overprinted "U. S. MILITARY GOVERNMENT / - 1900 - 1901 - / INTERNAL REVENUE" in a rectangular box in blue (43 x 14 mm); also overprinted "U. S. Military Government / = 1903 = / Internal Revenue." in violet (39 x 10 mm).

DSP21 — 15c — brown lake  
 DSP22 — 1p — apple green  
 DSP23 — 5p — pink

On January 1, 1905, responsibility for tax collection in the Philippines was transferred to the civilian government.

.....

I am indebted to Chuck Merit and Mario Que for their help in compiling the above listing. It is doubtful, however, that the listing includes all of the revenue stamped paper used during the period of the U. S. military government. It is, nevertheless, a start. If anyone can supply further information on these stamps, please drop me a line at 14104 Bauer Drive, Rockville, Maryland 20853.

### MATCH AND MEDICINE ALBUM

61 pages virtually complete as listed in  
 Scott spec. - \$10.00

Charles Seaman (ASDA)  
 Box 817-AR, Ogunquit, ME 03907

312

## SECRETARY'S REPORT

Bruce Miller, Secretary  
1010 So. Fifth Ave., Arcadia, CA 91006

### NEW MEMBERS

2884 BRAINARD, Richard R., 1100 W. Lincoln St., Mount Prospect, IL 60056, by G. M. Abrams. Portugal and colonies.  
2890 BUDZOL, Melvin, PO Box 17132, Euclid, OH 44117, by Secretary. US, Russia, China.  
2889 CHRISTATOS, George L., 1620 Circle Dr., Lincoln, NE 68506, by Kenneth Pruess. All US BOB, esp locals, revs, telegraphs.  
2887 DAVENPORT, Robert E., 114 Visa Ct, Fremont, CA 94538, by Peggy Howard. US Scott-listed revs.  
2891 HORRELL, Donald, PO Box 276, Roseburg, OR 97470, by G. M. Abrams. Canada, US, older Europe.  
2892 KINDERMANN, Ross P., Dept of Math and Statistics, U. of Nebr, Lincoln, NE 68588, by Eric Jackson. M&M.  
2885 LA PORTA, John, 3604 S. Home Ave, Berwyn, IL 60402, by G. M. Abrams. Austria, sports.  
2886 LYNCH, Robert D. Jr., 40 Charter Oak Dr, Oxford, CT 06483, by G. M. Abrams. Collector/dealer, Lynch's Stamp & Coin Center- collects Japan, Australia, Canada revs.  
2893 ORTON, Walter J., ILL, 2265 Long Rd, Grand Island, NY 14072, by G. M. Abrams. US and state revs, esp. battleship proprietaries.  
2888 SHAFER, William H., MD, 25 W. Boscawen St, Winchester, VA 22601, by G. M. Abrams. US.  
2882 SMITH, Bruce W., Box 34, Stevens Point, WI 54481, by Sherwood Springer. Collector/dealer, Point Coin & Stamp- Missouri state and local, China and related revs, locals, cinderellas; banking material of all kinds; stock certificates.  
CM2883 ZINK, Rudy J., Jr, 981 Bennington Dr, Rochester, NY 14616, by Charles H. Hermann. US first 3 issues, documentaries, ducks (will expand)  
Highest membership number on this report is 2893.

### REINSTATED

CM1868 Bruce A. Bly  
CM1660 George Q. Booth

### ADD TO GUIDE TO DEALER MEMBERS

Garland T. Robinson, Jr (Japan, Ryukyus)

### RESIGNED

2764 I. C. G. Campbell  
1458 William D. Haralson  
2012 Donald B. Lloyd  
2657 Ritchie P. Lowry  
2402 Thomas Pekarna  
2422 Thomas J. Perkins  
2586 Sherwin Podolsky  
1658 Sidney M. Schwartz  
2337 Joseph A. Szemeti  
1665. Theo van Dam  
1136 Robert M. Wagner  
2124 Floyd A. Walker  
2234 P. B. Woodward  
2539 Harold Yost

### CONTRIBUTION TO PUBLICATION FUND

Duane F. Zinkel.....\$34.00

### MEMBERSHIP STATUS

Previous membership total	1500
New members	12
Reinstated	2
Resigned	14
Current membership total	1500

## SALES PITCH

G. M. Abrams, Sales Mgr.  
3840 Lealma, Claremont, CA 91711

#### FOR THE CINDERELLA BUFFS

a new catalog illustrates all known worldwide airline baggage, propaganda and many freight labels, from 1912 to date, giving a short history of each airline which issued them. Vols. I thru V (\$10, \$4, \$10, \$5 and \$5 respectively, with \$1 additional each for mailing out of the USA, including Canada) may be obtained from CATALOG, Box 269, Brookfield, IL 60513. Checks must be drawn on US banks.

#### TAIWAN: COMMODITY TAX STAMPS PART II

is now available from member S. H. Wu, at address: 2F, #9, Lane

21, Chuan Yuan Rd., Peitou, Taipei 112, Taiwan, ROC. Priced at \$10 US, shipped via airmail. Overseas members write directly for costs. This part is a continuation of Part I, starting where it left off. It lists, prices and illustrates the tax stamps for many commodities, while Part I was limited to cosmetics. The method of application of the stamp to the item being sold is also illustrated in many cases. Highly recommended.

### READERS ARE REMINDED

to check the recap of the publications available from this office, which appeared in this column last month. Happily, tho regretfully, we must report a total sellout of the Erler-Norton Germany Part I. For those who may still wish a copy, check with your favorite literature dealer(s). They may be available at higher prices, but c'est la vie. Part II is still available in a limited quantity. A word to the wise.....

### WATCH IT!

We have received info from one of our members that another auction house is offering the Deats and Sterling cut remainders of the Special Tax Stamps as "unused", and at considerably high estimates. NOTE: These are neither unused nor used; they are simply remainders which have been cut or punch cancelled. If you have any questions on seeing these in an auction, don't hesitate to send me the details with your queries....BEFORE you bid. And with a return stamp, please.

### Convention — Continued from front page

end of each country grouping. Awards will be made at the discretion of the judges, and are not limited by class. Frames are 16 pages and cost \$5.00 each with a minimum of two per exhibit.

There will be an Awards Banquet on Saturday, May 5 at which the ARA will be able to present the Sterling and Morley Awards and any other ARA awards.

Dealers interested in participating in the bourse must contact NAPEX directly (P.O. Box 61, Ben Franklin Station, Washington, D.C. 20044).

The WMAFS will sponsor a trip to the Bureau of Alcohol Tobacco & Firearms Museum, The Customs Service Exhibit Hall and the Smithsonian Institution on Friday, May 4. Revenue stamps and related material will be examined. The cost will be approximately one dollar per person for transportation.

If there is sufficient demand, a Revenue Luncheon will also be held, the cost of which has not been determined at this time.

ARA vice president Louis Alfano is currently president of the WMAFS.

## MOVING?

Please send your new address to the editor. When you fail to send your new address, it costs your society 25¢ for a correction — it adds up to a sizable sum each year.

U. S. POSTAL SERVICE  
SAN DIEGO, CALIFORNIA 92110

PENALTY FOR PRIVATE  
USE TO AVOID PAYMENT  
OF POSTAGE, \$300

OFFICIAL BUSINESS  
F-100-2-0

POSTAGE DUE 25

AMERICAN REVENUE

PUBLICATION

P.O. BOX 573

ADDRESS

ROCKFORD, IL 60458

CITY STATE ZIP CODE

18

CONTENTS

FORMS 1075

# REVENUE MART

Buy, sell and exchange. 5 cents per word minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to: Adv. Mgr.: 11760 Cordillera Ave., Sunnyvale, CA 94087.

**HAVE TYPE G-1 "Sample" checks** to trade for different type samples or scarce RN's like I-1. Also collect checks and exchanges with or without revenues. Charles Kemp, 426 Riverbank, Wyandotte, Mi. 48192 310

**REVENUES FOR BEGINNER** and advanced collectors. Monthly list, annual catalog. Approvals on request, Want list appreciated. J. McGuire, Box 347, West Yarmouth, Ma. 02673 318

**PERMANENT WANTS:** Old stock certificates, bonds, railroad passes and timetables, Western states early financial paper and pre-1920 post cards, Please write! Ken Prag, Box 531RM, Burlingame, Calif. 94010 320

**WORLDWIDE REVENUES.** Latest Illustrated "ReveNews" bulletin crammed with worldwide revenue offers - 25 cents. World-wide revenues bought. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada KOL 1H0. 313

**PAPER AMERICANA** Checks, Documents, other revenue stamp items. Catalog \$1.00. Stock certificates List \$1.00. Also buying any old paper items. Yesterday's Paper, Box 294-AR, Naperville, IL 60540. 310

**14 PAGE Illustrated Canada** revenue pricelist, 25 cents. 100 different Canadian revenues \$12.50, 200 different - \$42.50. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada KOL 1H0. 313

**SO I'LL TRY AGAIN.** In 1400 numbers some one must have RX2, RY4, or Q11 to sell or trade for M&M, etc. Will exchange want lists. H. R. Art, 511 Franklin Ct., Ashland, Kentucky 41101. 309

**INDIA & INDIAN STATES** revenues, receipts, Hundies, courtfees, stamped papers, seals, cinderella, bank notes, coins, medals (war) always remember us. Write: Messrs. Santosh Kumar, 49 "G" Block, Connaught Circus, New Delhi-110001, India. 317

**CANADIAN REVENUES+TAX-PAIDS**—Collections, accumulations and better singles bought in any quantity. Top prices paid. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada KOL 1H0. 313

**INDIA and Indian states revenues.** Oldest dealer - more than 35 years of experience. Write to M/S. Santosh Kumar, 46 'G' Block, Connaught Circus, New Delhi—110001, India. 313

**WANTED. U.S. and Foreign postage** stamps fiscally used or with colored cancels. Highest prices paid. J. Swan, 863 East Washington, Pasadena, CA. 91104. 315

**CANADIAN REVENUES** — 100 different \$12.50. We buy, sell, trade singles, collections and accumulations. Pollak, 1236F Los Angeles Ave., Simi Valley, CA. 93065. 314

**WANTED insects on revenues.** Longtime collector of Insects On Stamps and new ARA member wishes to begin collecting revenues showing Insects. Dealers and collectors who have material for sale are invited to offer stamps, friendly advice and correspondence to K. L. Reid, P. O. Box 904, Stafford, Tx. 77477 314

**BUY-Covers of Taiwan** (before 1952) and Chinese postal stationery. Covers of China, Ryukyu, Korea (Before 1955) and Japanese occupation (WWII). Perfin stamps of China, Hong Kong and Japan. SELL-Taiwan revenues 1 Kg. (mixed Cut square)/box \$35.00 U. S. (postage paid) and others. Ming Z. Huang, P. O. Box 2-50, Taipei, Taiwan 318

**ALBUM PAGES,** philatelic stationery, business cards, advertisements, posters, leaflets, logos — what have you; designed and/or printed by a professional graphic artist. Reasonable rates. Write: Guy A. Rossi, P. O. Box 5138, University Park, New Mexico 88003. 310

**WANTED. U. S. Revenues:** Collections or accumulations, large or small. Send for offer or write first. Alfield House, Box 301, New York, N. Y. 10011. (W. F. McClintock) 311

**CANADIAN REVENUES.** Federal and Provincial collections, accumulations and singles. Buy, sell and/or trade. G. Pollak, 1236F Los Angeles Ave., Simi Valley, CA 93065. 311

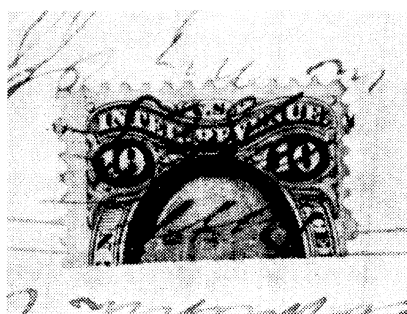
**BACK NUMBERS** of American Revenuer January 1970 to date, pristine condition postpaid, best offer. Landis, 333 E. Arrellaga, Santa Barbara, Ca. 93101 309

**WANTED TO BUY** - Australia London Customs Duty Stamps for research. With or without overprints. Loose or on cover, sheets or parts. Contact - Bruce Houghton, 75 Albert St., Prospect, SA 5082, Australia. 309

**WANTED State Game, Fish and Hunting Stamps.** Will buy or trade. Jack Hall, Rt. 1, Box 340, Radford, Va. 24141. 309

## Horizontal halves of R34c used as 5¢ stamps by Norma Johnson, ARA

My reasons for writing on this subject are two-fold: how does one get Scott to list in the Specialized Catalog a newly discovered variety and, why can't the ARA offer expertising?



In my possession is a document entitled "Appraisement Bill of the estate of Wm. L. Featheron dec'd" and is dated Nov. 22, 1865 in Benton County, State of Arkansas which is, in effect, two certificates: first is the Bill of Appraisement itself and the second is the certification of the filing in the office of the County Clerk. Each certificate would require a 5 cent stamp to show that the tax was paid. The entire document appears to have been written by the same person. However, each 'certificate' has been tax-paid by half of an R34c divided horizontally and, from the enlarged photos shown here, are the two halves of a single R34c 10 cent stamp.

So, we are back to my two questions—how to get this usage recognized by Scott and, to aid in possible marketing of



varieties, why can't we have an Expertising Committee or equivalent who can issue either a certificate or a formal opinion concerning usage and legitimacy of unusual examples of Revenue Stamps?

(Continued on next page)

## — NOTICE —

You may be able to obtain large tax refunds by donating your duplicate stamps to the National Philatelic Institute. This is something that should not be overlooked.

For full information send a stamped, self-addressed envelope to:

**NATIONAL PHILATELIC INSTITUTE**

Lowell J. Myers, President

309

P.O. Box 5942, Chicago, 60680

## R34c Halves continued from previous page

Mrs. Johnson again raises the question of an ARA "Expert Committee." She has, as have others in the past, found that established expert committees do not wish to give opinions on some revenue material. This could be due to the attitude that revenues are a "stepchild" to philately, but it is probably due to a lack of experts qualified to give opinions on revenue stamps.

Whether or not, it would be wise for the ARA to form its own expert committee is debatable. One of the major problems would be one of acceptability of its opinions by others (presumably non-ARAers.)

Without a doubt, most if not all of the revenue experts in the United States are members of this organization. Therefore, we would have the pool of experts to draw from. The question would be, who would head and who would serve on such a committee? Secondly, should such a committee operate independently or should it work with the established committees (the Philatelic Foundation and the APS being the major ones) and thus be able to draw on their resources and their acceptability to the philatelic community.

Your comments as ARA members and as revenue collectors are invited. Write: The Editor, The American Revenuer; Box 573; Rockford, IA 50468.

## Postal Notes — Continued from page 175

ful than the "A" or "C" stamps. The "B" stamps, it will be remembered, are the stamps that were placed on the deposit forms which were sent to the Superintendent of the Postal Savings Bank in Manila.

## VI. SUMMARY

Year	Denominations	Process	Location of Printing	Comments
1906	5, 10, 20c	engraved	Washington	perf. 12
1922	5, 10, 20c	engraved	Washington	perf. 11
1922 (?)	1, 2, 5, 10, 20, 50, 100, 200, 500p	typographed	Manila	small
1928 (?)	10, 20, 50, 100, 200, 50p	typographed	Manila	large
1930 (?)	5, 10, 20c	typographed	Manila	overprints
1937 (?)	5, 10, 20c	typographed	Manila	pictorials
(?)	50c (?)	(?)	(?)	(?)

## VII. REFERENCES

Philippine Bureau of Posts, *Manual of the Postal and Telegraph Service of the Philippine Islands*, Bureau of Printing, Manila, 1926.

Philippine Postal Savings Bank, Bureau of Printing, Manila, 190:6.

Revised Rules and Regulations of the Philippines Postal Savings Bank, Bureau of Printing, Manila, 1920.

United States of Bureau of Engraving and Printing. *Annual Report of the Director of the Bureau of Engraving and Printing for the Year Ending June 30, 1907*. Government Printing Office, Washington, 1907.

*Annual Report of the Director of the Bureau of Engraving and Printing for the Year Ending June 30, 1922*, Government Printing Office, Washington, 1922.

United States Philippine Commission. *Compilation of the Acts of the Philippine Commission*, Bureau of Printing, Manila, 1908.

Warren, Arnold H. *Catalogue of the Revenue Stamps of the Philippines*, pub. by author, Manila, 1941 (with subsequent notes).

More and more collectors today are turning to revenues, where 19th Century classic and beautifully engraved stamps are available for cents, not dollars. We cover most countries, and always have collections and better single items for sale, so that you can make an immediate start in this interesting area of collecting. In addition, we hold a postal auction 3 times a year, where specialized collections, proofs and unique items are offered.



### FOR IMMEDIATE SALE

GREAT BRITAIN - Foreign Bill King Edward VII issues with values to \$24 used on pieces each in combination with high value Argentine issues, nice combination pieces, (10 pieces, about 30 stamps) .....	\$24
GREAT BRITAIN - Isle of Man 1960 6d purple & black, Q.E.II, corner block of twelve, never hinged .....	\$16
BERMUDA 1931 King George V 10/- green & red/deep emerald (SG92a, Cat \$110), fresh colour, fine copy, neat violet datestamp .....	\$20
BOSNIA Forbin 50/79, 1886 complete set, all with selected circular blue cancels (Spajic 60/89) .....	\$50
CRETE (Russian) Forbin 7, 1898 Rethymnon 20 paras with xx (Giokaris RU21), on piece .....	\$20
CYPRUS (Turkish) 1976 set to £1, plus later £3 and £5 (11 values) never hinged .....	\$30
GEORGIA c. 1918 set to 5R (8 values) never hinged .....	\$20
GERMAN EAST AFRICA - Statistik 1914 Kai-Gebuhr ovpt, 20h orange, 40h rose, 1R blue (couple of short perfs on 40h) .....	\$200
INDIAN NATIVE STATES All-different selection with the majority being large designs for Court Fee etc., good variety of States, many attractive designs, all fine (100) .....	\$12
IRAQ 1920 1/2a on 10 paras pictorial complete sheet of 100, also strip of five 10 Rupees and one 20 Rupees (Koeppel 23, 24) of the 1915-20 Provisionals, all unmounted mint .....	\$30
KENYA Graduated Personal Tax c. 1965 eight values to 50/-, never hinged .....	\$6
K. U. T. SG53/8, 1912 1R to 10R, small punch cancels (Cat. \$176) .....	\$8
MEXICO - Renta Interior Forbin 78, 1891 1/2c green block of six, violet APUEBLA ovpt, never hinged .....	\$24
MALAYA - Sungei Ujong 1880 \$5 upright ovpt, as Forbin 9 but value in purple, block of four .....	\$120
NATAL Forbin 45, 1880 6/- embossed on small piece .....	\$20
ORANGE RIVER COLONY Forbin 25, 1903 £5 Edward VII, fine used .....	\$16
PORTUGAL - Contrib. Industrial 1896 2R brown triangular, complete sheet of 40 unused .....	\$10
RHODESIA SG10, 1892 #1 blue (Cat \$160), fine used .....	\$14
SIERRA LEONE Forbin 1/4, 1884 unissued set (4 values) .....	\$6
SOUTHERN RHODESIA 1931 \$5 indigo & blue, fine used 1937 \$20 lake King George VI, fine used Q.E. II Arms \$20 green & black, fine used .....	\$18
SOUTHERN RHODESIA 1931 \$5 indigo & blue, fine used .....	\$8
1937 \$20 lake King George VI, fine used .....	\$24
Q.E. II Arms \$20 green & black, fine used .....	\$18
WESTERN AUSTRALIA, 1907 Type, £10 blue mint .....	\$24
Forbin 36, 1907 £5 green, never hinged .....	\$40

### AUCTION JANUARY 26th, 1979

USA, USIR and State accumulations. Great Britain surface printed issues, Newspaper tax stamps on 19th Century Journals, Specimens, Channel Is, Ireland early embossed, various Commonwealth collections, Indian States, Germany, Denmark, South America, Thailand accumulation, and many more including mixed world lots.

### FREE CATALOGUE AVAILABLE

#### CATALOGUES

AUSTRALIA & NEW ZEALAND (Compendium of Forbin, Morley, plus recent articles etc.) 42pp .....	\$5
AUSTRIA (Erler & Hagn 1978) 113 pp .....	\$9
BAVARIA (Erler 1974) 28 pp .....	\$3
CZECHOSLOVAKIA (Gottsmich & Erler 1976) 210 pp .....	\$16
GREAT BRITAIN (Barefoot 1978) fully illustrated and priced, lists adhesives from 1710 Dice to latest issues, 172 pp .....	\$5.90
G.B. NEWSPAPER TAX (Morley 1912 Xerox plus corrections) 55 pp .....	\$5.60
MALTA (Smeed 1977) details of printings, illus. 12 pp .....	\$2
PRUSSIA (Erler 1975) 67 pp .....	\$5.50
SWITZERLAND BASLE POLICE (Barefoot 1978) 25pp .....	\$4

Other catalogues under preparation. Manuscripts invited.

TERMS OF SALE: Payment with order please, subject unsold (U.S. cheques please add \$1 Bank Charge) Bank-American and Master Charge welcome. Postage extra please. Satisfaction assured or immediate refund.

## J. BAREFOOT (INVESTMENTS) LTD



(Member ARA)

85 Saltergate  
Chesterfield S40 1JS  
Derbyshire, England