



# The American Revenuer

## IN THIS ISSUE:

An Updated List of Prohibition Prescription Blanks . . . . .	22
Plate Varieties: Plate Cracks . . . . .	27
The \$200 Firearms Transfer Tax Stamps . .	28
Philippine "Victory" Stamp . . . . .	32
Watch out for Tapeworm . . . . .	34
Positions: Plate Varieties . . . . .	38
Inscription on Italian Revenue Stamps . . .	40

A transfer roll that was used to take-up an engraved plate for transfer to a printing plate. These rolls and the transfer process were a major cause of printing plate varieties as described in "Positions" on page 38 of this issue.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

**FEBRUARY 1981**

Volume 35, Number 2  
Whole Number 332

# THE AMERICAN REVENUER

Official Organ of the  
AMERICAN REVENUE ASSOCIATION

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for \$6.00 per year to members of the American Revenue Association by the ARA. Bruce Miller, Secretary, 1010 S. Fifth Ave., Arcadia, CA 91006. Second class postage paid at Osage, Iowa 50461. POSTMASTER: Send 3579 to The American Revenuer, Box 56, Rockford, IA 50468.

This publication has been awarded the following in philatelic literature competition: Large Silver — CAPEX '78, Silver Bronze — INDIA '80, Silver Bronze — NORWEX '80, Vermeil — London 1980, Silver — PRENFIL '80, Bronze — ESPAMER '80.

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. Cover: Sheaff Design, Chestnut Hill, MA  
© Copyright 1981 by The American Revenue Association

## Editor:

Kenneth Trettin, Box 56, Rockford, IA 50468. Phone 515-756-3680

## Associate Editors:

Louis Alfano, 303 S. Kennedy Rd., Sterling VA 22170

Richard Riley, 649 Bienvenida, Pacific Palisades, CA 90272

Adv. Manager: Mary Ruddell, 12822 Arroyo de Arguello, Saratoga, CA 95070

## AD RATES EFFECTIVE JAN. 1981

Size of ad	Contract Rate each time (Min. 5 times)	Transient Rate (One time)
Full page	\$100.00	\$110.00
2/3 Page	66.75	73.75
1/2 Page	50.00	55.00
1/3 Page	33.50	37.00
1/4 Page	25.00	27.50
Column Inch	5.25	5.80
Reader's Ads (per line)	---	.25

## The American Revenue Association

### Board of Directors:

**President:** Gerald Abrams, 3840 Lealma Ave., Claremont, CA 91711 - Phone 714-593-5182

**Vice President:** Louis Alfano, 303 S. Kennedy Rd., Sterling, VA 22170

**Secretary:** Bruce Miller, 1010 S. Fifth Ave., Arcadia, CA 91006

**Treasurer:** Bernard Glennon, Box 108, Whittier, CA 90608

**Eastern Representatives:** Terence Hines and Brian Bleckwenn

**Central Representatives:** Duane Zinkel and Kenneth Trettin

**Western Representatives:** Richard Riley and Eric Jackson

**Attorney:** Gary Theodore, Box 25, West End, NJ 07740

**Immediate Past President:** Ogden Scoville, 2123 S. Windsor Dr., Springfield MO 65807

### Appointive Officers:

**Librarian:** George McNamara Jr., Box 136, Nora Springs, IA 50458

**ARA Awards Rep:** Larry Merrill, 3591 Oreana, Las Vegas, NV 89120

**Sales Manager:** Donald L. Duston, 1314-25th St., Peru IL, 61354 — Phone 815-223-6687

**Membership Director:** Gerald M. Abrams, 3840 Lealma Ave., Claremont CA, 91711.

**Acting Auction Manager:** Gerald M. Abrams

**Publicity Director:** Daniel Hoffman, Lake of the Woods Plaza, Dunlap IL 61525

**Ethics Committee Chairman:** Michael Gromet

### Representatives in other countries:

**Australia:** SQN LDR, Dennis Osborn, PO Box 12, Dickson, ACT 2602, Australia

**Canada:** E.S.J. van Dam, Box 300 - Bridgenorth, Ont. Canada KOL 1H0

**Denmark:** Donald A. Byrum, c/o Storno A.S. 126 Artillerivej, DK-2300 Copenhagen - S. Denmark

**France:** Alternate representatives: Henri Janton, 33 Av. Marechal Lyautey, Paris 75016 France. General M.H. Fradois, 18 Rue de 8 Mai 69110 Ste Foy le Lyon, France

**Germany:** Martin Erler, D-8021 Icking, Irschenhauser Str. 5, West Germany

**India:** Alternate representatives: Prof. K.D. Singh, 454 Hiran Magri, Sector 11, Udaipur Rajasthan, India 313001; Santosh Kumar, 49 G Block, Connaught Circus, New Delhi, 110001, India.

**Israel:** Dr. Josef Wallach, PO Box 1414, Rehovot, Israel

**Japan:** A.G. Smith, Language Center, Nagoya University, Furo-cho, Chikusaku, Nagoya 464 Japan

**Netherlands:** Frank E. Patterson III, Oosteinde, 95 Voorburg Netherlands

**New Zealand:** Dennis Huggard, PO Box 69026, Glendene PO, Auckland 8, New Zealand.

**Saudi Arabia:** R.J. Thoden, Aramco Box 1802 Dhahran, Saudi Arabia.

**Sweden:** Esbjorn Janson, Godvadersgatan 16, S-417 38 Gothenburg, Sweden

**Taiwan:** Sheau Horng Wu, 2FL #9, Lane 21, Chuan-Yuan Rd., Peitou, Taipei 112, Taiwan, ROC

**United Kingdom:** Alternate representatives: Dennis Rosser, 49 Tennyson Rd., Ashford, Kent TN 23 2LR, England; Tim Clutterbuck, 5 Park Crescent, Brighton, Sussex BN2 3HA, England.

**Zimbabwe:** Richard Pollitt, Mazoe, Zimbabwe

## The Editor Notes . . .

...that again we wish to remind you of two coming Chapter meetings. The Cleveland, Ohio, chapter will meet Saturday, March 14, at 4 PM at the Garfield-Perry Stamp Club annual March Party. The meeting will be in the band room of the Masonic Temple in Cleveland. And the Washington Metropolitan Area Fiscal Society will meet at SPRINGPEX 81 on Sunday, March 29, 1981, at 1 PM. This show is being held at Lee High School, 6540 Franconia Rd., Springfield, Virginia. In both instances, all ARA members and guests are most welcome to attend. ...that in response to several inquiries, it should again be mentioned that most back issues from February, 1977, to the present are available from the editor for 75¢ each postpaid. Additionally, the Librarian has most 1976 and some 1974-5 issues

available at the same price.

...that it was pointed out your editor put another of Dick Sheaff's articles together wrong. The Positions column of October, 1980, (page 163) has several misplaced paragraphs. The second and third paragraphs in the second column belong after the first paragraph in the first column.

...that with our dealer members:

--Chuck Emery (Emery Ventures Inc., Box 1242, Coquitlam, B.C. Canada V3J 6Z9) has issued a list of BC telephone franks.

--Dave Nathan (Box 127, Bloomington, Ind. 47402) has published a list of Indiana Intangible tax stamps. He has most available in both mint and used.

## FIRST ISSUE REVENUES

At a recent meeting of the New York Chapter of the ARA, Mr. Brian Bleckwenn exhibited a comprehensive collection of First Issue revenues.

Mr. Bleckwenn illustrated and discussed the characteristics of the true imperforate and part-perforate stamps of this issue. For this early period, to 1864, he said that the shade of color and especially the paper were the distinctive features; the printings were sharp and fine and the paper thin and hard. Among the stamps shown was the \$15 Mortgage in milky blue, ultramarine, and dark blue. Here, the imperforate comes in dark blue but on a peculiar grayish paper. Mr. Bleckwenn stressed that there was no magic formula to tell, with complete accuracy, the valuable imperforates.

The popular fancy cancels on the First Issue were displayed: Benton's Pine Tree troches, the Walker & Taylor, and others. He said that a collectable cancel was not necessarily a printed one, handstamps also produced quality strikes. In addition to the proprietary cancels, Mr. Bleckwenn also showed a Masonic cancel and a negative framed "JT", both of unknown origin.

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

## LITERATURE IN REVIEW

**THE RAILWAY (and other parcel) STAMPS OF MAINLAND AUSTRALIA**, by Ingles, Presgrave and Craig, published in Australia by Revenue & Railstamp Publications, 1980. 6 1/2 x 9 1/4 inches, color card covers, 55 pages, illustrations B&W. Obtainable through ARA Sales at \$11.75 (US) postpaid.

A welcome addition to the prior work by Messrs. Craig and Ingles on Tasmania (also still obtainable via ARA Sales). Without the Tasmanian issues (in the first tome), this catalog lists, illustrates and prices in Aust. currency the railway stamps of the Commonwealth and National Railways plus all of the other Australian states, and concludes with a listing of the private issues ("semi-government"). There are watermark and perf varieties to whet the appetites of specialists . . . not to mention

DIFFERENCES IN GUM, listed separately. Even metered issues are touched upon. The authors make no

(Literature--continued on page 44)

## To The Editor . . .

Dear Editor

Below are excerpts from letters from two different ARA members. I believe they may be of interest to other members.

"I am sorry, but the last two years of The American Revenuer have given me little information or even plain old reading material of *American Revenues*.

"The journal seems to have become a publication on Foreign Revenue stamps. Please take a look at any page in the membership directory—are not at least 50% U.S. collectors? The journal has become 80-90% articles on Foreign Revenues."

Just out of curiosity, I attempted to count the articles in the last 10 TAR's (Dec. 79-Nov 80), and came up with 46 US and 46 foreign! I counted as an "article" anything that ran a quarter-page or more. I think more PAGES were devoted to foreign, with the serialised catalogues taking up quite a few.

Secondly, the following sadder-but wiser advice is passed on to all the membership.

"Approximately 2 years ago my business fell upon hard financial times. It became necessary to borrow money as a means of survival. Unfortunately, the business failed, and my stamp collection, which had been pledged as collateral for the above mentioned loan, went with the business.

"I have not written before, because it has taken me eight months to get to the frame of mind where I could put my feelings on paper. I hope that, having reached this point, I will, in the near future, be able to begin collecting again.

"Let me close with the following thought, which you might want to pass on to the membership at large. Don't pledge your collection as collateral unless you are prepared emotionally to lose it. You never know how much your stamps mean to you until you no longer have them. This is a bitter pill which I had to swallow when I gave up the collection it took me a quarter of a century to build."

Bruce Miller, ARA Sec.

# AN UPDATED LIST OF PROHIBITION PRESCRIPTION BLANKS

By William Smiley, ARA

Several years ago George Griffenhagen published a list of prohibition prescription forms in his excellent publication *Medicine Tax Stamps Worldwide* (available for \$6 per copy from the American Topical Association, 3306 N. 50th St., Milwaukee, WI 53216). This list has been compiled with the assistance of Mr. Griffenhagen and is intended to update and expand his pioneering effort in this area. It is expected that the other varieties are also known and readers are encouraged to add to this list.

The blanks were issued by three successive bureaus of the United States Treasury Department. These were the Internal Revenue Bureau, the Bureau of Prohibition and the Bureau of Industrial Alcohol. Physicians properly registered with the government were entitled to use these blanks to prescribe whiskey to "qualified" patients in need of "spirits". The prescriptions were, in turn, honored by pharmacists who would cancel the blank. The blanks were attached to stubs and later forms were issued as originals and duplicates. The originals were forwarded to the government by the pharmacist after he or she cancelled them. The duplicates were retained by the pharmacist.

The blanks were issued in booklets of 100 and each form bears two numbers. One is the serial number of the book, while the other identifies the placement of the form in the book. The latter numbers, of course, run from 1 to 100. On latter forms, the serial and form numbers are not separately denoted on the form. On these forms, the serial number of the book is always preceded by a letter.

Forms listed as numbers 2, 3 and 4 below each state "Revised February, 1922". This apparently refers to the contents of the form and not to its appearance since the forms differ considerably from one another in size and color.

During the period when prohibition was in effect the style of the forms were frequently changed to deter counterfeiting. At least one counterfeit form is known in collector's hands. One interesting feature of this form is that the "watermark" is printed on the reverse of the form. When held to the light the "watermark" is not visible.

The blanks reported so far along with their dimensions are as follows:

1. 1920. Typeset form No. 1403 on white woven paper. Unwatermarked. Black ink. 87mm x 151mm.
2. 1922. Form No. 1403. Revised Feb. 1922 on light blue paper with safety-type printing on front containing seal of U.S. INTERNAL REVENUE \* PROHIBITION \*. Book serial numbers printed in red and prefixed with A or B. Paper watermarked PROHIBITION. 108mm x 164mm.
3. 1924. Form No. 1403. Revised Feb. 1922, engraved on white paper with black printing and orange

Form 1

screen radiating from Treasury Department seal in center. Red book serial number prefixed with C. Paper watermarked PROHIBITION. 115mm x 170mm.

4. 1925. Form No. 1403. Revised Feb. 1922 engraved on white paper with black printing and brown screen radiating from Treasury Department seal in center. Red book serial number prefixed with D. Paper watermarked PROHIBITION. 150mm x 169mm.

5. 1928. Form 1403, September, 1928. Forms issued as duplicates and originals for the first time. Issued by Bureau of Prohibition. The originals are on white paper and the duplicates are on pink paper, both watermarked PROHIBITION. Printed in black ink with red book serial numbers prefixed E. Each form has instructions printed on the reverse. Originals have an additional imprint on reverse stating the issuing entity, the form number and September, 1928. This imprint was omitted on the early printings of the early printings of the duplicate form but was added in later printings.

Early printings of the stub originals had this printed in red: "This stub must be clearly and legibly written, and must be retained by the physician as his record subject to inspection by Federal officers." Later stubs omitted this instruction. Without stubs 114mm x 142mm. With stubs 114mm x 228mm.

Note: Stubs and duplicates are known with August, 1928 dates suggesting the possibility that originals exist without the September, 1928 overprint. Originals with the imprint are known together with the corresponding duplicate that lacks the imprint.

6. 1931. Form 1403, February, 1931. Similar to Number 5, above, except forms are inscribed "Bureau of Industrial Alcohol". Reverse has printed instructions and date imprint similar to later printings of form Number 5, above. The dimensions are the same as form Number 5.

The author would like to thank George Griffenhagen for his assistance in reviewing this article and for his helpful comments.

BOOK NO. <b>B 65827</b>	DEPARTMENT OF HEALTH U.S. INTERNAL REVENUE FORM NO. 400 - (REVISED FEB. 1958)	BLANK NO. <b>35</b>
<b>PRESCRIPTION BLANK - NATIONAL PROHIBITION ACT</b>		
Rx <i>Sgt. J. M. Smith</i> <i>3111 T. 30 R.</i> <i>gaiter &amp; underwear</i> <b>107093</b>		PERMIT NO. <b>2151</b> DATE <b>1952</b>
FOR <b>Verhulst / Hoffman</b> (BUSINESS OR PROFESSIONAL) (FURNITURE AND HOME) (CITY) (STATE)		
FOR USE OF DRUGGIST OR PHARMACEUT ONLY PERMIT NO. <b>WAF 47</b> CANCELLED <b>17. 6. 53</b> (DATE DELIVERED) <i>Black St.</i> (BUSINESS NAME AS ON PERMIT) <b>10785 Wm. D.</b> (CITY) (STATE) <i>Staples Wm.</i> (CITY) (STATE)		<i>Staples Wm.</i> (CITY) (STATE) <i>Staples Wm.</i> (CITY) (STATE) <i>Staples Wm.</i> (CITY) (STATE) <i>Staples Wm.</i> (CITY) (STATE)
THIS PRESCRIPTION MUST NOT BE REFILLED		SEE REGULATIONS FOR PENALTIES IMPOSED

[illegible][illegible]

### Counterfeit Form 3

**Counterfeit Form 3, reverse**

COUNTERFEIT



DUPLICATE LIQUOR PRESCRIPTION STUB	
E274014	DATE PRESCRIBED _____
FULL NAME OF PATIENT _____	
ADDRESS _____ NUMBER STREET CITY STATE	
AILMENT FOR WHICH PRESCRIBED _____	
KIND AND QUANTITY OF LIQUOR PRESCRIBED _____	
SIGN FULL NAME _____ M.D.	
ADDRESS _____ NUMBER STREET CITY STATE PERMIT NUMBER	

85

Form 5, Duplicate

ORIGINAL LIQUOR PRESCRIPTION STUB	
F105298	DATE PRESCRIBED _____
FULL NAME OF PATIENT _____	
ADDRESS _____ NUMBER STREET CITY STATE	
KIND AND QUANTITY OF LIQUOR PRESCRIBED _____	
SIGN FULL NAME _____ M.D.	
ADDRESS _____ NUMBER STREET CITY STATE PERMIT NUMBER	

97

This stub must be clearly and legibly written, and must not be detached from the book.

Form 6, Original

TREASURY DEPARTMENT  
BUREAU OF INDUSTRIAL ALCOHOL  
Form 1403  
FEBRUARY, 1931

INSTRUCTIONS

Both this ORIGINAL prescription form and the DUPLICATE thereof must be delivered to the druggist.

This prescription is INVALID AFTER 3 DAYS following date of issuance unless extended by prescribing physician not exceeding 3 days.

The physician issuing this prescription must satisfy himself in each case as to the patient's identity, residence, and medical need for the liquor prescribed.

The druggist must satisfy himself of the bona fides of the transaction with particular reference to the limitations as to time of filling and quantity dispensed.

Misrepresentation of name, address or medical need for the purpose of fraudulently obtaining this prescription is unlawful.

Druggists are authorized to refuse to fill illegible or improperly executed prescriptions.

Failure to comply with the provisions of the law in the issuance and filling of this prescription will subject the permittee to citation for revocation of permit.

This original prescription must be properly canceled by the druggist by filling in the information required of him on the face thereof.

THIS ORIGINAL PRESCRIPTION MUST BE FORWARDED by the druggist to the office of the Supervisor of Permits before the TENTH day of the ensuing month.

This original prescription is INVALID if it bears changes or alterations of any kind.

VOID UNLESS PRESENTED WITH THE DUPLICATE.

Form 6, reverse Original

OHOL

INSTRUCTIONS

prescription form and the ORIGINAL thereof must be

VALID AFTER 3 DAYS following date of issuance by physician not exceeding 3 days.

This prescription must satisfy himself in each case as to the patient's identity, residence, and medical need for the liquor prescribed.

The druggist must satisfy himself of the bona fides of the transaction with particular reference to the limitations as to time of filling and quantity dispensed.

Misrepresentation of name, address or medical need for the purpose of fraudulently obtaining this prescription is unlawful.

Druggists are authorized to refuse to fill illegible or improperly executed prescriptions.

Failure to comply with the provisions of the law in the issuance and filling of this prescription will subject the permittee to citation for revocation of permit.

THIS DUPLICATE PRESCRIPTION MUST BE LEGIBLE and must be an exact copy of the accompanying original.

This duplicate prescription must be properly canceled by the druggist by filling in the information required of him on the face thereof.

THIS DUPLICATE PRESCRIPTION MUST BE RETAINED by the druggist as a permanent record, open to inspection by Federal Officers.

This duplicate prescription is INVALID if it bears changes or alterations of any kind.

VOID UNLESS PRESENTED WITH THE ORIGINAL.

Form 6, reverse Duplicate

Form 6, Duplicate

DUPLICATE  
LIQUOR PRESCRIPTION STUB

F105298

DATE PRESCRIBED

FULL NAME OF PATIENT

ADDRESS

NUMBER

STREET

CITY

STATE

KIND AND QUANTITY OF LIQUOR PRESCRIBED

SIGN FULL NAME

M.D.

ADDRESS

NUMBER

STREET

CITY

STATE

PERMIT NUMBER

This stub must be clearly and legibly written, and must not be detached from the book.

97

BUREAU OF INDUSTRIAL ALCOHOL			
PRESCRIPTION FORM FOR MEDICINAL LIQUOR			
F105298		R	
KIND OF LIQUOR	QUANTITY	DIRECTIONS	
FULL NAME OF PATIENT		DATE PRESCRIBED	
PATIENT'S ADDRESS	NUMBER	STREET	STATE
PRESCRIBER'S SIGNATURE		PRESCRIBER'S PERMIT NUMBER	
PRESCRIBER'S ADDRESS	NUMBER	STREET	STATE
CANCELED		PERMIT NUMBER	
DRUG STORE NAME AS ON PERMIT		PERMIT NUMBER	
DISPENSER'S SIGNATURE		DATE FILLED AND CANCELED	
STORE ADDRESS		STRIP STAMP NUMBER	
NUMBER	STREET	CITY	STATE
SEE REVERSE SIDE FOR INSTRUCTIONS			
DO NOT REFILL OR TRANSFER UNDER PENALTY			
ISSUED UNDER AUTHORITY OF THE NATIONAL PROHIBITION ACT			



## Plate Cracks

Of all the plate varieties, I believe the cracked plate varieties are the most elusive. It has always been difficult to correctly determine what is a crack and what is a scratch.

Our first example is indeed a cracked plate. It is found on a copy of R15c. The flaw is irregular in nature and the line of color does not run straight as a scratch does.

This crack is in the lower right quarter of the stamp. It starts in the colorless border and runs upward in a fairly straight line between the words "INTER." and "REV." terminating in the colorless border at the bottom of the vignette. Overall the crack is about 5mm long.

This is the only example of this crack I have seen so I don't know if it exists on the part perforate or imperforate stamps or not.



**R15c with a plate crack visible between "INTER." and "REV." in the bottom panel.**



**R13c with a plate crack in the upper left hand corner passing through the "S" in "U.S."**

Our second variety is either a crack or a scratch. If it is a crack, then it is in a late stage of use; if a scratch, it is in an early stage. This is because a crack deepens with use making a heavier line, while a scratch wears out with use making a lighter line.

This flaw appears on Scott no. R13c, the 2¢ Proprietary. I have seen two copies of this flaw both perforated. The other stamp appeared very similar except the line was not as heavy.

This line is approximately 10 mm long running from above the second period in "U.S." southwesterly through the "2" and into the margin of the stamp to the left of the "0" in "TWO." The line is heavier at the top. Can this be the cracked plate that is listed in Scott? I would appreciate hearing from anyone who has either of these varieties.

The author is interested in corresponding with those interested in this material. Please contact him at 10917 Manzanita Dr., Sun City, AZ 85373.

## Library Notes

**George McNamara, Jr., Librarian**

Effective immediately all requests for the loan of ARA library material must be made on the form on page 41 (or a legible photocopy). A maximum of four items may be borrowed at one time, however, you may request alternative selections. The alternates will be sent only if one or more of your first four selections are currently unavailable. Should an alternative be sent you should

make a new request for material not sent.

Please note that there are several starred items on the form. These must be completed by the borrower or the request will not be honored. Additional copies of this form may be obtained by sending a SAE to the librarian. Additional copies will be sent with shipments of library material.

# THE \$200 FIREARMS TRANSFER TAX STAMPS

by Kenneth Trettin, ARA; Michael Aldrich, ARA; and Edwin Kettenbrink, ARA

In the October, 1978, issue of *The American Revenuer* (page 150) there appeared a short item and a letter to the editor regarding the firearms transfer tax stamps (the RY's or Tommy Gun Stamps.) Since that time additional information has been obtained by the editor.

The \$200 stamp (RY2) was issued in 1934 for the sole purpose of controlling the movement of Thompson Machine guns which were a favorite of the underworld of the time. The Thompson Machine gun as well as many other weapons and destructive devices are still required to be registered with the Bureau of Alcohol, Tobacco and Firearms under the National Firearms Act (Title II of the Gun Control Act of 1968.)

According to the National Firearms Act (NFA) any person possessing such weapons or destructive devices, regardless of condition, which is not registered to him in the National Firearms Registration and Transfer Record, is in direct violation of the Act. Such weapons, whether serviceable (operable) or unserviceable must be registered with the Director, Bureau of Alcohol, Tobacco and Firearms, Washington, D.C. 20226, in order to be lawfully possessed.

More specifically, Section 5861 of the NFA provides in part, that it shall be unlawful for any person.....

...to receive or possess a firearm transferred to him in violation of the provisions of this chapter; or

...to receive or possess a firearm made in violation of the provisions of this chapter; or

...to receive or possess a firearm which is not registered to him in the National Firearms Registration and Transfer Record; or

...to transfer a firearm in violation of the provisions of this chapter; or

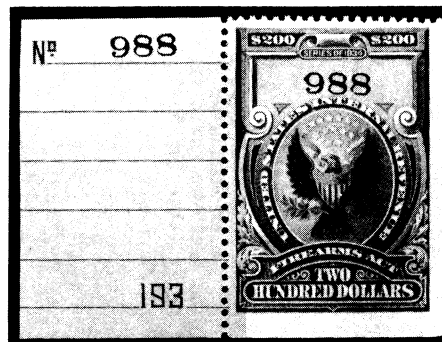
...to make a firearm in violation of the provisions of this chapter; or

...to obliterate, remove, change, or alter the serial number or other identification of a firearm required by this chapter; or

...to receive or possess a firearm which is not identified by a serial number as required by this chapter.....

"Making" includes manufacture, alteration, reactivation, or putting together of parts. "Transfer" includes selling, assigning, pledging, leasing, loaning, giving away, or otherwise disposing. Making or transferring an NFA weapon must have the PRIOR approval of the Director, ATF. Approval is obtained by making an application on the proper forms. These may be obtained from your local ATF office. The possession of sufficient parts, even though not assembled, to make a firearm, constitutes possession of a firearm. THE POSSESSOR OF ANY NFA FIREARM MUST BE ABLE TO PRODUCE PROPER DOCUMENTATION OF THE LAWFUL REGISTRATION OF SUCH FIREARM.

The tax on making any NFA weapon is \$200.00. An additional \$200.00 tax applies to each transfer of a



**A mint copy of RY2 with the stub attached. This is listed by Scott as RY2a (Type I). This is the form in which the stamp was first issued and should be listed as the major variety not a type.**

serviceable firearm except that on the transfer of firearms classified as "Any Other Weapon" the tax is \$5.00.

Firearms in the possession or control of the United States are not subject to the registration requirements. 27 CFR 179.104 provides that any State, political subdivision or official police organization which acquires a firearm not registered to it, and which desires to keep the firearm FOR OFFICIAL USE, must register it with the Director by filing ATF Form 10, Application for Registration of Firearms Acquired by Certain Governmental Entities. This provision may not be used as a vehicle to introduce such firearms into ordinary commerce. The Bureau will approve subsequent transfers of such firearms only to other governmental entities FOR OFFICIAL USE.

All unregistered NFA firearms including destructive devices, regardless of serviceability, are CONTRABAND and are subject to seizure. In addition, any vessel, vehicle or aircraft used to conceal or transport them is subject to seizure and forfeiture under the provisions of the Act of August 9, 1939 (49 U.S.C., Section 78.2).

Some of the weapons that come under Title II of the NFA include the Thompson Model 1927, M-2 Carbine, M-14 Machine Gun, AK-47 Assault Rifle, Mauser Machine Pistol, Spitfire Carbine, sawed-off shotguns, short barreled rifles, pistols made from a shotgun, and various silencers. In addition to these are destructive devices such as mortars, bazookas, the British PIAT Anti Tank Launcher, Japanese "Knee" mortars, pipe bombs, dynamite/nail bombs, hand grenades and land mines. These are all taxed at a rate of \$200.

Taxed at a rate of \$5.00 are "Any Other Weapons" which include pen and tear gas guns, smooth-bore shot-revolvers, the Ithaca Auto-Burglar, the H & R Handy Gun and the Model No. 35 Stevens Autoshot.

The original 1934 stamp was in blue with a red serial number printed on doublelined watermarked paper in panes of four forming a vertical strip with straight edges on top, bottom and along the right side. To the left there

was a stub with several lines and the inscription "193 ". Sometime later there appeared stamps with the inscription "19 " on the stub.

It has been noted that the stamps of the 2000 series are on a thinner watermarked paper and has a dead color under a black light. The stubs on these are inscribed "19".

There is also a third type which is a lighter blue and flouresces under black light and is unwatermarked. This stamp bears the "19 " inscription on the stub.

The 1981 edition of *Scott's Specialized Catalogue of U.S. Stamps* lists:

"Two type of \$200:

"I. Serial number with serifs, not proceeded by zeros. Tips of 6 lines project into left margin.

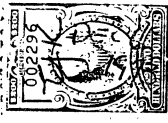
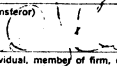
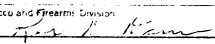
"II. Gothic serial number proceeded by zeros. Five line tips in left margin."

"Recent printings of RY2, type II, are unwatermarked." Scott prices type I at \$2000 mint and is described as "dark blue and red." Type two is priced at \$300 mint and is described as "dull blue & red ('50's?)." Neither are priced used.

In a letter dated October 6, 1978, to ARA member Thomas L. Harpole, Jr., H.T. Krisak of the Bureau of Engraving and Printing stated:

In August of 1974, this Bureau received new specifications for the printing of Internal Revenue \$200

#### An example of a RY5 used on Form 4 (Firearms) (Rev. 9-71).

Form 4 (Firearms) (Rev. September 1971) Department of the Treasury Internal Revenue Service		Application for Transfer and Registration of Firearm (Chapter 53, Internal Revenue Code) (To be completed in duplicate by the transferor of firearm)					
TO: Director, Alcohol, Tobacco and Firearms Division, Internal Revenue Service, Washington, D.C. 20224							
The undersigned hereby makes application as required by section 5812 of the Internal Revenue Code to transfer and register the firearm described below to the transferee identified in this application:							
1. Description of firearm.							
Name and address of manufacturer and importer of firearm, if known (a)	Type of firearm (short-barreled rifle, machine gun, destructive device, etc.) (b)	Caliber, gauge, or size (c)	Model (d)	Length of barrels (inches) (e)	Overall length (inches) (f)	Serial number (g)	
Auto Ordnance Corp. U.S.A.	Sub-Machine Gun	.45	M.1928A1	10.5	33.75	S.464854	
(h) Additional description of firearm or device (use additional sheets if necessary)							
2. Name of transferee		3. Trade name of transferee, if any					
4. Address of transferee (number, street, city, county, State, ZIP Code)							
5. Transferee is: <input type="checkbox"/> individual <input type="checkbox"/> corporation <input type="checkbox"/> partnership <input type="checkbox"/> other (specify)							
6. Transferee's federal firearms license, if any (If transferee is not licensed under Chapter 44, Title 18, U.S.C., see instruction 1(c).)				7. Transferee's special (occupational) tax stamp, if any			
License number      Class of business      Expiration date				Stamp number      Class			
IMPORTANT: If the transferee is an individual who is not a special (occupational) taxpayer the transferor must attach, as part of this application, a Form 4539, Identification of Transferee or Maker of Firearm.							
		8. Transferor's federal firearms license, if any		Class of business		Expiration date	
		License number		Dealer Firearms		June 30, 1974	
		9. Transferor's special (occupational) tax stamp, if any		Stamp number		Class	
				1033		Three	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief it is true, correct and complete, and that the transfer of the described firearm to the transferee and his receipt and possession of it are not prohibited by the provisions of Chapter 44, Title 18, United States Code, or Title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (Public Law 90-351, 18 U.S.C., Appendix) or any provision of State or local law.							
10. Transferor (print or type name of individual or firm)				11. By (signature of transferor)		12. Date	
						12/6/73	
13. Address (number, street city or town, State, ZIP code)				14. Title or status (individual, member of firm, etc.; if officer of firm, give title)			
				Individual			
For Use of Internal Revenue Service. Please Make No Entries in This Part							
The application has been examined, and the transfer and registration of the firearm described herein and the interstate movement of that firearm, when applicable, to the transferee are: <input checked="" type="checkbox"/> approved <input type="checkbox"/> disapproved for the following reason:							
Signature of Director, Alcohol, Tobacco and Firearms Division				Date JAN 07 1974			
							

Firearms stamps on unwatermarked paper.

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

ARA member Edwin Kettenbrink has found out from a local field office of the ATF that the \$200 firearms transfer tax stamp is available in Washington, DC, at the Internal Revenue Service. Normally they are used when a person applies for the transfer or to manufacture a Title II weapon or destructive device. A check for the \$200 tax must accompany the form which is sent to Washington. After an FBI investigation and approval is made, a tax stamp is purchased from the IRS and attached to the form. The stamp is then cancelled in pen. The form with the cancelled stamp must be kept in the possession of the person holding the registered weapon until that weapon is either again transferred or destroyed. Thus it would be possible to obtain genuine used copies (preferably on document) but much harder than obtaining a mint copy.

As result of this conclusion there has been a serious problem develop in the market. This was best related by ARAer Richard Freidberg in his September-October (1978) Newsletter.

"The RY2 CAPEX RY2 is a revenue stamp issued by the Firearms Dept of the Treasury Dept. It exists, believe it or not, to indicate the payment of a \$200 fee for the permit to own a machine gun (used by police departments, for example). Hence it is known as the "Tommy gun" stamp. Issued in 1934, few copies are ever offered by private sale or through public auction. Sometime in the late spring, it was discovered that the RY2 stamp could still be purchased from the government for its face value of \$200. Some enterprising soul bought some and began to place them in auctions where they were sold and bought for prices of up to \$900— which made a nice profit for the buyer at the source who was paying a mere \$200 each. Well it so happens that this stamp is *not* RY2 but rather a previously unlisted variey that was reissued in the 1960's (?). No catalog lists a second stamp that looks like RY2, but one surely exists. The original is darker blue, on cream-colored paper, and slightly narrower than the reissue (which will probably be given separate catalog status this fall).

"Your humble servant purchased two copies of what he believed to be RY2 at CAPEX. He paid \$500 for the first and \$350 for the second, at which point he began to suspect that something was not right because prices usually do not fall by 30% in fifteen minutes. He decided to put these stamps aside for a few weeks and wait for the dust to settle. In ten weeks he was offered no less than twenty copies of this "rarity," even some in strips of four (how they were printed). He stood firm and refused to buy.

"Ah, dear reader, I lost some money on these, which goes to show that even professionals make mistakes. I am telling you about all this, however, so that you and your hard-earned money will not part company on a lark. In closing, let me say that most of the people who were buying and re-selling this stamp believed that it actually was RY2, sine so few had ever seen a copy of it. Right now, I am digging to find out who the source of RY2 was; I'll report back if I am successful. Anyway, don't buy an RY2 unless you are sure of what it should look like."

It must be concluded that the listing of the RY2s in the Scott catalog must be revised. It must naturally fall upon

(Continued on next page; text continued on page 33).

DEPARTMENT OF THE TREASURY  
Bureau of Alcohol, Tobacco, and Firearms  
**APPLICATION FOR TRANSFER AND REGISTRATION OF FIREARM**  
(Chapter 53, Internal Revenue Code)

(To be completed in duplicate by the transferor)

TO: The Director, Bureau of Alcohol, Tobacco, and Firearms, Washington D.C. 20226

The undersigned hereby makes application as required by section 5812 of the Internal Revenue Code to transfer, without payment of tax, and register the firearm described below to the transferee identified in this application.

**1. DESCRIPTION OF FIREARM** (Complete items (a) through (h), if applicable)

NAME AND ADDRESS OF MANUFACTURER AND IMPORTER OF FIREARM IF KNOWN (a)	TYPE OF FIREARM (short barreled rifle, machine gun, destructive device, etc.) (b)	CALIBER, GAUGE OR SIZE (c)	MODEL (d)	LENGTH OF BARRELS (inches) (e)	OVERALL LENGTH (inches) (f)	SERIAL NUMBER (g)
Colt Firearms Div. Hartford, Connecticut	Machine Gun	.283	M-16	10"	31.5"	20047

(h) Additional descriptive data of firearm or device (if unserviceable, the barrel must be welded to the frame and the chamber welded closed; you must check here ☐ if this has been done. You must also explain any other alterations. Use additional sheet if necessary).

**2. NAME OF TRANSFEREE** (Show trade name, if any) NOTE: If the transferee is a licensed firearms dealer not qualified to deal in National Firearms Act weapons, it is understood that this firearm is being acquired for personal reasons and not as a part of a firearms business.

**3. TRANSFEREE'S FEDERAL FIREARMS LICENSE, IF ANY** (IF TRANSFEREE IS NOT LICENSED UNDER CHAPTER 44, TITLE 18, U.S.C., SEE INSTRUCTION 1(c).)

**3(a). TRANSFEREE'S SPECIAL (OCCUPATIONAL) TAX STAMP** (IF ANY)

LICENSE NUMBER	TYPE OF BUSINESS	EXPIRATION DATE	A.T.F. NUMBER	CLASS
-	-	-	-	-

**4. ADDRESS OF TRANSFEREE** (Number, street, city, county, state, ZIP code)

**5. TRANSFEROR'S FEDERAL FIREARMS LICENSE (IF ANY)**

LICENSE NUMBER	TYPE OF BUSINESS	EXPIRATION DATE
74-14,911	Dealer	12 Jun 75

A \$5 or \$200 "National F fixed in this space and can and the date on it in ink. 1 transmitted in duplicate to and Firearms, Washington,



**6. TRANSFEROR'S SPECIAL (OCCUPATIONAL) TAX STAMP (IF ANY)**

A.T.F. NUMBER	CLASS
2031	Three

**IMPORTANT:** If the transferee is an individual who is not special (occupational) taxpayer, the transferor must attach, as part of this application, a Form 4539, Identification of Transferee or Maker of Firearm. (See instruction 1(b).) The transferor must insure that all required attachments are submitted with application. Failure to comply may result in the delay or return to applicant. PLEASE READ CAREFULLY THE INSTRUCTIONS PRINTED ON THE BACK OF THIS TRANSFER APPLICATION.

**7. NAME OF TRANSFEROR** (Print or type)

**9. DATE OF APPLICATION**

March 1975

**8. ADDRESS** (Number, street, city, county, state, ZIP code)

**10. SIGNATURE**

**11. TITLE OF AUTHORIZED OFFICIAL OF TRANSFEROR**  
Individual

**UNDER PENALTIES OF PERJURY, I DECLARE** that I have examined this application, and to the best of my knowledge and belief it is true, correct and complete, and that the transfer of the described firearm to the transferee and his receipt and possession of it are not prohibited by the provisions of Chapter 44, Title 18, United States Code, or Title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (public Law 90-351, 18 U.S.C. Appendix) or any provision of state or local law.

**THE SPACE BELOW IS FOR THE USE OF THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS**

The application has been examined, and the transfer and registration of the firearm described herein and the interstate movement of that firearm, when applicable, to the transferee are:

☒ **APPROVED** If disapproved give the reasons  
☐ **DISAPPROVED**

EXAMINER	DATE	REVIEWER	DATE
R. S. Shugler	9/10/75	Francis E. Burke	9/10/75

IF THIS FORM AND THE FIREARM ARE NOT DELIVERED TO THE TRANSFEREE WITHIN TEN (10) DAYS, ADVISE THIS OFFICE OF CIRCUMSTANCES.

ATF Form 4 (10-73) Previous editions are obsolete

An example of RY6 used on ATF Form 4 (10-73).

## Instructions

**1. Preparation of application for transfer and registration of firearm and payment of tax.**—(a) According to section 5812 of the Internal Revenue Code, and except as otherwise provided, every person seeking to transfer a firearm must make, in duplicate, a separate application on this form for each firearm. The applicant transferor must furnish all the information called for on the form.

(b) If the transferee of the firearm is an individual not qualified as a manufacturer, importer or dealer under Chapter 53 of the Internal Revenue Code, the transferor must submit, in duplicate, as part of this application, Form 4539, Identification of Transferee or Maker of Firearm. (Section 5812(a)(3), Internal Revenue Code.)

(c) If the firearm to be transferred is a destructive device, machinegun, short-barreled shotgun or short-barreled rifle and the transferor is a licensee under Chapter 44, Title 18, U.S.C., and the transferee is not licensed under that chapter, this application must be accompanied by a sworn statement from the transferee stating: (1) why there is a reasonable necessity for him to purchase or otherwise acquire the device or weapon, and (2) that his receipt or possession of the device or weapon would be consistent with public safety. (18 U.S.C. 922(b)(4) and 26 CFR 178.98)

(d) All signature required by this form must be entered in ink. It is preferred that the form be prepared by use of a typewriter, using carbon paper to make an exact duplicate. Pen and ink may be used, but under no circumstances will a form filled in by use of lead pencil be accepted.

(e) Upon completion of the form, the transferor will affix a \$5 or \$200 "National Firearms Act" stamp in the proper space on the original only, and cancel the stamp by writing his initials and the date on it in ink.

(f) If any questions arise concerning the preparation of the form, please contact Bureau Headquarters or the nearest Alcohol, Tobacco and Firearms office.

**2. Disposition of application for transfer and registration of firearm.**—The transferor will forward both copies of the form to the Director, Alcohol, Tobacco and Firearms. If approved, the Director will return the original of the form, showing approval, to the transferor for delivery to the transferee with the firearm, and will retain the duplicate. Approval by the Director will effect the registration of the firearm to the transferee. The transferor shall not, under any circumstances, deliver the firearm to the transferee until the approved form, with the "National Firearms Act" stamp attached, is received from the Director, Alcohol, Tobacco and Firearms. The form must be retained by the transferee and be available at all times for inspection by Government officers until such time as the firearm may later be transferred. If the application is disapproved, the original with the "National Firearms Act" stamp affixed will be returned to the transferor with the reason for disapproval.

**3. Procedure where firearm is not transferred.**—If the form is completed and a stamp is affixed without the transfer of the firearm being made, the transferor may file a claim for redemption of the stamp. The claim, Form 843, should be filed with the Internal Revenue Service Center for the district where the stamp was purchased. The form to which the stamp is affixed must be attached to the claim.

**4. Later transfers of the firearm.**—If the firearm is to be transferred later by the new owner, a new application form covering the proposed transfer must be filed with the Director, Alcohol, Tobacco and Firearms.

**5. Rate of tax on the transfer of a firearm.**—The tax on the transfer of any firearm is \$200, except that the transfer tax is \$5 on any gun classified as "any other weapon" as defined in Instruction 6(b) below. (See 5811(a), I.R.C.)

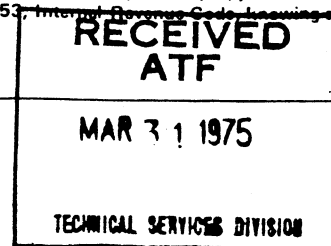
## 6. Definitions.—

(a) **Firearm.**—The term "firearm" means: (1) a shotgun having a barrel of barrels of less than 18 inches in length; (2) a weapon made from a shotgun if such weapon as modified has an overall length of less than 26 inches or a barrel or barrels of less than 18 inches in length; (3) a rifle having a barrel or barrels of less than 16 inches in length; (4) a weapon made from a rifle if such weapon as modified has an overall length of less than 26 inches or a barrel or barrels of less than 16 inches in length; (5) any other weapon, as defined in instruction 6(b) below; (6) a machinegun; (7) a muffler or a silencer for any firearm whether or not such firearm is included within this definition; and (8) a destructive device. The term "firearm" shall not include an antique firearm or any device (other than a machinegun or destructive device) which, although designed as a weapon, the Director, Alcohol, Tobacco and Firearms Division or his delegate finds by reason of the date of its manufacture, value, design, and other characteristics is primarily a collector's item and is not likely to be used as a weapon.

(b) **Any Other Weapon.**—The term "any other weapon" means any weapon or device capable of being concealed on the person and from which a shot can be discharged through the energy of an explosive; a pistol or revolver having a barrel with a smooth bore designed or redesigned to fire a fixed shotgun shell; weapons with combination shotgun and rifle barrels 12 inches or more, less than 18 inches in length, from which only a single discharge can be made from either barrel without manual reloading; and shall include any such weapon which may be readily restored to fire. Such term shall not include a pistol or a revolver having a rifled bore, or rifled bores, or weapons designed, made, or intended to be fired from the shoulder and not capable of firing fixed ammunition.

**7. Persons prohibited from receiving firearms.**—The following persons are prohibited from receiving a firearm under 18 U.S.C., Chapter 44 and Title VII of Public Law 90-351, as amended (18 U.S.C., Appendix): (1) fugitives from justice (any crime); (2) persons under indictment for, or who have been convicted of, a crime punishable for a term exceeding 1 year; (3) narcotic addicts or drug users; (4) persons adjudicated as mental defectives or mentally incompetent, or who have been committed to any mental institution; (5) veterans discharged under dishonorable conditions; (6) persons who have renounced their United States citizenship; (7) aliens illegally or unlawfully in the United States; and (8) persons under 21 years of age in the case of any firearm other than a shotgun or a rifle and under 18 years of age in the case of a shotgun or a rifle. In addition, section 5812 of the Internal Revenue Code requires that an application to transfer a firearm be denied if the transfer, receipt or possession of the firearm would place the transferee in violation of law. The term "law" in this statute includes Federal laws as well as State statutes and local laws and ordinances applicable to the locality where the transferee resides.

**8. Penalties.**—Any person who violates or fails to comply with any of the requirements of Chapter 53 of the Internal Revenue Code shall, upon conviction, be fined not more than \$10,000 or be imprisoned for not more than 10 years, or both, in the discretion of the court. Moreover, any firearm involved in any violation of the provisions of Chapter 53 of the Internal Revenue Code or any regulations issued thereunder shall be subject to seizure and forfeiture. It is unlawful for any person to make or cause the making of a false entry on any application or record required by Chapter 53, Internal Revenue Code, knowing such entry to be false.



GPO 869-381

The instructions appearing on the reverse side of Form 4 (10-73).

# PHILIPPINE "VICTORY" STAMP:

## Anatomy of a Fake

by Eugene A. Garrett

Illustrated is ostensibly a Philippine "provisional revenue stamp" of the 1945-46 period. It is a fake. Recent public offerings for sale at prices ranging as high as \$37.50 each ("ECV \$150.00 block of four") suggest that more than a few of the stamps are in circulation and that potential buyers should be made aware of their true nature.

But the very nature of the beasts makes it a difficult task to trace the origins of such philatelic fakes. Since the usual purposes for manufacturing a fake is to produce a profit for the perpetrator by defrauding the philatelic community, the origins are quite naturally shrouded in secrecy. As in the case of the stamp in question, the exact source of most fraudulent stamps is never discovered. Even so, the best interest of the stamp collector is adequately served if the fraudulent stamp is exposed and the collector is forewarned that it is not a valuable item, but rather a piece of junk worth, at most, a few cents as "reference material".

The subject stamp is purported to be an emission of the postwar Joint Military/Commonwealth Government of the Philippines which existed for the short period from October 20, 1944, to July 4, 1946. Those were difficult days in the Islands, while the government was trying to pick up the pieces after three years of oppressive military occupation by the Japanese, and following the fierce and devastating battles of the Liberation. All the prewar postage stamps of the commonwealth Government had been invalidated by the Japanese Military Administration, and of course the stamps of the Japanese Occupation had likewise been invalidated by the postwar Philippine government. The only stamps which were valid for postal use were the Commonwealth stamps which had been overprinted "VICTORY", at first by handstamping and later by press-printing, the latter extending not only to postage stamps, but also to a variety of revenues and taxpays. So the perpetrators of this fake selected a time frame where considerable confusion existed, and where almost any "VICTORY" overprinted stamp would appear to be a possibly-genuine item.

The perpetrators also selected a readily-available and exceedingly cheap basic stamp for the overprinting, Scott's No. 384, the 4-centavos green "Women and Carabao". Less frequently seen is the same overprint on Scott's No. 461, the 2-centavos apple green Jose Rizal. The inverted overprint illustrated shows signs of considerable wear and deterioration, but is apparently struck from the same rubber stamp which made the earlier, clear-cut impression on the 4 centavos stamp. It is likely that the overprinting of the smaller 2c stamp was an afterthought, probably greed-inspired, since the overprint is too large and cannot be accommodated by a single 2c stamp. Large supplies of the invalidated prewar stamps were on hand in the Bureau of Posts during the Japanese Occupation, and the stamps were made available through the Philippine Philatelic Club for sale to collectors at face value, payable in grossly-inflated



**A pair of Scott's No. 384 with a faked "VICTORY/ACT 1189" which according to the faker's story were used at gambling casinos.**

Japanese military Currency, "Mickey Mouse Money", as the Filipinos called it. Other misguided souls hoarded full panes in anticipation that the stamps would be restored to full value after the war. Instead, full panes of both stamps were readily available for a few centavos for many years after the war had ended. So the crooks had to invest very little capital in order to get their scheme off and running.

The inclusion of the inscription "Act 1189" is another very clever touch. Since January 1, 1905, all the Internal Revenue stamps of the Philippines have included some reference to that Act in the inscriptions on the stamps: "Act 1189/Ph. Com.", or "Act No. 1189 Philippine Commission". Briefly, Act No. 1189 of the Philippine Commission, known as the Internal Revenue Law of 1904, has served as the basis for the system of internal taxation in the Philippines from 1905 to the present day.

So the "Designers" of the stamp had all the necessary ingredients for producing a profitable and convincing fake: a cheap and readily-available supply of basic stamps; a cheap dime-store rubber stamp with insertable letters; a "VICTORY" overprint which had been used legitimately during a chaotic period; and the inscription "Act 1189" which has a vaguely familiar ring even to the novice collector of Philippine revenues.

But the stamps also have several characteristics which set them apart from all genuine stamps of the same period:



1. No other postage stamp of the period is known to have been overprinted for use as a revenue stamp.

2. The type size and style is quite unlike any other genuine overprinted, either handstamped or press-printed.

3. In all Philippine postal history, no stamp is known to have been issued for the sole purpose of collecting a tax upon casinos, yet that is the "cover story" for the fake.

4. During the past year or so, advertisements have been observed offering examples with inverted overprint; double overprint; "Block of 10, bottom row has inverted overprint"; "Block of 10 with ovpt. shifted far to left"; etc. The appearance of such exotic varieties should sound an immediate alarm bell in the discrimination collector's mind; few fakers can resist the impulse to inject a little creativity into their handiwork through the deliberate production of such "attractive" varieties.

5. Finally, the stamp is not listed in the monumental study of Philippine Revenue Stamps by Arnold H. Warren.

Upon the assumption that the omission of any mention of the stamp in the Handbook/Catalog was no oversight, an inquiry was made of Mr. Warren, who replied as follows:

(Your stamps) show a handstamp which reads 'VICTORY Act 1189' in two lines...It is claimed that the postage stamps bearing this handstamp were used 'in casinos'. In reply to my inquiry concerning this handstamp, both the Director of the Bureau of Posts and the Collector of Internal Revenue replied that this stamp was not authorized. There were gambling casinos which operated during 1945 and 1946 at the U. S. Military Bases in the Philippines. But there is no evidence that Philippine postage stamps bearing this handstamp were used at these gambling casinos.

"I was located in Manila from August, 1945, to the end of June, 1950. (Indeed, Mr. Warren and his family were civilian internees in the Santo Thomas Internment Camp during World War II...E. A. G.) I was vice president of the Philippine Philatelic

Club and was an active member of the Association Filatelica de Filipinas. There was no evidence presented at the meetings of those philatelic clubs concerning postage stamps bearing the handstamp 'VICTORY/Act 1189'. I have not seen a used specimen of a stamp bearing this handstamp. The source of Philippine postage stamps bearing this handstamp has been traced to a stamp dealer here in the United States who claims that he purchased these stamps from a Philippine source, but who refused to identify his source. It is my opinion that no stamps bearing this handstamp were used in the Philippines."



**Inspired by greed? Here the fakers made an inverted overprint on a stamp much too small to accommodate**

As far as can be determined, this fake first appeared in 1965, perhaps a bit earlier, in packet mixtures supplied by a midwestern stamp dealer here in the United States. Those mixtures contained a fascinating variety of material, as described in personal correspondence from fellow-philatelists Kenneth R. Goodfellow and William J. Oliver. In their recollections, the packets were advertised to contain "\$100.00 retail value in U.S. and Possessions Stamps" and were sold as "Bargain Lots" for the magnificent sum of \$3.00. The packets are reported to have contained such material as the U.S. 1898 "Battleship" revenue stamps with fake Puerto Rico overprint; 1c 1954 Documentaries with fake Virgin Islands overprint; but also a smattering of genuine taxpays "and most anything else, but nothing of value which was genuine".

## Firearms Stamps

*Continued from page 31*

the members of the ARA to suggest such a revision to the Scott editors. Below is how we feel the Scott listing would be revised:

**RY2** Dark Blue and Red issued 1934 perf. 12  
Red serial numbers not preceded by zeros  
Watermarked  
Stub includes inscription "193" 6 lines on stub  
Full panes of four are very rare  
All serial numbers under 2,000(?) ECV mint or used \$1500.00+

**RY5** Dull Blue and Red issued after 1934 issue ran out  
Thin clayish paper Watermarked  
Red serial numbers preceded by two zeros

Stub includes inscription "19\_\_\_\_" 5 lines on stub  
Does not Fluoresce under U.V. light  
Serial numbers between 2,000-2,999 ECV mint or used \$700-\$800

**RY6** Dull Blue and red issued October 1974  
Unwatermarked  
Fluoresces under U.V. light  
Serial numbers begin with 3,000 preceded by two zeros  
Same stub as RY5 ECV mint \$300.00 used \$100.00

Additionally, we would appreciate information from anyone as to how mint copies of both the \$200 and the \$5 firearms stamps can be obtained.

# WATCH OUT FOR TAPEWORM

by HERMAN HERST, Jr. ARA-HLM

Some stories stay with us for years and years. There is the one we saw in Readers' Digest long before many who are reading this were born. It seems there was a small museum somewhere in Texas, which had a large stuffed rattlesnake as one of its exhibits. The snake had perhaps 15 or 16 rattles on it. Maybe it was 18. It really does not matter.

Almost every visitor to the museum counted the rattles, and then beckoned the curator. "Only eighteen rattles on your snake? I once killed one with nineteen."

After the guest left, the Curator went to where he had a dozen more dead snakes, removed a rattle, and added it to the tail of the snake on exhibit.

"Only nineteen rattles? The next viewer said. "I once killed one with twenty."

Another rattle was added.

By the time we read the story, the snake had about 58 rattles, and the tail was almost as long as the snake itself. By now, if this is still going on, the snake must have over a thousand rattles, and the museum probably has had to build an addition just to accommodate it.

The first time we found a strip of Scott No. RN-A 10 in a collection, we thought we had found something. We took it to the late and venerated George Sloane, whose offices were in the building at 116 Nassau Street in New York which then housed 30 or more stamp firms.

"You have a tapeworm," George said. Momentarily dumbfounded at the observation, we asked him where. "Right there in your hand," he said, pointing to the strip of revenue stamps we were holding.

George went on. "No one knows how many stamps are in a tapeworm. Some say fifty, some say more. Some day when we find a complete one, we can count them. I have seen them, and I have counted them, and I should have made a note of it."

George is gone, and we do not know if he ever did think again of the tapeworm revenue stamp. Over the forty years or so portions of the tapeworm have come to us, and we have seen complete ones. Need we say they are scarce? There must be infinitely more mint \$5 Columbians around, or even plate number blocks of six of the zeppelins around than complete tapeworms; so much for those who say that philately is an expensive hobby.

We cannot do better than to give credit to Scott Publishing Co., but their definition of the tapeworm, as found in their United State Specialized Catalog is as good as any, if not better:

"No. RN-A 10 was used by the Mechanics' National Bank of New York on a bank specie clerk's statement. It was designed so that the full stamp, or one of the bottom segments fell on each line opposite the name of the bank."

If this is not quite clear, let's try it another way. The vertical strip had only one complete stamp on it, the one at the very top. It had the letters "U" and "S" in alternate top corners, and the numeral "2" in each corner at the bottom. In tablets around the sides, starting with the top panel, one read "TWO", "REVENUE", "CENTS", and "INTERNAL".

4. MECHANICS' NATIONAL BANK.  
Specie Clerk's Statement, Dec 22nd 1867

BANKS	DR.	AMOUNTS	CR.	AMOUNTS	DEBITED BY
Bank of N. Y. Nat. Bk. Assn.	13969	N			
Manhattan Company	4686	42	4686	42	
Mechanics' Nat. Bank	433	19			
Union Nat. Bank	21	132	20	20	
Bank of America	32	16	16		
Thrifts Nat. Bank	20	73	84		
City Nat. Bank	1	27	66	456075	
Traders' Nat. Bank			03		
Valley Nat. Bank	7	17	92	942904	
Chemical Nat. Bank	10	42	07	1194665	
Mechanics' Exchange Nat. Bk.	2	69	87	377474	
Fidelity National Bank	3	93	72	443725	
Nat. Batcher & Drivers' Bk.	2	04	41		
Mechanics' & Traders' Nat. Bk.			09	56	
Greenwich Bank	1	09	1	40	
Leather Manufacturers' Nat. Bk.	1	09	31	76	
Brooklyn Ward Nat. Bank			41	2	35
Nat. Bank of the State of N. Y.	129	229	89	12982899	
American Exchange Nat. Bank	1	86	97	75	916185
Nat. Bank of Commerce	194	74	57	1957	
Nat. Exchange Bank	1	77	06		
Ohio Nat. Bank	1	92	78		
Merchants' Nat. Bank	2	00	1	82	
Public Nat. Bank	4	71	93	4615	
Nat. Bank of the Republic	1	76	58	77	181552
Chatham Nat. Bank	1	2	41	85	1905230
People's Bank			63	80	
Nat. Bank of North America	2	89	4	167	8
Manover Nat. Bank			1	8	12
Wing Nat. Bank			1	9	49
Metropolitan Nat. Bank	3	2	2	5	28
Nat. Citizens' Bank			4	02	67
Nassau Bank			3	21	10
Market Nat. Bank			3	57	17
St. Nicholas Nat. Bank	1	9	59	82	2159882
Nat. Shoe and Leather Bank			9	62	38
Yarn Exchange Bank			16	59	72
Continental Nat. Bank			46	02	42
Nat. Bk. of the Commonwealth			12	92	86
Oriental Bank			2	93	87
Marine Nat. Bank			79	5	406
Atlantic Nat. Bank			8	69	67
Importers' & Traders' Nat. Bk.			17	0	1572
Nat. Park Bank			17	9	70
Nat. Mechanics' Banking Assn.			1	9	466
Traders' Nat. Bank			1	69	82
North River Bank			8	30	69
East River Nat. Bank					00
Manuf. & Merchants' Bank					27
Fourth National Bank	12	6	7	37	1325777
Central National Bank	31	36	38	34565	17
Second National Bank			4	43	60
Ninth National Bank	20	0	11	60	209629
First National Bank			1	3	61
	236	72	1	43	
	108	0	4	24	
	125	72	5	67	

A cut square of the tapeworm stamp with one full and 53 partial impressions (from the RN Handbook). The authors of the RN Handbook reported this impression with 53, 54, 56 and 67 partial impressions in addition to the full stamp. As bank names were added to the document, the tapeworm grew longer.



# Revenue Stamps of the Holy Land

Charles F. Mandell, ARA

## PART SIX

*Concluded from TAR, January, 1981, Page 20.*

k. 10 P.T. black overprint on ten piastre (ultramarine) stamp;

l. 20 P.T. black overprint on twenty piastre (gray) stamp;

m. 20 P.T. gold overprint on twenty piastre (gray) stamp.

### Overprint Varieties — Second Series

A. ½ Mill. (large letters) black overprint on four millieme

- 1) Extra dot on outside edge of capital P;
- 2) Broken capital P.

### Tapeworm

Only the top stamp in the long strip was complete; all of the others below it were half stamps, each the width of one line on the long form to which the tapeworm was attached. It spared the clerk the laborious detail of affixing one tax stamp for every entry on the long sheet; we know not who invented it, but it was a timesaver. Additionally, a quick glance would assure that the two cent tax had been paid for every name on the list, for any line without a stamp on it would stand out as untaxed.

Scott's principal listing for the tapeworm gives its length as one complete stamp and 56 partial impressions. In the 1981 catalog, a price of \$175 is given for the complete imperforate strip. How many collectors of revenues have ever seen a tapeworm stamp? Our first exposure to it was in the form of a partial strip. No album made could take the full strip as issued, so collectors were not adverse to cutting it, to make it fit an album page. In fact, by so doing one might have several strips to sell, all cut down to proper size. Additionally, clerks at the Mechanic's Bank using the stamps might not have a complete page at the end of the day; they would cut the tapeworm, using only as many as happened to be necessary, and continuing their use the next day — with a partial strip.

Apparently, the Mechanics' Bank pages varied in size. Scott shows complete tapeworms consisting of one full stamp, and 53, 54, 55 and 57 part impressions, the 56 impression being the major listing as stated. The 54 impression is far rarer than the 56; it is priced at \$450.

The best source for the complete strip, whatever the size, is the full sheet of the Bank which used them. Scott prices the full strip, "used on full document", at \$400. Perhaps somewhere, stored away for more than a century (this tax came into effect in 1862), bound record books of the Mechanics' Bank of New York may exist, perhaps among the archives of whatever bank absorbed Mechanics' many years ago. Such finds are by no means unknown. And even though a find of that magnitude would wreak havoc with the present Scott listings, it would still bring a fortune to the finder.

And who knows? There might even be a tapeworm with one complete set and 58 partial impressions included in it. After all, it is by no means impossible. Just think of that rattlesnake in Texas which by now might have 4,037 rattles on it!



Figure 46. O.P.D.A. Overprint non-serif letters 2 P.T. on 2 piastres stamp.

C. 2½ Mill. black overprint on three millieme

- 1) Defective capital O (Figure 47)
- 2) Mill (instead of Mill)
- 3) Missing period after D — O.P.D.A.
- 4) Broken small i in the word Mill.
- 5) Interior stroke of capital A missing
- 6) Capital A connected to period after the capital D.

(Continued on next page)



Figure 47. Overprint variety 2½ Mill. on 3 milliem stamp — defective capital O and Mill variety.

# Holy Land

## F. 5 Mill. black overprint on five millieme

- 1) Broken capital O
- 2) Broken capital M in Mill.
- 3) Broken 5
- 4) Broken P
- 5) Broken D
- 6) Mili variety
- 7) Miii variety

## G. 1 Pt. on one piastre

- 1) No dot after 0 in O.P.D.A.

## K. 10 P.T. on ten piastre

- 1) Capital A filled in

Rough perfs in the Second Series are known on the following values:

- a) ½ Mill. on four milliemmes
- c) 2½ Mill. on three milliemmes
- g) 1 Pt. on one piastre
- h) 2 P.T. on two piastre
- i) 5 P.T. on five piastre



Figure 48. O.P.D.A. DEVAIR Overprint Type One with serified letters in Devair and 12 mm third line.

## O.P.D.A. Devair — Three Line Overprints

The three line overprints appear only on the five milliemmes (orange) stamp.

### Type one (Figure 48)

- a) The third line is 12 millimeters in length and the letters in "Devair" have serifs;
- b) the abbreviation "m-m" is used for milliemmes;
- c) the three lines of the overprint are close together.

### Type Two (Figure 49)

- a) The third line is 11 millimeters long and the letters in "Devair" do not have serifs;
- b) The abbreviation "Mill." is used;
- c) The three lines of the overprint are further apart.

## Postal Usage of the O.P.D.A. Overprints

Of all the different categories of revenue overprints applied to Palestine postage stamps, the O.P.D.A. overprints are perhaps the most interesting to the Holy Land philatelist. Although the primary purpose of the



Figure 49. O.P.D.A. DEVAIR Overprint Type Two with non-serified letters in Devair and 11 mm third line.

overprint was non-postal (i.e. to create revenue stamps by converting postage stamps), it appears that the O.P.D.A. overprints were legitimately employed for postal department usage in Palestine. Two different kinds of postal usage have been observed:

1. On telegram receipts and parcel post receipts issued by the Palestine Postal Administration;
2. As postage on letters.

## A. Use on Telegram Receipts

Dr. E. Bowman published an article in the BAPIP Bulletin #3 (December, 1952 — page 3) describing a group of receipts he had assembled. The receipts dated in 1919 do not have any stamps affixed, but all receipts dated in 1920 were franked with a 2½ m-m on the three milliemmes (chestnut) O.P.D.A. overprint properly cancelled with the usual Mandate postmark. This was so, irrespective of the destination of the telegram, whether inland or foreign. Dr. Bowman reported that the O.P.D.A. overprinted stamps were cancelled with postmarks until January 18, 1921. However, later dates have since been

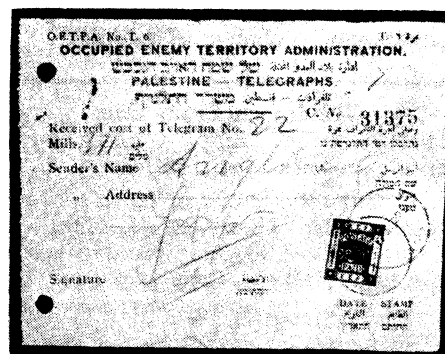
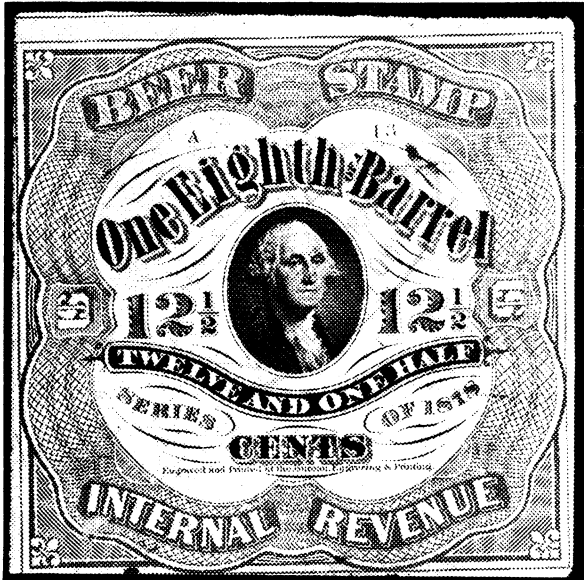


Figure 50. Telegram receipt with O.P.D.A. 2½ m-m on 3 milliemes stamp cancelled "Haifa 17 AU 20".

# UNDER THE GAVEL



The auction firm of Robert C. Lippert, 23800 Greater Mack, St. Clair Shores, MI 48080 announces its next public sale will be held on Saturday, March 21, 1981.

A highlight of the auction will be a rare and seldom seen U.S. beer stamp revenue. Priced in the 1979 Priester catalog of federal beer stamp issues at \$550 (No. 38A), this scarce revenue turned up only once among collectors and dealers in a special survey conducted by the author

prior to publishing his catalog.

The 1878 series one eighth barrel 12½c stamp, pictured in this article, features a portrait of George Washington and was printed on green silk unwatermarked paper, the only unwatermarked paper issue used in the entire 1878 series.

Free catalogs may be obtained by writing to the Lippert firm.

## Gum on Liquor Strips

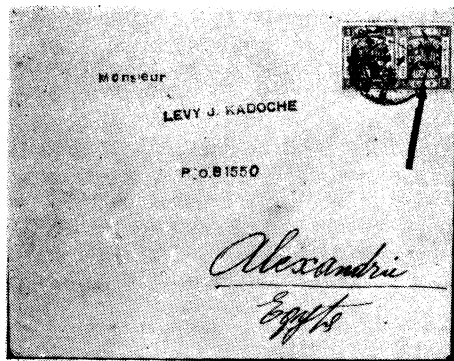
by R. F. Riley, ARA

Ken Trettin recently sent me the remains of a new Bureau of ATF strip stamp that was destroyed in an attempt to remove it from a bottle. Warm water had no effect on it. (He didn't explain why he was attempting to remove it.) I tried various solvents in an attempt to dissolve the gum with varying results.

Ethyl alcohol and ethyl acetate had no effect beyond making the stickum a bit more tacky. The gum swells considerably in chloroform (CHCl<sub>3</sub>) and in acetone and can then be scraped off easily with a dull blade like a butter spreader. The stuff appears to dissolve in toluene.

None of the solvents appeared to affect the printing ink. By all odds the easiest and safest for anyone to use is acetone. The gum was a clear plastic-like material possibly applied hot. It appears that the same material is used by a number of distillers.

## Holy Land



**Figure 51. Cover with mixed franking 5 milliemmes Palestine Overprint stamp and O.P.D.A. 5 Mil on 5 millieme stamp with "Jaffa 23 NO 20" cancel.**

discovered. A January 25, 1921 and February 13, 1921 have been reported. Thereafter, the stamps were obliterated by a single pencil stroke with the postmark of the respective post office found on the receipt in the vicinity of the stamp. On April 1, 1921, new regulations were enacted regarding the use of these stamps for this purpose. Receipts dated on or after April 1, 1921 for telegrams sent outside of Palestine to foreign destinations were no longer required to have O.P.D.A. overprinted stamps affixed. Receipts for inland telegrams, however, were still required to have O.P.D.A. overprinted stamps affixed and were pen cancelled until six weeks later (approximately the middle of August, 1921) when the telegram duty was abolished and no

stamps were thereafter used on these receipts. (Figure 50).

### B. Use on Letters

The O.P.D.A. overprinted stamps are known to have been used for the prepayment of postage on letters, either alone or with other stamps to make up the correct rate. In such instances, it would appear that the surcharge was ignored and the stamp was treated as the value of the original design. Thus, a three millieme stamp with a 2½ m-m surcharge was a hybrid stamp — its value for fiscal purposes was 2½ milliemmes, but its value for postal purposes was 3 milliemmes. It has also been reported that when a supply of postage stamps was temporarily exhausted at some outlying Palestine post offices, the authorities used the O.P.D.A. overprinted postage stamps on an interim basis until new postage stamps were received. (Figure 51).

### Plate Varieties

In addition to giving consideration to the varieties which occur in the overprint, it must be noted that plate varieties also exist on the original stamp design. These stamps are the typographed issue (S.G. #5-15.) Each of the eleven values in this issue have been plated by Dr. Hoexter and he has published diagrams of the full sheet for each value. There were a total of 240 stamps in a sheet. Some of the plate varieties are also listed in the Bale-Zodiac catalogue and command substantial premiums. Each O.P.D.A. overprinted postage stamp should be analyzed not only for an overprint variety, but also for a plate variety on the underlying stamp.

## Plate Varieties

**A transfer roll that was used to take-up an engraved design. The design is visible in elevated relief, the result of rocking the roll under great pressure against the hardened engraved die. After hardening, this roll was used to make the printing plates, again by rocking under pressure. It was during this process that many of our plate varieties were created.**



A lot of collectors have a difficult time sorting out the terms used to describe the plate varieties of engraved stamps, and no wonder. "Double Transfer," "Shift," "Shifted Transfer," "Re-Entry," "Fresh Entry" ... many quite specific terms often times are used loosely, if not interchangeably. Fact is, the distinctions are relatively easy to understand.

Let's take a simplified case, in which a full stamp design was engraved by hand into a flat steel plate; "taken-up" on a steel "transfer roll"; then "rocked-in", one stamped impression at a time, into a full-sheet printing plate bearing, perhaps, two hundred impressions. (In actual practice, most stamp designs were built-up from elements derived from various sources . . . hand engraving, geometric lathework, cycloidal lathework, stock borders and numeral, etc. Various additional, intermediate transfers and "laydowns" would have been required to produce the final master engraving bearing the completed design.)

Our hypothetical stamp design, then, would have been engraved into a flat plate of soft, high quality steel (often, Sheffield). This "original die" might have been 4" wide, 5" tall, and 1/4" thick. Its top surface would have been smoothed and polished, its top edges beveled. The engraver measured carefully, and then straightedged faint "layout lines" which passed through "layout dots". (Later in preparation for placing numerous stamp impressions on the printing plate, "guide dots" would be put in appropriate positions along carefully scribed "guide lines" "layout lines").

The design was carved into the steel using a "graver", and an assortment of other sharp tools. Once the work was completed satisfactorily (progressive

proofs having been "pulled" along the way; then final "die proofs"), the steel die was "hardened" by controlled heating in the presence of potassium cyanide (or some other carbonaceous compound). Once cooled, a die was carefully cleaned and polished.

Next, a transfer roll (see photo) of the same high quality, soft steel was used to "take-up" the impression, by controlled rocking of the transfer roll over the hardened steel die under great pressure (8-35 tons p.s.i.) on a "transfer press." The soft steel of the transfer roll was forced into the carved depressions in the hardened die; thus, when the transfer had been completed, the transfer roll bore the full design on its curved surface, in elevated relief.

Rocking-in of every design details (from a hardened original die to a soft transfer roll; or later, from a hardened transfer roll to a soft printing plate) could not be accomplished in one pass. The Art (such as it considered) of rocking-in consisted in increasing the pressure of each pass incrementally. As many as twenty or more passes may have been required.

Too much pressure too soon applied could cause a "shift." Soft steel is surprisingly plastic. As a transfer roll made each pass, metal was displaced. If pressure were not carefully controlled, slight waves of metal would be pushed along in the direction of the roll's movement. For several reasons, a design was generally taken up on a transfer roll along its longest axis, meaning that many stamps were rocked-in bottom-to-top-to-bottom, etc. A shift, then, is always the result of the displacement of metal to the North or to the South.

What happened during a shift was this: too-much-and/or-too-soon pressure would cause a relatively large

Correspondence: Dick Sheaff, 14 Hammondswood Road, Chestnut Hill, MA 02167

pressure wave; and if a top frameline, for example, had already been transferred on previous passes, it could be pushed away by such a wave as the transfer roll impressed a **new** top frameline. With **proper** control of speed and pressure, each impression pass would register with those preceding, and each detail would be deepened.

Depending upon degree, a shift can appear as a thickening of lines or other design elements, or as a distinct doubling (or tripling, etc., if additional shifts occurred). To be painfully precise, a shift which occurred on the same end of the stamp design where the transfer roll originally started is termed a "shifted transfer"; one which occurred on the opposite end of the roll's travel is properly termed a "reverse shifted transfer." A shift exhibited at both ends is termed a "two-way shifted transfer." Were the wave of displaced steel not quite parallel to the direction of travel of the roll, a distorted "twisted shift" could occur.

A "double transfer" is something entirely different. As the "siderographer" (transfer man) worked, he periodically would lift the roll aside to examine his progress. If additional rocking-in were required, he would carefully re-register the steel and continue to make passes. When rocking-in resumed, matters could go awry in any of several ways. If registration were off—sometimes by millimeters, from the evidence seen on stamps—a "double transfer" would result.

There are several other possible origins of a double transfer, including loss of traction and slippage of a transfer roll rocked too far (onto the marginal smooth steel beyond the stamp impression), and slack/play in the mechanical equipment.

If the siderographer unintentionally touched down before he was aligned and ready, he could cause the deepest lines in the curved section of the roll in contact with the flat plate to be transferred in some wrong position. Or, he might have simply **dropped** the roll onto the plate, hard. That would cause an "accidental transfer," characterized by the fact that most or all (not simply the deepest) details would transfer, all the way across the design in the narrow band where the curved roll met the flat plate. He could have spun the relief roll out of position; and if it were a "multiple relief" roll bearing two or more stamp designs, might have managed to transfer portions of a "foreign relief."

Re-entering a particular position (or a entire plate) which had been cleaned and repolished after some other

impression had been effaced was termed a "fresh entry." If any traces of the earlier design remained in evidence, another sort of "double transfer" would result. (If the incompletely erased impression were of some other stamp design, the result would be another sort of "foreign transfer." Position 68 of the First Issue 2c EXPRESS stamp is the result of exactly this event; as is Position 210 of Plate No. 1E of the 1c EXPRESS.)

Whenever a siderographer separated plate and roll, then rejoined them to continue his work, he "re-entered" the position. The regular re-entry of impressions was routine working procedure for siderographers. Properly done, a re-entry is undetectable; improperly executed, it would cause a double-transfer or other abnormality.

A re-entry also occurred whenever a siderographer went back into used plates to repair or re-strengthen the designs (as happened with many of the First Issue revenues in 1869; and again in 1870-1 in some cases). Any re-entry double transfer, or shift, is evidence of careless workmanship.

Either a fresh entry or a re-entry could have resulted in a "twisted transfer," in which impression axes do not align; or a "reversed" (or "inverted") double transfer, in which an upside-down impression can be recognized (e.g. 1851 1c postage at 71L1, 81L1, 91L1). Multiple re-entries or fresh entries could produce multiple mistakes . . . "triple transfers," "two-way twisted transfers," and others.

A "short transfer" resulted when a transfer roll was not rocked far enough, with the result that the full impression of details at the top or at the bottom of a design was not transferred; and so those details could not print. In other cases, rocking a roll **too** far could cause the smooth section of the roll beyond the stamp relief to iron out the top (or bottom) or an impression previously transferred. "In complete transfer" is the term used to explain die details which were not successfully transferred for any of a variety of reasons other than short transfer. (Obviously, a short transfer is also an incomplete transfer.) A broken side frameline, for example, could be the result of an incomplete transfer due to a warped roll, or a "broken relief," or a plate irregularity. On the other hand, a section could be absent simply because the person cleaning up the finished plate burnished the adjacent margins a bit too zealously.

I'll talk about some other sorts of constant plate varieties next time.

# LISTING OF INSCRIPTIONS IMPRINTED ON ITALIAN REVENUE STAMPS

by Alphonse E. Gioielli, ARA

For the serious collector of revenues, the pursuit of Italian revenues offers a real challenge. While they number in the thousands, the vast majority of them are inexpensive and quantities abound. Mixed lots and packets are ideal for initial accumulation of the more common issues, while reselling to or exchanging duplicates with fellow collectors.

For some, the sheer number of fiscals is a deterrent toward eventual completeness of a collection. For others, the lack of information about them is more of a frustration. Other than the Forbin and De Magistris catalogs for purposes of classification and identification, there appears to be little other bibliography in this area.

In the belief that the more that is written about an area in revenue collecting, the more interest is generated, I have attempted an initial list of translations of inscriptions imprinted on Italian revenues. It does not purport to be a definitive listing, but is presented in the hope that others will be encouraged to make further additions, corrections, comments, ect. The inscriptions, for the most part, are taken from the illustrations in the De Magistris catalog but include some of the more common legends found on municipals, of which there are countless thousands.

The items asterisked appear as overprints.

Please address correspondence to: 9 Mark Vincent Drive, Poughkeepsie, New York - 12603. A SASE will be appreciated.

- affari esteri** - foreign affairs
- \* **alberghi** - hotels
- anagrafe** - Bureau of Vital Statistics
- anagrafe di bestiame** - registry of livestock
- assicurazione disoccupazione** - unemployment insurance
- assicurazione sociale** - Social Security
- assicurazioni postali** - postal insurance
- assicurazioni sociali** - National Fund for Social Security
- atti amministrativi** - administrative proceedings
- aumento** - increase
- \* **annullato** - cancelled
- bagagli assicurati** - insured baggage, luggage
- \* **belle arti** - fine arts
- bollo** - cancellation, postmark
- cambiali** - promissory notes, letters of exchange
- camera di commercio** - Chamber of Commerce
- carta sigarette, cartine** - cigarette paper
- carte da giuoco** - playing cards
- carte d'identità** - documents of identity
- casellario giudiziario** - criminal file
- cassa nazionale maternità** - National Maternity Fund
- cassa nazionale previdenza** - National Fund for Social Security
- catastale** - land property registration
- cerini** - wax matches
- DA CAMERA** - matches for indoor use

- CONTRO-VENTO** - wind-proof match
- MINERVA** - safety match
- PARAFFINATI** - paraffined match
- SOLFORATI** - sulphurated match
- SVEDEST** - safety match
- centesimo** - centime, hundredth part of a lira
- C.L.N. (Comitato di Liberazione Nazionale)** - Committee of National Liberation
- comune** - municipality, town
- concessioni governative** - governmental concessions, grants, franchises
- consorzio autonomo** - independent consortium, syndicate
- contratti di borsa** - stock transfers
- controllo pubblicità** - advertising media control
- contratti verbali di locazioni fabbricati** - building rental contracts
- decimo** - tenth
- deposito bancari** - bank deposits
- diritti doganali** - customs duty
- diritti di stato civile** - registry office (vital statistics) fee
- diritti di segreteria** - registration fee
- diritti d'urgenza** - urgency issue tax (used to expedite issuance of judicial certificates)
- diritto fisso** - fixed fee
- \* **disoccupazione** - unemployment
- dogana** - customs, customs office
- edili** - buildings, construction
- effetti di commercio** - commercial bills
- ente nazionale** - national agency, body, incorporated society
- ferie (53<sup>a</sup> settimana)** - 53rd week - bonus vacation week
- fior. (fiorino)** - florin (gold or silver coin first issued in 13th century by Florentine Republic)
- fondo d'emigrazione** - emigration fund
- gabelle** - excise taxes
- gratuita** - gratuitous, free, non-taxable
- imperatore d'Etiopia** - Emperor of Ethiopia
- imposta** - tax, fee, duty
- imposta di consumo** - excise tax
- imposta fabbricazione spiriti** - alcohol production tax
- imposta sull'entrata** - earnings tax
- industria e commercio** - industrial-commercial tax
- industrie turistiche** - tourist industries
- istituto** - fund, foundation, cooperative, bank
- istituto nazionale fascista** - National Fascist Fund for Social Security
- \* **invalidità** - disability
- lavoratori agricoli** - agricultural workers
- legalizzazione** - legalization, certification
- lettere raccomandate** - registered letters
- lira** - basic monetary unit of Italian currency
- lusso e scambi** - luxury and trade tax
- marca consolare** - consular stamp
- marca da bollo** - revenue, fiscal stamp
- marchio** - stamp affixed (or seal imprinted) on weights and measures as verification of accuracy

# REQUEST FOR LIBRARY MATERIAL

To: ARA Librarian, G. McNamara, Jr.  
Box 136  
Nora Springs, IA 50458

I hereby request the loan of the following items from the ARA Library. (A maximum of 4 items will be shipped at one time if available. Alternates will be shipped if any of the first four items are unavailable.)

1	_____
2	_____
3	_____
4	_____
Alternates: _____	
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

I have read the Library rules as printed on page 81 of the 1980 Bi-Annual Directory and will abide by them.

Signature *	_____	ARA Number *	_____								
Type or print name and address to be used as mailing label.	<div style="border: 1px solid black; padding: 5px;"> <table border="0"> <tr><td>Name *</td><td>_____</td></tr> <tr><td>Address *</td><td>_____</td></tr> <tr><td>City *</td><td>_____</td></tr> <tr><td>State *</td><td>_____ Zip * _____</td></tr> </table> </div>			Name *	_____	Address *	_____	City *	_____	State *	_____ Zip * _____
Name *	_____										
Address *	_____										
City *	_____										
State *	_____ Zip * _____										

\* These items must be completed by the borrower.

All borrowers must submit requests on this form (a legible photocopy is acceptable). Additional copies of this form will be sent with the material being loaned.

matrica - stub  
merci - freight, wares, merchandise  
Minerva - Roman Goddess of wisdom and patroness of all arts and crafts whose image, since 1944, appears frequently on various issues.  
monopolie - government monopoly  
oro - gold  
pacchi postali - parcel post  
passaporto - passport  
passaporto vidimazione - passport validation  
patente guida autoveicoli - driving license (vehicles)  
pesi e misure - weights and measure  
pietrina focaia - int-stone  
plusvalore - surplus value  
polvere pirica, polveri - gunpowder  
previdenza avvocati e procuratori - social security for lawyers, attorneys, prosecutors  
previdenza farmacisti - social security for pharmacists  
previdenza giornalisti - social security for journalists  
previdenza marinara - social security for seamen  
previdenza sociale - Social Security  
privativa - overnment monopoly (i.e., salt and tobacco stores)  
profumi e medicinali - perfumes and medicinals  
protezioni animali - hunting and fishing license fee  
radiofonia, - broadcasting station, radiophony  
regno d'Italia - Kingdom of Italy  
repubblica d'Italia - Republic of Italy  
ricognizione postale - postal identification  
rimborso spese - expense reimbursement  
riscontro - audit, check, control, collation, verification  
\*saggio - essay/specimen  
sede centrale - main (home) office  
segnatasse - postage due

semi bachi di seta - silk-worm eggs  
scambi commerciali - commercial trade  
soldo - penny (coin)  
stati sardi - Sardinian States  
stato civile - registry office  
\*stabilimenti termali - Thermal baths  
surrogati del caffè - coffee surrogates (substitutes)  
tabacchi esteri - exported tobacco products  
tassa - tax, fee, duty  
tassa di bollo - stamp duty  
tassa di registro - registration fee  
tassa di soggiorno - sojourn tax  
tassa di trasporto committente - consigner transport tax  
tassa di trasporto destinatario - consignee transport tax  
tassa di trasporto vettore - common carrier transport tax  
tassa pagata - paid tax  
tessere per guide - guides' card, pass  
titoli azionari - shares, securities  
ufficiali in viaggio sulla ferrovia - officers on leave traveling on railroads  
Umberto I - Humbert I, King of Italy, (1878-1900)  
valevole - valid  
\*vecchiaia - old age  
vendita di polveri - sale of gunpowder  
vendite al minuto - retail sales  
verificato - dogana - customs verification  
Vittorio Emanuele II - King of Sardinia (1849-1861) and first King of united Italy, (1861-1878)  
Vittorio Emanuele III - Victor Emmanuel III, King of Italy, (1900-1946)



# 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.

GARNETT G. ADAMS CM3417, 3605 Texas Ave SE, Washington, DC 20020, by Roslyn Winard, US and Canada revs.

ALBERT L. BATIK 3418, 9188 E. Inspiration Dr., Parker, CO 80134, by G.M. Abrams, U.S. Scott-listed revs.

JEROLD BENTZINGER 3447, 15671 Marcy St., Omaha, NE 68118, by Eric Jackson, All revs, locals, cinderellas.

FREDERIC J. BERNIS 3419, Box 78, Pigeon Falls, WI 54760, by Richard A. Friedberg, US documentaries and officials.

MARY CARLTON 3399, Post Office Smithfield, via Cairns 4870, Queensland, Australia, by Secretary, World revs, cinderellas, locals, seals, RR and train stamps.

JOHN H. CHAMBERLAYNE 3391, 2793 28th St NW, Washington, DC 20008, by Secretary, US and possessions, Canada.

BROCK R. COVINGTON 3412, 8994 Kildownet Ct., Vienna, VA 22180, by Eric Jackson, British Commonwealth.

JAMES A. CRAWFORD 3448, 510 Deacon Brook Circle, Reisterstown, MD 21136, by Eric Jackson, US revs, stock trans, fut deliv, postage dues, Conf States, Xmas seals.

BRION D'ALTEC 3414, 1922 Pacific Ave., No. 1, Venice, CA 90291, by G.M. Abrams, All areas.

DAVID J. DARMS 3420, 9348 Honeywood Court, Orangevale, CA 95662, by G.M.

## THE PRESIDENT'S PAGE

G.M. Abrams

### THE TWO POSTS

of Editor and Publications Director have been combined, as determined by the Board, to facilitate the handling of all ARA publications. Editor Trettin has volunteered to undertake both tasks, and your cooperation with him in this double assignment will be appreciated. We wish to express our gratitude to our former Pubs Director, Tom Harpole, for the efforts expended on behalf of the ARA while he held the post. The masthead has been changed accordingly. Henceforth, any publication deemed suitable to be an ARA emission should be transmitted to Mr. Trettin for review and cost analysis. Board approval will be required for any potential publication under the ARA banner. You are reminded that SOME money is available, ON LOAN, through our Vanderhoof Publication Fund, to assist in the preparation of any suitable manuscript. If you will send me full details of what you have in mind for the ARA to publish, I'll send back the terms under which VDH money may be borrowed, IF the idea has merit.

### ITEMS OF INTEREST

... Martin Erler writes that (in addition to everything else he has in the mill) he is starting on the post-WWII provincial issues for Germany. This will not be a simple task, since much information for the immediate postwar period is unobtainable. Our prolific author advises that these efforts may have to be published sporadically and in installments. With the passing of co-author John A. Norton, announced in the Nov. 80 TAR, the job will be that much more difficult. If you can help, please let Martin know; address in masthead.

... two invitations have been received, from the people handling the expos, at which we may hold our 1981 convention later this year. The Board is currently pondering the matter, and the decision will be announced.

... a number of measures which have been approved by the Board, but which impact the Bylaws, will be presented to you for a vote in the near future, via a special election. Amendments to the Bylaws require a majority approval of the voting membership. Your participation in deciding these issues, which may affect you personally, is requested. If you don't vote, you have no squawk coming afterward.

### A SPECIAL KUDO

to Editor Trettin, to our printer, to all those who

contributed (Bruce Miller, George McNamara, Dick Sheaff, Lou Alfano and any I may have missed), for the beautiful 1980 Directory you recently received. Take a bow, gang. (And, members, please note that it should be treated kindly; the next one is circa two years off...)

### REGULAR KUDOS

... to Ed Bushnell, for the Vermeil at NOPEX '80 (New Orleans) awarded to his display of USIR first issue revenue documents. This was a twofer, since it also received the SPA Research Medal.

### COMMENTARY: I'VE HEARD THAT SONG BEFORE

What follows is a letter to the Editor which appeared in the Dec. 80 edition of the Israel Philatelist (from which journal we are currently reprinting the Mandell series on Holy Land revenues in TAR). If any of you wish to respond to this ... you may do so by directing your answers to the Editor, Dr. Oscar Stadler, 24355 Tumbridge Lane, Beachwood, OH 44122 (mark as a response this letter, since no address was given for the writer). Please, no profanity, since they may publish suitable replies ... which may point out the ignorance of this ... er, gentleman. I'll bet you know.

The letter:

Dear Dr. Stadler,

The study "Military Zahal Revenues of the 1967 Occupied Territories and their Precursors" in the August number 7/8 "ip" is an excellent work. But I think this is not philately. Philately comprises all matters connected with the postal services. Consequently; stamps, cancellations, entire, postal labels and other postal documents.

Revenues do not have a connection with the post; even when the post offices sell the revenues. Exit, permits, entry permits, visitors permits and similar documents are not postal documents and for this reason they do not belong to philately. Also the use of postal stamps as revenues does not make philatelic material. In many countries it is possible to use postage stamps as revenues.

I think Holy Land and Israel philately offer so many possibilities that we collectors do not have to look for other non-philatelic areas.

Sincerely yours,  
Hartwig Danesch



Abrams. US and foreign precancelled revs and postage.  
HARRY N. DOYLE, JR 3398, 9301 Briarwood Place, Fairfax, VA 22032, by APS. US and Canada  
SCOTT M. DWINELLE CM3421, 5915 Brookland Rd, Alexandria, VA 22310, by G.M. Abrams. US revs.  
ROBERT S. DYER 3449, 12112 Little Creek Dr, Potomac, MD 20854, by G.M. Abrams. Liberia, Italy, "limited" US  
JOHN R. ELMORE 3436, Rt 1, Box 100 A-28, Eatonton, GA 31024, by G.M. Abrams. US first 3.  
DAVID E. EVERHARD 3400, 4934A Locust St, Great Falls, MT 59405, by G.M. Abrams. Rev stamped checks, drafts, etc from state of Montana (collector/dealer).  
DALE L. FERBER 3392, PO Box 1022, Brandon, MS 39042, by APS. US first issue.  
RONALD G. FOX 3422, PO Box 1513, Gilbert, AZ 85234, by G.M. Abrams. US, all areas.  
HENRY GITNER CM3401, PO Box 935, Paramus, NJ 07652, by George Kramer. Dealer, Frank Geiger Philatelists, Inc/W.A. Fox Auctions, Inc. - all areas.  
B. CARL GLASGOW 3423, Box D, New Johnsonville, TN 37134, by G.M. Abrams M&M. telegraphs.  
DR EDWARD S. GREENWALD 3402, 39 Disbrow Circle, New Rochelle, NY 10804, by Secretary. US rev inverts.  
DUDLEY HARKLEROAD 3424, PO Box 851, Sonoma, CA 95476, by G.M. Abrams. US and Canada.  
RICHARD H. HEIDERMAN 3425, 1310 4th St SW, Washington, DC 20024, by G.M. Abrams. Telegraphs, revs. RPO, RR.  
HARRY D. HIGDON 3426, 2898 W. 450 N., La Porte, IN 46350, by Eric Jackson. US M&M. first issue, 1898 spec., esp fancy cancels, telegraphs. Russia revs, incl spec. Ukraine.  
WILLARD V. HUFSCHEID 3411, 4618 SE 43rd, Portland, OR 97206, by Donald L. Duston. Germany, incl states and cols.  
HARRY N. HUTCHINS 3438, 901 West Lane, Milford, DE 19963, by G.M. Abrams. Foreign revs.  
WALTER E. JASKIE 3439, 14025 Pawnee Trail, Middleburg Heights, OH 44130, by Sherwood Springer. US first 3 issues, proprietaries, officials.  
RICHARD E. JOHNSON 3427, 29 Maple Ave, Highland, NY 12528, by Sherwood Springer. Canada and US.  
RAYMOND D. JOHNSTON 3415, 4132 Lowe Rd, Toledo, OH 43612, by Eric Jackson. Genl revs, stock transf, playing cards.  
JAMES JORDAN CM3455, PO Box 2579, Beverly Hills, CA 90213, by G.M. Abrams. US fed revs, incl proofs and essays.  
BETTY C. JUNG 3416, 1006 Schumann Pl, Baldwin, NY 11510, by Secretary. US, Br. Commonwealth, Hong Kong, China.  
CHARLES E. KARRICK 3440, 4176 Sluga Dr, Newburgh, NY 12550, by G.M. Abrams. Belgium.  
WILLIAM R. KUTTNER 3450, by Donald L. Duston. US and Canada.  
ROBERT J. LARSON 3393, 9102 E. 74th St, Raytown, MO 64133, by G.M. Abrams. US first 3.  
A. ROBERT LEAS 3441, 1711 Mass. Ave NW, Washington, DC 20036, by G.M. Abrams. All US: Canada, GB, Mexico.  
KENNETH LE BOW 3408, 6 Applemanor Lane, E. Brunswick, NJ 08816, by G.M. Abrams. US first 3 multiples, insurance co. handstamps.  
RALPH E. LEWIS 3395, 4095 Parque Verde Lane, Reno, NV 89502, by Secretary. Collector/dealer, Stewart's Stamp & Coin - all.  
E. NORMAN LURCH 3428, 11 Black Duck Dr, Stony Brook, NY 11790, by G.M. Abrams. All US revs except states.  
JAMES W. LYON, IV 3456, 5330 Peachtree Dunwoody Rd, Atlanta, GA 30342, by G.M. Abrams. US, Canada, Germany revs and cinderellas, misc. South and Central America.  
FRANK MANDEL 3429, 54 Barrow St, Apt 1B, New York, NY 10014, by Eric Jackson. US first 3, proprietaries, M&M (collector/dealer).  
HUBERT B. MERRITT, JR 3442, PO Box 139, Towaco, NJ 07082, by G.M. Abrams. US M&M. locals, carriers (beginner).  
MADAN MIDDHA 3410, Swardoop Shoe Bandar, Jiwan Chowk, Gwalior 474 001, Madhya Pradesh, India, by Abdul Matin Mollah. India and states (collector/dealer).  
JOHN T. MILLER 3430, 5506 Fairfield Rd, Columbia, SC 29203, by G.M. Abrams. General.  
BRUCE MOSHER 3403, PO Box 3236, Indianantic, FL 32903, by Richard A. Friedberg. Collector/dealer, Mosher Philatelics - US booklet panes.  
JAMES B. OSBORNE 3443, by G.M. Abrams. US revs and telegraphs, Ryukyus.  
PETER D. PACKARD CM3437, 159 West Lake Dr, Mountain Park, GA 30075, by Larry Joseph. US first 3, M&M, "Springer specialties" and "odd revs."  
JOEL H. PIERSON 3404, 133 Smoke Rise Dr, Warren, NJ 07060, by Linn's. US narcotic tax and private medicine.  
JEFFREYS. PITTENGER 3413, 371 Old Orchard Lane, York, PA 17403, by G.M. Abrams. US all areas.  
JAMES M. PRENTICE 3431, 20639A N. Hwy 99, Acampo, CA 95220, by G.M. Abrams. Collector/dealer, Michael's Stamps - US and BNA.  
EDWARD RATTET 3432, 6325 Vista del Mar, Playa del Rey, CA 90291, by G.M. Abrams. US Scott-listed revs, telegraphs, newspaper, PO seals, postal notes, savings, ducks.  
CHARLES L. RUFFNER 3451, 6250 SW 135th St, Miami, FL 33156, by Dan Hoffman. Documents.  
ROBERT H. RUSSELL 3405, 38 Summit Ave, Everett, MA 02149, by Secretary. "Starting" collector/dealer.  
JAMES R. SIMON 3394, 2108A Crosby Ave, Philadelphia, PA 19112, by Charles Coon. All revs, seals, labels (WWI prop. items) of France and Germany; France Red Cross and anti-TB material.  
HOWARD L. SIPLE 3444, 2322 Condor St, Colorado Springs, CO 80909, by G.M. Abrams. US revs.  
GERALD L. SMITH 3445, 410 Park Dr, Carlsbad, CA 92008, by G.M. Abrams. Genl revs.  
AUSTIN B. SPEED 3452, PO Box 8278, Asheville, NC 28814, by G.M. Abrams. US 2nd issue.  
JAMES A. SPHAR 3409, 13180 Thistle Circle, #1178, Dallas, TX 75240, by G.M. Abrams. US first 3, savings, telegraphs.  
JACK E. STEWART 3396, PO Drawer 1759, Santa Maria, CA 93456, by Secretary. Collector/dealer, Stewart's Stamp & Coin - all.  
PETER STRANGE 3453, Fairway Dr, Danbury, CT 06810, by G.M. Abrams. Most US BOB, pref. mint; Conf States, ducks.  
ROBERT K. THEEDERS CM3406, PO Box 3333, Reno, NV 89505, by Secretary. Early US and inverts of all countries (collector/dealer).  
D.A. TOCHER 3457, PO Box 133, Hyde Park, NY 12538, by G.M. Abrams. Collector/dealer, US classics.

FRANK C. UHEREK 3433, 10461 Dorchester Ave, Westchester, IL 60153, by Charles Kankovsky. US and southern Africa.  
STEVE WHIPPLE 3434, PO Box 487, Baytown, TX 77520, by Secretary. Collector/dealer. Whipple & Associates - stock and bond certificates.  
JEREMY N. WILDER 3454, 172 Parkview Dr, Teaneck, NJ 07666, by G.M. Abrams. US first 3, M&M.  
ROBERT R. YOUNG 3397, 248 Kent Rd, Wynnewood, PA 19096, by Richard A. Friedberg. Genl revs.  
VERNON A. ZEITLER 3446, 455 Southern Oaks Dr, Lake Jackson, TX 77566, by G.M. Abrams. US Scott-listed revs. M&M. savings, ducks.  
GLENN A. ZIMMERMAN 3435, 140 Radcliffe Rd, Island Park, NY 11558, by Ogden D. Scoville. 1898, ducks.  
LEONARD ZYSMAN 3407, 13-73 Finn Terrace, Fairlawn, NJ 07410, by Linn's. Collector/dealer. Du-Rite Enterprises - all.

Highest membership number assigned on this report is 3457

## NEW MEMBERS

Numbers 3364-3374

## APPLICATIONS FOR REINSTATEMENT

LAWRENCE JOSEPH 2001, PO Box 683, Morton Grove, IL 60053, by Secretary. All US, esp first 3, M&M.  
BHAG CHAND LUHADIA 2205, Post Box 244, haipur, Rajasthan 302 001, India, by Secretary. Collector/dealer - revs, fiscals, telegraphs, cinderellas of India and states.

## RESIGNED

John A. Cable 2404  
Henry A. Honig 2712  
Gerritt H. Jonkers 127  
Cindy Stone 3207  
Dr Clarke Yarbrough 3049

## DROPPED FOR NON-PAYMENT OF DUES

3163	Kjell B. Andersson	3229	Bertram D. Janes
2952	Timothy O. Austin	930	Esbjorn Janson
2679	Norbert W. Backmund	2807	Lemuel C. Johnson, III
3076	Winnie T. Bacon	2646	Steven Jones
3195	Richard Bailo	2361	Marvin Josepowitz
2645	Otto V. Barlow	2808	Ralph Kaszerman
3022	Joseph E. Bateman, Jr	3096	Carroll E. Kerney
2534	Albert C. Baugh	3003	Harold B. Keys, Jr
3065	Bruce T. Benepe	2740	Susan Korab
2696	Barry Birnbaum	3043	Dan Kuchta
1785	John H. Block	2778	Thomas Lagner
1719	Joseph P. Bollinger	2874	Michael S. Lance
2064	Jeffrey H. Bower	425	William F. Lenz
2751	James A. Bowman	3199	Albert A. Leshane, Jr
2884	Richard R. Brainard	2208	Larry Le Sueur
1956	Fred W. Breaks	2528	Edward N. Lipson
3115	James C. Brewer	2853	Theodore Lockyear
2215	Daniel P. Brodsky	2886	Robert D. Lynch, Jr
3116	Anne D. Browne	2767	Henri Maas
1237	Holland H. Bruce	3056	Michael D. Mahoney
3070	F. Paige Butler	2664	Walter J. Majcher
438	Carlo Buttafava	2225	Meyer Marks
3209	C.W. Post Stamp Club	1345	John O. Marsh
2934	John M. Carey	3071	Dr James N. Martin, Jr
3098	James E. Carr, Jr	2483	G. B. Massa
2447	David C. Cerri	1756	Larry W. Merrill
1524	Peter G. Champion	2042	Marvin R. Mikeska, Sr
3169	Keith Chapman	3218	Charles E. Miller
2825	S. M. Chen	1881	Louis W. Miller
3183	Robert Chisholm	3097	Robert C. Mills, Sr
3205	Pat Christmas	2450	M. Z. Huang
3135	Jeffrey L. Clark	1254	H. Harrison Mitchell
2815	H. G. Cochran	3223	Myron E. Moody
3215	Ruth D. Collins	1138	Dr Cecil R. Munsey, Jr
2605	Shelby Collins	2398	W. H. McCausland
1107	Benjamin F. Cook	2725	Thomas C. Nevins
1519	Dr Robert D. Cox, III	2428	Phillip J. Novarino
587	Armand Creed	2152	Thomas F. O'Connell
3004	Robert Curry	2503	Boyd Ooley
3051	E. C. Dunbar	109	Oliver C. Overman
2903	Raymond Epple	3147	Harland M. Palmer
3055	Gregory P. Esteven	3227	Paul H. Parrish
3072	Ronald L. Falcon	1301	Roger W. Patterson
2514	Hugh Farmer	3064	Edward S. Peck
1927	Larry Fassler	3032	Bernard J. Perry
1196	Raymond M. Featherstone, Jr	2841	Charles F. Perry
2790	Dr Mervyn I. Feldman	3232	George R. Pyle
1802	John M. Fergie	2380	Stephen H. Rapp
3145	Robert K. Garrity	3182	Prem Rattan
2050	Jim Haboush	1704	Jack J. Reber
2425	W. H. Haight	1534	S. D. Reed
1759	Edward P. Haines	2980	Daniel Rodak
2997	Bill Halstead	3112	Tom Rodgers
3093	John H. Harden	2909	Gary Rosintoski
1780	Jeffrey L. Harris	2543	Theodore C. Ruehl
1333	Kenneth O. Harrison	2381	Robert A. Scheuermann
3170	Herb M. Hartfield	1500	Stanley R. Schuchat
3005	Clifford A. Harvey	2745	F. W. Shuart
116	Edward R. Held	80	Milton L. Silberstein
3045	William A. Hildabrand	2314	Laurence Silbert
2891	Donald Horrell	3240	Charles Simmons, Jr
2721	John R. Hursh	3245	Robert D. Sindelar
1990	Conor Jackson		
3172	Charles L. James		

(Continued on next page)

# RHINE FLEET REVENUES



(Ed. note: This is a copy of a letter to the Editor of the New Zealand Ponwinkle News, which appeared in the May-June 1979 edition, addressed to Editor John Rabarts. See concluding comments.)

## Unused Narcs Are Genuine

Joseph S. Einstein

In 1970 a \$4.00 green Narcotics stamp was issued for use on a large drug container. This was a short-lived issue and use appeared to have been limited to just one firm—E. L. Lilly & Co.. This stamp, Scott # RJA 75a, became known as the 'Lilly' because all the then known examples had been pre-cancelled by several lines of black printing (in an incredibly small type size) with the 'E. L. Lilly & Co.' name, city and state and date. Either 4, 5 or 6 examples were known, depending on whose story could be held credible. But, in an event, there were very few known.

Late 1979, a California outfit, William C. Tatham Stamps, whose Eric Jackson is making a name for himself in Revenue circles, purchases 10 or 12 RJA 75's in an unused condition+i.e., without precancellation.

Among the sales made by Tatham and Jackson were a couple in the Chicago area. One of these was sent to the Philatelic Foundation. It received a certificate as being genuine in late June of this year. By extension, the others in that 'buy' are genuine, too.

So now there are about 15 RJA 75a's in existence and, because collectors of Narcs number 2 to 3 times that total, it is believed prices will stabilize at \$500.00 or so for these—at least for now. Future inflations will make all predictions invalid.

## Secretary's Report

J.N. Sissons, Ltd	2875	Doug Swisher
3153 Willis R. Smith	3219	Theodor P.A. Teichgraber
3252 Nathan Solomson	1565	Roy Walter
3204 R. Spier	2418	William H. Wedge
1332 Norbert J. Stachura	1750	W.C. Whitlow
2984 John B. Star	2010	Charles F. Wickwire
751 E.E. Stefanowsky	3104	Richard E. Wilcox
3185 Dr Walter Steinberg	3084	Michael Willis
3201 Frank Steitz	1278	Richard C. Witt
3075 William L. Stockton	2622	William R. Woods
3152 Frank Sunday	2883	Rudy J. Zink, Jr.

### CORRECTION TO MEMBERSHIP DIRECTORY

Harold L. Klein 3121 - delete D, no longer a dealer

### MEMBERSHIP SUMMARY

Previous membership total	1640
Applications for membership	67
Applications for reinstatements	2
Resigned	5
Dropped NPD	148
Current membership total	1556

Dear John,

In the crises years, the thirties, the Rhine Fleet was in bad shape and in desperate need of modern equipment. One way to try to get some extra income was a surcharge on freight, to be obtained by the use of stamps on freight bills. These stamps would be cancelled on payment.

However, this plan was never put into action, and so the stamps must be proofs, as must be the cancellations used.

(signed) A. J. B.

(Concluding remarks: These are listed as Netherlands revenues, in the Enschede catalog, category Bills of Ladin, number 19 to 34, the cent denominations of definitive size, the Gulden values larger. They are listed as an issue of 1942. Thus: Is A. J. B. correct, and Mr. Enschede, (who presumably printed the stamps in error? Anyone have comments to submit?)

## Literature in review

Continued from page 21

claim of completion ... and would welcome additional data to fill in "the gaps".

In previous correspondence with Mr. Presgrave ... he estimated that there were something over 500 different stations (the majority of the stamps carry the station names overprinted or as part of the design). Unfortunately, a particular design is listed here only once, and no mention is made nor a listing given of those stations which are known for that design. I would estimate that if this task were to be accomplished, the book would be well over 500 pages (and which cinderella buffs would complain?). That has not been attempted here. Perhaps sometime in the future?

Some of the illustrations are poor, but they are in the minority and the offset process by which (it is assumed) this volume was printed does that. You may have noted it here in TAR. They all are, nonetheless, legible. Not all stamps carry a dollar price; some are specified in degree of rarity (from R4.. the rarest.. to R1, then to S for the mere "scarce" issues), but in THIS publication, the meaning of these estimates is defined. I have seen it used elsewhere completely undefined in a code known only to the author.

In sum, a worthy first attempt, and highly recommended for the railway/cinderella buff.

G. M. Abrams

Most collectors of revenues and cinderellas have certainly acquired a few of these stamps, over the years, and now will be able to put a time, place and price on them. For the collector of Down-under Railway and Parcel stamps, the catalog will be most welcome. This is the second in a series of catalogs on non-postal stamps of Australia, the first being "THE REVENUE AND RAILWAY STAMPS OF TASMANIA" (available from the ARA Sales Dept., Price \$6.50). Like the first catalog, this is more than just a listing, but where possible, is the history of their use. Pricing is in Australian dollars or when necessary, by degree of rarity. A copy has been donated to the ARA Library by the editor.

Donald Duston

## 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.

**WANTED:** By the Sales Manager...Members interested in receiving Sales-books of revenues from Austria, Hungary, Italy, Germany, Argentina, Great Britain (mostly common), Yugoslavia, Czechoslovakia

Wanted Old Stock/Bonds Checks. Paying Top Dollar. W. Steinberg, PO Box 401, Gracie Sta. New York, NY 10028

STOCK CERTIFICATES, bonds--list SASE. Specials, satisfaction guaranteed. 50 different stocks \$14.95; 100 different unissued Stocks \$19.95; 100 different old checks \$19.95. Always buying, Clinton Hollins, Box 112-M, Springfield, VA 22150

337

Historic Americana Sale: Drug Co. bill of lading documents with various ship vignettes of 1850s to South America. Priced by useage: Cuba \$5, Puerto Rico \$10 et c. SASE for list. Will trade for US Consular revenues(RK), covers, documents. Few US revenue/proofs for sale. Ravi Vora, 707 Misty Lea, Houston, Texas 77090

EXCHANGE 25-50 Clear circular Hand Stamped R 164 Battleships, All with the same company's name S.M.L.I.CO With diff. Dates 1898-1899. For your Hand Stamped Battleships. J.Garsick 108-D Amberly Dr. Manalapan, N.J. 07726

**EAGER TO BUY** old stock certificates & bonds! Especially need railroads, shipping, autos, and any pre-1900. Premium prices paid! Ken Prag, Box 531AR, Burlingame, Calif. 94010

MONACO REVENUES, Cinderellas, seals, labels, and forgeries wanted. Lots or singles mint and used. Price all & send to; J.M. Massler, P.O.Box 298 North Salem, New York 10560

Paying top prices for stamps, seals, labels, postcards, tradecards, cigar bands, and all other old paper items. Send for immediate offer (within 24 hrs. of receipt). Cinderella Stamps, Box 414 Randallstown, Md. 21133

**Officially Sealed Labels** wanted by collector. All nations: singles, multiples, covers, proofs literature, etc. Contact Adam Perkal, 3834 Longridge Ave. Sherman Oaks, CA 91423

**WANTED:** For our Sales Circuits... Your duplicates of revenues from British Colonies, Canada, Mid-East, Far-East, Russia, Scandinavia, and World Cinderellas.

### REVENUE MAIL BID SALES

Sales held every 4-6 weeks, 750 - 1500 lots,  
Free listing with prices realised upon request.  
8% Buyer and Seller Commission  
*Consignments of Better Singles, Lots,*  
*Accumulations, Collections and Stocks Always Welcome*  
(\$100. Minimum)

### REVENUE APPROVALS

— World Wide	— Scott Listed
— British Empire	— Tax-Paid
— Europe	— State Issues
— Central & South America	— Documents & Checks

Available to U.S. Addresses Only. Complete list upon request

Please submit three checkable Philatelic references when requesting approvals and/or Auction Catalogs... *Thank You*

**J.L. McGUIRE — Box 347 — W. Yarmouth, MA 02673**  
ARA ASDA APS

**REVENUES. India, Indian states, slogans, Mint Stationeries, Coins, war medals, Notes, Shares, Old Letters, Cinderella Items, since from 46 years. Write to . . .**  
**Santosh Kumar,**  
**49 'G' Block, Connaught Circus,**  
**New Delhi - 110001, India**

## YOUR BEST BET



## FOR U.S. REVENUES

We continually maintain an extensive and specialized stock of U.S. Revenues, featuring all Scott-listed categories including Private Die Proprietaries; Taxpaid Revenues including Tin-foils; State Revenues; and U.S. Possessions Revenues. We also stock selected U.S. Cinderellas. We encourage serious collectors to send a want list for custom approvals.

Address inquiries to Eric Jackson.

### WHITTIER PHILATELIC SERVICES

P.O. Box 651  
 Whittier, CA 90608

(213) 698-2888

ARA ASDA APS SRS

## WORLDWIDE REVENUES

bought and sold

**CANADIAN REVENUES OUR SPECIALTY** — 16 page illustrated Canada revenue pricelist & 2 latest illustrated "ReveNews" bulletins crammed with worldwide revenue offers \$1. by Airmail.

*We urgently require collections, accumulations and dealer stocks of Canadian and Worldwide revenues.*

— **WILL TRAVEL FOR LARGE HOLDINGS** —

Canada's only full-time revenue dealer since 1970.

**E.S.J. van Dam Ltd., P.O. Box 300**  
 Bridgenorth, Ont., Canada K0L 1H0.

ARA

ASDA

## CANADA REVENUES

**BOT & SOLD**

WANT LISTS APPRECIATED

PLUS . . .

QUARTERLY AUCTION

*Emery Ventures Inc.*

P.O. BOX 1242  
 COQUITLAM, B.C.  
 CANADA V3J 6Z9

## Discover the COLLECTOR'S MARKETPLACE

Thousands of collectors have learned that they can buy, sell or trade through Linn's inexpensive Classified Word Ads. For less than you would spend for an average stock-book, your ad can reach 85,000 active collectors.

**Send a #10 SASE today for our  
 FREE WORD AD WORKBOOK**

Which will explain everything you need to know about joining in the largest philatelic marketplace in the world.

**Linn's**  **STAMP NEWS**

WORLD'S LARGEST AND MOST INFORMATIVE WEEKLY STAMP NEWSPAPER

P.O. Box 29R (911 Vandemark Road)  
 Sidney, OH 45367