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# THE AMERICAN REVENUER

Journal of The American Revenue Association

## The Lawrence and Martin Private Die Stamp

Norman Rushefsky, ARA



Henry C. Lawrence and Morris T. Martin formed a partnership in 1877 as wholesalers and importers of wines, liquors and cigars at 111 Madison Avenue, Chicago, Illinois. About two years later they introduced their proprietary called Lawrence and Martin's Tolu (1) Rock and Rye which retailed for \$1 a bottle. According to the label it was "The Great APPETIZER and cure for CONSUMPTION, Coughs, Colds and all Diseases of the THROAT AND LUNGS."

Under the Revenue Act of 1862 a 4c proprietary revenue stamp was required to be affixed to each bottle retailing for one dollar. The regular government issue revenue stamps could have been used (and for a time probably were used), but L and M, as had many others, opted for the use of revenue stamps that could be designed especially for their firm.

At this time in 1880 the American Bank Note Co. of New York (ABNCo.) held the contract with the government for printing of private die proprietary revenue stamps. The die for this stamp was approved May, 1881, and the stamp known as Scott U.S. RS101d (see Figure 1) was first issued in the same year. ABNCo. was formed on February 4, 1879, by the merger of the National, Continental and (an earlier) American Bank Note Companies. As a successor to these firms, ABNCo. took possession of their plates and dies and continued to supply stamps and probably other engravings under their contracts. (At this time National held contracts for revenue stamps and Continental for postage stamps.)

The central design of the L and M stamp is illustrated in Figure 2 and depicts a scene at a railroad station. The

Figure 1

Figure 2



locomotive shown appears to be of the type known as the "American" 4-4-0. By the 1850's, railroads had settled in most cases on this so-called "American" type. The numbers describe the wheel arrangement according to a system of steam locomotive classification devised around 1900 by an engineer named Frederic M. Whyte. The first number indicates the number of wheels in the leading truck (two small wheels on each side here but four together); the second number lists the driving wheels (four); the last number was for the wheels on a trailing axle (none in this, but needed in many later engines with larger fireboxes that required the additional support). The "American" introduced in about 1848 embodied all the advances made in locomotive design during the first twenty years of American railroading. These advances included Jervis' leading pivoted truck, necessary for following the curving and lightly built American railroads, and the "four-coupled" arrangement of drivers which linked the four big wheels that did the pulling into a single unit. Initially these engines were highly

(Lawrence and Martin — Continued on page 70)

Inside:

**PLEASE NOTE:**

Bi-annual ARA election  
ballot on page 87.

## The Editor Notes . . .

...that this issue follows closely behind the March issue--both of which were mailed late. Hopefully, your editor will be up-to-date with the issues during summer.

...that in the center of this issue you will find the first twelve pages of the Hungarian Revenue Catalog. It was written by Dr. Floderer of Hungary and edited by ARA member William Ittel. It was originally intended to be published as a supplement to TAR but various problems have necessitated its appearance in serial form. It is long; it is printed back to back and is intended to be removed from each issue and placed in a separate binder. When the serial is finished there will be a cover page and index published. If you fail to remove these pages there will be times when articles will be broken on either side of the listing.

...that CONGRATS are due--

--to EDWARD CUTLER whose exhibit of U.S. Embossed Revenues won a Silver-Bronze at the 1980 Garfield-Perry Stamp Club March Party.

...that we note with our dealers--

--Ponwinklenews for May features several articles about various modern locals and the possibility of British forgery. See ad on page 86 for details.

--E.S.J. van Dam (Box 300, Bridgenorth, Ontario KOL 1H0 Canada) has published his latest Illustrated Price list of

Canadian Revenue Stamps. 16 pages + 2 page checklist this is "the" retail listing of Canadian Revenues. This is not just a catalog but a retail listing and thus reflect actual market conditions. Price \$1, \$3 for all lists for one year (N.A., \$6 overseas).

"To me, a stamp is a government receipt for tax paid or services rendered. If you read that carefully, you will realize that all stamps are revenues and that postage stamps are merely a small facet of the revenue field"

Chuck Emery, "Canadian Revenue Review" in Stamp Collector, February 16, 1980.

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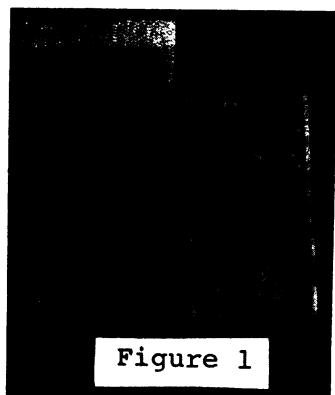
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# UKRAINIAN REVENUE STAMPS

Valentin Zabijaka

Until recently the most neglected area of philately was the revenue stamps. Lately, however, there appears to be a very strong interest for the back-of-the-book material and especially the revenue stamps. Revenue collecting attracted many followers and the prices for revenue stamps increased drastically. A recent stamp auction in Boston featured a large world-wide revenue collection, prices of which exceeded all expectation. Revenue stamps, in my opinion, are still underpriced because they are not common. This is especially true of Ukrainian revenue stamps which not only were issued in limited quantities but are rarely seen on the market.



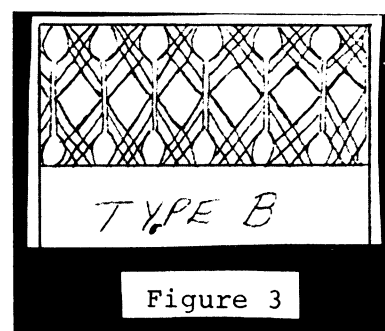
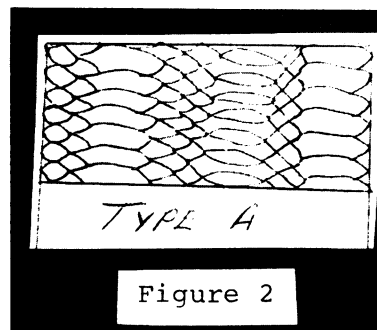
The intent of this article is to familiarize the reader with the newly-found popularity of these issues. As such, it will serve as an introduction to this fascinating aspect of Ukrainian philately. There is very little literature available on this subject as my bibliography clearly indicates. The available literature consists only of brief articles that contain little information. Thus, this topic provides a great opportunity and a challenge for serious collectors to research this area of philately. In this article I will attempt to pool together the available information and will also contribute some new facts not previously noted.

As in many countries, the Ukraine has also used revenue stamps to collect funds for its Treasury. Two different types of revenue stamps were used in the Ukraine during the 1918-20 period: documentary revenue stamps and theater stamps.

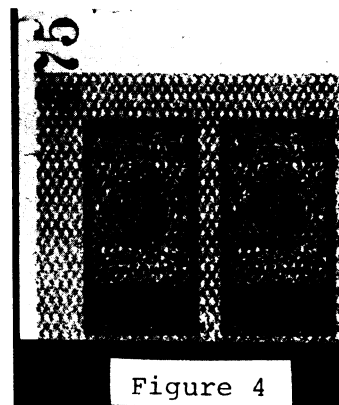
## Documentary revenue stamps

These stamps (called *Herbovi Marky* in Ukrainian) were used to tax documents and were cancelled by pen marks, written dates, or official rubber stamps (Figure 1). Ukrainian documentary revenue stamps were issued in June 1918. Six different values were designed by artist Yuriy Narbut (who had also designed the first Ukrainian postage stamps). These revenue stamps were printed on thin semi-transparent gummed paper by Kulzhenko Printing Plant in Kyiv.

Prior to printing of revenue stamps a security pattern (network) was imprinted on the paper to make forgery ore difficult. A horizontal security pattern (see Figure 2) was used on the 40 shahiv stamp and all karbovanets



values. For the 50 shahiv issue a different vertical pattern (see Figure 3) was applied. Ukrainian revenue stamps measure 31 1/2 mm. high and 17 mm. wide and are all imperforate. These stamps were printed 100 stamps per sheet. Plate block numbers, similar to those used for postage stamps, were applied in the top left hand corner (see Figure 4). Two different designs were used, one for shahiv values and the other for karbovanets stamps. Figure 5 illustrates all of the different values of this set. There were some color variations in these stamps as the table below indicates.



Ukrainian documentary revenue stamps, as was the case with the Ukrainian postage stamps, were unchanged by the Soviet Government (see Figure 6). Some stamps,

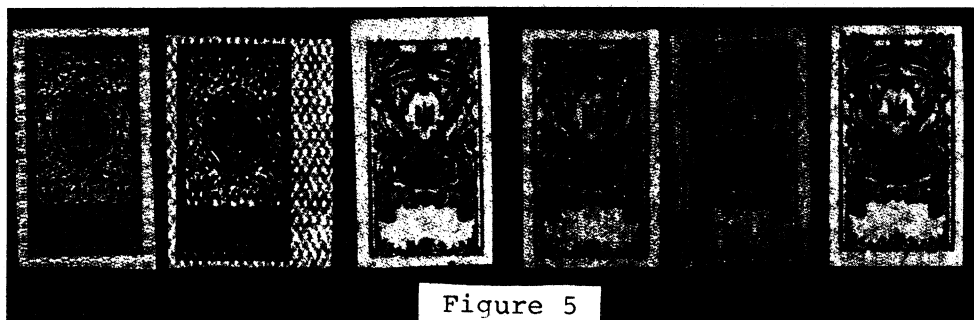


Figure 5

however, were modified with a hand or lithographic overprint (see Figure 7). These stamps are also found with violet rubber handstamp overprints: "Kholmsihchyna", "Krym", "Kuban", "Lemkivshchyna", "Zakarpatska Rus", and "Zelenyj Klyn", but these regional overprints were not official and were the work of an eccentric philatelist. Maksymczuk, Shramchenko and Stefanowsky in their articles mention that the Ukrainian Government used Russian stamps before Ukrainian revenue stamps became available. These stamps, according to these authors, were "Ukrainized" with handstamped trident overprints. Several different tridents were mentioned: Kyiv I, Kyiv II, Poltava, and others. I have not been able to locate any proof of such overprints, although in my collection I have several Russian revenue stamps with forged trident overprints.

#### Theater revenue stamps

These stamps were used to obtain revenue from various performances and theatrical events and were issued by the June 14, 1918 decree on the basis of which ten different Ukrainian theater revenue stamps appeared. These stamps consist of two parts: the right side was attached to the theater (event) ticket and the left side was attached (for the record) on the remnant stub (pad) from which the tickets were removed. As a result of this, genuinely used copies in collections are unknown. Ukrainian theater tax stamps were designed by two famous artists: George Narbut and Vasyl Krychevskyj. Printing of these stamps, as for the earlier revenue stamps, was done in Kulzhenko's Printing Plant in Kyiv. Once again similar thin semi-transparent gummed paper was used with security markings. Ukrainian theater stamps

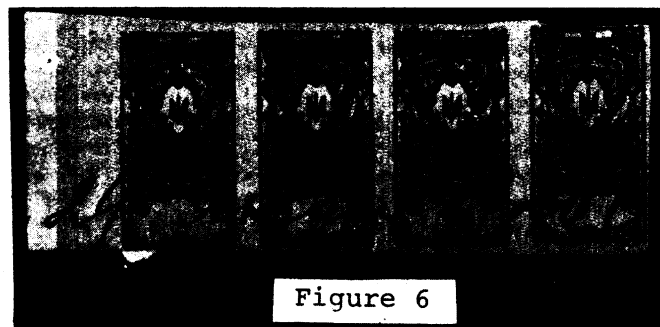


Figure 6

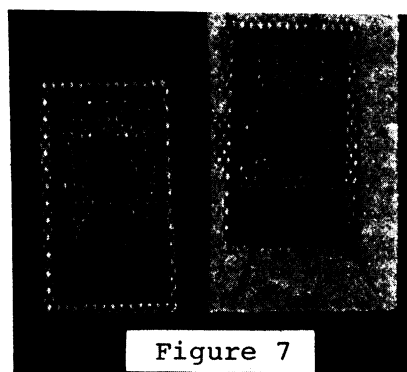


Figure 7

#### Ukrainian Documentary Stamps

|    | Value <sup>1</sup> | Stamp          | Color of Network <sup>2</sup> | Paper      | Network Type |
|----|--------------------|----------------|-------------------------------|------------|--------------|
| 1a | 40 shahiv          | prussian green | olive green                   | white      | a            |
| 1b | 40 shahiv          | sage green     | olive green                   | white      | a            |
| 2  | 50 shahiv          | olive green    | yellow                        | white      | b            |
| 3  | 1 karbovanets      | gray green     | gray green                    | white      | a            |
| 4a | 2 karbovantsi      | olive brown    | gray green                    | white      | a            |
| 4b | 2 karbovantsi      | olive brown    | gray green                    | light gray | a            |
| 5  | 5 karbovantsiv     | yellow orange  | orange yellow                 | white      | a            |
| 6a | 10 karbovantsiv    | lilac          | lilac                         | white      | a            |
| 6b | 10 karbovantsiv    | lilac          | lavender                      | white      | a            |

1. Unit of currency used in the Ukraine was:

1 Karbovanets = 2 Hryvni

1 Hryvnia = 100 shahiv

2. Color definitions are according to Hygrade Color Guide. Color grading is difficult and inaccurate.

Therefore, all these are approximations. Color variations among Ukrainian revenue stamps are negligible and it is difficult to differentiate between 1a and 1b, 4a and 4b, and 6a and 6b. For the theater tax stamps they are pronounced and noticeable.

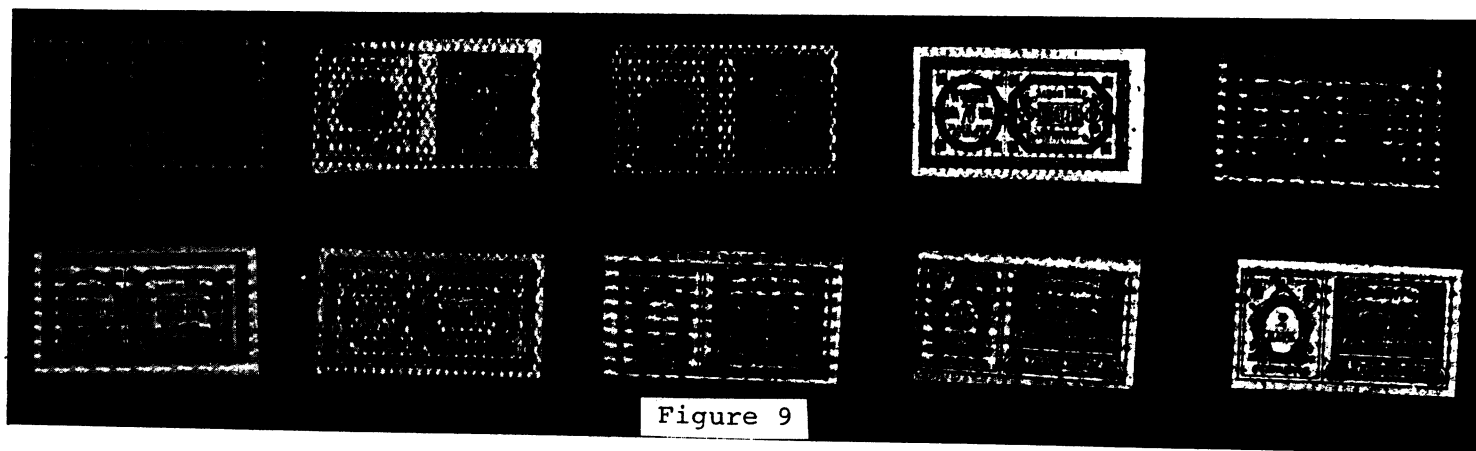


Figure 9

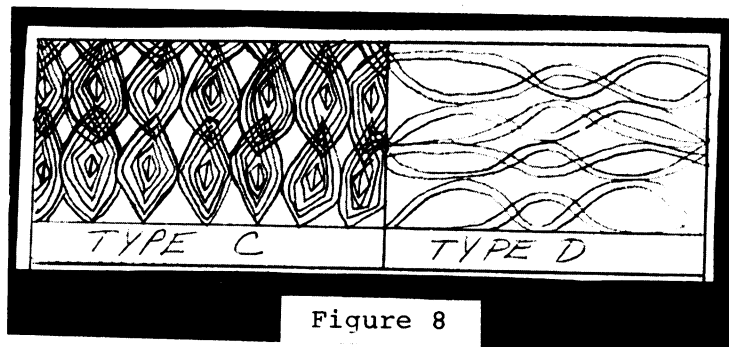


Figure 8

are 31 mm. wide and 16 mm. high and are also all imperforate. There were reports, however, that 20 and 80 shahiv values were perforated, although I have never seen them. Again we have no idea about the size of the original sheets.

Three different stamp designs were used along with three different security markings. One security marking is identical to that used on documentary stamps for 50 shahiv (see Figure 3). However, there were two other networks used: one horizontal and the other vertical (see Figure 8).

Ten different theater stamp values on this white paper were issued (see Figure 9).

#### Bibliography:

1. Maksymczuk, Julian. CATALOG OF UKRAINIAN POSTAGE STAMPS, in Ukrainian, Ulm, Germany, 1950, (pages 99-100).
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3. Shramchenko, Svyatoslav. "Ukrainian Theater Tax Stamps of 1918," POSTAL NEWS, in Ukrainian, Munich, 1956, (pages 6-7).
4. Stefanowsky, E. E. "A Listing of the Fiscal Stamps of the Soviet Union," THE AMERICAN REVENUER, April 1962, (pages 53-55).

*Figures 2, 3 and 8 courtesy of Linda S. Burtnette. Figure 4 courtesy of J. Terlecky. The author may be contacted at Box 14163, Washington, DC 20044.*

#### Ukrainian Theater Tax Stamps

|    | Value                        | Stamp        | Network       | Network Type |
|----|------------------------------|--------------|---------------|--------------|
| 7  | 10 shahiv                    | bistre brown | yellow        | c            |
| 8a | 20 shahiv                    | gray blue    | salmon        | b            |
| 8b | 20 shahiv                    | gray blue    | yellow orange | b            |
| 9a | 40 shahiv                    | gray blue    | yellow        | b            |
| 9b | 40 shahiv                    | gray blue    | chrome        | b            |
| 10 | 70 shahiv                    | deep brown   | sage green    | b            |
| 11 | 80 shahiv                    | deep blue    | orange yellow | d            |
| 12 | 100 shahiv                   | red orange   | sage green    | d            |
| 13 | 150 shahiv                   | ultramarine  | lilac rose    | b            |
| 14 | 1 karbovanets                | gray green   | chrome yellow | d            |
| 15 | 1 karbovanets and 120 shahiv | olive green  | gray green    |              |
| 16 | 2 karbovantsi                | gray blue    | green         | d            |

## Lawrence and Martin

Continued from front page

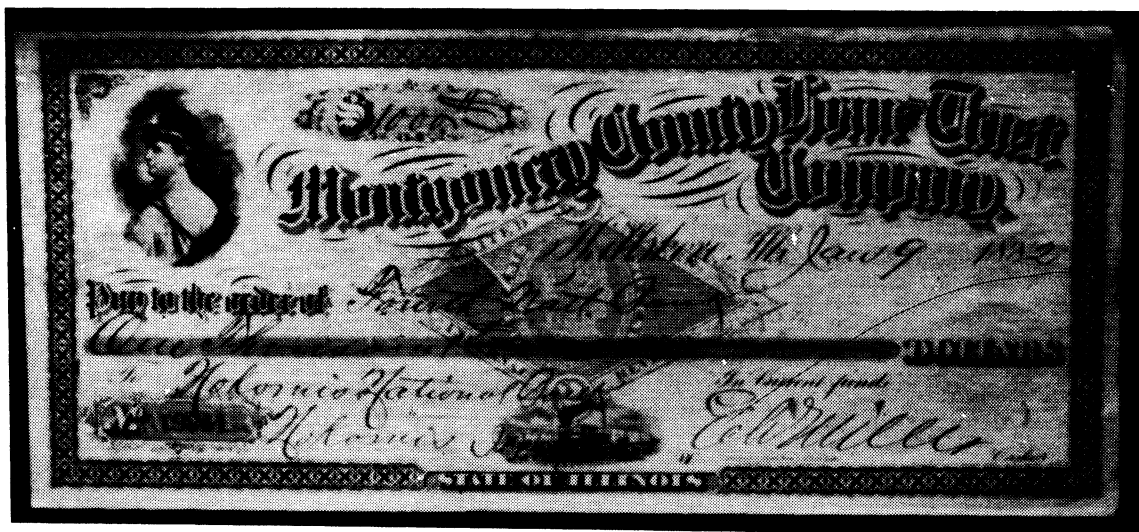


Figure 3

decorated with bright colors, shining brass, ornamental scrollwork and even painted pictures. But penny pinching Commodore Vanderbilt eliminated this extravagance and painted the engines black and in time bright colors for these locomotives soon disappeared. (2).

In Figure 3 there is reproduced a check of the Montgomery County Loan and Trust Company of Hillsboro, Illinois, dated January 9, 1882. (3) The check is a rather fancy engraving and includes not only the very same railroad scene but includes details of the peripheral portion of the scene that were omitted by cropping of the scene when the stamp was designed. (4) The full scene as illustrated on the check is shown in Figure 4. The quality of the engraving appears to be finer on the check than on the stamp. To the right of this scene on the check are the initials "ABCO." in fancy lettering and "Continental Bank Note Co. New York" in a more conventional type. As the L and M stamp was designed by ABNCo. it is believed that the presence of the Continental imprint on this check indicates that the central design of the stamp was taken from an earlier Continental stock die. This check was printed by ABNCo. as evidenced by the

presence of the engraved initials "ABCo." as described above.

Another interesting tie-in between this check and the L and M stamp is that both are for companies in Illinois. Chicago was the rail capital of the U.S. at this time and it was a fitting tribute for these firms to recognize the importance of rail transportation to their state. The only other private die proprietary to have a railroad theme is the private die proprietary match stamp of Gardner, Beer and Co. also of Chicago. Their stamp Scott U.S. R086c (see Figure 5) also illustrates an "American" 4-4-0 locomotive. The stamp was attached by the firm on its packages of matches to pay the appropriate tax of 1c per hundred matches.

I have noted that the Lawrence Machine Shop manufactured "American" type locomotives but this firm probably derived its name from its location in Lawrence, Mass. rather than suggesting a tie-in of H. C. Lawrence and the railroad business.

The L and M revenue stamps were last issued on February 6, 1881, and it has been suggested that the

(Lawrence and Martin — Continued on page 86)

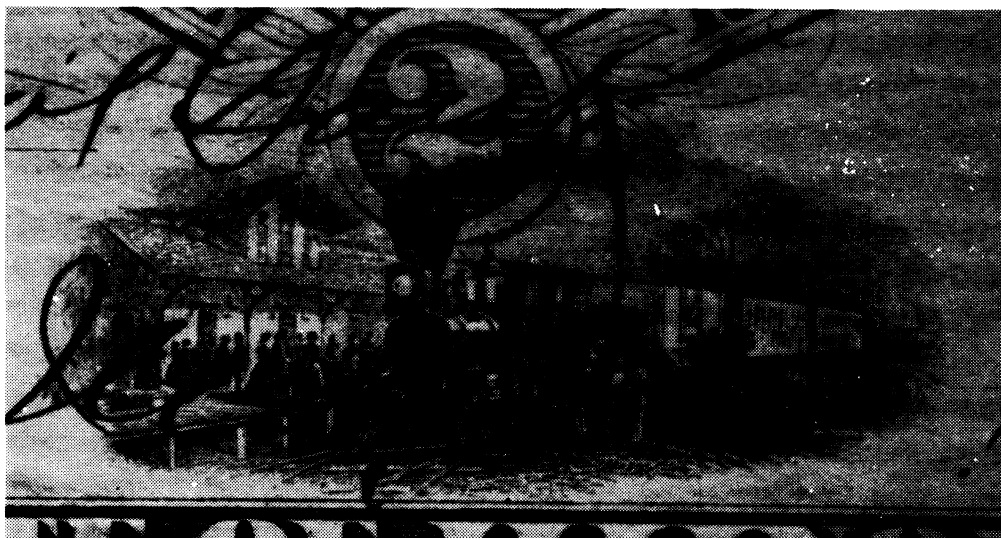


Figure 4



Figure 5

# The Floderer Catalogue of the REVENUE STAMPS OF HUNGARY

Edited by William Ittel

## FORWARD

This catalogue is based in general on the work of our predecessors. This includes the Hungarian catalogues of Dr. Hollaender, Istvan Tamas, and Antal Kaptay; and the Viennese catalogue of Ignaz Mayr and L. Hanus.

This basic information has been brought up-to-date, amplified and priced in a highly specialized manner by Dr. Floderer of Budapest, based on his experience and unique collection of the stamps themselves.

## PRICING IS IN POINTS.

A point is worth perhaps 50 cents U.S. The point values are accurate; the market value of a point is nebulous. A few items remain unpriced. They are rare, but how rare is not known; or there is just not enough information to make a quotation.

January, 1979

William Ittel  
136 Dickson Avenue, Ben Avon  
Pittsburgh, Pennsylvania 15202  
U. S. A.

## PREFACE

In many types of scholarly and semi-scholarly endeavors, it is possible for the researcher to go back and review his field right from the beginning. The chemist, for example, can consult the scientific journals and recreate experiments and procedures from long ago. He can confirm the accuracy of what went before, the basis on which he builds his own thesis. As far as Hungarian fiscal philately is concerned, this is no longer possible. The study of the older revenue stamps, such as the 1854 2 Ft. inverted center, is difficult since the older material is no longer available, or if it is, it cannot be found. Classic postal material is sold at public auction or other highly publicized sales, and it is possible to follow the ownership of a rare piece through the years. A student and scholar such as Edwin Mueller knew at any given moment where an Austrian rarity was domiciled. But the story with the older revenue material is so different. There has not been an open market for this material for years. When a rarity leaves one collection for another, it leaves unheralded and unreported and tends to disappear for decades, if not forever. If a stamp cannot be located, it is rather difficult to study it!

The purport of this preamble is to justify the use of previously published material in this catalogue (not in itself a sin!) but with the acceptance of that material as

fact, assuming the complete faith that our collector predecessors have noted their facts good and true. There is just no other way. Their statements are no longer auditable. Luckily, there were giants of Hungarian fiscal philately in the past.

Foremost, were the men earlier in the century: Dr. Gyorgy Hollaender, Ferenc (Kolbig) Vejtey, and Ladislav Hanus. With them one must also chronicle Ignaz Mayr, Dr. Koczynski, Dr. Krueg, Dr. Mittermayer, Admiral von Raymann, P. von Rampacher, J. Strohmayer, K. Forster, Graf Degenfeld, Dr. Kaldor, G. Kallai, F. Gyuth, A. Klein, Dr. Fabian, and Dr. Kiss. Overlapping over into the next generation and into our own time one finds Dr. Barany, G. Fekete, Dr. Floderer, E. Mihalyfi, J. Szody, Istvan Tamas, and the long-time student Antal Kaptay. Without all of these men, this catalogue would hardly be possible.

The collection of Hungarian, or any other revenue stamps, cannot be meaningful without some rudimentary knowledge of the economic and political situation in which they appeared. In Austria and in Hungary, as everywhere else, after the breakdown of feudalism the upward spiralling costs of centralized government forced the search for ever-higher and secure revenue through taxes with a broad base. One road to solvency invented by the Dutch and adopted by Imperial Austria quite early, in 1686 to be exact, was *STEMPELPAPIER*, revenue stamped paper. Through the use of hand or machine-stamped tax insignia (*Signetten*) a tax could be charged and recorded on all types of written-matter, and it was so charged. As a generalization, no piece of paper existed legally in Imperial Austria unless it had been legalized through the payment of the appropriate tax and the stamping of the tax insignia (*Signierung*) on the piece of paper itself. The emperor had found a replacement for the feudal dues!

In reading through the old tax laws and tax schedules, along with the complicated bureaucratic instructions for their implementation and use, one understands that Imperial Austria was more than a mere political entity. It was more accurately a unique and monolithic system of government. One is also struck by the not so obvious fact that the language of this governmental administration was the German language, even though two thirds of the emperor's subjects were non-German. If this large body of people were to participate in the government at all, they were forced to learn a language alien, and in many cases detestable, to them! These tax laws and directives also explain, in reverse, why the German-Austrians resisted to the end the adoption of other languages as the official language of administration. Those language-struggles were much more than nationalistic posturing. They were quite possibly the key to a man's livelihood!



## Preface

There were, of course, limits to which the use of revenue stamped paper could go. This was solved when whole new vistas of taxes and revenue was created in the middle of the last century through the invention of adhesive revenue stamps. The K. k. \*government jumped on the adhesive stamp bandwagon very early, with Freiherr von Spiegelfeld's plan to perforate and gum the hand-stamped Signetten being proposed two years before the appearance of the first Austrian postage stamps and six years before the actual adhesive revenues appeared. His idea apparently died of intentional neglect for reasons now unknown.

For many years, Hungary, dominated by the minority ethnic group of Magyars who only amounted to 48% of the total population, \*\* had struggled under the Austrian emperor, who also happened to be the king of Hungary. At that time, Hungary included the kingdom of

Transylvania and the kingdom of Croatia-Slavonia; and was itself a polyglot kingdom of many races, as was its suzerain the empire of Austria. Hungary included numerous ethnic groups, viz: Germans in the west, as well as in many enclaves throughout the kingdom, Slovaks in the northwest, Ukrainians in the northeast, Roumanians in the east and Serbs in the south. Transylvania was basically German and Roumanian, but still with a million Magyars (Szekely); Croatia-Slavonia was Serb and Croat. And the coastline, the Littorale, was heavily Italian. So Hungary was a miniature Austria, with its racial problems being expressed politically and militarily right up to our own era.

The European revolutions of 1848, although not confined only to the Austrian Empire, shook it to its foundations. Without the massive military intervention of Czarist Russia, the long reign of Franz Joseph (1848-1916) might well have been a remarkably short one. But the Habsburgs regained control as the tax law (Stempelund Taxgesetz) of February 9, 1850, proves. From October 1, 1850, Hungary was treated just like any other province in the use of revenue stamped paper, and Croatia, the Vojvodina and Transylvania were removed from her control.

One can thank the Prussian needleguns at Koniggratz in 1866 for the Austrian defeat which eventually led to the compromise (Ausgleich) between Imperial Austria and Royal Hungary on December 18, 1867. At this time the Dual Monarchy (Austria-Hungary) was formed with each country having a separate government and entity, but with a common ruler. Franz Joseph was now king of Hungary and emperor of Austria of which Hungary was no longer a part. Even though there were three common ministries (War, Foreign Affairs, and Finance), the ministers alternated between Austrians and Hungarians. The Compromise (also often translated "equalization") triggered a whirlwind of nationalism in Hungary, which culminated in the first issue of Hungarian revenue stamps on June 20, 1868.

This first Hungarian issue was printed in the Austrian State Printing Works (K.k. Hof- und Staat-

sdruckerei) in Vienna. But by 1869 the Royal Hungarian Printing Office had been established in Budapest and further printings came from Hungary. One can imagine the confusion and haste with which this indigenous establishment was hurried into existence using worn-out Austrian equipment. It is interesting to note the Hungarian stamp-production priorities. They issued their first revenues in 1869, but their first Budapest-printed postage stamps did not appear until after May 1, 1871. Of course, there was a reason for this. The Austro-Hungarian joint postal issue of 1867 was printed in Vienna and could be used by both postal administrations. There was no inscription on the stamp design and the value indications were in "kr." This could very well be the abbreviation for "krajczar" as for the Austrian "kreuzer." But the then-current Austrian revenue stamp issue of 1866 not only carried the innocuous "Kr." (or the "fl" for the igh values), but also the value in text in the German language! This was naturally anathema to the Magyars. They also hurried into production with postal items with a text, the new newspaper tax stamps also on June 20, 1868, and the C. O. D. money order cards on December 15, 1871.

Hence, in Hungary one finds Austrian stamped paper in use from 1850, until the issuance of the adhesive revenues in 1854 (preceded in 1853 by the newspaper tax stamps). Indeed the revenue handstamps remained in use for some time: for the newspaper tax, the calendar tax and the advertising tax until May 1, 1900. For the playing card tax until 1950.

The first Austrian revenue stamp issue of 1854 was followed by others before the Ausgleich: 1858 at the time of the currency reform, i.e. devaluation, 1859 for supplementary values, 1859 for the introduction of chemically treated paper, 1860 for the introduction of electro-stereotypes of much-used values, 1863 for the using-up of Lombardy-Venetia paper, 1863 and 1864 at the introduction of new perforations and new water-marked paper and 1866 when the value of the stamp was also shown in printed text. These were all prescribed for the Imperial province of Hungary and would be considered as fore-runners of Hungarian revenues, except, perhaps, for the early printings of the 1866 which would be more accurately co-runners after the creation of the Dual Monarchy in 1867. The Hungarian issue of 1868, even though it was first printed in Vienna, is the first issue exclusively for Hungary alone.

Before going on to philatelic matters, perhaps one more historical note would be in order. The Kingdom of Hungary (Magyarország) existed as a political entity into our own era. Karl, emperor of Austria and king of Hungary, renounced the imperial throne of Austria, but never that of Hungary. Nicholas Horthy, an ex Austro-Hungarian naval officer assumed the title of regent of Hungary in 1920. Regent! He prevented the return of the king twice in 1921, once through persuasion and once by force. He was, of course, deposed in 1945.

William Ittel

### Editor's Note:

*Although it was originally intended that this catalog would appear as a supplement to The American Revenuer, various problems including length have made it advisable that the catalogue be run serially. All sections will appear back-to-back in the center of TAR. It is intended that they be removed. A cover sheet and table of contents will appear at the end of the serial.*

\* K. k. means "Kaiserlich-koniglich" (Imperial-Royal) which was later altered, after much political struggle, to K.u.k. (Imperial and Royal) when the Hungarians finally established the position that "royal" applied to them, but not "imperial".

\*\* Without Croatia 54% according to official statistical data of 1910.



# Part I — DOCUMENTARY REVENUES

## A. Revenue Stamped Paper (Urkundenstempelsignetten)

After the collapse of the 1848 revolution, Hungary lost many privileges, along with Croatia, the Vojvodina, and Transylvania; and now became subject to the general stamp and tax law (Stempel- und Tax Gesetz) of February 9, 1850. An imperial decree of August 2, 1850, stated that the tax law would become effective in Hungary as of October 1, 1850, as well as in Croatia, Slavonia, the Kustenland, the Vojvodina, the Temesvar Banat, and Transylvania.

The stamping system operated in Hungary just the same as in any other part of the empire. \*There were two types of stamped paper, the Vorratsstempelpapier (stamped paper out of stock) which was government paper printed in Vienna with the various tax insignia (Signetten) on the blank sheet, and the Erfüllungsstempel (fulfillment stamps) which was any piece of paper submitted to the local tax office, where the tax insignia was stamped on it, legalizing it.

The Vorratsstempel, having been prepared in Vienna, were no different for Hungary than for any other segment of the empire. Hungarian usage can only be determined from the document on which it was stamped. The Erfüllungsstempel, on the other hand, are easily identified when used in Hungary. In their design, not only do they contain a code letter and/or numeral to indicate the tax office in which they were used and issued, but also three small black circles in which the day, month and year (abbreviated) are shown in white. Specimens of these Hungarian Erfüllungsstempel with rosettes in place of day-month-year numerals are prints distributed to the

various tax offices, as samples, with the official directives.

The tax offices in Hungary that stamped paper and their own designations are:

Code designation  
U.I.—Ofen-Pest — (Budapest)  
U.II—Debreczin (Debrecen)  
U.3—Kaschau (Kassa)  
U.4—Pressburg — (Pozsony)  
U.5—Oedenburg (Sopron)  
C—Kroatien (Horvatorszag)  
WO—Woiwodina—(Bansag)  
S—Siebenburgen (Erdely)

On some values, the "C" is accompanied with an asterisk (C\*), as are some of the "S" designations (S\*).

The relative scarcity of the Signetten is shown in the following catalogue listing using a point scale from 1 to 10. R-valuations show extreme rarity.

\* The same system obtained in Lombardy-Venetia, although the insignia were in a different monetary system. That kingdom's coinage was based on silver, whereas the remainder of the empire used the paper Convention Money (Conventions Munze), there being a 15% difference in relative value between the two. They were not inter-changeable at par. The differentiation carried over into the adhesive stamp period with the empire having its two classes of stamps, the "Germans" and the "Italians."

### 1850 (October)

Elaborately decorated round and oval designs in black, with blind-embossed Austrian double-eagle in the center.

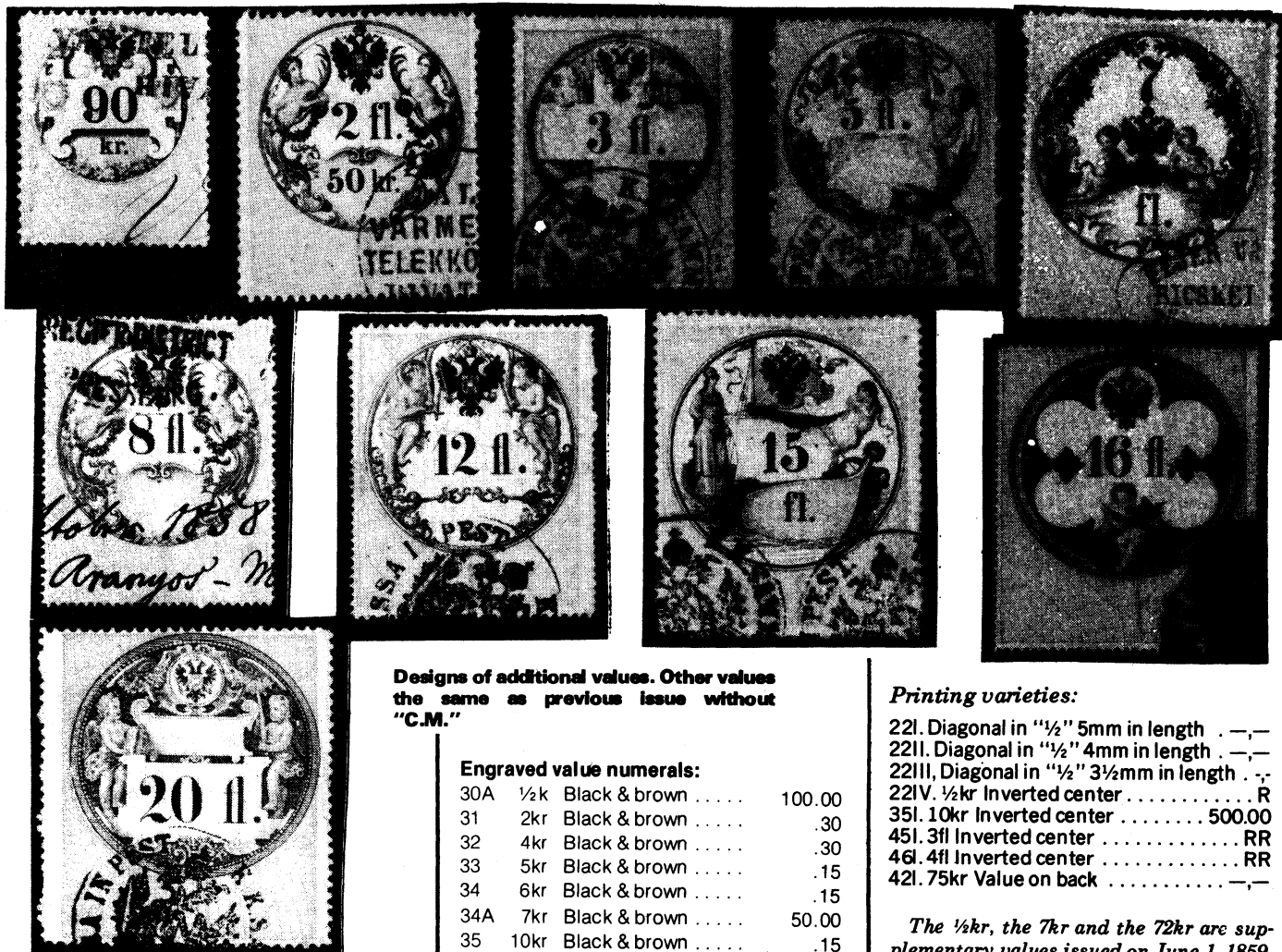
(Austrian issues of November 1, 1850 and supplementary-value issue of May 1, 1850.) V = Vorratsstempel and E = Erfüllungsstempel.

| Mayr-Hanus<br>Cat. No. |                 | V                  |                    | E   |      |    |    |    |       |    |       |
|------------------------|-----------------|--------------------|--------------------|-----|------|----|----|----|-------|----|-------|
|                        |                 | Used in<br>Austria | Used in<br>Hungary | U.I | U.II | U3 | U4 | U5 | C)C*) | WO | S(s*) |
| 540                    | 1 KREUZER       | 25                 | 30                 | 30  | 30   | 30 | 30 | 40 | 50    | 35 | 35    |
| 510                    | 3 KREUZER       | 1                  | 5                  | 5   | 5    | 5  | 5  | 6  | 8     | 8  | 8     |
| 511                    | 6 KREUZER       | 1                  | 3                  | 3   | 3    | 3  | 3  | 4  | 6     | 5  | 8     |
| 512                    | 10 KREUZER      | 2                  | 8                  | 8   | 8    | 8  | 8  | 10 | 15    | 12 | 15    |
| 513                    | 15 KREUZER      | 1                  | 5                  | 6   | 6    | 6  | 6  | 8  | 10    | 12 | 12    |
| 514                    | KREU 30 ZER     | 1                  | 10                 | 10  | 12   | 12 | 10 | 15 | 20    | 18 | 22    |
| 151                    | 45 KREUZER      | 3                  | 15                 | 15  | 18   | 18 | 20 | 20 | 35    | 35 | 40    |
| 516                    | 1 GULDEN        | 2                  | 15                 | 15  | 25   | 20 | 25 | 30 | 15    | 40 | 45    |
| 517                    | 2 GULDEN        | 2                  | 8                  | 15  | 10   | 12 | 12 | 10 | 15    | 18 | 25    |
| 518                    | 3 GULDEN        | 3                  | 8                  | 15  | 12   | 15 | 12 | 20 | 25    | 18 | 25    |
| 519                    | 4 GULDEN        | 5                  | 16                 | 20  | 25   | 20 | 20 | 15 | 20    | 30 | 40    |
| 541                    | 5 GULDEN        | 3                  | 12                 | 10  | 12   | 12 | 10 | 25 | 30    | 25 | 30    |
| 520                    | 6 GULDEN        | 6                  | 18                 | 20  | 25   | 25 | 20 | 20 | 25    | 35 | 45    |
| 5231                   | ACHT GULDEN     | 8                  | 15                 | 16  | 18   | 18 | 16 | 20 | 30    | 30 | 45    |
| 542                    | ZEHN GULDEN     | 6                  | 15                 | 18  | 20   | 20 | 18 | 20 | 25    | 40 | 60    |
| 522                    | ZWOELF GULDEN   | 10                 | 15                 | 15  | 16   | 16 | 18 | 30 | 35    | 35 | 50    |
| 543                    | 14 GULDEN       | 12                 | 25                 | 20  | 25   | 20 | 20 | 35 | 45    | 50 | 80    |
| 523                    | SECHZEHN GULDEN | 15                 | 25                 | 25  | 30   | 30 | 25 | 50 | 65    | 60 | 70    |
| 544                    | 18 GULDEN       | 15                 | 40                 | 35  | 45   | 45 | 50 | 50 | 40    | 80 | 100   |
| 524                    | GUL 20 DEN      | 6                  | 20                 | 30  | 35   | 35 | 30 | 30 | 35    | 65 | 80    |

### 1851 (February 20)

Supplementary value to above issues. Erfüllungsstempel only.

|     |           |   |   |   |    |   |   |   |    |    |    |
|-----|-----------|---|---|---|----|---|---|---|----|----|----|
| 552 | 2 KREUZER | — | — | R | RR | R | R | R | RR | RR | RR |
|-----|-----------|---|---|---|----|---|---|---|----|----|----|



1858 (November 1)

Same designs and background. New values in O.W. (österreichische Währung) replacing those in C.M. (Conventions Münze) after the currency reform. One gulden (florin) was now equal to 100 kreuzer O.W. instead of the old 60 kreuzer C.M. Nine values issued with typographed value indications provisionally or as supplementary values; with the definitive printings being with engraved value numerals. White machine made paper, occasionally with yellowish or greyish tint, unwatermarked. Line perforated 13½, 14, 14½, 15, 15½, 16, 16½, and 17 in all combinations.

**Typographed Value Numerals:**

|    |      |               |       |      |
|----|------|---------------|-------|------|
| 22 | ½kr  | Black & brown | ..... | .50  |
| 23 | 2kr  | Black & brown | ..... | 2.50 |
| 24 | 4kr  | Black & brown | ..... | 5.00 |
| 25 | 5kr  | Black & brown | ..... | 1.00 |
| 26 | 7kr  | Black & brown | ..... | .50  |
| 27 | 12kr | Black & brown | ..... | .75  |
| 28 | 25kr | Black & brown | ..... | .50  |
| 29 | 60kr | Black & brown | ..... | 1.50 |
| 30 | 72kr | Black & brown | ..... | 4.00 |

Designs of additional values. Other values the same as previous issue without "C.M."

**Engraved value numerals:**

|     |      |               |       |        |
|-----|------|---------------|-------|--------|
| 30A | ½k   | Black & brown | ..... | 100.00 |
| 31  | 2kr  | Black & brown | ..... | .30    |
| 32  | 4kr  | Black & brown | ..... | .30    |
| 33  | 5kr  | Black & brown | ..... | .15    |
| 34  | 6kr  | Black & brown | ..... | .15    |
| 34A | 7kr  | Black & brown | ..... | 50.00  |
| 35  | 10kr | Black & brown | ..... | .15    |
| 36  | 12kr | Black & brown | ..... | .25    |
| 37  | 15kr | Black & brown | ..... | .10    |
| 38  | 25kr | Black & brown | ..... | .25    |
| 39  | 30kr | Black & brown | ..... | .10    |
| 40  | 5kr  | Black & brown | ..... | .10    |
| 41  | 60kr | Black & brown | ..... | .50    |
| 42  | 75kr | Black & brown | ..... | .60    |
| 43  | 1fl  | Black & brown | ..... | .20    |
| 44  | 2fl  | Black & brown | ..... | .50    |
| 45  | 3fl  | Black & brown | ..... | .75    |
| 46  | 4fl  | Black & brown | ..... | 1.50   |
| 47  | 5fl  | Black & brown | ..... | 1.00   |
| 48  | 6fl  | Black & brown | ..... | 5.00   |
| 49  | 8fl  | Black & brown | ..... | 7.50   |
| 50  | 10fl | Black & brown | ..... | 3.00   |
| 51  | 12fl | Black & brown | ..... | 7.50   |
| 52  | 14fl | Black & brown | ..... | 10.00  |
| 53  | 16fl | Black & brown | ..... | 15.00  |
| 54  | 18fl | Black & brown | ..... | 20.00  |
| 55  | 20fl | Black & brown | ..... | 4.00   |

Dr. Floderer has found one example of 30A and two of 34A. The existence of which was not known before.

**Distinguishing characteristics:**

Typographed value numerals: short serifs on "k" and oval period.

Engraved value numerals: long serif on "k" and round period.

**Printing varieties:**

- 22I. Diagonal in "½" 5mm in length . . . . .
- 22II. Diagonal in "½" 4mm in length . . . . .
- 22III. Diagonal in "½" 3½mm in length . . . . .
- 22IV. ½kr Inverted center . . . . . R
- 35I. 10kr Inverted center . . . . . 500.00
- 45I. 3fl Inverted center . . . . . RR
- 46I. 4fl Inverted center . . . . . RR
- 42I. 75kr Value on back . . . . .

The ½kr, the 7kr and the 72kr are supplementary values issued on June 1, 1859, by directives of May 17, 1859 and May 26, 1859; all other values were issued on November 1, 1858 by order of the Ministry of Finance dated July 15, 1858. The first six low values of the old issue were distributed provisionally with new typographed value numerals.

Value numerals were all individually engraved on the plates, hence they are all different.

Poorly centered circular designs, off-sets, and examples with one side imperforate are known.

**Paper varieties:**

Yellowish or greyish tint in the paper is believed to be the result of aging and not major paper differences in the original.

**Gum**

Early Austrian gum was of animal origin. Technically, it was glue, and difficult to remove. (See attached article) Stiff, brittle paper is caused by the impregnation with gum, and is not a paper variety.

**Currencies**

See note at end of 1854 issue.

**Perforation varieties:**

The relative scarcity of the perforation varieties is difficult to determine, but the table will be a rough guide. To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic catalogue value by the number shown in the table.

**POINT VALUE OF PERFORATION VARIETIES:**

| PERFORATION |            |    |     |    |     |    |     |     |  |
|-------------|------------|----|-----|----|-----|----|-----|-----|--|
| Vertical    | Horizontal |    |     |    |     |    |     |     |  |
|             | 13½        | 14 | 14½ | 15 | 15½ | 16 | 16½ | 17  |  |
| 13½         | 2          | 40 | 50  | 2  | 40  | 50 | 40  | —   |  |
| 14          | 15         | 15 | 50  | 40 | 30  | 30 | 15  | —   |  |
| 14½         | 40         | 50 | 50  | 30 | 40  | 50 | 50  | —   |  |
| 15          | 3          | 30 | 30  | 1  | 15  | 40 | 30  | RRR |  |
| 15½         | 3          | 30 | 30  | 5  | 5   | 40 | 30  | —   |  |
| 16          | 40         | 15 | 50  | 40 | 50  | 50 | 15  | —   |  |
| 16½         | 15         | 15 | 50  | 40 | 30  | 30 | 15  | —   |  |
| 17          | —          | —  | —   | —  | —   | —  | —   | —   |  |

One example is known 15 x 17. A 30kr in Dr. Floderer's collection.

**Proofs**

Proofs in dark brown on thick, light brown paper are known in all values.

**Catalog Numbers**

22-55 = Erler 22-56 Az and Ay with Hungarian cancels.

**1859 (August)**

Same designs and background. Machine made "prepared" and bluish paper, unwatermarked. Line perforated 13½, 14, 14½, 15, 15½, 16 and 16½ in all combinations. Paper: w = grey-blue; x = blue

| Typographed Value Numerals: |                    | W or X |
|-----------------------------|--------------------|--------|
| 56                          | ½kr Black & brown  | .50    |
| 57                          | 7kr Black & brown  | .60    |
| 57-1                        | 72kr Black & brown | 1.00   |
| Engraved value numerals:    |                    |        |
| 58                          | ½kr Black & brown  | 1.00   |
| 59                          | 2kr Black & brown  | .20    |
| 60                          | 4kr Black & brown  | .20    |
| 61                          | 5kr Black & brown  | .10    |
| 62                          | 6kr Black & brown  | .10    |
| 63                          | 7kr Black & brown  | .10    |
| 64                          | 12kr Black & brown | .80    |
| 65                          | 15kr Black & brown | .10    |
| 66                          | 25kr Black & brown | .20    |
| 67                          | 30kr Black & brown | .10    |
| 68                          | 50kr Black & brown | .10    |
| 69                          | 60kr Black & brown | .50    |
| 70                          | 72kr Black & brown | 1.00   |
| 71                          | 75kr Black & brown | 1.00   |
| 72                          | 1fl Black & brown  | .10    |
| 73                          | 2fl Black & brown  | .50    |
| 74                          | 3fl Black & brown  | .75    |

|    |                    |        |
|----|--------------------|--------|
| 75 | 5fl Black & brown  | .50    |
| 76 | 6fl Black & brown  | 1.00   |
| 77 | 8fl Black & brown  | 500.00 |
| 78 | 10fl Black & brown | 1.00   |
| 79 | 12fl Black & brown | 6.00   |
| 80 | 20fl Black & brown | 3.00   |

In January of 1860, new plates were made for much-used values, by electrotyping (galvanoplasty): The new "5" was slimmer and thinner, the new "6" nicely rounded. The old "6" had often been open at the bottom.

|    |                   | W or X |
|----|-------------------|--------|
| 61 | 5kr Black & brown | .10    |
| 62 | 6kr Black & brown | .10    |

**Printing varieties:**

|    |                      | W or X |
|----|----------------------|--------|
| 65 | 15kr Inverted center | ?      |
| 80 | 20fl Inverted center | R      |

65I has only been found used in Austria. Whether any were ever used in Hungary is not known. At least none have been found to date.

**Distinguishing****Characteristics:**

Definite examples of the Type I 5kr and 6kr are those in the issues of 1854 and 1858; of the Type II, those in the issue of 1864 and 1866.

**Perforation Varieties:**

The relative scarcity of the perforation varieties is difficult to determine, but the table will be a ROUGH guide. To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic catalogue value by the number shown in the table.

**POINT VALUE OF PERFORATION VARIETIES**

| PERFORATION |     |    |     |    |     |    |     |    |  |
|-------------|-----|----|-----|----|-----|----|-----|----|--|
| Horizontal  |     |    |     |    |     |    |     |    |  |
| Vertical    | 13½ | 14 | 14½ | 15 | 15½ | 16 | 16½ | 17 |  |
| 13½         | 1   | 2  |     | 50 | 2   | 10 | 50  | 50 |  |
| 14          | 2   | 3  |     | 50 | 3   | 15 | 40  | 50 |  |
| 14½         | 50  | 50 |     | 50 | 50  | 50 | 50  | 50 |  |
| 15          | 2   | 3  |     | 50 | 3   | 15 | 40  | 50 |  |
| 15½         | 3   | 15 |     | 50 | 15  | 15 | 30  | 50 |  |
| 16          | 10  | 40 |     | 50 | 40  | 50 | 50  | 50 |  |
| 16½         | 15  | 42 |     | 50 | 40  | 50 | 50  | 50 |  |
| 17          |     |    |     |    |     |    |     |    |  |

Dr. Floderer has not seen perf 14½.

**Paper Varieties:**

The "prepared" paper was introduced to inhibit the cleaning-off of cancels from used stamps, through a reaction of the chemicals in the paper with the iron in the cancel ink. There are two shades of paper: grey-blue and blue, but we believe this is a result of later circumstances (such as washing in warm water) and that

they were not issued as such.

**Proofs:**

Proofs of ½kr and Fkr in dark brown on thick paper are known.

The new 72kr value was issued on 1/1/60 for use on newly produced pass-cards.

Double-printed values, offsets, and vertically imperforate examples are known.

**Catalog Numbers**

56-80 = Erler 22-56 Aw and Av with Hungarian cancels.

**1863 (April)**

Same designs and background. Selected values on prepared dark blue paper used for the 1860 issue of Lombardy Venetia. Line perforated 13½, 14, 14½, 15, 15½, 16 and 16½ and in all combinations.

|     |                    |       |
|-----|--------------------|-------|
| 81  | 2kr Black & brown  | 1.00  |
| 81A | 4kr Black & brown  | —     |
| 82  | 5kr Black & brown  | .75   |
| 83  | 6kr Black & brown  | .75   |
| 84  | 7kr Black & brown  | .50   |
| 85  | 12kr Black & brown | 10.00 |
| 85A | 15kr Black & brown | —     |

**Perforation varieties:**

It has been impossible to estimate relative scarcity of the various perforation combinations, but the most common are 15 x 15, 15 x 13½ and 13½ x 13½.

**Catalog Numbers**

81-85A = Erler 24-32 At with Hungarian cancels

**1863 (End)**

Prior and later issues with transitional perforations: 12 x 13½ or 13½ x 12.

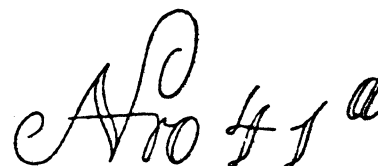
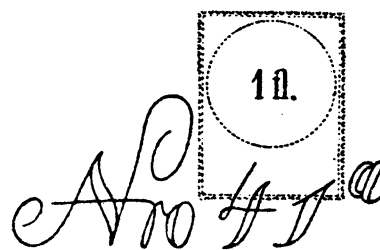
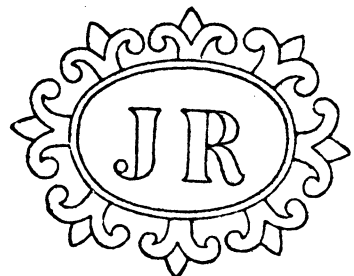
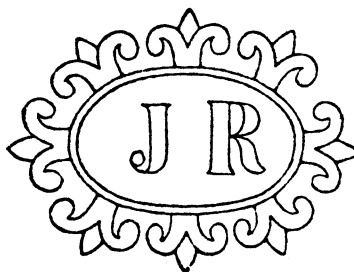
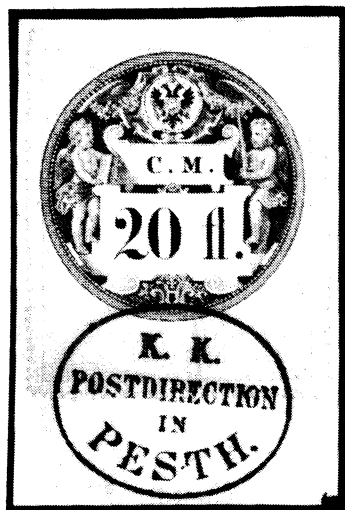
**PERFORATION:**

A) 12 x 13½ B) 13½ x 12

|     |                       |       |       |
|-----|-----------------------|-------|-------|
| 86  | 1kr (No. 91)          | 3.00  | 6.00  |
| 87  | 5kr (Nos. 61/II & 95) | 2.00  | 4.00  |
| 87A | 6kr (Nos. 62/II & 96) | *     | *     |
| 87A | 12kr (Nos. 64 & 99)   | *     | *     |
| 88  | 25kr (Nos. 66 & 101)  | 1.00  | 2.00  |
| 89  | 50kr (Nos. 68 & 104)  | 10.00 | 20.00 |
| 89A | 15fl (No. 116)        | *     | *     |

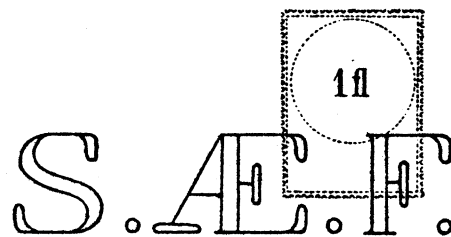
**Catalog Numbers**

86-89A = Erler 23B-33B Av with Hungarian cancels



1854 (November 1.)

Engraved circular baroque designs, on typographed leaf background. Values in C. M. (Conventions Munze.) Paper with paper maker's watermark: (Ia) J. Reichle. Double-lined oval with heraldic lilies containing the letters "J.R.", and the number "41a". 65 x 58 mm; (Ib) J. Reichle. Same but 68 x 51 mm and slightly different "41a"; (IIa) Aerial Paper Factory Sloglmuhl. Double eagle with "S.A.E.F." repeated in double row. 78 x 52 mm; (IIb) aerial Paper Factory Schloglmuhl. Same but 71 x 55 mm with pointed serifs on letters. Line perforated 13½, 14, 14½, 15, 15½, 16, 16½ and 17 in all combinations.



|    |      |                     |        |
|----|------|---------------------|--------|
| 1  | 1kr  | Black & orange      | 7.00   |
| 2  | 2kr  | Black & Carmine red | 10.00  |
| 3  | 3kr  | Black & green       | 25     |
| 4  | 6kr  | Black & green       | 20     |
| 5  | 10kr | Black & green       | 30     |
| 6  | 15kr | Black & green       | 15     |
| 7  | 30kr | Black & green       | 20     |
| 8  | 45kr | Black & green       | 1.50   |
| 9  | 1fl  | Black & green       | 25     |
| 10 | 2fl  | Black & green       | 75     |
| 11 | 3fl  | Black & green       | 1.50   |
| 12 | 4fl  | Black & green       | 1.50   |
| 12 | 4fl  | Black & green       | 2.50   |
| 13 | 5fl  | Black & green       | 1.50   |
| 14 | 6fl  | Black & green       | 10.00  |
| 15 | 8fl  | Black & green       | 12.50  |
| 16 | 10fl | Black & green       | 8.00   |
| 17 | 12fl | Black & green       | 25.00  |
| 18 | 14fl | Black & green       | 40.00  |
| 19 | 16fl | Black & green       | 150.00 |
| 20 | 18fl | Black & green       | 300.00 |
| 21 | 20fl | Black & green       | 10.00  |

**Printing varieties:**

|      |      |                    |       |
|------|------|--------------------|-------|
| 4/I  | 6kr  | Underprint on back | ..... |
| 4/II | 6kr  | Value on back      | ..... |
| 6/II | 15kr | Underprint on back | ..... |

**Watermarks IIa and IIb used by Aerialpapierfabrik Schloglmuhl.**

|        |      |                      |         |
|--------|------|----------------------|---------|
| 7/II   | 30kr | Underprint on back   | .....   |
| 10/I   | 2fl  | Inverted center      | 1000.00 |
| 11/I   | 3fl  | Underprint on back   | .....   |
| 13/I   | 5fl  | With 6fl underprint  | 200.00  |
| 13/II  | 5fl  | Value on back        | .....   |
| 13/III | 5fl  | Inverted center      | .....   |
| 19/I   | 16fl | With 18fl underprint | 1000.00 |

There were two copies known in Hungary. Mr. Gyuth's copy was destroyed during the late war. The other copy, the only other one known, is in Dr. Floderer's collection. If there is no amount entry, it is reported not seen.

Poorly centered circular designs, double prints of the values and off-sets exist, probably for all values.

To insure that each sheet had been completely perforated, the blank border of a sheet was always torn-off and delivered to the tax offices in that condition. How many were sent to Hungary is not known.

**Currency**

The values are shown in "C.M." that is to say Conventions Munze. I

Gulden = 1 Florin (fl) = 60 Kreuzer (kr).

From the time of the national bankruptcy in 1881, there were two currencies in Austria: Wiener Währung (Viennese currency), a system of paper currency and conventionsmunze (convention coin) so called because it was based on a convention concluded in 1753 among a number of German states for use in international transactions. Lombardy-Venetia had its own system based on silver.

We find Felix mendelssohn saying to his brother in 1830, "Do you understand this business about money? Gulden notes, gulden W.W., heavy gulden, light gulden, convention gulden . . . I do not understand it at all . . ."

The original nineteen circular designs were retained until 1875, new values being made by engraving new value numerals on the older designs, with the exception of the new 1 kreuzer design issued on February 1, 1864. This primitive design, probably by Leander Russ, was typographically produced.

for example, the new issue of 1858 after the currency reform required new values. The 2, 6, 10, 15, and 30 kreuzer values, as well as all the gulden, remained unchanged after the removal of the initials "C.M." The new 4kr was made with the old 2kr design; the new 5 and 12kr from the 6kr; and the new 25 and 60kr from the old 45kr. The new 50 and 75kr values were made from the old 50 and 75 cent plates of the first issue for Lombardy-Venetia. Later on, the new 7 and 72kr values were made from the old 2kr; the 1/2kr from the 6kr; the 36kr from the 6kr, also; the new 90kr from the old 30kr; and the new 2 1/2 gulden from the old 8 gulden,

the 7 from the 14, and the 15 from the 18.

#### Perforation Varieties:

##### POINT VALUE OF PERFORATION VARIETIES:

| PERFORATION |            |        |        |    |     |    |     |    |    |
|-------------|------------|--------|--------|----|-----|----|-----|----|----|
| Vertical    | horizontal | 13     | 14/14½ | 15 | 15½ | 16 | 16½ | 17 |    |
|             |            | 13½    | 31     | 0  | 1   | 10 | 50  | 10 | R  |
|             |            | 14/14½ | 40     | 50 | 30  | 40 | 50  | 50 | R  |
|             |            | 15     | 2      | 30 | 1   | 3  | 15  | 30 | R  |
|             |            | 15½    | 3      | 30 | 3   | 8  | 40  | 30 | R  |
|             |            | 16     | 15     | 30 | 30  | 40 | 30  | 50 | R  |
|             |            | 16½    | 5      | 50 | 8   | 15 | 50  | 40 | R  |
|             |            | 17     | R      | R  | R   | R  | R   | R  | RR |

The relative scarcity of the perforation varieties is difficult to determine, but the above table will be a rough guide. To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic catalogue value by the number shown in the above table.

#### Paper Varieties:

The handmade and machine made papers are found in about equal quantities and no scarcity differential exists.

#### Color varieties:

Background varies from yellow-green to blue-green. We do not have enough data to affix relative scarcity.

#### Watermark varieties:

The watermark comes in four positions: vertical reading up or down, and horizontal reading from left to right; but only a small part, if any, will be found. Kreuzer values with a large portion of watermark showing should be priced at double the base price; gulden (florin) values, triple the price. Positions - since they are found in about equal amounts.

To date the four watermarks have been found in all four positions in the following values: 1, 2, 3, 6, 15, 30, 45kr and 1 and 20fl. The J. Reichle watermark has been found both horizontal and verticle on the 2 and 4 fl values.

Prices shown are for used copies with Hungarian cancel or other firm proof of Hungarian use. Uncancelled copies without gum, probably used but uncancelled and soaked off, should be priced at least double the value shown. Mint copies with original gum are very scarce.

Stamp size, sheet size, and size of printing are shown below:

| Value | Stamp     |       | No. in       |  |
|-------|-----------|-------|--------------|--|
|       | Size (mm) | Sheet | Issued       |  |
| 1kr   | 21x28     | 120   | Over 500,000 |  |
| 2kr   | 21x28     | 120   | Over 500,000 |  |
| 3kr   | 21x28     | 120   | Over 500,000 |  |
| 6kr   | 21x29     | 90    | Over 500,000 |  |
| 10kr  | 22½x30½   | 84    | Over 500,000 |  |
| 15kr  | 23½x31½   | 80    | Over 500,000 |  |
| 30kr  | 24x31½    | 80    | Over 500,000 |  |
| 45kr  | 25x33½    | 40    | Over 500,000 |  |
| 1fl   | 25x34½    | 40    | Over 500,000 |  |
| 2fl   | 27½x35    | 35    | Over 500,000 |  |
| 3fl   | 29x35½    | 35    | Over 500,000 |  |
| 4fl   | 27x34     | 35    | 454,000      |  |
| 5fl   | 31x37     | 30    | 276,000      |  |
| 6fl   | 30x36½    | 30    | 222,000      |  |
| 8fl   | 32x38½    | 25    | 86,250       |  |
| 10fl  | 31½x40    | 25    | 81,250       |  |
| 12fl  | 32x38     | 25    | 26,575       |  |
| 14fl  | 34 x 41½  | 25    | 27,500       |  |
| 16fl  | 34x42½    | 25    | 26,875       |  |
| 18fl  | 35x41½    | 25    | 27,500       |  |
| 20fl  | 35½x44    | 20    | 72,000       |  |

This issue was promulgated by order of the Ministry of Finance on March 28, 1854.

#### Catalog Numbers

1-21 = Erler 1-21 with Hungarian Cancels.



## RSP-1850; Austria Used in Hungary

|       |        |                                       |
|-------|--------|---------------------------------------|
| Types | 10Kr = | I. Thin line under "kreuzer"          |
|       |        | II. Thick line under "kreuzer"        |
| 3g =  |        | I. "L" in GULDEN centered             |
|       |        | II. "l" in GULDEN off-center to right |
| 6g =  |        | I. GULDEN in small letters            |
|       |        | II. GULDEN in large letters           |

Abbreviation "K" used in all offices: "ft" in V.I to U.5; But "fr" in C; "OP" in WO and "O" in S.

Demonitized October 31, 1854 (Adhesive revenue stamps issued November 1, 1854.



Left: Example of Vorratsstempel. This photograph shows the embossed center. Below — 1 to 3: Erfüllungsstempel used in Prag, Vienna and Budapest.



## B. Austria used in Hungary

It takes semantic gymnastics to covert the first revenues of Lombardy-Venetia into postal-fiscals, but several esteemed catalogues have done so. But where is the catalogue that fails to err on the 1867 postal issue, listing it only as AUSTRIA and not as HUNGARY, also. And what catalogue catalogues the military stamps and those of Bosnia under AUSTRIA—HUNGARY, where they rightfully belong. Too few collectors realize that the stamps of Austria were also the stamps of Hungary until the Ausgleich of 1867.

The first Austrian revenues, the issue of 1854, were issued for all parts of the empire, including Hungary, with one exception: Lombardy-Venetia (The difference in the monetary systems made this imperative). The "Italian stamps" and the "German stamps", as they were called in the official directives, were issued in 1854, the former for Lombardy-Venetia and the latter for all the other parts of the empire. Hence, these stamps in unused condition are all Hungarian; but the used ones must carry their Hungarian cancel or other proof of Hungarian usage, if they are to be called Hungarian.

The first Imperial revenues were a thousand percent more artistic in design than the first postals, probably because they were conceived by a different ministry than the postals — Finance vs Commerce. Andreas Ritter von Baumgartner, Finance Minister, and Alois Ritter Auer von Welsbach, Director of the K. K. Hof- und Staatsdruckerei, were both capable, progressive and energetic servants of the emperor. And they combined to produce a most beautiful product — the revenue issue of 1854, the designs of which remained in use for over twenty years. Actually, the general tenor of the designs had been prepared earlier for use on government bonds. They had also been submitted as essays for the first postal issue, and had been turned down. Perhaps it was that rebuff that spurred Auer to excel himself in manufacturing these intricately engraved-center stamps with the lacy leaf-grained background. (The central designs were by Leander Russ, engraved by Carl Kotterba, both craftsmen of renown.) The background plates were made by a method of Auer's own invention, the "Natureselbst-druck", printing from the natural product itself. No doubt this process was a pet of his, and he used it to good effect. Auer developed this method of printing from pieces of lace or leaves or whatnot, and it was the leaf of

the tulip tree of North America that he used for these revenues. The leaf was pressed under extremely high pressure between a hardened steel plate and a soft copper plate. The leaf left its filmy imprint in the copper, from which positive printing plates were made through electro or stereotyping.

The circular engraved designs with individually engraved denominations were printed on the sheets first. The background was applied in a second step. After the monetary reform of 1858, some provisionals were made by typographically printing in the value indications in yet a third step! Later, in 1860, several of the much used values had new plates prepared by electrotyping, and they were all identical.

The paper varied considerably. Until 1858, it was handmade, after that machinemade. Until 1856, it was obtained from a contractor, J. Reichle who had two paper mills in Lower Austria. After that, all the paper came from the government mill at Schloglmühl. Nevertheless, the paper continued to vary in thickness and texture. It has been said that the Printing Works hesitated to stock large supplies of paper, preferring to take delivery in smaller lots as it was required, which may well have contributed to these variances.

The fear of forgeries (the high value was 20 gulden, not 12 kreuzer as with the postals!) was supposed to be the reason for the engraved designs. It was thought they would be harder to duplicate. True or not, the government was defrauded apparently quite regularly through the cleaning of cancelled revenues and their re-use. Postally-cancelled revenues of Lombardy-Venetia have been extensively studied, and Edwin Mueller records that the cleaning and re-use of those revenues was widespread. This is proven by the invention of "prepared" paper only a few years later by the pharmacist Hausner. The 1859 paper, even perhaps as early as 1858, was impregnated with potassium ferrocyanide which was designed to react with the iron-containing inks of that period used in cancels, making them difficult to take off. Continued fears brought about the issue of 1866 in which the value indications were also expressed in letter text. This was to inhibit the changing of value numerals, for example from 15 to 75 kreuzer. This forgery-phobia spurred continued preventative measures which culminated forty years



later in the issue of 1898 with its virtually tamper-proof decal printing. The design was printed on both sides of transparent paper, both under and on top of the gum. This type of process is used to this day.

The perforations are profuse. Harrow perforation was considered but discarded, probably because of the many different sizes of stamps in the issue. Eventually, line perforating machines were designed and made by a mechanic

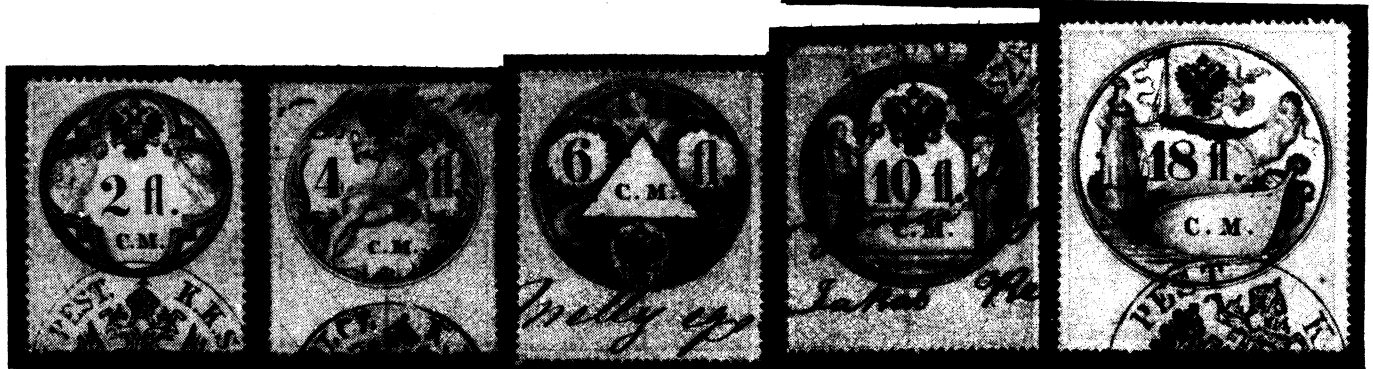
at the Printing Works, one Anton Torok. There must have been quite a few of these machines (we know there were seventeen in 1869) since we find all simple and compound perforation combinations from 13½ to 17. There was probably no set perforating procedure since compound perforations are found more often than not. This profusion continued until the installation of perforation 12 and 12½ in 1863.

### Austria Used In Hungary

| Values Issued |      |      |      |      |      |
|---------------|------|------|------|------|------|
| ISSUE         | 1954 | 1858 | 1859 | 1864 | 1866 |
| kr            | 1/2  | 1/2  | 1/2  | 1/2  | 1/2  |
| 1             |      |      |      | 1    | 1    |
| 2             | 2    | 2    | 2    | 2    | 2    |
| 3             |      | 4    | 4    | 4    | 4    |
|               |      | 5    | 5    | 5    | 5    |
| 6             |      | 6    | 6    | 6    |      |
|               |      | 7    | 7    | 7    | 7    |
| 10            | 10   |      |      | 10   | 10   |
|               |      | 12   | 12   | 12   | 12   |
| 15            | 15   | 15   | 15   | 15   | 15   |
|               |      | 25   | 25   | 25   | 25   |
| 30            | 30   | 30   | 30   | 30   |      |
|               |      |      |      | 36   | 36   |
| 45            |      |      |      |      |      |
|               |      | 50   | 50   | 50   | 50   |
|               |      | 60   | 60   | 60   | 60   |
|               |      |      | 72   |      |      |
|               |      | 75   | 75   | 75   | 75   |
|               |      |      |      | 90   | 90   |
| F1            | 1    | 1    | 1    | 1    | 1    |
|               | 2    | 2    | 2    | 2    | 2    |
|               |      |      |      | 2.5  | 2.5  |
|               | 3    | 3    | 3    | 3    | 3    |
|               | 4    | 4    |      | 4    | 4    |
|               | 5    | 5    | 5    | 5    | 5    |
|               | 6    | 6    | 6    |      |      |
|               |      |      |      | 7    |      |
|               | 8    | 8    | 8    |      |      |
|               | 10   | 10   | 10   | 10   | 10   |
|               | 12   | 12   | 12   |      |      |
|               | 14   | 14   |      |      |      |
|               |      |      |      | 15   |      |
|               | 16   | 16   |      |      |      |
|               | 18   | 18   |      |      |      |
|               | 20   | 20   | 20   | 20   | 20   |



Designs of the 1854 issue.





# STEMPEL

Illustration of new watermark III. Closed letters (IIIa) above and open letter (IIIb) right.

# M

## 1864 (Beginning)

Same designs and background. Introduction of new paper with watermark STEMP-EL-MARKEN: IIa "Closed" letters or IIb "open" letters. Line perforated 12 and 12½ and in all combinations.

| PAPER: |        | W=bluish        | x = grey<br>blue | Y=white |
|--------|--------|-----------------|------------------|---------|
| 90     | ½kr    | Black and brown | 7.50             | 15.00   |
| 91.    | 1kr    | Black and brown | .10              | .70     |
| 92.    | 2kr    | Black and brown | 1.50             | —       |
| 93.    | 3kr    | Black and brown | 1.00             | 2.50    |
| 94.    | 4kr    | Black and brown | 1.00             | 2.50    |
| 95.    | 5kr    | Black and brown | .10              | .40     |
| 96.    | 6kr    | Black and brown | .10              | .20     |
| 97.    | 7kr    | Black and brown | .10              | .40     |
| 98.    | 10kr   | Black and brown | .15              | —       |
| 99.    | 12kr   | Black and brown | .30              | .60     |
| 100.   | 15kr   | Black and brown | .10              | .50     |
| 101    | 25kr   | Black and brown | 2.00             | 5.00    |
| 102    | 30kr   | Black and brown | .10              | .40     |
| 103    | 36kr   | Black and brown | .30              | 2.00    |
| 104    | 50kr   | Black and brown | .10              | .60     |
| 105.   | 60kr   | Black and brown | 1.00             | 2.00    |
| 106.   | 75kr   | Black and brown | 3.00             | 6.00    |
| 107    | 90kr   | Black and brown | 3.00             | 6.00    |
| 108    | 1fl    | Black and brown | .15              | .60     |
| 109    | 2fl    | Black and brown | .25              | 1.50    |
| 110    | 2.50fl | Black and brown | 1.00             | 3.00    |
| 111    | 3fl    | Black and brown | 1.00             | 2.00    |
| 112    | 4fl    | Black and brown | 2.00             | —       |
| 113    | 5fl    | Black and brown | .40              | 1.00    |
| 114    | 7fl    | Black and brown | 2.00             | 20.00   |
| 115    | 10fl   | Black and brown | .40              | —       |
| 116    | 15fl   | Black and brown | 3.00             | 15.00   |
| 117    | 20fl   | Black and brown | 1.00             | 2.00    |



## 1866 (March 1)

Same basic design and background with value also in typographed text for the kr values. Continuation of use of the bluish and grey-blue paper of 1864, plus a white paper of variable thickness. A sulphur yellow paper was introduced in February, 1868. Line perforation 12, 12½ and all combinations.

## Watermark varieties:

The STEMP-EL-MARKEN watermark is found, once to a sheet, in open (IIa) letters of a height of 22, 24, 25, 27mm or closed (IIb) in heights from 21 to 24mm. The spacing between the letters varies. Stamp specimens with a generous piece of the watermark should be priced at four times the basic catalogue value, if horizontal; three times if vertical. The ½kr has not been found to date with watermark.

## Perforation varieties:

The relative scarcity of the perforation varieties is shown in the table. To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic catalogue value by the number shown in the table.

|     |    |     |
|-----|----|-----|
|     | 12 | 12½ |
| 12  | 1  | 25  |
| 12½ | 10 | 75  |

## Paper varieties:

It is possible that the white paper is merely a variety of the grey-blue paper, although it is believed that some values, the exact ones being unknown, were issued on white paper late in 1864.

1kr on blue paper is known imperforate top and bottom.

Dark brown proofs on thick, light brown paper are known for the following values: 3, 36, 90kr and 2½, 7, 15 gulden.

An order of 10/14/64 withdrew some values from use: 6, 12, 30, 72 kreuzer, and 8 gulden.

## Catalog Numbers

90-117 = Erler 22-56 Cv and Cw with Hungarian cancels.

The sulphur yellow paper catalogued above as "z", were given the separate catalogue numbers 142-163, in the 1966 catalogue by Kaptay. The existence of 60kr on bluish paper is questionable (131w). Double prints, offsets and one sided imperforates are known.

The relative scarcity of the perforation varieties is shown in the table. To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic

# Black and Brown

|     |        | w or x | w=bluish | x = grey-<br>blue | Y=white | z=yellow |
|-----|--------|--------|----------|-------------------|---------|----------|
| 118 | ½kr    | 6.00   | 10.00    | 6.00              | 2.00    | 5.00     |
| 119 | 1kr    | 0      |          |                   | .10     | .25      |
| 120 | 2kr    | .50    | 1.50     | .50               | .20     | 3.00     |
| 121 | 3kr    | .50    | 2.00     | .50               | .15     | .40      |
| 122 | 4kr    | .50    | 2.00     | .50               | .15     | .40      |
| 123 | 5kr    | 7.50   | 10.00    | 7.50              | .10     | 10       |
| 124 | 7kr    | .25    | .25      | .25               | .10     | .20      |
| 125 | 10kr   | .25    |          | .25               | .10     | .5       |
| 126 | 12kr   | .25    | .40      | .25               | .15     | .15      |
| 127 | 15kr   | .20    |          | .20               | .10     | .20      |
| 128 | 25kr   | 2.50   | 5.00     | 2.50              | .15     | .50      |
| 129 | 36kr   | .40    | .40      | .40               | .15     | .25      |
| 130 | 50kr   | .20    | .50      | .20               | .10     | .15      |
| 131 | 60kr   | 2.00   | ?        | 2.00              | .25     | .75      |
| 132 | 75kr   | 2.00   | 2.50     | 2.00              | .30     | 1.00     |
| 133 | 90kr   | 2.00   | 3.00     | 2.00              | .40     | 1.50     |
| 134 | 1fl    |        |          |                   | .20     | .15      |
| 135 | 2fl    |        |          |                   | .20     | .30      |
| 136 | 2.50fl |        |          |                   | .50     | 1.00     |
| 137 | 3fl    |        |          |                   | .50     | 1.50     |
| 138 | 4fl    |        |          |                   | 1.00    |          |
| 139 | 5fl    |        |          |                   | .30     | .30      |
| 140 | 10fl   |        |          |                   | .50     |          |
| 141 | 20fl   |        |          |                   | 1.00    | 2.50     |

catalogue value by the number shown in the table.

## Perforation varieties:

|     |    |     |
|-----|----|-----|
| 12  | 12 | 12½ |
| 12  | 1  | 50  |
| 12½ | 10 | .75 |

## Paper varieties:

The straw yellow paper of September, 1868 are not considered Hungarian stamps, nor are any of the papers perforated 9½ to 11 in 1869 and later. They are rarely found used in Hungary.

## Catalog Numbers

118-141 = Erler 41-71 Cv, Cw, Cz and Cs with Hungarian cancels.

## C. Hungary Documentary Revenues (Okirati Illetek Elyegek)

### PREFACE

As mentioned before, hand-stamped Signetten were used in Hungary as well as in Croatia (Horvatorszagban), Slovenia (Szlavoniaban), Dalmatia Tengermeleken), the Vojvodina (Woiwodinaban) and Temesvar (Temesban-sagban) from October 1, 1850, until October 31, 1854. Then followed the Austrian adhesive revenue stamps, in use until June 20, 1868, when the first Hungarian documentary revenues appeared. The earliest stamps were prepared by the Imperial and Royal State Printing Works in Vienna, and those from August 1, 1869, by the Royal Hungarian State Printing Office.

As in Austria, very few special purpose revenue stamps were used (calendar, advertising and newspaper tax stamps being the exception) but one finds many official closures and seals that may or may not be considered as evidence of taxes paid (beer, matches, cigarette paper, cigarettes themselves, customs and state railroads) depending upon whether one is a purist or not. Generally speaking, the Hungarians pretty much followed the predecessor Austrian practices in design and production.

### Paper

Originally, the paper came from Austria. The Hungarian paper came from the First Hungarian Paper Company, except for the period 1887-1899 a supplier in Fiume was patronized. The Hungarian paper was invariably white, although a lack of sufficient cellulose makes some of those papers yellowish today. The paper was quite uniform, except for the issue of 1898. From 1900, it was sensitized.




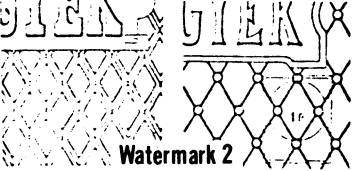
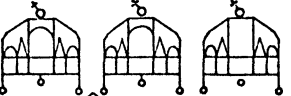


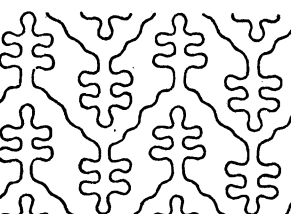
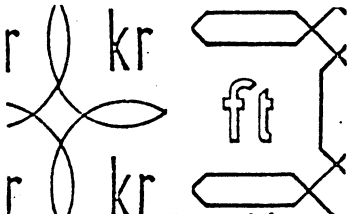
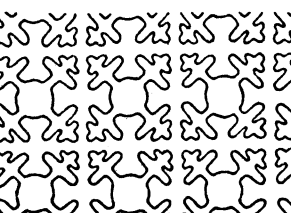
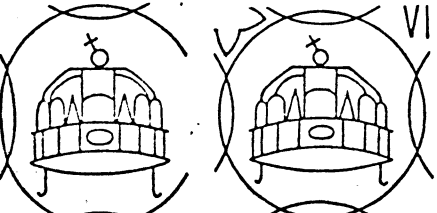
### Watermarks

Except for the early pelure paper, all Hungarian revenues appear on watermarked paper. From 1881, the watermarks are the same as used for the postage stamps. The Printing Office proposed the designs, the Treasury

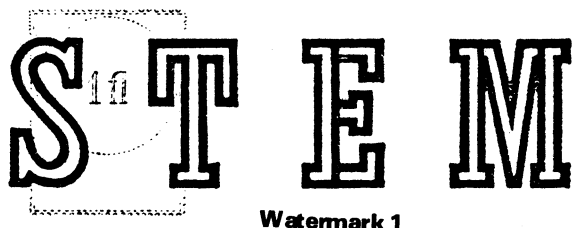
approved them, and the paper mill manufactured the appropriate rollers. These rollers had to be replaced three times during the period (1887, 1899 and 1909) and although they are for most people the same as the rollers they replaced, there are sufficient differences to be noticed by philatelists. Watermark varieties exist from several causes: the improper cutting of the paper from the roll or the placing of the paper in the presses in the wrong position. The 2 meter wide roll was cut to accommodate either four panes of postage stamps or three panes of revenue stamps. If during manufacture or storage the edges of the paper became damaged, the roll was cut into three 57x49cm sheets, or mixed with 49x57cm sheets. Non-standard cutting of the rolls, coupled with placing the sheets in the press in a reversed position provides four different watermark positions: (1) normal KR; (2) inverted KR; (3) design from the bottom up KR; (4) design from the top down KR. If the sheets are placed in the press with the back side up, a mirrored watermark results in all of the above four positions. Hence, up to 1913, eight different positions are possible. From 1913, the watermark has continuous lines and can only be found horizontal and vertical. The normal position of the watermark is to be able to read (viewed from the front) the words KRAJCZAR and FORINT and also the kr and ft. In addition, the cross on the Holy crown should lean to the left.



An example of a misperfed stamp.  
(1868 Austria issue used in Hungary.)

| Summary of Hungarian Watermarks                                                                    |                                 |                                          |                                                                                                                                                                                                 |      |  |
|----------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--|
| <br>Watermark 1   | Black on green                  | 1868<br>(1870-Unwkd.)<br>(1873/I-Unwkd.) | <br>VI<br><br>Watermark 6 | 1904 |  |
|                                                                                                    |                                 | 1873/II                                  |                                                                                                                                                                                                 |      |  |
| <br>Watermark 2   | Black on brown                  | 1877<br>1876                             | <br><br>Watermark 7       | 1908 |  |
|                                                                                                    |                                 | 1880                                     |                                                                                                                                                                                                 |      |  |
| <br>Watermark 3   | Black on rose                   | 1881                                     | <br>Watermark 8                                                                                             | 1913 |  |
|                                                                                                    | Green on brown<br>Blue on brown | 1891                                     |                                                                                                                                                                                                 |      |  |
| <br>Watermark 4  |                                 | 1898/I                                   |                                                                                                                                                                                                 |      |  |
|                                                                                                    |                                 | 1898/II                                  | <br>Watermark 9                                                                                            | 1923 |  |
| <br>Watermark 5 |                                 | 1899                                     |                                                                                                                                                                                                 |      |  |
|                                                                                                    |                                 |                                          |                                                                                                                                                                                                 |      |  |

Watermark 1 (1868)



Watermark 1

STEMPELMARKEN once on a sheet. The letters are 23mm high and only a portion of the letters, if any, will appear on the stamp. Used for the Vienna printings and it is possible that a supply of this paper was shipped to the Printing Office in Budapest.

Watermark 2A and 2B (1873)

MAGYAR KIRALYI BELYEGJEKEK and Kr once to the sheet. The frame is 17x25mm, MAGYAR KIRALYI is 10mm and BELYEGJEKEK 34mm in

length. Only a portion of the letters, if any, will appear on the stamp. The Forint Design is of similar size.



Watermark 2A

## Janson Receives Morley Award

The annual Walter Morley Memorial Award has been awarded to an article by Esbjorn Janson. Named in honor of the pioneer fiscal collector and publisher Walter Morley, this award is given to the "most significant contribution to fiscal philatelic research to be published in the American Revenuer during the calendar year."

Mr. Janson's article, "Swedish Charta Sigillata," was published on the front page of the January, 1979, issue of TAR. This article was chosen by the editors on the basis of originality, research, interest, presentation and most importantly the article's contribution to the general body of fiscal literature.

Articles considered made their original appearance in TAR, were not authored by one of the editors or if serialized was concluded in the volume under

consideration. Other articles strongly considered and worthy of mention were "Queensland: Impressed Duty Stamps, a Study of the Tall Geo. V and Tall Numerals" by Gerald Abrams, "Puerto Rico" (five part series) by Howard Beaumont, "Saskatchewan Law Stamps" by Edward Zaluski, "Hand Stamped Printed and Embossed Revenue Paper of Canton Berne" by Donn Lueck, "The Revenue Tax Stamps of Coca-Cola" by Skip Stallings, "Brazil: The Deposito Labels" by Gerald Abrams and "Argentina-Republic: Bills of Exchange" by G.C. Akerman.

Now philately, like charity, ought to begin at home and something should be done to remove the reproach that we know so little of our own fiscals.

L.W. Fulcher, editor Morley's Philatelic Journal in an editorial, November, 1902

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\* Most likely to occur.

# Replating the Civil War Revenues

## The Original Process, 50 Cent Blue, Part II

by Bill J. Castenholz

*This completes the discussion begun in the March issue.*

Paper provided another set of clues. Early papers, according to Christopher West (Elliott Perry), in *The Revenue Stamps of the United States* did not vary greatly until 1868 (about the time of the re-entry). It was "close textured grayish or yellowish white wove, thin, and rather hard and brittle." The later papers include the truly thick variety (which, incidentally, is very rare on any stamp but the Original Process), the silk papers, and generally, the softer and thicker types.

Stamps printed from what appeared to be rusty plates were thought to be a clue to the sequence in the deterioration of the plate. This turned out to be an interesting misconception. Every 'rusty' stamp was plated to a margin position, mostly to the top right and lower left corners of the sheet. What is commonly called rust is not rust at all, but the finger prints of the printer, as he lifted the sheets from the plate after the impression was made. Remember, the plate was face-up. Therefore, the printed sheet was face-down, and lifting it from the plate required holding it without being able to see where the freshly printed design was. If the Printer was careless enough to touch the paper, far enough in from the edge that he touched the design, his fingers would smudge the ink. No legitimate effects of rust have yet to be found on this plate.

After completely replating the early state and nearly finishing the late, some conclusions can be drawn. The original plate was entered almost immediately upon the letting of the contract to Butler & Carpenter, in 1862. About the time of Butler's death, which occurred in October of 1868, the most commonly used plates were re-entered. It appears every position of the Original Process plate was altered. Only one major double transfer occurred in the original entry. It can be seen on the proof sheet in the Smithsonian. After re-entry, dozens of major and minor shifts appeared.

Strangely, wear does not appear to have been excessive even just prior to re-entry, and I do not know why this new entry was made. Actually, it was very carelessly done, and the rough handling immediately after re-entry was so abusive that it left the plate in very poor condition. Obviously the standards of quality which Butler & Carpenter upheld, or the government quality control forced them to keep, changed radically about the time that Butler died.

The most startling conclusion so far from this study is the discovery that certain stamps do not fit into either the early or the late states. They are, as a group, very late, and generally shifted to such an extreme as to suggest foreign transfers. From some distinct scratches, one of these pieces was determined to be from a position which already had

been replated, both in the early and the late states! A third state existed!

Some further work revealed that a re-entry had been made, in or just before December, 1870. Only a few positions appear to have been reworked, but in one, the shift is so great, about one-half inch, that the stamp below is effected. What had appeared as a contender for a plate crack turned out to be the lower outline of the stamp above.

A lot of work remains. Many questions need to be answered. Why were re-entries made to some plates when other plates of the same denomination were not used sufficiently to retire them? (As an example, why not substitute a Passage Ticket, or Probate of Will 50 cent plate, rather than re-enter the Original Process? Why the third entry? If there is any question of the second entry improving the plate, there is none to the third - it rendered the plate almost useless. Why did the quality of the printing of these stamps vary so much in the years 1868 to 1871? The Second

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# GUINEA: AN HISTORICAL OVERPRINT

by H. Janton, ARA

Soon after he was returned to power (June 1958), General DeGaulle visited the French African colonies with the idea in mind to initiate an agreement with the local populations on a new status, a French Union, as the first step toward granting independence. He received a warm welcome in most cases, with the exception of Guinea, which opted for immediate independence.

5

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11 FEVRIER 1974

Fait à: CONAKRY par Ambassade Italie  
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Le 12 FEVRIER 1971  
On



L'AMBASSADE D'ITALIE  
(Dr. C. ...)

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de l'autorité qui a prorogé  
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Signature and seal of the  
authority which has renewed  
this passport.

It was granted circa October 2, 1958, but without the similar technical and financial assistance to that given by France to the member nations of the Union. Afterward, relationships between Guinea and France deteriorated almost continuously to the point where they were

Issue is of superb quality throughout, as is the balance of work from Joseph R. Carpenter. What accounts for this temporary problem? How many reliefs were used? The accepted theory of the 60 cent and 70 cent Second Issue reliefs being on one transfer roll, and the fact that up to 5 (or 6) reliefs on one roll were used by Toppen and Carpenter in the manufacture of plates for the U.S. Postage 1 cent blue of 1851-61 raises a lot of possibilities. As yet I have not identified more than one relief, but this is not conclusive.

In summary, the ability to increase by a giant step, our understanding of this country's earliest adhesive revenues is within our reach.

concluded, and the French Embassy and Consulate in Conakry closed in November, 1965, diplomatic relations severed.

The Italian government agreed to take over the French interests in Guinea, which included the handling of papers (i.e., passports, certificates or visas, etc.) needed by the few French citizens who had remained there. For administrative and financial reasons, the Italian authorities decided to overprint their consular stamps to be used for such purposes, and it is likely that there is no precedent for such an issue.

Two sets of Italian consular stamps were overprinted, the earlier one with denominations in gold Lire, the later in current Lire. Several denominations of each set have been found to date, but it is likely that more were issued, allowing expansion of this listing at a later date upon their discovery.

One such passport is illustrated here, showing two of the later issue values affixed. They are overprinted in three lines Rappresentanza/interest/francesi, which meaning should be obvious.

## 1966

Denominations in gold Lire

OL25 brown  
OL50 dark grey  
1L carmine  
3L yellow  
20L grey blue

## 1968

Denominations in current Lire

50L brown  
200L carmine  
500L yellow  
1000L rose  
2000L red

In the spring of 1976, France and Guinea renewed diplomatic relations, and the French Embassy and Consulate in Conakry were reopened. The Italian stamps in stock at that time were returned to the Italian Foreign Office in Rome to be incinerated.

(Anyone able to augment this listing is invited to write to the Editor).

## TAR Awarded Vermeil at London

Word has been received that *The American Revenuer* was awarded a Vermeil at the International Philatelic Exhibition, LONDON 1980. This was one of 14 Vermeils awarded to literature, and one of two periodicals to receive this high award. With only three gold awards given this placed TAR in the top 17 entries in a field of over 200 literature exhibits.

This award is a reflection of the high quality articles written and submitted by ARA members. The 1978 volume was exhibited and all those who contributed to that volume should feel justly proud of a fine accomplishment.

# SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

## NEW MEMBERS

- 3248 BEUTEL, PHILLIP R., PO Box 8, Lake Jackson, TX 77566, by G. M. Abrams. Genl revs, motor vehicle, postal notes.  
 CM3249 BOROFSKY, Melvyn A., 516 Berwyn Rd, Morrisville, PA 19067, by G. M. Abrams. All USIR, US poss revs, errors and freaks, medicine, stamped paper, RR stamps, expo tickets, sanitariums.  
 CM3259 FADEM, Randall E., 48 Cherry St, Somerville, MA 02144, by G. M. Abrams. Austria, Hungary, Belgium.  
 3256 GAUTHIER, Raymond J., 195 Smith, North Attleboro, MA 02760, by Sherwood Springer. All USIR and taxpays, all Germany revs, incl occupation.  
 3260 KLINE, William M., Jr., 17431 SW 119th Ave, Miami, FL 33177, by Secretary. Scott-listed US, esp. wines.  
 3261 KOEPKE, Jon E., 7309 N. Santa Monica Blvd, Milwaukee, WI 53217, by Eric Jackson. US beers, first 3 issues, wines, narcotics, Xmas seals.  
 3257 LONG, Marsha L., 340 Stratofort, K I Sawyer AFB, MI 49843, by G. M. Abrams. Collector/dealer, J. M. Stamps-US revs mint and used, US postage due, Israel revs and postage due.  
 3262 MARVER, Jerry, 1111 E. 54th St, Indianapolis, IN 46220, by Kenneth Pruess. Dealer, Diversified Collectibles: collects Indiana intangibles.  
 3255 MRDJA, Miodrag, Rakovica, Rujica 9, 11090 Beograd, Yugoslavia, by Mary O. Ruddell. World revs.  
 3250 NORONHA, Olvex M., 26-86 Chembukavu, Trichura-680 001, Kerala, India, by G. M. Abrams. Cochín, Travancore, Travancore-Cochin (collector/dealer).  
 3252 SOLOMONSON, Nathan, 18 Charlotte Rd, Swampscott, MA 01907, by Secretary. Checks, old documents.  
 3258 THADANI, Lal, GPO 1090, Bombay 400 001, India, by Prof. K. D. Singh. Dealer, Addy's (India) Exports-Indian native states fiscals and revs.  
 3253 TRAVIS, William K., 1710 Georgia Federal Savings Bldg, Atlanta, GA 30303, by Secretary. US documentary, stock transfer, proprietary, official.  
 3251 WHISTANCE, Bruce, RD 5, Box 237AA, Kingston, NY 12401, by G. M. Abrams. All US Scott-listed and some unlisted, some NY state revs.  
 3263 WITT, O. Dean, Box 94, Trego, WI 54888, by G. M. Abrams. State trout, duck, upland game stamps.  
 3254 ZERBONIA, Ralph R., 260 Gaither Ave, Youngstown, OH 44507, by G. M. Abrams. All US revs, esp. stock transfer (no ducks).

Highest membership number on this report is 3263.

## REINSTATED

- CM1542 LOGAN, Russell J., 2870 Chatham Rd, Pepperpike, OH 44124, by Secretary. US revs.  
 CM2119 MURPHY, William J., 1616 Ruidosa, Wichita Falls, TX 76305, by Secretary. Canada inspection revs and tobacco taxpays, US 1898 issues.  
 CM2929 M. K. Bhojak-India  
 609 Thomas A. Cox-Richmond, VA 23225  
 930 Esbjorn Janson-Sweden  
 2339 Albert W. Marshall-Lummi Island, WA 98262  
 2702 Kent Mitchell-Fargo, ND 58102

## RESIGNED

- 3144 Jerome R. Fogel

## DECEASED

- 1977 Daniel B. Pollock

## MEMBERSHIP STATUS

|                           |      |
|---------------------------|------|
| Previous membership total | 1520 |
| New members               | 16   |
| Reinstated                | 7    |
| Resigned                  | 1    |
| Deceased                  | 1    |
| Current membership total  | 1541 |

## Auction Notes

**Don Duston-Auction Manager**  
 1314 25th Street  
 Peru, Illinois 61354

Since a replacement Auction Manager has not yet been selected, I will be running a small auction in the Fall. This will be limited to 500-600 lots of better individual items. Members should submit such material as soon as possible. Especially wanted are better 1st, 2nd, and 3rd Issues without defects; Match and Medicine; the more elusive Playing Cards, RN's, RM's, Taxpays, Printed Cancells, Canadian revs, and better individual foreign revenues. No unsorted material should be sent without prior approval. Cut-off date is July 28th.

# The Edward Boker Sterling Memorial Roll of Distinguished Fiscalists.

Two distinguished fiscalists were named to the Edward Boker Sterling Memorial Roll of Distinguished Fiscalists at ROMPEX, Denver, Colorado at the annual meeting of the American Revenue Association, May 16.

The Sterling Memorial Roll was established last year by the American Revenue Association to honor distinguished students of the world's revenue stamps. The Memorial Roll is named in honor of Edward Boker Sterling, pioneer in the listing and pricing of U. S. State and Federal revenue stamps as well as of our postal issues.

The selection Committee names one individual each year from revenue greats of the past and honors one now living. Living members to be elected, are selected from the membership in good standing in either The American Revenue Association or the State Revenue Society. They are voted by a committee made up of members of the two sister revenue organizations.

This year's awardees are Clarence H. Eagle and Sherwood Springer.

Clarence Eagle, of Port Washington, L. I. died December 27, 1922, at the age of 66. Eagle commenced a study of the U. S. match and medicine stamps about the turn of the century and amassed one of the finest collections of these stamps ever assembled. He was active in revenue circles and contributed to the literature on these stamps for years. Later he turned to collecting U. S. revenue essays and proofs. On his death his collection of 24 volumes of this material went, under his will, to the Library of Congress. In 1958 the Eagle volumes were transferred to the Smithsonian's Division of Philately where they are available, by arrangement, to present day students of these issues.

Sherwood Springer, the living fiscalist awardee, joined The American Revenue Association in 1953. As an active member of the ARA, Springer has held various offices in the organization to the members and has been a frequent contributor to the pages of The American Revenuer. He is perhaps best known for taking up where the Scott Catalog leaves off as the publisher of Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues, which is now in its 8th edition.

## Lawrence and Martin — Continued from page 70

partnership was soon thereafter dissolved possibly due to a ruling by the Internal Revenue Department that Tolu Rock and Rye was a liquor rather than a proprietary medicine and thus subject to pay a higher rectifier's tax instead of the nominal tax on proprietary medicines. This would have removed most, if not all, of the profits of the business. (5)

## Notes:

(1) Balsam of Tolu is derived from a tropical American leguminous tree probably found in Santiago de Tolu, Colombia. It was used in cough syrups, perfumes and probably in L and M's preparation.

(2) Oliver Jensen, *The American Heritage History of Railroads In America*.

(3) Hillsboro, Illinois, is a town of about 5,000 persons located about 50 miles northeast of St. Louis.



## READER'S ADS

Copy for Reader's Ads must be typewritten on one side of a plain white sheet of paper. Maximum line length is 3-11/16 inches; maximum 9 lines per ad. There must be one copy for every insertion. Cost 25¢ per line in advance. These ads are run at costs as a service to the membership.

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**NEED HELP!** I need the following I.R. overprints: R158B, R153 usage, R159 & R160 usage. Will buy or trade. Dr. Clarke Yarbrough, 4159 Ursuline Dr., Mobile, AL 36608

(4) The check also includes an imprinted revenue stamp Scott U.S. RN-G1.

(5) Holcombe, *Patent Medicine Tax Stamps*, pgs. 324-5.

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**IMPORTANT!** To be counted, your ballot must be received by the Secretary, 1010 S. 5th Ave, Arcadia, CA 91006, no later than August 1, 1980. Your ballot may be anonymous if you wish. Write-in votes will be tallied for the record, and any person receiving ten (10) or more write-in votes shall be deemed to have been nominated by petition in accordance with Article 5, Section 6, Paragraph b of the ARA By-Laws. PLEASE VOTE!

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