

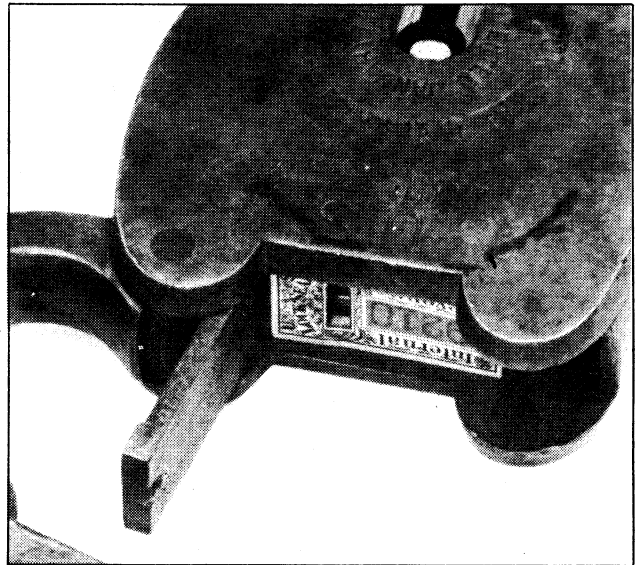


# The American Revenuer

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The Canton Seal  
and Register lock used by the USIR from  
1879 to 1892. This and other items used by the  
IR Collectors in the performance of their  
duties are examined in this issue.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**JANUARY 1981**

Volume 35, Number 1  
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# THE AMERICAN REVENUER

Official organ of the  
AMERICAN REVENUE ASSOCIATION

## The American Revenuer

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The ARA will not knowingly accept advertisements from anyone whose business dealings are not beyond reproach, and can assume no responsibility between members and advertisers, but will attempt to assist in resolving any differences arising therefrom. The opinions expressed in the various articles in this journal are those of the writers and are not necessarily endorsed by the Association and/or this journal.

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## The Editor Notes . . .

...that we regret an omission from our lead story in the December issue of TAR. Author Dick Sheaff has noted that on page 189 there was a listing of known double impressions on First Issue Revenues. Omitted from that list was the 15¢ INLAND EXCHANGE, 25¢ INSURANCE and 50¢ FOREIGN EXCHANGE. We regret the omission and offer our apologies to Dick.

...that we must also offer our thanks to Dick. He is a graphic designer by profession and with no arm twisting agreed to design a cover to be used on TAR. If it wasn't for Dick we would have to make do with something dreamed up by your editor.

...that while on the subject of our cover we wish to note that this will become a permanent attachment to TAR. We trust that it will add greatly to the overall ascetic quality of the magazine. We also hope that with the stiffer cover TAR will arrive in better condition from the post office.

...that advertising space is available on the inside and outside back cover. This space will be given to the largest ad placed in each issue of TAR. However, any advertiser can be guaranteed that space if they agree to take ½ or one page for ten issues (one year although the year does not have to coincide with the calendar year.) We will also give the holder of this space the right to renewal if desired. Anyone interested please contact the advertising manager.

...that you should have noticed advertisements in the last several issues of TAR for packets and books available through the ARA Sales Department. These listings are presented in this manner as a matter of convenience for all. But more importantly you as members should realize that these items are being offered as a service to the membership by our sales department. Many of the packets are offered by other members to encourage revenue collecting and offer members an inexpensive start in a new area. The books are often available in this country only through the ARA. They are often produced to encourage fellow members to join in another area of collecting and are offered by the sales department as a service to our members.

...that the Cleveland, Ohio, Chapter of the ARA will hold its first 1981 meeting Saturday, March 14, at 4:00 PM at the Garfield-Perry Stamp Club annual March Party. All ARA members and guests are welcome to bring stamps for sale, trade, identification, or discussion. Ken Koller, Chapter Chairman, will speak on "How to find revenue stamps." The meeting will be in the Band Room of the Masonic Temple in Cleveland.

...that the Washington Metropolitan Area Fiscal Society (the DC Chapter of the ARA) will next meet at SPRINGPEX 81 on Sunday, March 29, 1981, at 1:00 PM. This is the annual show of the Spring field (VA) Stamp Club. The show will be held at Lee High School, 6540 Franconia Rd., Springfield, Virginia. All ARA members and guests are welcome. For further information contact Louis Alfano.

...that inquiries have been received regarding the availability of revenue stamp mats as mentioned in the new Directory. As of now, they are not available. As soon as they can be produced to the satisfaction of those working on them, we will make full details available here in TAR.

...that with our member dealers--

--Harry Heuer (205 East Nassau St., Islip Terrace, NY 11752) has just issued a long overdue list of offerings of worldwide revenue and cinderella items, most singly. Suggest that you request a copy; a #10 SAE would be appreciated. Noted were Springer catalogs #2 through #5 at \$7.50 each, pp.

--by the time you read this it will be too late to bid on J. L. McGuire's latest sale. (See his ad on the inside back cover.) As always he has an extensive listing of all US revenue stamps and stamped paper. His catalog is well worth requesting.

--another ReveNews (#33) has been received from Erling van Dam (Box 300, Bridgenorth, Ontario K0L 1H0 Canada). The usual large offering of Canadian material is made featuring excise tax stamps. Among the foreign material listed is a full page of QEII issues from Hong Kong.

--Chuck Emery (Emery Ventures, Inc., Box 1242, Coquitlam, BC V3J 6Z9 Canada) has also had a recent sale. In addition to postage material, he offered "our best ever showing of revenues." Future sales will continue to feature better Canadian revenues. Write for a catalog of the next sale.

--Jacob Kisner (750 Park Avenue, NYC, NY 10021) writes that he is a good source for worldwide cinderellas. For three 15¢ stamps he will send a bundle of offers.

The editor desires to start a "Back to Basics" column in TAR. Members are invited to submit short introductory articles that will introduce a non-revenue collector to your field of study. Plans include eventually collecting these articles and reprinting them in ARA recruiting material.

## To The Editor . . .

Dear Editor,

This is to comment on Charles Mandel's fine series of articles, Revenue Stamps of the Holy Land. Specifically, Part IV pertaining to the Hejaz Railroad. Apparently there were more stamps issued and used to help finance this road than reported in the article.

Colonel I.H.T. Okday reported six issues for the Hejaz Railroad totalling eleven different stamps in Heft 2-1973 of *Collegium Philatelicum* (Munich, 1973) as having been known with postal cancels. Illustrations of some of these stamps can be seen with overprints as Minkus Turkey 831-836 and as Scott Turkey-in-Asia 35-39. They appear in postage stamp catalogues because existing Turkish revenues were overprinted by the Nationalists for use as provisional postage stamps.

Leone DeMagistris in his *Catalogo Generale Delle Marche Da Bollo Italiane* (Genova, 1947) also lists on page 233 three other stamps issued in 1912 by Turkey for Hejaz Railroad coal transactions.

Most, if not all of the above stamps are inscribed "Receipt for an auxiliary contribution to the Hamidian Hejaz Railroad." Hamidian, of course, because Abdul Hamid was the sultan and caliph which the Road was meant to exalt.

Incidentally, I do not think that "H.J.Z." stood for the Hejaz Railroad as such, but for Hejaz Jordanian Zone which was the area south of French-occupied Syria. The French overprinted Turkish revenues for use in Syria, some of which are overprinted "Z.O." This stands for Zone Ouest (West Zone) which was The Labanon, not Syria-proper.

In any event, there appear to be Hejaz Railroad stamps in issues of 1903, 1905, 1910, 1911, 1912, 1914 and 1918.

William Ittel, ARA

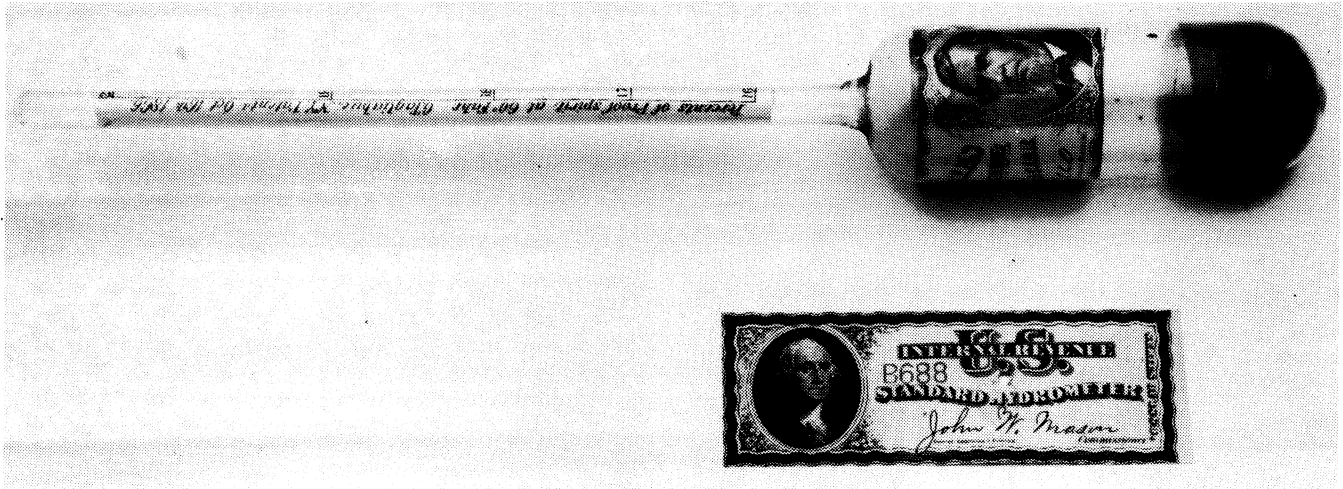
# LABELS, SEALS & TAGS

A look at some of the USIR cinderellas

by H. Tolman, II, ARA-HLM

Although articles have been written over the years about Hydrometer Labels Lock Seals, and Metallic Tax Stamps for Cotton, little if anything has appeared of late

as to why the labels, seals and tags were used as well as how they were applied. Having the instruments in my possession, I will attempt to describe such with the assistance of photos of how they were actually used.



A complete hydrometer containing a Standard Hydrometer seal used in 1870 with a portrait of Delano then the Commissioner of Internal Revenue.

## Hydrometer Labels

Walter W. Norton wrote in the well known Springfield List of the United States Revenue Society in 1912 that "A hydrometer is a glass instrument used for determining the specific gravity and purity of liquids. Into the bulb during the process of manufacturing a label is inserted by an agent of the Commissioner of Internal Revenue as authoritative proof of their accuracy."

The hydrometer pictured has a bulbous end 25mm

This is H-2 on the Springfield list of 1912. The other seal is number H-9, the series of 1889 signed by John W. Mason

in diameter and 75mm long. The stem is 6mm in diameter by 142mm long. The label within the stem

(Text continued on page 4)

An opened and closed Slight lock along with a used and an unused lock seal and a key. This lock was first used in 1875. There have been many series of these seals in various colors with various inscriptions including "U.S. bureau of/Industrial Alcohol" and "U.S. Prohibition."

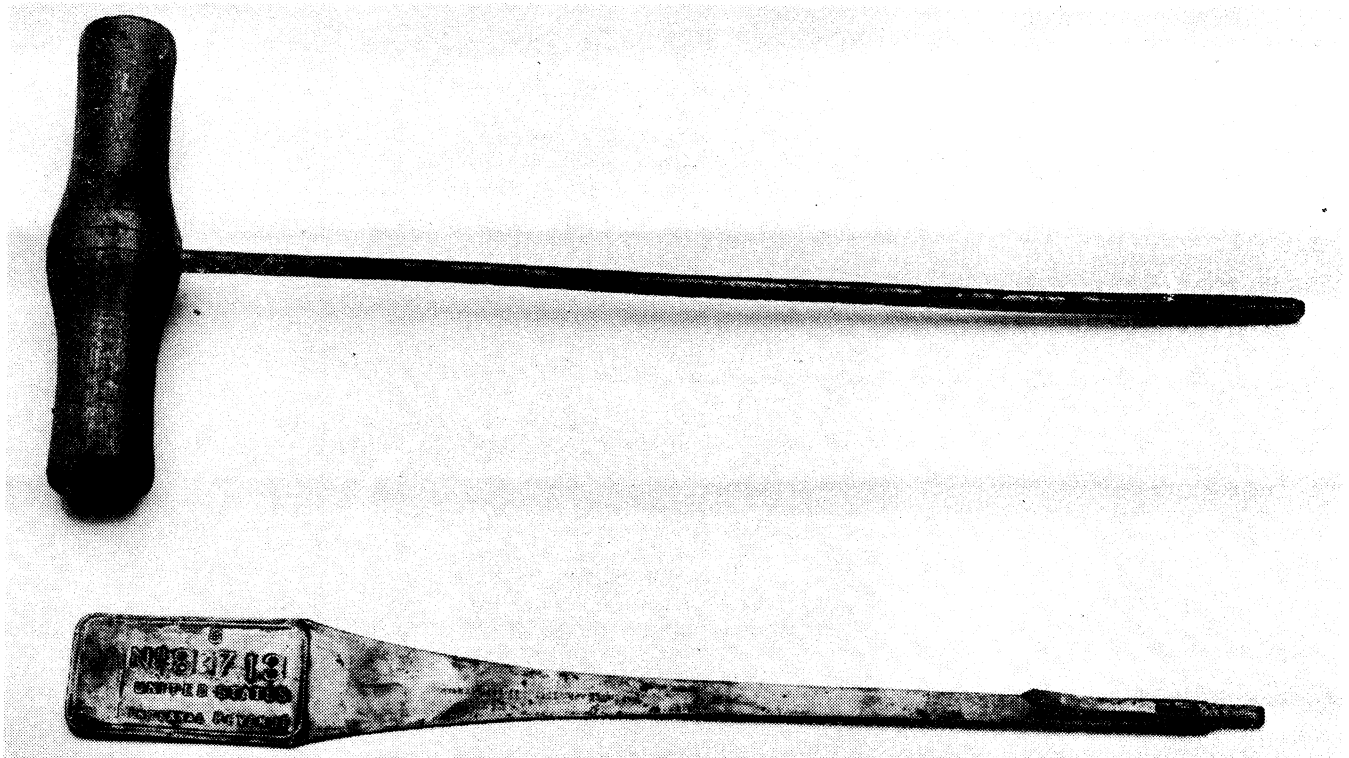




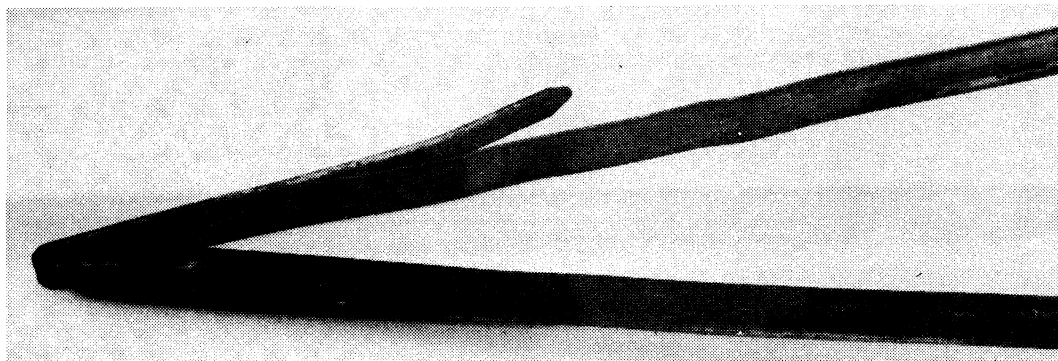
An opened and closed Canton lock. These were used concurrently with the Slight locks from 1879 to 1892. The probable reason for discontinuing this lock was inaccessibility of the seal. In the Slight lock the seal could be examined without opening the lock.



A metallic cotton tax stamp and the stiletto used to push the barbed end of the stamp into the bale of cotton.



# LABELS, SEALS & TAGS



A close up of the barbed end of the metal cotton tax stamp inserted into the stiletto. After forcing the stamp into the cotton bale the stiletto would be

withdrawn leaving the barb hooked inside the bale. Rough handling of the bale would not dislodge the tax stamp.

reads, "Percent of Proof spirit at 60 degrees Fahr. G. Tagliabue, N.Y. Patent (d) Oct. 16th 1866" with graduations running from 160 to 100. The bulbous end contains the actual Label and in this instance being that of the rare C. Delano used in 1870. Below Delano's portrait are lead pellets in sealing wax which enables the hydrometer to sink into the liquid so that the user may read the percent of Proof Spirit from the scale in the stem. This would enable an USIR agent to compute and collect the proper amount of tax due.

## Lock Seals

Mr. Norton in the same Springfield list wrote, "Lock seals are used at distilleries, warehouses, and breweries by the Internal Revenue storekeeper or gauger who is in charge of the plant. The places where distilled spirits are made, drawn or stored are under his supervision, and as a safeguard and precaution they are locked with a peculiarly constructed padlock so made that a paper seal or label can be inserted to cover the keyhole, making it impossible for anyone to open the lock without punching a hole in the paper seal."

Illustrated are two of the padlocks utilizing the larger lock seal (18 x 48 mm); one is closed and the other one open. These heavy brass locks weight 1 1/4 pounds and measure 95mm overall when closed, 63mm wide and 18mm thick. Stamped into the lock to the left of the key cover is the inscription "T. Slaight/Patent/Nov. 23, 68/Newark, N.J." and to the right "U.S./Patent/Nov. 23, 68/Newark, N.J." and to the right "U.S./Int. Rev." On the latch, what is apparently the padlock number 16237. The other lock bears the number 2270.

To use the lock, the unused seal (without the diamond punched out) is inserted into the rectangular recessed section. The hinged cover bearing the wording "patent/Aug. 5, 73" with a stud to coincide with the rectangular cutout in the seal is closed. When the clasp is closed it automatically locks this cover holding the seal inside. To open the lock, the outer spring rectangular cover is swung clockwise revealing the lower part of the seal under which is the keyhole. The key is then inserted and in so doing breaks the seal as shown on the seal pictured.

The padlock for the smaller lock seal (11 x 24mm) is somewhat different. This heavy 1 pound brass lock measures 85mm overall when closed, 58mm wide and 20mm thick. Again stamped into the side it reads "U.S./Int. Rev." and semi-circular around the keyhole, "Canton Seal & Register Lock Co./Patented January 1, 1878." The number on the clasp is 2086.

To use this lock, an unused seal like one of the pair shown, is placed in a recessed section at the top above the keyhole. A hinged rectangular cover closes over the seal. The clasp with a notched projection swings down over this cover making it impossible to open the cover and then snaps fast. To open, a sliding door over the keyhole is pulled down and then the key is turned to open. A pin damages the seal while unlocking.

## Metallic Cotton Tax Stamps

The tax upon cotton was in force from 1862 to 1867. Charles A. Nast writing in the 1912 Yearbook of the United State Revenue Society states that "During the effective duration of the taxable period it was necessary that each bale or package of raw cotton should have affixed to it a mark or stamp, showing that the internal revenue tax had been paid and before it could be shipped from the place of production." The great bulk of the stamps used were made from thin sheet brass and resembled a harpoon having a book and a barb on one end and an embossed stamp on the other. Though they varied slightly in length, the one shown is 10 inches overall while the stamp end is 1 1/8 inches wide.

To attach the stamp to a bale, a sharp pointed instrument called a stiletto furnished by the Collectors of Internal Revenue, measuring 9 3/4 inches in length with a handle was used. At the end of the stiletto is a cavity into which the hook end of the stamp is inserted. By forcing the end of the stiletto into the cotton bale, the barb opposite the hook is carried into the bale and anchored upon withdrawal of the stiletto. Thus, the stamp is permanently attached to the outside of the bale. Clever people these tax collectors.

Thus we see the tools of the trade, and the why and how, used by the I.R. Gaugers and these taxpaid users.

Back in World War II the late Charles Hermann took up the task of recording the Pennsylvania emergency beer labels with tax paid inscriptions which were used in lieu of stamps or tax crowns. He was not alone in his task as his columns in the *Weekly Philatelic Gossip* attest. In all he recorded the labels of 34 companies, 140 varieties (for the complete listing, see item A-1111 in the ARA library). The labels feature a prominent keystone inside two concentric circles. Between the circles there is an inscription "Pennsylvania Malt Beverage Tax Paid" and a designation of the size of container for which the tax was paid. The actual amount of tax is not included, but merely is the amount was for (1) and half pint or less, (2)



a pint or less, (3) a quart or less, or (4) a gallon or less. These were the rates included in the law. Some companies were using the labels in 1942 as an emergency measure due to the war. But their use continued past the cessation of hostilities into 1946 when the use of stamps and tax crowns resumed.

You will also notice on the two labels illustrated that there is a designation that the internal revenue tax was also paid, no doubt with the use of the federal stamps that were used in the breweries—the 5, 10, 25, 100, and 500 barrel stamps.

Only one other state that I'm aware of had a similar practice. In my next column we'll travel west to Utah and look at a few beer bottle labels with state tax paid designations from that state.

## DELAWARE TROUT STAMPS

By John Graper, ARA

The following information has recently been received by me. I am sure the availability of these stamps will be of interest to ARA members.

A limited number of Delaware Trout Stamps for the years 1977-1980 are available to collectors. These stamps have been used by the state of Delaware for a number of years to generate revenue for the support of its trout stocking program. In 1977 the first four color stamp illustration used is chosen from the entrants of an art contest conducted by the Delaware Division of Fish and Wildlife.

The face value of the stamps is \$2.10 for resident and \$5.25 for non-resident.

A shredding schedule has been established. That schedule calls for stamps to be made available to the public and dealers on the following basis:

1977	single stamps	until Sept. 1, 1980
	blocks of 4	until July 1, 1981
	shredding date	July 10, 1981
1978	single stamps	until Sept. 1, 1980
	blocks of 4	until July 1, 1981
	shredding date	July 10, 1981

1979	single stamps	until July 1, 1981
	blocks of 4	until July 1, 1982
	shredding date	July 10, 1982
1980	single stamps	until July 1, 1982
	blocks of 4	until July, 1983
	shredding date	July 10, 1983

In all future issues single stamps will be available for two years after the close of the fiscal year in which the stamp was issued. Blocks of four will be available for one additional year.

The cost of both resident and non-resident stamps will be \$2.10 for all years except the two most current ones. (i.e. the cost of 1977) and 1978 resident and non-resident will be \$2.10)

The two most current years will be at face value. 1979 and 1980 stamps would therefore be \$2.10 for resident and \$5.25 for non-resident. The nonresident stamps of the most recent years cannot be offered at a discount because state auditing procedures do not allow for such a practice.

Interested parties may purchase stamps by writing: Division of Fish and Wildlife, P.O. Box 1401, Tatnall Bldg., Dover, DE 19901.

# Commemorative Revenue Stamps are Something Else

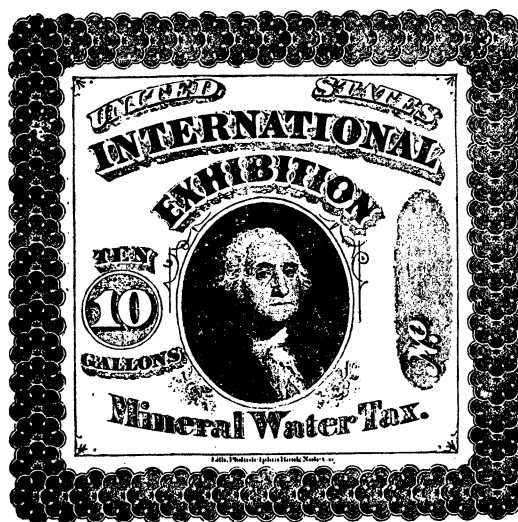
REPORT OF THE DIRECTOR-GENERAL.

555

Department of,  
Admissions.

In the November, 1980, issue of TAR, Associate Editor Louis Alfano commented on two previous articles in TAR referring to "commemorative U.S. revenues." Lou expressed the opinion that they were not taxpays but rather admission tickets or a sort of royalty or permit fee stamps used by the United States Centennial Exhibition of 1876.

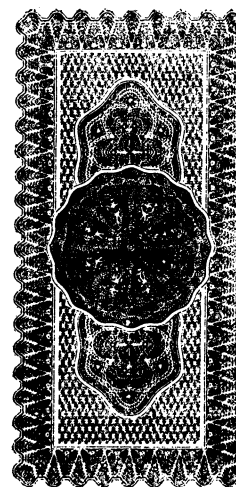
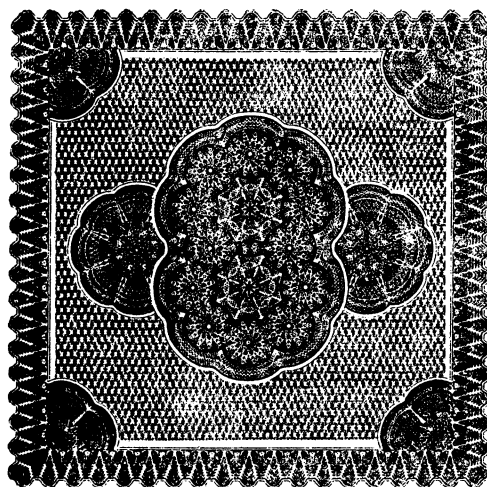
The proof of Alfano's conjectures arrived at almost the same time the November issue was at the printer. Member Dick Sheaff has provided us with pages 555 and 556 of a book entitled "Report of The Director-General." This was the final report of the Director-General of the Centennial Exhibition.



Mineral water tax stamp with coupons. White card, printed green face and blue back for one dozen pint stamp.

Blue face with pink back for two dozen pint stamp.

Black face with green back for ten-gallon stamp



Back of mineral water tax stamp and coupon.

## OPINION:

### Jump On The Old Band Wagon

by Peggy Howard

A few weeks ago this person received in the mail an auction catalog with many lots of U.S. revenue freak perforations and paper folds. They even went so far as to put two photos on the front of the catalog and on the back cover, some high powered U.S. postal issues, some foreign and the R102c. Now, for those of us who have the inside story on freak perfs and things like that, it gives us quite a big laugh that a professional firm would let their ignorance show so blatantly. The sad side of this is that they gave estimates in some cases of *eighty times* catalog and worse is the guy that may have bid double or more

catalog on this trusting the judgement of this firm to not lead them astray.

For those of the revenue world that do not know, freak perforations on a revenue stamp do not add to the value, they cut it. Paper folds may go a little more than catalog, but nothing to rival these estimates of this auction house. We are not too sure how freak perforations came about, but it has been said that one dealer in his day noticed that collectors would pay more for these things and if that was the case he would give them more. This has been attributed to S. Allan Taylor and we can probably thank

Department of  
Admissions.

Denomination  
of malt liquor  
stamps.



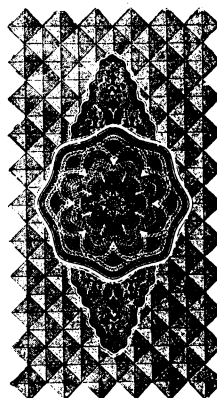
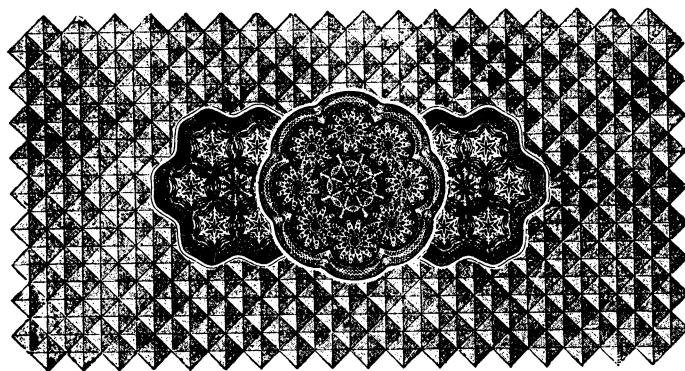
Malt liquor  
coupon stamp.

Color:—

½ bbl., black face, green back.	¼ bbl., brown face, orange back.
¼ bbl., blue face, pink back.	11 doz. bottles, pink face, blue back.
¼ bbl., purple face, green back.	8 doz. bottles, orange face, green back.



Back of malt  
tax stamp and  
coupon.



These pages are reproduced here. They bear what appears to be wood-cut reproductions of the original lithographed stamps. They appear in the section headed "Department of Admissions" thus supporting the theory that they were admission tickets.

The stamps were printed front and back (ticket fashion) in various denominations and colors. The printer's inscription "Litho Philadelphia Bank Note Co." appears on each.

We thank Dick for being alert and sending us this item he happened to come across.

him for about 90 percent of what is around. I have found in a couple of instances where items with freak perforations have been on documents, but the majority of them are not. Consider also that it is an extreme rarity when one finds anything past the Civil War period with freak perforations.

The above example is nothing new. Auction houses and dealers often seek to cash in on the gullible. They keep hearing the word "revenue" and it floats round and round in the skulls, teaming up with the words "money" and "sucker". They are going to get rich quick, or so they

believe and the guy who attempts to bypass the dealer because he thinks he's outwitting something evil, often ends up with something that he can't even give away. Worse yet is the widow who ends up with this overpriced junk and finds out that her suspicions are confirmed; she was married to a dummy!!

Yes, we have all been "taken" by someone else. We have all put our confidence with the wrong person and it makes us shy. We keep seeing these guys jump on the bandwagon, but the laugh of the day comes when they fall off - on their rears.

## JAPAN: CURRENT USAGE REVENUES

by G.M. Abrams, ARA

A listing of these stamps appears in the 1980 Furuya catalog of Japanese revenues, pp 78-9. Unfortunately, the catalog is totally in Japanese (and unreadable by this writer). Having obtained the actual stamps, this listing is provided for the benefit of those of you who may share that shortcoming. A personal comment: These are some of the most attractive new revenues seen in recent years.



Figure 1

Figure 2

Figure 3

### 1975-77

The 30y thru the 500y are 18½ x 22½ mm., perf 13 x 13½; the 1,000y thru the 50,000y are 24 x 27 mm., perf 13½. All are wmkd the vertical curved wavy lines. The

20,000y and up are multicolored.

Cat. No.	No.	Denomination	Color(s)
295	1	30y	red
296	1	40y	red violet
297	1	50y	green
298	1	60y	purple (1976)
299	1	80y	blue green
300	1	100y	orange
301	2	120y	brown
302	2	200y	olive green
303	2	300y	red lilac
304	2	500y	turquoise
305	3	1,000y	slate blue
306	3	2,000y	orange red
307	3	3,000y	dark brown
308	3	5,000y	orange brown
309	3	10,000y	red violet
310	3	20,000y	green, brown, rose
311	3	30,000y	turquoise, violet, rose ('77)
312	3	40,000y	purple, red violet, rose ('77)
313	3	50,000y	black brown, brown, rose ('77)

## SPAIN: CURRENT USAGE REVENUES

by G.M. Abrams, ARA

Through a non-APA contact in Spain (who writes in English) the following adhesives were obtained (at face value + 10% and postage). Should anyone wish to acquire these stamps, send me an SAE (not required outside the US) for the name/address of the source.

There were also available a number of different pieces of revenue-stamped paper at face, still largely in use. In view of their high denoms, I passed. You may wish to obtain them. Please note that this list may not be complete, and that dates of issue are unknown; further, the size of the stamp increases sporadically with value, as listed. Further data most welcome.

### TIMBRE PARA TASAS Y EXACCIONES PARAFISCALES



Inscribed as above at base, glossy white unwmkd paper. No imprint.

Denom	Color	Size	Perf
1 PTA	violet blue	18x22 mm.	13x13½
1,50 PTAS	ultra	18x22 mm.	13x13½

2 PTAS	lt. blue	23x30 mm.	11½x11
5 PTAS	grey green	23x30 mm.	11
10 PTAS	green blue	23x30 mm.	11½x11
20 PTAS	dk green	23x30 mm.	11½x11
50 PTAS	yel orange	30x41 mm.	11½
100 PTAS	brt orange	30x41 mm.	11½
250 PTAS	brt red	30x41 mm.	11½
500 PTAS	carmin	30x41 mm.	11½

### TIMBRE MOVIL



1 Pta design



100-300 Ptas



2-75 Ptas



1000 Ptas and up

The design also changes with denomination sporadically. Only the 1 PTA is inscribed Timbre Movil, while the others are so inscribed in the selvage, allowing them to be so identified. Imprint F.N.M.T. at base unless noted; unwmkd glossy white paper unless noted. Denoms from 100 PTAS up bear a black serial number near base.

Denom.	Color	Size	Perf
*1 PTA	brt violet	18x21 mm.	13x13½
2 PTA	magenta	23x29.5 mm.	13½x12½
*3 PTAS	dull red	23x29.5 mm.	13x13½
5 PTA	brt green		13½x12½
10 PTA	dk blue		13½x12½
15 PTA	yel brown		13½x12½
*20 PTAS	grey green		13x13½
25 PTA	yel green		
30 PTA	lt blue		
50 PTA	Dkgreyblue		
75 PTA	brt orange	23x29.5 mm	13x13½
100 PTAS	blk brown	29.5x41 mm.	13½x13
150 PTAS	brn orange		
200 PTAS	dp carmine		
300 PTAS	dk grey green	29.5x41 mm.	
1000 PTAS***	dk green	33x49.5 mm	
5000 PTAS**	violet brown	33x49.5 mm	13½x13

\* May have been part of another set; no imprint.

\*\* Wmkd multiple lozenges.

## SPAIN: CURRENT USAGE LOCAL TAX STAMPS OF BARCELONA

by G.M. Abrams, ARA

We have seen (and you have too, presumably) the Ayuntamiento stamps of Barcelona. While not listed in Scott, they are carried in many of the European catalogs, i.e., Michel, as well as the Spanish specialty catalogs. We often wondered what they were used for. Perhaps the letter to follow will explain . . . as received from the supplier of these (and the "federal" issue).

"Dear Gerald,

Enclosed are two sets of fiscals that you haven't got. The 4 taller vertical ones are 'National' and are used for a variety of purposes . . . e.g., I had to get an official confirmation of my address which necessitated a document from the statistical department. The document was franked with a 1 peseta stamp (blue).

"The small ones are from the 'Ayuntamiento' or Town Council of Barcelona and must have been going a number of years. I assume that new ones will be in Catalan 'Ajuntament'.

"These have many many uses . . . I will give you an example . . . I sold some books to the Postal Museum in Barcelona. Red tape decrees that I send in invoices in sextuplicate which are printed and bought from the Ayuntamiento. These have to be approved and have to bear a certain amount of these stamps . . . depending on the total of the invoice (in my case it was 65 pesetas worth).

"Finally after everything is approved, books examined and checked etc etc and after 6 months have passed they send me a form which I present at the Town Hall for payment. Payment also attracts a tax and once again a stamp is used on one of the original invoices.

"In fact almost everything that involves any kind of transaction with the local authorities or national authorities seems to need some kind of stamps.

"It is difficult to know when new revenues are issued unless one subscribes to the official bulletins where they are announced."

We list and illustrate here the stamps that were sent, and assume they are complete sets. Since the Peseta hovers (now) at around 65 to the US dollar, you may judge what the face value of the stamps are. Used stamps should be cheaper, if obtainable.

The Ayuntamiento stamps (Town Council)



Design used for all except the 5 Ptas value



Designed of the 5 Ptas value

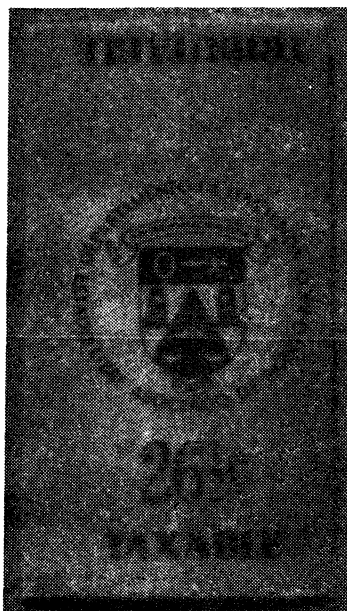
Date of issue unknown; 19x24mm. design size, perf 10; black vertical control numbers on gum side. Since the 5 Ptas stamp design differs, it may be from a different set. Base inscription OLIVA DE VILANOVA in color of stamp.

- 1 Pta red violet
- 2 Ptas dark violet
- 5 Ptas olive green
- 7 Ptas violet blue
- 9 Ptas dark green
- 10 Ptas brown red
- 20 Ptas blue green
- 25 Ptas light brown
- 50 Ptas yellow
- 100 Ptas black

The "National" stamps

Since the inscription on these reads MUTUALIDAD  
(Continued on next page)

# Current Cigarette, Wine and Distilled Spirits Revenue Stamps of Puerto Rico



A typical current Puerto Rican cigarette tax stamp. These are privately printed accounting for variations in size, lettering, color and paper type.

by E. Cunningham, ARA

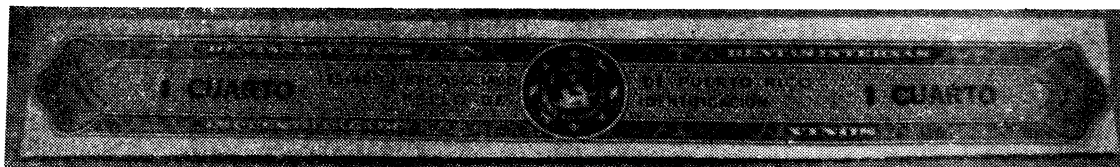
A number of different revenue stamps are in use in Puerto Rico to indicate payment of taxes on cigarettes, wines and distilled spirits. Only those stamps which are commonly seen at the present time will be presented.

Cigarettes are currently taxed at a rate of \$2.65 per 100. Two denominations of cigarette stamps are in use, a 26½c stamp on packs of 10, and a 53c stamp on packs of 20 cigarettes. Both stamps are rose in color and imperforate. The 26½c stamp measures approximately 17.5mm by 33 mm, while the 53c stamp measures approximately 19 mm by 43 mm. The central design consists of the seal of the Departamento de Hacienda (Department of the Treasury). The word taxable appears at one end, while the word tributable appears at the other end.

The stamps are all privately printed. This accounts for differences in size of design and lettering, color, and type of paper seen.

The tax on wine (under 24% alcohol) is currently as follows: derived from tropical fruits 40¢/wine gallon; derived from sugar cane (substandard) \$1.00/wine gallon; ciders and other wines \$5.00/wine gallon; and champagne \$7.00/wine gallon.

The payment of these taxes is indicated by use of either a strip stamp or bottle label. The strip stamp is green in



## CURRENT BARCELONA



The design of the National stamps

NACIONAL DE PREVISION DE LA ADMINISTRACION LOCAL (stress local), it is assumed that while these may have been printed by the federal government, they are reserved for local usage in many cities. Correction to that theory, anyone? Date of issue unknown; 20x30.5 mm. design size over the lettering, perf 13½; no control numbers on gum side. Base inscription FOURNIER-VITORIA.

- 1 Pta light blue
- 5 Ptas yellow green
- 25 Ptas dark brown
- 100 Ptas black brown

Anyone who may have additional items to add to this listing, or further data, is invited to write the Editor.

Current Puerto Rican wine strip stamp. They come in several volume denominations.

color, imperforate, and measures 15.5 mm by 152 mm. The central design consists of the seal of Puerto Rico (the seated lamb) and the words Estado Libre Asociado de Puerto Rico. This wording indicates the present Commonwealth Status of Puerto Rico. Overprinted at each end of the stamp is the volume designation, i.e. ¾ cuarto, 4/5 cuarto, etc. Printed or hand stamped cancellations indicating the name of importer or distributor are frequently seen on these stamps.

The strip stamps have essentially be replaced by privately printed bottle labels or seals. These have at least the following wording: Impuesto Pagado Puerto Rico. The name of the product as well as the name of the manufacturer, importer, or distributor may also be found on these labels. They vary from simple ovals of different colors to labels utilizing various designs, shapes, and colors.

Distilled spirits are taxed at the following rate: those derived from sugar cane (rums) either under or over 100 proof \$9.50/wine or proof gallon; not derived from sugar cane (whiskey) either under or over 100 proof \$19.50/wine or proof gallon.

Six different varieties of strip stamps for distilled spirits are in use. All stamps are purple in color and imperforate with a basic design similar to that of the green wine strips. The word vinos has been replaced by the words espíritus destilados.

## Plate Varieties

## Anthony Giacomelli

This month we will depart from our normal examination of early USIR plate varieties. Instead our column will serve as an introduction for the biography of a most interesting Dakota Territory pioneer, governor and USIR Collector for the Dakota Territory.

This unusual episode came about when I was looking over a full unexploded book of 100 of the large Special Tax Stamps of 1883 "Dealer in Manufactured Tobacco." The stubs were handstamped "J. L. Pennington" and the stamped marked "Yankton" "Dakota" (Territory).

Upon showing the book to my neighbor who was a life long resident of Yankton, he commented that Pennington was also a governor. The neighbor has a good friend that is the author of seventeen books including *Challenge: The South Dakota Story*.

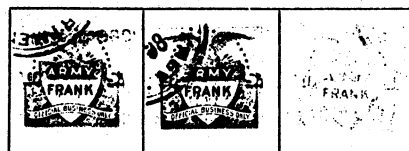
Bob Karolevitz, a friend of a friend, responded with the following wonderful biography. We are indebted to Bob who has put many hours in digging out information for this article. Thank you Bob Karolevitz!

## Memento of the War with Spain

by Bernard Glennon, ARA

Most of us have seen copies of the Kenyon Army Franks from time to time. They were designed in the latter part of 1898 and privately printed by Major Kenyon. He had hoped that the Army would adopt their use. Kenyon distributed them freely but official condemnation was coming from John A. Merritt, Third Assistant Postmaster General, who declared that they would not be recognized in securing the free transmission of mail matter, and drew attention to the law which required officials of the various departments and bureaus to use "Official Business" envelopes. This is apparently a gift of philatelic origin in the three colors known, brown, blue and pink.

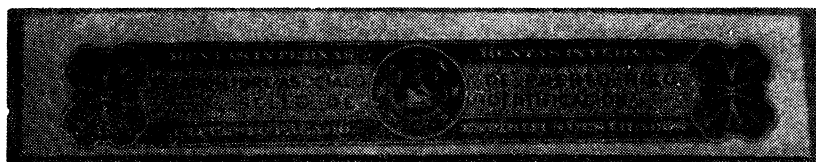
### A MEMENTO OF THE WAR WITH SPAIN



A Complete set of War Stamps used exclusively on official correspondence during the SPANISH-AMERICAN WAR.

## Support the Advertisers in the American Revenuer

## PLEASE — DO NOT SHOOT THE EDITOR (He is doing the best he can)



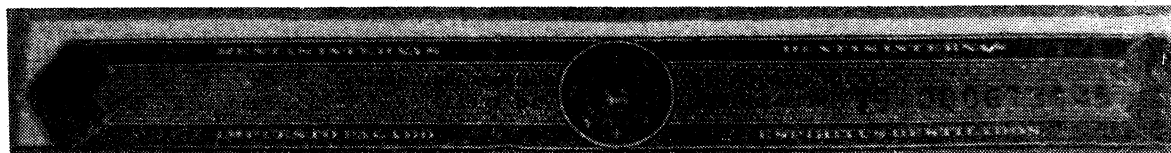
One of the new types of miniature strip stamps. It contains no volume designation.

The three types of miniature strips each measure 13 by 87 mm. Only the oldest type contains the volume designation, menos de ½ pinta printed at each end.

The two older standard size strips measure 15.5 mm by 152 mm, while the newest strip measures 15.5 mm by 148 mm. Only the oldest of the 3 types has the volume designation overprinted at each end. The newest standard strip differs from all previous strips in the addition of red control numbers Manufacturer's, importer's or distributor's cancels are seen only on the oldest miniature or standard strips.

The newest miniature and standard strips have been printed using the offset press method, whereas all previous strips were printed using the intaglio method. Visual differences between the two printing methods are easily observed. All the strip stamps have been printed by the Bureau of Engraving and Printing in Washington, D.C.

Newest type of strip stamp used in Puerto Rico for distilled spirits. There is no volume designation.



# John L. Pennington (1821-1900)

## A PIONEER COLLECTOR OF INTERNAL REVENUE IN DAKOTA TERRITORY

By Bob Karolevitz

On the roster of pioneer collectors of internal revenue, the name of John L. Pennington stirs little recognition. Even in South Dakota where Pennington County — site of the famed Mt. Rushmore Shrine of Democracy — memorializes him, few people are aware of his role as fifth governor of Dakota Territory more than a century ago.

History records that he arrived in Yankton, D. T., the capital city, on January 29, 1874, "virtually unknown and unnoticed" and departed 17 years later under similar circumstances.

But despite his lack of recognition, he participated in several significant events and decisions which have had long-range impact on the region he served as a political appointee.

Pennington was born in 1821 at New Berne, Wake County, North Carolina. His education was limited to the common schools of his native town, after which he became a printer's apprentice at the *Raleigh* (N.C.) *Star*. After he had learned the early-day newspaperman's companion crafts of compositor, pressman and journalist, he established the *Columbian* in Columbia, South Carolina. Then, when he was 36, he returned to

One of the 1883 Dealer in Manufactured Tobacco stamps that started the search for information in the following article. (The coupons were removed from this illustration).


New Berne where he found another paper, the *Daily Progress*.

In his editorials he backed Stephen A. Douglas, but with the advent of the Civil War he supported the Federal cause despite the Confederate sympathies of the region. When Union forces captured New Berne in 1862, he was permitted to continue publication under government protection until the war's end.

In 1866 he moved to Lee County, Alabama, ostensibly to farm. Undoubtedly, however, he was somewhat of a "political carpet-bagger" and served as a senator in the reconstruction legislature and as a presidential elector. Through his friendship with U.S. Senator George E. Spencer, he was appointed governor of Dakota Territory by President Ulysses S. Grant, succeeding John A. Burbank, who had resigned in the wake of railroad bond scandals and a little profitable speculation of his own.

Governor Pennington was accompanied to the rivertown capital of Yankton by his wife, Amanda, and their three children, Lulu, Mary and John L., Jr. The effects of the Panic of 1873 had slowed immigration to the frontier territory, and in the first three years of his term, grasshoppers caused so much crop damage that many homesteaders gave up and left. Although the governor tried to downplay the insect scourge, in 1877 he acquiesced to a petition presented by the clergymen of

ACT OF MARCH 3, 1883.



Stub for  
Special Tax Stamp.

FP L94191

Issued for J. L. PENNINGTON Collector

To \_\_\_\_\_  
Dealer in  
Manufactured Tobacco.

at \_\_\_\_\_

On the \_\_\_\_\_ day of \_\_\_\_\_ 1883

Form A. filed \_\_\_\_\_ day of \_\_\_\_\_ 1883

For period commencing  
1<sup>st</sup> 1883

ending April 30<sup>th</sup> 1884.

AMOUNT OF TAX \$ \_\_\_\_\_

STAMP FOR SPECIAL TAX

United States

INTERNAL REVENUE

Received from \_\_\_\_\_ the sum of \_\_\_\_\_ Dollars, for Special Tax on the Business of Dealer in Manufactured Tobacco to be carried on at \_\_\_\_\_ State of DAKOTA for the period represented by the Coupons or Coupons hereto attached.

Dated at YANKTON 1883

ACT OF MARCH 3, 1883.

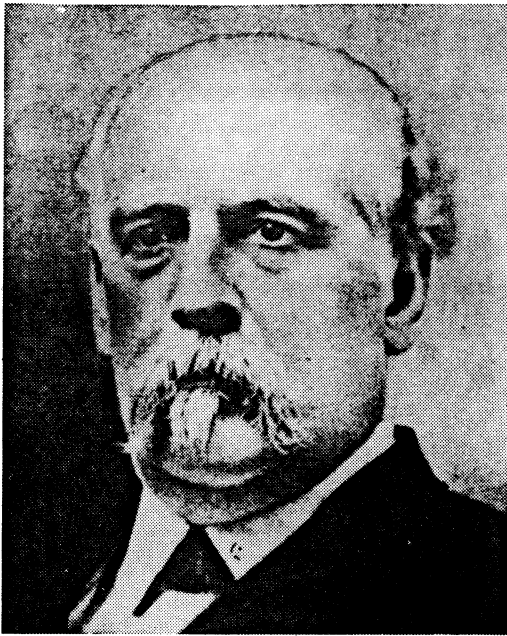
\$2.40

DOLLARS PER YEAR

SEVERE PENALTIES are imposed for neglect or refusal to place and keep this Stamp conspicuously in your establishment or place of business.

Collector: \_\_\_\_\_ Dist. \_\_\_\_\_

State of DAKOTA



**John L. Pennington**

the Territory and declared Friday, May 4, as a day of fasting, humiliation and prayer to Almighty God for "assistance without which all human effort is made vain."

The day of prayer was widely observed; even the banks and some of the business houses suspended operations during the observances. And then — according to regional lore — a seemingly miraculous thing happened! A small red parasitic bug appeared on the scene, destroying embryo hoppers with such rapidity and completeness that the annual crop disaster was almost totally averted. Whether or not it *was* a miracle — as some truly believed — the grasshoppers nonetheless were overcome, and Dakota farmers enjoyed a bountiful harvest for a change.

In 1874 an expedition into the Black Hills region by Lt. Col. George Armstrong Custer and the Seventh Cavalry Regiment (two years before the debacle at Little Big Horn) resulted in the discovery of gold. This, in turn, touched off a stampede of argonauts into the area which had been reserved by treaty to the Sioux Indians. Neither the ill-prepared territorial government nor Federal forces were able to stem the illegal tide of goldseekers (whether they wanted to or not.)

With thousands of opportunists swarming to Custer City, Deadwood, Haytown (later Rapid City) and other camps, Governor Pennington and the legislative attempted to establish government there with the creation of Pennington, Custer and Lawrence Counties. The legalities of the occupation are still being questioned, and Pennington's appointment of Yankton cronies to fill the new Black Hills county posts was intensely resented by the gold miners who viewed it as a show of favoritism and special interest.

Pennington survived the blasts, the grasshopper plagues and various financial problems which beset the Territory in the wake of the national panic. Calling upon his journalistic background, he wrote glowingly — if not exaggeratingly — extolling the farmlands of Dakota to potential homesteaders. With condition improving, he expected to be reappointed by President Rutherford B. Hayes in 1878, but the latter handed the questionable

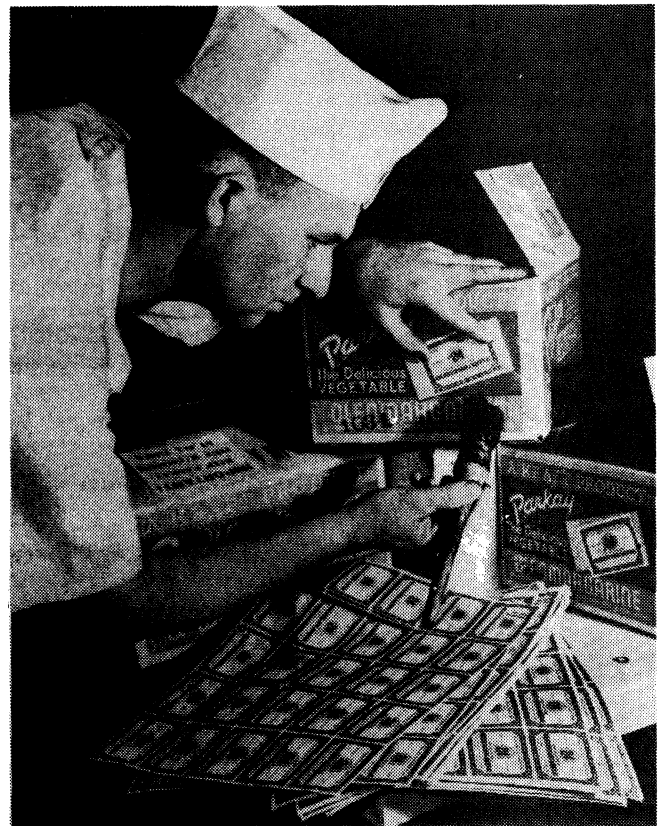
prize to ex-Congressman William A. Howard.

Because he had made numerous investments in Dakota, Pennington chose to remain in the Territory, and probably as a solace, he was appointed, a position he held for five years.

In 1885 he returned to his earlier calling and established the *Weekly Telegram* in Yankton, a newspaper which he published with vigor through the struggles for statehood (granted to North and South Dakota in 1889) and various political tussles. In 1891, following the death of his wife, the 70-year-old ex-governor moved to Anniston, Alabama, where he continued his journalistic career. He died on July 11, 1900, and his obituary termed him "one of the leading southern Republicans, a newspaper man of more than ordinary ability."

In his first gubernatorial message to the territorial legislature, he expressed his political philosophy: "the worst governed people are those who are governed most." While not many South Dakotans remember Pennington himself, lots of hardy farmers and ranchers in the "Challenge State" still subscribe to that idea.

## LOOKING BACK



**LIKE TOBACCO AND LIQUOR**, margarine must bear a federal stamp. The stamp, pasted on the case in which the cartons are packed, testifies to payment of the tax of one-fourth cent a pound on uncolored margarine, 10 cents a pound on colored margarine. That margarine, alone among foods, must pay a penalty tax is one of the favorite complaints of its manufacturers. Many state taxes are heavier than the federal tax.

*from "FORTUNE," 1944*

# Cinderella's Hearth

Among the few periodicals published for the cinderella collector is the magazine *Atalaya* which is published by ARA member Christer Brunstrom (Jarnvagsgatan 8-309, S-30249 Halmstad, Sweden). This privately produced magazine is published twice per year as an extension of Christer's interest in collecting cinderellas and writing.

The fall issue of *Atalaya* (Vol. 6, No. 1) is now available. Printed in English it features an article on the locals of Vastervik in Sweden. Authored by Gunnar Liedberg and Tage Lund the article tells the story of the local post and illustrates the stamps issued. There is an extensive news column listing "new issues" and a report on NORWEX 80 from the point of view of a cinderella-fiscal collector. A free Cinderella stamp is also included. A sample copy costs \$1.00 and a three-issue subscription is \$3.00. As a special offer, the current issue plus four back issues are available for \$4.00 in banknotes. Christer requests that personal checks not be sent because of the high cost of having them cleared.

A free sheet of 20 Return the Hostages labels has been made available by the Washington Press. This is the firm that produces White Ace albums and Artcraft covers. This is a two color commemorative sized stamp with the Statue of Liberty and the inscription "Return the Hostages." They are available for a No. 10 self-addressed, stamped envelope sent to Hostage Seals, Box 265, Florham Park, NJ 07932.

Philatelic exhibition seals are one of the mainstays of cinderella collecting. Far from being a dead area, many

**Seals for LONDON 1980 were printed in miniature sheets by the House of Questa. These excellently reproduced seals are not really much different from many of postage stamps this firm produces.**



**Self-stick die cut seals are currently a popular form of philatelic exhibition seal. These are several examples from Argentina and The Republic of China.**

**The Return the Hostage labels offered free by the Washington Press.**



**An ARA dues stamp? Where does this one come from?**

are still using them to promote various exhibitions. In this column a few of the current ones are illustrated. Those from the LONDON 1980 show were gummed and perforated in sheets of 15. Each design was different.

Many of the current exhibition seals are printed on self-stick die-cut labels. We have three examples of these from PRENFIL 80 (an international literature exhibition in Buenos Aires September 19-27, 1980), Buenos Aires 80 (an international philatelic show in Buenos Aires October 24-November 2, 1980) and ROCPEX TAIPEI '81 (an upcoming show in Taipei, Taiwan, Republic of China).

Member Morris Leen sent a press release and his review of a recent "art" exhibit held at the College at Purchase (NY). The exhibit was of Donald Evans' handpainted watercolor stamps.

Evans painted over 400 stamps before his recent death in Amsterdam. He kept a 330 page Catalog of the World describing his creations and the histories of the "countries" that issued them. The paintings are all stamp size miniatures. The exhibit returned to the Stedelijk Museum in Amsterdam. There is a book available entitled *The World of Donald Evans* which may be available in bookstores.

(Cinderella - continued on page 19)

# Revenue Stamps of the Holy Land

Charles F. Mandell, ARA

## PART SIX

### THE O.P.D.A. OVERPRINTS

After the conquest of Palestine in 1917-1918, the British continued to collect stamp duties on behalf of the Ottoman Public Dept. Administration. The O.P.D.A. typeset stamps (letters and numerals only — no stamp design) issued in early 1919 were replaced in 1920 by Palestine postage stamps overprinted with the letters "O.P.D.A." and surcharged for fiscal purposes. A detailed discussion of the O.P.D.A. typeset stamps is contained in Part 3 of this series, published in *The American Revenuer*, September, 1980 page 147ff.

Before proceeding with a discussion of the O.P.D.A. overprints, it seems appropriate initially to set forth certain preliminary information and definitions. What is the difference between a postage stamp and a revenue stamp? What is the distinction between an overprint and a surcharge?

#### Distinction Between Postage Stamps and Revenue Stamps

In its broadest sense, a stamp is an adhesive label issued by a governmental agency for the purpose of collecting money, either for the prepayment of a service fee or the payment of some type of tax imposed by the government. Thus, all stamps could be considered as revenue or fiscal stamps, since they are employed by the government to raise funds. However, philatelists have traditionally distinguished postage stamps from revenue stamps, even though a postage stamp is, in reality, merely a certain type of adhesive label issued for the specific purpose of collecting in advance for the services of the postal branch of government. Through the years, the terms "stamp" and "postage stamp" have become almost synonymous in common usage among philatelists. Collectors have historically viewed revenue or fiscal stamps as a particular type of postage stamp, when actually it is the other way around (i.e. postage stamps are a particularly type of revenue stamp).

Some "traditional" philatelists apparently developed almost a prejudice against revenue stamps, viewing fiscals with disdain and contempt as items unworthy of attention or study. Most non-collectors probably do not even realize that revenue stamps might be of interest to a philatelist. For example, N. Aronsohn, the Manager of Haaretz Printing Press Co. of Tel Aviv published an article entitled "I Printed Israel's First Stamps" in the December, 1954 issue of the *Holy Land Philatelist*. The article contained an illustration of the first invoice for the Doar Ivri stamps addressed to the Jewish Agency for Palestine. The invoice is discussed in detail with breakdowns of the quantities printed of each denomination of the Doar Ivri postage stamps and the

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Reprinted from *The Israel Philatelist*, February, 1980, by permission. Copyright 1980 by the Society of Israel Philatelists. This is the last portion of this work printed thus far. Additional parts will be reprinted after their appearance in *The Israel Philatelist*.



Figure 39. O.P.D.A. Overprint with serified letters

first postage dues of Israel. Then comes the closing line "... and a quantity of revenue stamps which are of no philatelic interest."

#### Distinction Between Overprints and Surcharges

An overprint may be defined as any printing over the original design of a stamp. A surcharge is a special type of overprint which either changes or restates the denomination of the stamp.

Although infrequent, there have been instances of overprinting on United States postage stamps. In some instances, the overprint was for a special postal purpose. In other instances, the overprinting was for a fiscal purpose not connected with the delivery of mail. One example of the overprinting of U.S. postage stamps for postal purposes appears with the stamps of the 1926-1927 series (Scott #632-642). These postage stamps were overprinted "Kans." or "Nebr." as a special measure to prevent losses from post office burglaries. Apparently, quantities of the 1926-27 series had been stolen. To prevent their use, the U.S. government on May 1, 1929 issued overprinted postage stamps and decreed that all stamps without the overprint were not valid for postage. Overprints of U.S. postage stamps have also been used to postally commemorate special events, such as the memorial to Molly Pitcher, heroine of the Battle of Monmouth, New Jersey (Scott #646) and the 1928 Hawaii Sesquicentennial issue (Scott #647-648). Overprints have also been applied to U.S. postage stamps

for postal use in the Canal Zone, Cuba, Guan, Hawaii, puerto Rico and the Philippines.

There have been instances where there was a non-postal purpose for overprinting postage stamps. In effect, the government would employ a postage stamp for the collection of some other type of tax. To accomplish this, an overprint is applied to the postage stamp which has the effect of converting the adhesive label into something other than a postage stamp. One example familiar to U.S. collectors are the 1898 revenue stamps (Scott #R153-R155). In this instance, 1c and 2c postage stamps of 1895-1898 issue were overprinted with the letters "I.R." and used by the Internal Revenue Service for collecting taxes, an obvious non-postal purpose. These overprinted stamps were not valid as postage. There was, however, no surcharge involved. The overprinted stamps retained their original value (namely 1c or 2c) but those amounts were being collected as a tax, rather than as pre-payment of the fee for delivery of mail.

### Revenue Overprints on Palestine Postage Stamps

It is interesting to speculate about the possible reasons for the decision by the British to employ overprinted postage stamps in Palestine for revenue purposes. This was not the only option available to the Mandate Government. As early as 1884, Great Britain had been issuing stamps inscribed "Postage and Inland Revenue" or "Postage and Revenue." These adhesive labels were employed both for postal and non-postal uses. There is no clear, definite reason why this approach could not also have been followed in Palestine, but it was not. Perhaps a universal all-purpose revenue and postage stamp would have been too confusing in Palestine, especially in light of the different types of stamp duties being collected. Instead, different types of overprints were applied to the Palestine postage stamps then available (the typographed issue of the Military Administration, Stanley Gibbons #5-15). At least 4 different kinds of revenue overprints were applied to the Palestine postage stamps:

1. O.P.D.A. on the top line and a second line surcharge;
2. O.P.D.A. on the top line with a second line surcharge and a third line of overprinting setting forth the word "DEVAIR;"
3. H.J.Z. on the top line with a second line surcharge;
4. COURT FEES on the top line with a second line surcharge.

A fifth category has been reported, supposedly containing the additional overprint "I&T" but the author has never seen any of these stamps. Also, there is one Palestine postage stamp that has a red one line revenue Overprint setting forth the word "FEE" but it is believed that this may be part of the Court Fees group.

Since there is no clear reason why the British employed overprinted postage stamps in Palestine for revenue purposes, we can only guess at the reasons. Perhaps this approach was merely the most expedient one to follow, since the typographed postage stamps were on hand and could be easily and quickly overprinted (rather than waiting for a new stamp to be designed and printed). The Civil Administration took charge of Palestine on July 1, 1920 and continued to use the typographed postage stamps issued during the Military Administration, but applied a tri-lingual overprint (Arabic, English and Hebrew) setting forth the name "Palestine." If the postage stamps themselves were being overprinted, perhaps it seemed the only logical and compatible approach with the revenue stamps as well. However, if

this is so, then how can there be a logical explanation for the failure to use a tri-lingual revenue overprint as well. There were three official languages in Palestine as a result of the establishment of a Mandate for Great Britain, and these three languages were supposed to be used on all stamps. Yet, this legal requirement was not followed with the revenue stamps, since the revenue overprints and surcharges are only in English.

One further question is in order. Why were different kinds of revenue overprints used? Why not just one overprint "Revenue"? Perhaps this was done because there were different types of stamp duties being collected (the O.P.D.A. tax, the H.J.Z. Hedjaz Railway tax and Court Fees). It simply may have been easier from the administrative point of view to adopt the approach of using different kinds of overprints (O.P.D.A., H.J.Z., Court Fees) in order to keep track of the different stamp duties being collected.



Figure 40. O.P.D.A. Overprint with non-serifed letters.

### The O.P.D.A. Overprints

There are two kinds of O.P.D.A. overprints, a two-line overprint and a three-line overprint. In either case, the top line contains the letters "O.P.D.A." with one period after each letter. The effect of applying the top line overprinting to the stamp was to convert it from a postage stamp into a revenue stamp. The second line is a surcharge which has the effect of establishing the denomination of the stamp for revenue purposes. As will be seen below, there were four instances where the surcharge (second line of the overprint) changed the denomination of the stamp:

- A. ½ m-m surcharge (letters have serifs — Roman type) applied to a two millieme postage stamp; (Figure 39)
- B. 2½ m-m surcharge (letters with serifs — Roman type) applied to a three millieme postage stamp;
- C. ½ Mill. surcharge (letters are Gothic type without serifs) applied to a four millieme postage stamp; (Figure 40)
- D. 2½ Mill. surcharge (without serifs — Gothic type) applied to a three millieme postage stamp.

This was probably done because there was a need for ½ millieme and 2½ millieme values for revenue purposes, but not for postal purposes. With respect to the other known stamps in the two kinds of O.P.D.A. overprints, the second line surcharge merely restates the value of the revenue stamp (the same value as the underlying postage stamp). The third line (where it appears) sets forth the

(Continued on next page)



Figure 41. Overprint variety 1/2 m-m on 2 millieme stamp — capital P filled in.

work "DEVAIR" which probably refers to "customs duty."

#### O.P.D.A. Two Line Overprints

1. FIRST SERIES — Issued in late 1920, the First Series consists of five values and has several distinct characteristics. The two lines of overprint are very close to each other (2 millimeters apart). The top line of the overprint is 11 millimeters long and the letters O.P.D.A. have serifs (Roman type letters). The stamps are perforated 14½ x 14, and rough perforations exist on some of the values. In the second line of the overprint, the word millieme is abbreviated "m-m" in lower case letters with a hyphen between.



Figure 42. Overprint variety 1/2 m-m on 2 milliemes stamp — fraction 1/2 raised above rest of line.

- a) 1/2 m-m black overprint on two millieme (green) stamp
  - b) 1 m-m black overprint on one millieme (brown) stamp
  - c) 2 1/2 m-m black overprint on three millieme (chestnut) stamp
  - d) 1 P.T. gold overprint on one piastre (indigo) stamp
  - e) 5 P.T. black overprint on five piastre (purple) stamp.
- Rough perforations are known to exist on the 2 1/2 m-m value and on the 5 P.T. value.



Figure 43. Overprint variety 1/2 m-m on 2 milliemes stamp — extra dots inside capital O.

#### Overprint Varieties — First Series

- A. 1/2 m-m on two millieme green
  - 1) Capital P filled in (Figure 41)
  - 2) Serif missing at base of P
  - 3) The fraction 1/2 — raised above the rest of the line (Figure 42)
  - 4) Extra dots inside capital ? and capital P (Figure 43)
  - 5) Extra dot above capital D
  - 6) Serifs connected at base of capital A.
- B. 1 m-m on one millieme brown
  - 1) Two periods after D and no period after A — O.P.D.A.
  - 2) Capital A partly filled in
  - 3) Second "m" raised in m-m
  - 4) Extra dot above ? in O.P.D.A.
  - 5) Extra period before ? — O.P.D.A.
  - 6) Interior stroke inside capital O
  - 7) Extra dot above capital A
  - 8) Serif broken at base of capital P
- C. 2 1/2 m-m on three millieme chestnut
  - 1) Inverted overprint
  - 2) period missing between capital D and capital A (Figure 44)
  - 3) Capital P filled in
  - 4) Top of capital D broken
  - 5) Extra dot above the fraction 1/2
  - 6) Top of capital P broken
  - 7) Base of numeral 2 broken
  - 8) Raised number 2 in fraction (parallel to the number 1) (Figure 45)

(Holy Land - continued on page 20)

## AFTER WISHING ALL OF YOU A MOST JOYOUS NEW YEAR ... WE THANK YOU

for the letters and cards of condolence sent here. To coin a phrase: Reports of my death are regretfully premature. To explain: The APS journal, The American Philatelist, in its Executive Director's Report for Nov. 1980, announced the passing of one GERARD E. ABRAMS, APS 99032. Misread by some of you, although you meant well (and I can only assume there was no wishful thinking included; of course, there are some . . .), that is NOT my name, and my APS number is 43983. The family and I appreciate your thoughtfulness . . . but you may have to do it again, hopefully much later.

## ITEMS OF INTEREST(?)

. . . The DAM BATAI Local Post, located in France, has shipped us hundreds (thousands ? anyway, a bagful) of their different stamps (?) and souvenir sheets. Anyone know anything about these people? An abundance of toicals noted therein. A pinch of freebies (newly coined collective noun), selected at random, to any who send me an SAE. The higher the return postage, the more you get. The larger the envelope . . . you may get some souvenir sheets. Limit, 3 ounces per member. If you have topical preferences, advise, but no guarantees. Offer good until we run out, and in the US in view of the return postage requirements. (However, members in other countries MAY send mint US postage if they wish to participate; the rate is 80/ US per ounce except in Canada, which is as ours).

. . . Martin Erler writes that this year may see the publication of (at least) three new catalogs. Currently in work are Liechtenstein, the Saar and Romania. Watch for announcements within our Sales Dept. offers. Martin is to be LOUDLY commended for his vigorous devotion to the cause.

. . . Dr. Jesef Wallach has reported the recent discovery of two errors in the Israeli definitive revenues with values printed separately. The £10 and 1£20 denominations have been found with the values inverted. I don't find the originals (no error) listed in Wallerstein, but Gershon lists them within the 4th issue (1961). Explanations?

. . . Robert Hurlmann advises that his (small) study group will be publishing a periodic bulletin, totally in German, on Swiss revenues. Specialized studies will be included. Those of you who may be interested in a copy should write to Mr. H. at Grunweg 2, 2502, Biel, Switzerland.

. . . from the local paper, trivia column, under the title IMPORTANT CARD:

**Q.** Can any one card in an ordinary deck of playing

cards be considered the most important?

**A.** The Ace of Spades might merit that distinction, at least to the British tax office of yesteryear. It was printed on special order of that office to serve as a duty stamp for each deck thus to prove the makers had paid tax. Even now that card has a larger more ornate design that singles it out.

## COMMENTARY: WE EXPRESS APPRECIATION

. . . to Linn's, for our inclusion in the philatelic society listings in their recent 3rd edition Almanac. We note' also many revenue publications included in their list of literature, as well as a picture of the Stevens Mexico catalog on the cover. A constructive criticism if we may: The listing of literature is not complete. On request, we can update it for the (presumed) next edition. And

. . . to the APS, for listing us under Affiliates and our APS-ARA members under their respective interests, in their newly published Directory. However . . . we did submit, at APS request, a detailed listing of the benefits of membership we provide. Presumably the other affiliates did the same. None were published. Would the APS be kind enough to explain, perhaps in a forthcoming edition of the journal?

## KUDOS

. . . to TAR, Editor **Trettin** and all those who were responsible for the two awards recently captured by this journal, in Argentina and in Spain. Let's keep that list growing.

. . . to **Tom Massa** for the Gold captured at Stamp Expo '80 (Anaheim, CA) for a display of Revenues of Taiwan.

. . . to **Bill Fitch** for the Vermeil taken at SEPAD '80 (Phila, PA) for a showing of 19th Century US beer stamps.

. . . To the winners at SYDPEX 80 (Sydney, Australia) which included **Tom Priester**, who took a Silver for his book on US Bears, which had recently taken a Bronze at ZEAPEX 80 (New Zealand) . . . and some Golds here in the US; also **S.J. Bishop** of Wellington, NZ, who captured the special LAURIE FRANKS TROPHY for the best Cinderella Collection . . . a display of medicine revenues.

## ROCKFORD (IL) INVITE

We have received an invitation from ROCKFORD '81 to hold a regional meeting at the show. Revenues are invited for exhibit under Division III. Deadline for entries March 27th, 1981. Anyone who would like to act as co-ordinator for the event is invited to contact Editor Ken Trettin soonest. The show will be held April 4-5 at the Tabaca Towers. For a full prospectus, write to George V. Finn, 3236 Liberty Drive, Rockford, ILL 61103.

## YOU can help the ARA and Yourself

When you move, send a change of address to the Secretary, 1010 S. Fifth Ave., Arcadia, CA 91006. The USPS charges us 25¢ for an address change and destroys that copy of TAR.

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# THE SECRETARY'S REPORT

## APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-Laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership application by the last day of the month following publication the applicants will be admitted to membership.

JIM BURKE 3386, PO Box 1053, Arnold, CA 95223, by Craig A. Engel. US first 3 issues, proprietaries to 1881.

LARRY COHN 3380, 23351 Chagrin Blvd, #403, Beachwood, OH 44122, by Glen J. Morton. All US, Israel and UN, incl revs.

EDWARD DZIEKAN 3375, PO Box 576, Garibaldi Highlands, BC VON 1T0, Canada, by G.M. Abrams. Canada and New Zealand revs; Canada semi-official airm.

ROBERT C. ERNST 3383, 100 Yonge St., Barrie, Ont L4N 4C9, Canada, by G.M. Abrams. Collector-dealer, Breezeway Antiques - Canada, Italy, India.

DARYL J. GISCH 3388, 8856 1/2 N. 8th St., Laramie, WY 82070, by Richard A. Friedberg.

MORRIS GUTENSTEIN 3384, 1415 El Paso Dr., Los Angeles, CA 90065, by G.M. Abrams. Israel, Russia, Russian states revs.

ROBERT A. HEIB 3382, 24660 Amador St., #188, Hayward, CA 94544, by Richard R. Hansen. US first 3 issues.

PAUL D. KADAVY 3385, 669 N. 57th Ave, Omaha, NE 68132, by Secretary. US 1st issue.

CRAIG D. LACY 3376, 1717 Shiloh Rd, #219, Tyler, TX 75703, by Maxwell Allis. All US BOB listed or unlisted, spec. in first 3 issues.

M.A. MULLER 3387, 917 Rolling Hills Dr., Fullerton, CA 92635, by G.M. Abrams. US revs and genl BOB.

THE ROYAL PHILATELIC SOCIETY 3389, 41 Devonshire Place, London W1N 1PE, England, by Kenneth Trettin. Institutional NDP.

GEORGE R. SCHREPFER 3378, 7338 28th Ave. SW, Seattle, WA 98126, by G.M. Abrams. All US fed and state, esp. ducks.

LEROY C. SHUGAR, SR 3390, 618 Colebrook Rd., Philadelphia, PA 19115, by Secretary. "Beginner."

WILLIAM H. SIECK 3377, 629 Monmouth Way, Winter Park, FL 32792, by Kenneth Trettin. US Scott-listed revs, M&M.

FRANK P. WALKER CM3379, 13224-L 98th Ave., Sun City, AZ 85351, by Secretary. US 1st issue; Australia RR stamps.

HARMON M. WEEKS 3381, Box 623, New Rockford, ND 58356, by G.M. Abrams. Stamped paper.

## NEW MEMBERS

Numbers 3348-3364

## APPLICATIONS FOR REINSTATEMENT

LAWRENCE F. SALSAMAN 1084, 1507 Olson Dr., Gustine, CA 95322, by Secretary. US revs.

K.T. VARIED 2449, 6-273 Behind Lourdes Church, Trichur - 5, Kerala, India, by Don Duston. Revs and court fees of India and states.

## RESIGNED

3371 Lawrence B. Flanagan - Wilmington, DE 19808

## DECEASED

1652 Edmund R. Underwood

## DROPPED (Current Address Unknown)

3079 John Black

3181 Jon Golden

3058 Roger Klein

## MEMBERSHIP SUMMARY

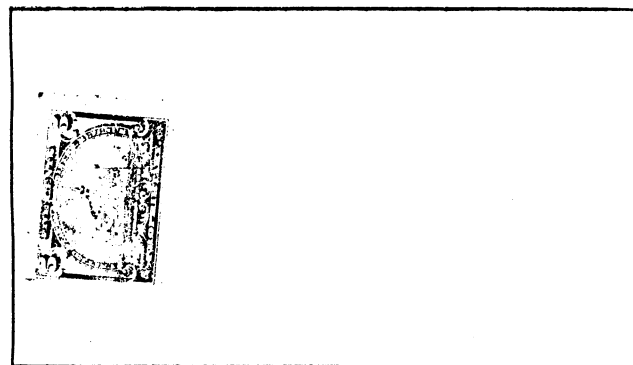
Previous membership total	1627
Applications for membership	16
Applications for reinstatement	2
Resigned	1
Deceased	1
Dropped	3
Current membership total	1640

## Why the 5¢ tax stamp?



Illustrated here is what appears to be a membership card for Milner Kemp in the Masonic Lodge in Corning, New York. But what is the purpose of the 5¢ battleship stamp on the back? I have searched the tax circulars

by Bernard Glennon, ARA



but can not find such a tax listed unless it was for some kind of assessment and that is what was taxed. Or, did someone attach the stamp at a later date for no apparent reason?

## Cinderella's Hearth

Continued from page 14

Morris writes of this exhibit "I had an opportunity to see the exhibit described in the attached release. As a collector, I howled! Here was the perfect put-down for all issuers of 'wall-paper!' As an 'amateur art critic' I was amazed at the competence and ability of the artist to produce work on the scale of postage stamps by hand, in water color. I wish this exhibit could be shown at a national stamp show!"

We close this column with a rather mysterious item. It was sent without return address to me several years ago

from California. It is printed on photographic paper, gummed and rouletted. The design appears to have been taken from a first issue US revenue. The altered inscription reads "AM. REV. ASS'N/DUES STAMP/SIX/BUCKS." Can anyone identify the portrait or the origin of this stamp?

In future columns we will look at additional material that comes our way. Some of our members are operating local posts—we would like to hear from you. Should anyone have any items of interest please contact the editor. The address is in the masthead.

## READER'S ADS

Terms: 25¢ per line, 9 lines maximum, pay in advance. You type copy--one time for each insertion--maximum line length 93 mm (3-11/16 inches), Single Spaced. Your copy is photographically reduced.

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**NEED QUANTITY** older foreign labels, older Scott-unlisted, etc. for my Cinderella lots. Undamaged, mixed. Quick cash for what you send. Jacob Kisner, 750 Park Avenue, New York, N. Y. 10021.

## Holy Land

Continued from page 17

- 9) The number 2 in the faction — without inside curl
- 10) Dot inside capital O
- D. 5 P.T. on five piastre purple
- 1) Capital P filled in
- 2) Capital A filled in

**SECOND SERIES** — Issued some time late in 1920, the Second Series consists of 9 values. There are several characteristics which differentiate the Second Series from the First Series. Here, the two lines of the overprint



Figure 44. O.P.D.A. Overprint variety 2 1/2 m-m on 3 millimes stamp with dot missing between the D and A.



Figure 45. Overprint variety 2 1/2 m-m on 3 millimes stamp — 2 is raised above rest of the line.

are further apart (4 millimeters as compared with 2 millimeters in the First Series). The top line of the overprint is 13 millimeters in length (compared to 11 millimeters in the First Series). Another very obvious distinction is the appearance in the Second Series of overprint letters without serifs (Gothic type). The abbreviation for the word millieme appears as "Mill." instead of "m-m". The abbreviation "Pt." is used on the 1 piastre stamp instead of "P.T."

- a. 1/2 Mill. (large letters) black overprint on four millieme (scarlet) stamp;
- b. 1/2 Mill. (small letters) black overprint on four millieme (scarlet) stamp;
- c. 1 Mill. black overprint on one millieme (brown) stamp;
- d. 1 Mill. gold overprint on one millieme (brown) stamp;
- e. 2 1/2 Mill. black overprint on three millieme (chestnut) stamp;
- f. 5 Mill. black overprint on five millieme (orange) stamp;
- g. 1 Pt. gold overprint on one piastre (indigo) stamp;
- h. 2 P.T. black overprint on two piastre (olive) stamp; (Figure 46)
- i. 5 P.T. black overprint on five piastre (purple) stamp;
- j. 5 P.T. gold overprint on five piastre (purple) stamp;

(this part will be concluded next issue.)

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