

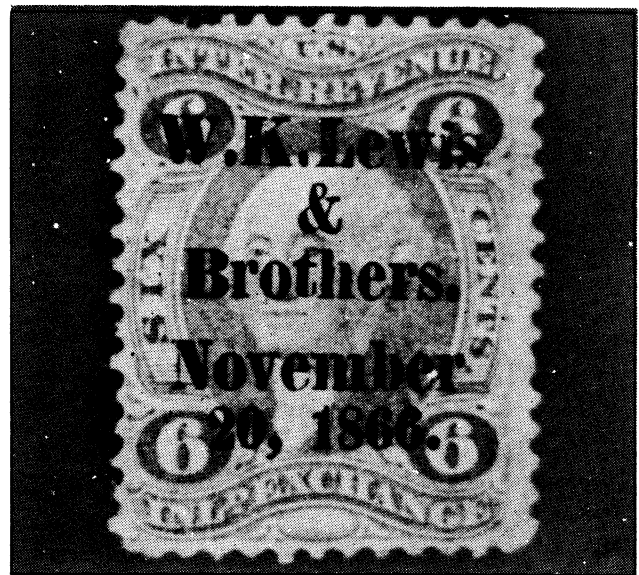


# The American Revenuer

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**P**ickles and a revenue cancel? They form the background for an interesting story told by Tony Giacomelli on page 124 of this issue.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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# THE AMERICAN REVENUER

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## The Editor Notes . . .

...that your editor has been advised by President Abrams that our annual convention held at HOUPEX '81 (Houston, TX) must be termed as being a success. There were ten revenue exhibits filling a total of 34 fifteen page frames. Most revenue exhibits took awards at the show including the Grand Award. Friday night saw a cocktail party hosted by the local ARA members. Many of those surviving Friday night attended a series of varied revenue seminars which were held all day Saturday. A full report of the convention will be appearing in a future issue of TAR along with photographs. Apparently all attending the show enjoyed themselves and the company of other revenue collectors. According to Abrams, "Some ARAers even survived the weekend."

...that the next meeting of the Washington Metropolitan Area Fiscal Society (D.C. Chapter of the ARA) will take place on Sunday, September 20, 1981, at 2 PM at the home of Louis Alfano, 303 South Kennedy Road, Sterling, VA. All ARA members and guests are welcome. For directions, send a stamped addressed envelope to Chapter Secretary, Elliot Chabot, 14104 Bauer Dr., Rockville, MD 20853. ...that the last paragraph of the June, 1981, President's Page was attacked by Gremlins (and is GMA mad!). It should have read "...but the author's reply went directly into my round file. A month later he sent a flook-up letter...." (and please delete the last parenthesis.) ...that although this issue of TAR is abbreviated, it will be made up before the end of the year so that this year's volume is at least 240 pages long. ...that as many of you know, the ARA has a fund for publishing books. However, we are in the position that the Vanderhoof Memorial Publication Fund is currently just deposited and doing nothing

### REVENUE STAMPED PAPER

At a recent meeting of the New York Chapter of the ARA, Mr. Joseph Antizzo exhibited a collection of revenue stamps imprinted on fifty-two different stock and bond certificates.

Mr. Antizzo began with the 10c denomination used on express company common stock certificates, the RN type R. The very rare 10c type S was shown on a \$100 bond of the New Jersey Midland Railroad. Only two or three copies of this bond are known in collectors' hands. The 25c types T and U were shown in a number of colors on a variety of stock certificates; 25c being the rate of tax on common shares. Bonds bore a rate of 10c a hundred dollars face value, Mr. Antizzo said, and most bonds were issued in \$1000 denominations, although \$500's were not uncommon. In addition, some bonds had an imprinted 5c stamp to cover the trustees' "agreement". These rates produced some colorful multi-stamped certificates. As a final piece, he displayed a bond with the \$1 type W in pink, the first known in this color.

Mr. Antizzo discussed the emergence of a new group of collectors, members of the Bond & Share Society, who were interested only in obsolete certificates and who have shown themselves to be quite willing to out-bid stamp collectors to get a desirable certificate. Indeed, the beauty and historical interest of many of the pieces shown was enough to attract collectors into this separate field.

All collectors are invited to attend meetings 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.

but drawing interest. This is NOT the purpose of the fund. What is needed is book length manuscripts so that this money can be put to work. If any of you are currently working on such a manuscript or are considering publishing, please contact this Editor. We can arrange publication of your work.

## Port of Honolulu U.S. Customs Baggage Inspection Stamp

By Louis S. Alfano, ARA

I know what it is, I know how it was used, but how am I to classify it? This statement essentially describes my dilemma with the item illustrated. The stamp itself poses no problem, it is a baggage inspection stamp issued by the U.S. Customs Service for use at the Port of Honolulu, and bears a definite resemblance to the Type 4 label illustrated by Scoville (1980) in his paper on baggage stamps. It is printed in red ink on what paper, with the serial numerals in blue, is perforated 12, and measures 59 x 51 mm. The date of use of this example, the only one I know of, appears to be April 16, 1921, which is well within Hawaii's territorial period.



The problem, however, is in its classification. Public law 56-339 (U.S. Statutes at large, 1901), enacted April 30, 1900, "An Act to Provide a Government for the Territory of Hawaii," states, in part, at Section 88: "That the Territory of Hawaii shall comprise a Customs District of the United States...", therefore, the stamp was issued by the U.S. Customs Service, but due to the restrictive legend "Port of Honolulu," it cannot be considered a "general" issue of the Federal Government. Since it was issued during the territorial period, an argument can be raised that it is a territorial issue, but it was emitted by the *Federal*, as opposed to the Territorial, Government, so this classification is also questionable.

Call it what you will, no collection of either U.S. Customs stamps or fiscal paper of Hawaii is truly complete without it.

#### References:

Scoville, Ogden. U.S. Customs: Baggage Labels, *The American Revenuer*, February 1980, page 41.

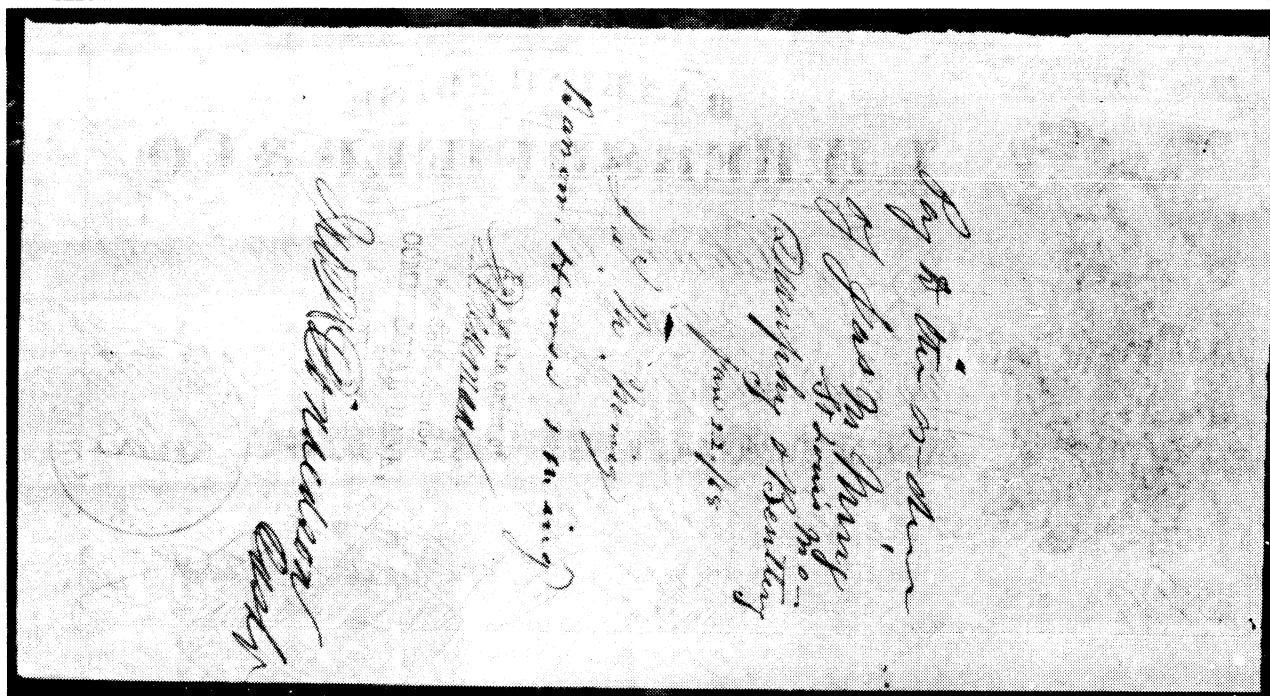
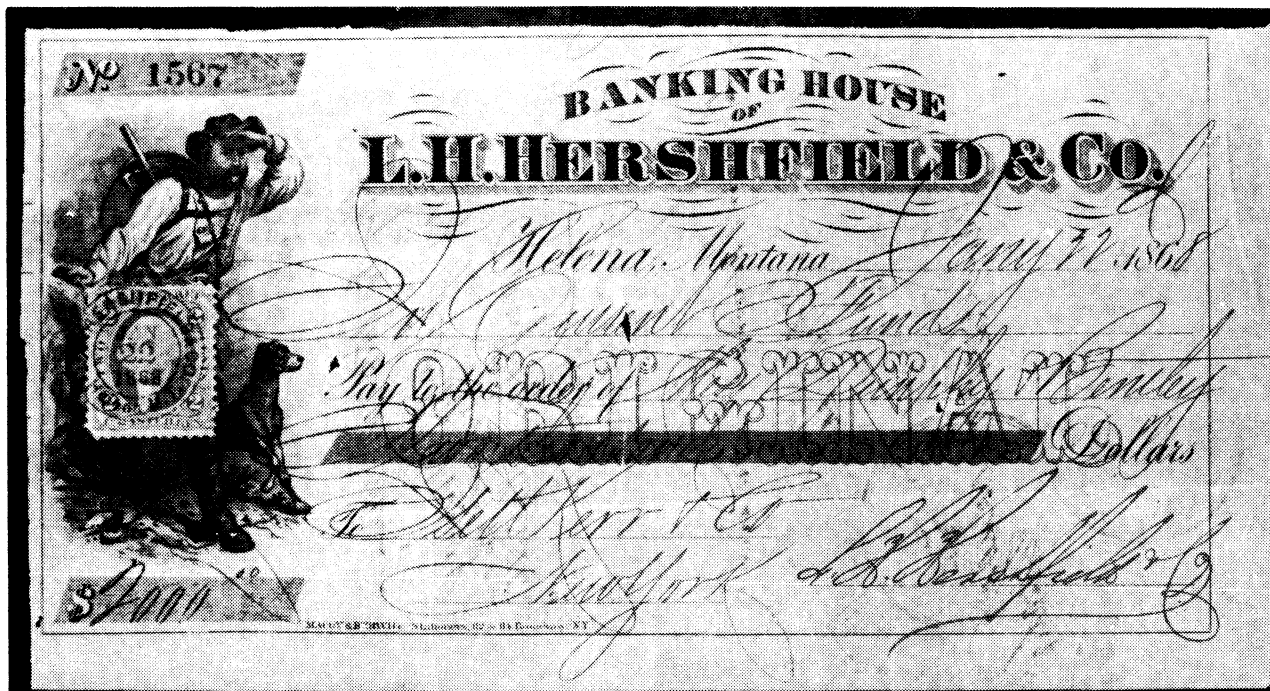
*United States Statutes at Large*, Vol. 31, page 159. U.S. Government Printing Office, Washington DC, 1901.

## A Newly Discovered RN Item

A member was going through a large group of the always popular Hershfield checks and drafts when he came upon draft number 1567 dated "Jany 22, 1868," with an R15c on its face. This is unusual and so it deserved further study. As illustrated, this was printed by Macoy & Herwig, Stationers, 112 Broadway,

NY, who were the printers of many of the early Hershfield drafts. But all the other drafts bore an imprint of RN B 1—why did this one need an R15c?

When he turned the draft over, he saw an imprinted B 1 on its' side—i.e., running with the long axis of the draft (see photo)



## The Stamped Revenue Paper

creating a doubly goofed-up print job. This is an extremely rare sort of error and probably was the reason for the use of R15c on the face. We surmise that the clerk never looked at the back of the draft and felt that he had better use an adhesive Revenue.

At the time of writing this report, the item is RN-B6a and is an only known copy. Surely would appreciate photographic proof that another or others exist, but for now, this item stands all alone.

### And Yet Another RN Goodie!

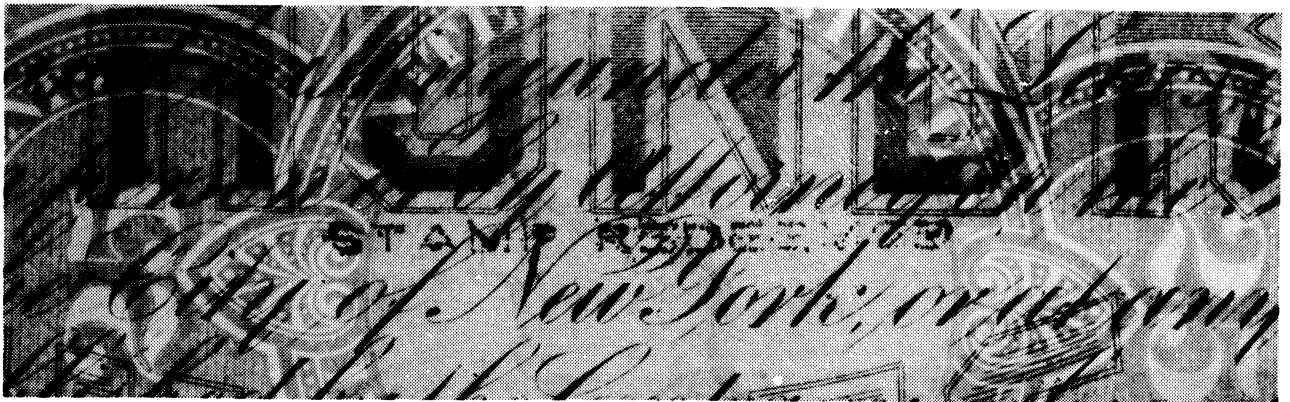
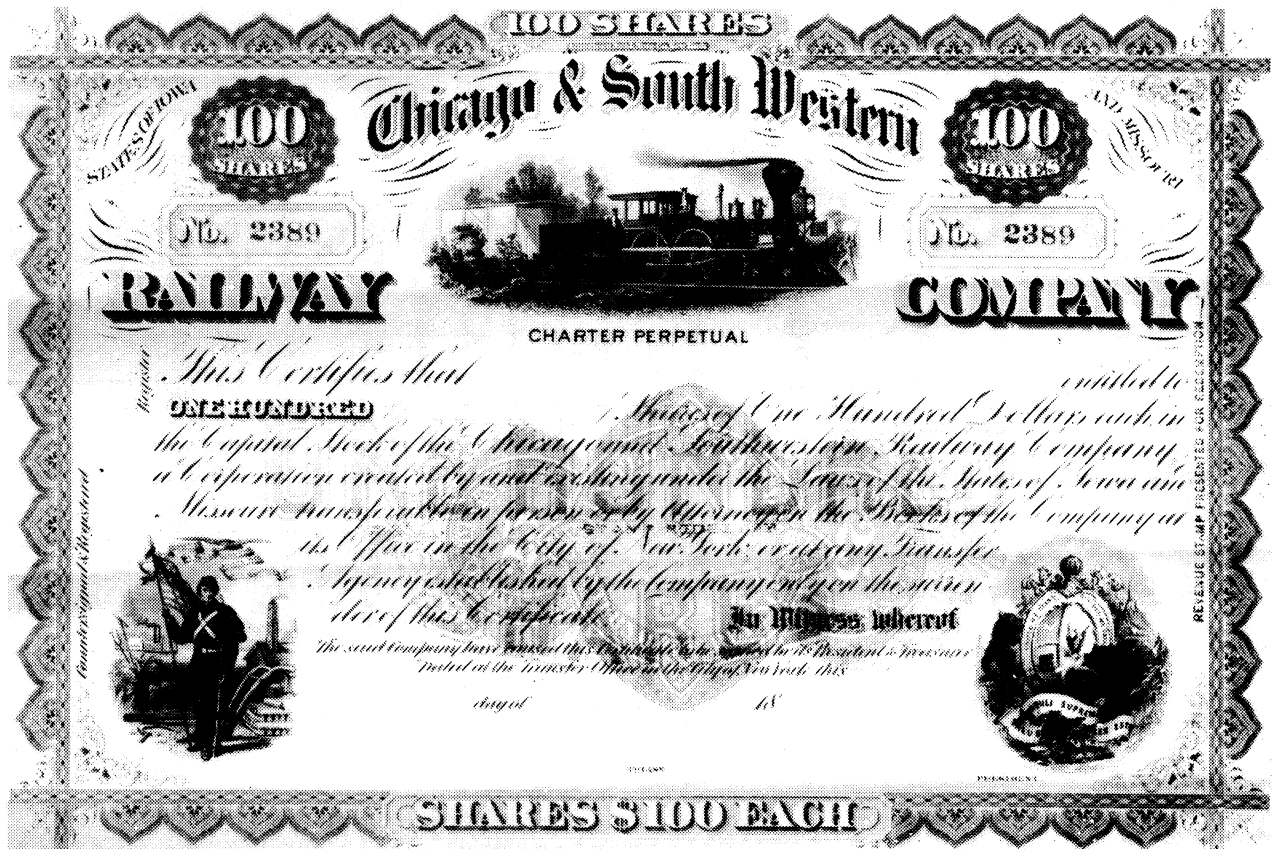
As a small group of Chicago & Southwestern Railway stock certificates was acquired by Eric Jackson of the Whittier, CA, and, of course, Eric spotted the U 1 'Stamp Redeemed' with the extra hand stamp 'Revenue Stamp presented for Redemption'. This is shown on the size-reduced photo of the stock certificate

and also on the enlargement. Please note that this type of handstamp has not been reported before.

But what is even more unusual in the 'Stamp Redeemed' is HORIZONTAL So, this is RN-U 1b and, at this writing, is known ONLY on this stock certificate.

The Railway Co. is a bit strange - perhaps it was only a paper road? It first appears in Chicago directories in 1871; re-appears in 1872 and is gone in 1873. Its listing was: Chicago & Southwestern Railway Co., F H The address as shown was that of a law firm & Winston, Campbell & Willard. A few lines further was Frederick H. Winston, lawyer; Pres. Decatur & State Line Ry.; Winston had moved to 383 Superior St., the railway was gone, the firm was now Lawrence, Winston, Campbell & Lawrence, Att'ys and no mention is made of the Decatur & State

(Stamped Paper - cont. on P. 125)





# W. K. LEWIS & BROTHERS, CANNERS

by A. Giacomelli, ARA

It has been said that "Nothing soothe the soul as well as a good pickle!"

For years I have admired my 6c Inland Exchange (Scott #R30c) with its fine and striking printed cancel "W. K. Lewis & Brothers/November/20, 1866." The sharp black printing contrasts strongly with the orange of the stamp. But, I had no idea who it was that had used this documentary stamp.

About six years ago I discovered the nature of the Lewis firm's business; they were canners from Boston, Massachusetts. They were a major concern of the time preparing fruit, vegetables, spices, pepper sauces, relishes, dried milk and most of all *pickles*.

The art of canning as a method of food preservation was discovered in France. The process soon spread to London. One of the earliest canners in the United States was a man from England, William Underwood. He produced a fine product that was well accepted and of a quality equal to that which was imported from England. In the 1820s Underwood's main product was pickles.

In the 1830s, William K. Lewis also entered this lucrative field in Boston. A while later the firm became known as W. K. Lewis & Co. Most of their products were put up in glass containers as metal cans had to be made by hand making them more expensive.

By 1845 pickle packing and canning had become a very popular business with many firms spread across the country. Most were in the northeast and the far west — just in time for the gold rush. There was Miller and Provost of New York City and Mount Vernon, a New York suburb. Later came Thomas B. Smith, Jacob Wendell and Mills Espy of Philadelphia. Another of the greats was R. F. Atmore of the 1860s, as was the well



The W. K. Lewis & Brothers cancellation on a copy of the 6c Inland Exchange (R30c) which sparked this article.

known Charles Sanborn and Sons of Boston. Not to forget, there was also the famous J. H. Heinz of pickle fame.

What I am leading up to is that there were many canners and packers doing business in the stamp tax period. Of course Heinz and Underwood are still with us, but most others have fallen by the wayside or have combined with others.

These companies put up their products, especially the relishes and pickles, in several different size containers, mostly glass, that is pints, quarts, half gallons, and gallons. There also were wooden barrels of the 5 and 10 gallon sizes and larger ones for the wholesale trade. There were also large crock pots with lids used for pickles.

Effective October 1, 1866, there was an addition made to the schedule C of the Tax Act of 1865. This places a tax of 1c for the first two pounds and 1c for each additional pound or fraction thereof on canned meats, fish, shell-fish, fruits, vegetables, sauces, syrups, prepared mustard, jams or jellies, and pickles in glass packages.

Over the years that W. K. Lewis & Brothers were in business they used at least the following denominations of the first issue in addition to RB1a: 1c, 2c, 3c and 6c. There may have been more, but I have not seen any others nor heard of any others reported.

Beaumont (1972) reports two varieties of this printed cancel. Type 1 spells out "and" and is dated May 1, 1871. Type 2 uses an ampersand and is dated January, 1869. The dates I have seen are November 20, 1866, June 1, 1869, and May 1, 1870, for ? R3c; February 5, 1867, and January 1, 1870, for a R13c; and November 20, 1866, for the R30c. I have seen the RB1a with the date October 3, 1871.



The W. K. Lewis & Brothers cancellation on a copy of R3c.

To me the 6c is the most interesting. The stamp does not bear a proprietary label although the law stated plainly that proprietary articles must be taxed with a proprietary stamp. However, remember that the 6c first issue proprietary was not issued until April 13, 1971, which was almost four years later, and then only at the insistence of Charles Osgood and others.

The reader may question, were pickles and sauces taxed in 1866. A ruling of the commissioner of Internal Revenue (Toppan, Deats and Holland, 1899) dated March 26, 1867 states, "In reply to your letter of the 23rd inst. I have to say that the 'canned goods' liable to stamp duty under the Act of July 13, 1866, were: 'Meats, fish, shell-fish, fruits, vegetables, sauces, sirups, prepared mustard, jams or jellies, and pickles in glass packages.'

"The Act of March 2, 1867, exempts 'Canned and preserved meats, shell-fish, fruits and vegetables.' This is held to cover pickles in glass packages, but not the other articles, viz., 'fish, sauces, sirups, prepared mustard, and jams and jellies.' (Signed) T. Harland, D.C."

W. K. Lewis continued to produce the taxable items, hence the stamps with later dates. But, since the tax on pickles was abolished this possibly explains why no 6c stamps have a later date than 1866. In all probability, the stack of stamps canceled 1866 was enough to cover use of production in 1867.

There were many food processors during this tax period. Many no doubt used a stamp with a recognizable cancellation. Here is a partial list—keep a look out for their cancel, printed or handstamped. Some of these names are well known: W. K. Lewis Co. or Brothers, Ruth and Fleming, Kemp and Day Co., W & Co., J. T. Mitchel (JTM), Wells and Provost (New York City), William Underwood, Thomas B. Smith, Jacob Wendell, William Davis, Provost Co. (San Francisco), William Numsen & Son, P.D. Code, R. F. Atmore, C. P. Sanborn & Son, National of St. Louis, S J G Co. (St. Louis), and J. H. Heinz. This list is far from complete but it is a start.

Want a pickle?

## References

Beaumont, Howard B. *Printed Cancellations 1862-1883*, The American Revenue Association, 1972

Toppan, George L., Deats, Hiram E., and Holland, Alexander *An Historical*

*Reference List of the Revenue Stamps of the United States*. Boston, Massachusetts: The Boston Philatelic Society, 1899.

# New Beer Stamp Varieties

By Thomas W. Priester, ARA

Several new items have been reported since the last up-date in TAR (May, 1980) that will be of interest to beer stamp collectors.

Truth is stranger than fiction when the subject is tax-paid revenues, and 110 years after issue, major varieties of the 1870 beer stamp issue have surfaced, these being four different denominations of that issue with one band of security lines olive green in color, and the other band yellow. These lines are the same color combination as found on some tobacco stamps of the period. All copies of the four denominations were found in the same collection, and have been seen by the writer: 1/6 bbl, one mint copy; 1/2 bbl, three mint copies, 1 bbl, one mint and one used copy; hogshead, one mint copy. As is usual with mint copies of the 1870 Issue, the security lines are crisp and of issued colors. The used copy of the barrel stamp which is cancelled June 22, 1870 has security lines that are somewhat faded, but the green/yellow contrast is definite. Can anyone come up with additional copies of the 1870 Issue with the green/yellow security lines? If so, please report these copies.

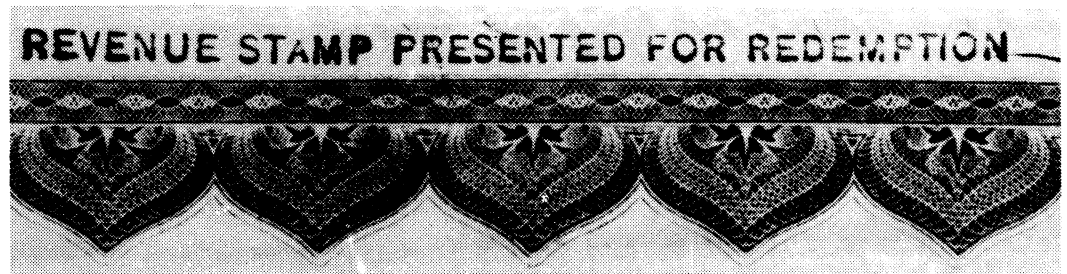
The next item to appear, and only slightly less spectacular, is a 1917 Provisional Issue stamp, catalog No. 151C with Government surcharge type 149 in orange color rather than red as is normal. The owner of this specimen has secured a Philatelic Foundation certificate pronouncing the stamp genuine. A substantiating fact to the genuineness of the orange surcharge is found in the \$500 1917 Documentary stamp, Scott No. R249 where the normal serial number is printed in red, but the variety No. R249a has an orange serial number. The particular printing press at the Bureau of Engraving and Printing that was utilized for such supplementary printing of serial numbers and surcharges was loaded with orange ink instead of red, and both Documentary stamps and beer stamps were processed during the use of the orange ink. If anyone can find additional examples

(Continued on next page)

## The Stamped Revenue Paper

(cont. from page 123)

Line. If any RR buff can shed more light on the subject, it will be most warmly welcomed.



# PANAMA CANAL ZONE LIQUOR REVENUES

by G. M. Abrams, ARA

Way back in June, 1970, (whole #256) there appeared some listings of these stamps. Nothing has appeared since. I recently inherited "bought" some that were not

listed in these earlier write-ups, and some which seemingly have been issued since. They are reported here for the record. Anyone able to add to these listings (and the prior ones) should write to the Editor.



## DECRETO No. 43 DE 1956

155 x 16 mm., perf 12 1/2, ESTRELLA DE PANAMA

imprint center base, BOTELLAS, black with white lettering.



## DECRETO EJECUTIVO No. 18 DE FEBRERO DE 1974

Similar, smaller, 122 x 12 mm., perf 13 x 13 1/2, THOMAS DE LA RUE & CO. LTD imprint center base, 1/16 LITROS black, white lettering, overprinted in

carmine HABILITADO/Decreto Ejecutivo No. 18 de 6 de febrero de 1974, original measure barred and the word LITRO in carmine both ends.



## ARTICULO DEL 867 CODIGO FISCAL

New design, date of issue unknown. 157 x 16 mm., perf 12 1/2, EDITORA PANAMA AMERICA, S. A. imprint

center base, BOTELLAS, red with white lettering, inscribed Consumo Zona del Canal twice at top, once at base.



of surcharge type 149 in orange rather than red ink, we would like to know.

## ACT OF 1917

110

Finally, a newly reported 1917 Provisional Issue surcharge is reproduced here which has been assigned type 110. This surcharge is on No. 144A and is red violet in color. The stamp is cancelled "B & W, 12-28-17".

These newly reported items remind us that there is still much to be uncovered in the field of tax-paid revenue stamps (for what matter, all revenues, but especially non-Scott). Let us hear from you if you find something new in beer stamps, and—won't someone please find the 1/3 bbl 1870 issue stamp.

## ARTICULO NO. 867 DEL CODIGO FISCAL

155 x 17 mm., perf 14 x 13 1/2, black with white lettering, LITROS on both ends. Thomas De La Rue & Co. Ltd imprint center base, overprinted HABILITADO/Decreto Ejecutivos No. 15/ de 26 de junio de 1978 in black in center, and LITRO/Consumo/Zona del Canal at each end.

## METER IMPRINTS

Additionally, the Pitney Bowes meter stamps, in varying denominations, with PB No. 601 as shown in the earlier papers, exist inscribed LEY 2 de 1972. Denominations seen: 00c (proof?), 250c, 350c, 450c. These are without overprint.



# A Die Entry Anomaly on RS132b

by Richard F. Riley, ARA & Philip Arnold, ARA

Hostetter & Smith sold a prodigious amount of bitter booze — about 18 million bottles of the *Hostetter's Celebrated Stomach Bitters* during the period their first private die stamp was in use. That was 1863-1883. Containing about 40 percent alcohol by volume, it was quite a good seller to the professed abstemious ones as well as to some of those living in communities which chose to be dry as a local option.

At 46 stamps per sheet, one stamp of which was required on each bottle of said Bitters, it took a lot of sheets of RS132 to fill Hostetter & Smith's requirements. In all, probably between 8 and 10 plates were prepared for use over the 20 period of their use.

Figure 1. Vignette and bottom portion of a "normal" copy of RS132b.



Between 1869 and 1871, when Carpenter was in charge of productions, perhaps three plates were needed to produce the 5.8 million stamps issued on silk paper (Toppan et al., 1899).

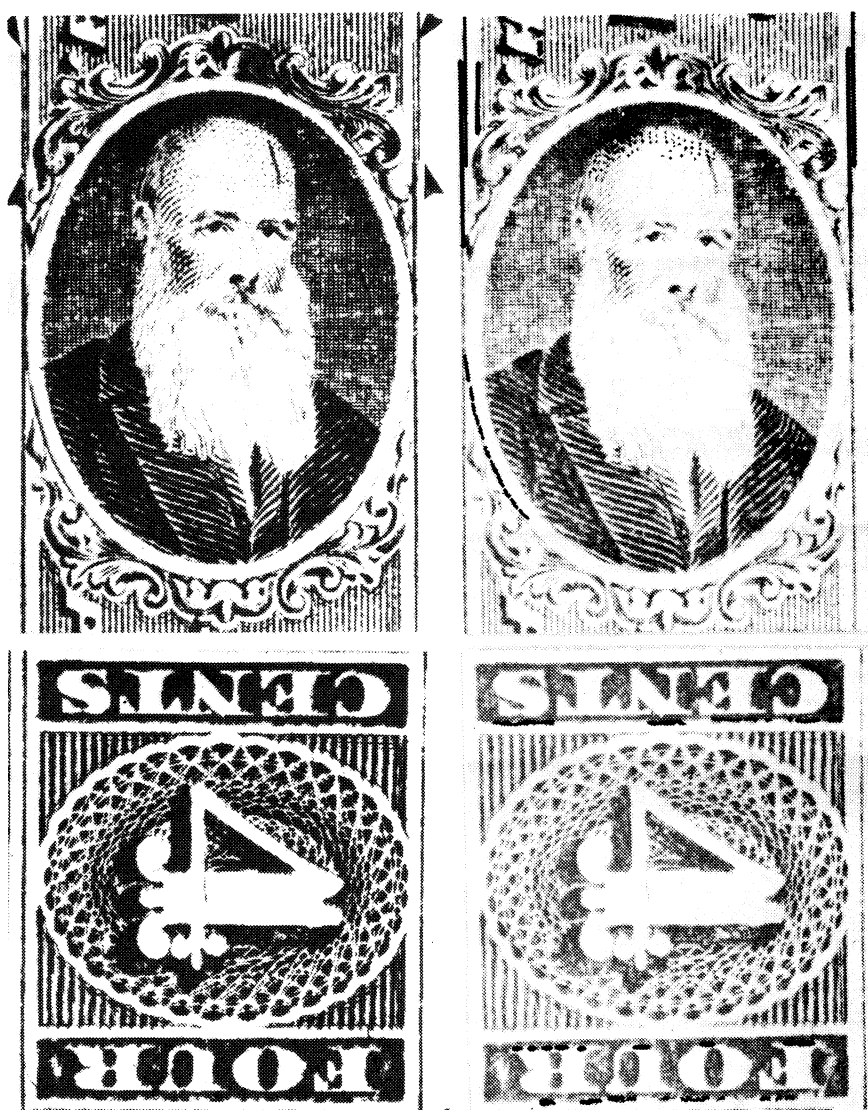
Siderographers in the Carpenter organization at this time may have indulged in an experiment in entering the Hostetter & Smith strip stamp on the plate in a two step rocking in operation.

## The Evidence:

Figure 1 shows the vignette and bottom portion of a "normal" copy of RS132b. The actual stamp is 14 x 140

(Continued on next page)

Figure 2. Most prominent of the overlapped varieties. No attempt has been made to dub in the extensive doubling in the foliate ornaments above the vignette in the enhanced photo at right.



mm. The 14 mm width will allow the reader to figure the enlargement factor from the material as it appears in print.

Figure 2 shows a copy of the discovery stamp. It is to be noted at the arrows at the top of the vignette that the lower entry is shifted to the left with respect to the upper entry. There is an overlap of 5 mm (dimensions given refer to actual dimensions on the stamp) in the vertical direction and a shift to the left of the bottom portion of about 0.25 mm. There is faint doubling of the oval line framing the vignette at 8-9 o'clock and in the upper part of Hostetter's head, though this may not be too apparent in the illustration. The foliate ornaments above the vignette, because of extensive doubling, appear more complex than the normal. The left lateral displacement was just enough so that the vertical ruled lines of the bottom and upper entries coincided when the rocking in was completed, since the vertical ruled background lines also have about 0.25 mm spacing. The bottom line of the panel containing the numeral 4 shows doubling to bottom and other doubling is noted in the stamp but not strongly enough to appear in the illustration.

Thanks to the courtesy of several dealers and from a few copies in our collections it was possible to examine about three dozen copies of RS132b. Another example of the item is shown in Figure 2 was found as well as three other similar varieties. These are illustrated in Figures 3-5.



**Figure 3. Variety with large overlap but small lateral shift.**

The example shown in Figure 3 has a vertical overlap like that of Figure 2, however the lateral shift is only about half that of the previous example so that the vertical ruled background lines are seen doubled above the ornamentation. In addition the foliate ornamentation over the vignette again is heavily doubled. No doubling was evident in the oval frame line. The lower numeral appeared very similar to that shown in Figure 2.

Figure 4 shows another similar variety in which the vertical overlap is less, about 1 mm. In addition there is extensive doubling and a shift to left in the design around the bottom numeral 4.

Figure 5 shows yet another variety in which the vertical overlap is still less, about .05 mm and doubling in the foliate ornamentation over the vignette is considerably less than in the other varieties.

In none of these four stamps is there strong evidence of shifted entries in the upper end of the stamps. In all four examples line intensity in the upper and lower overlapping portions of the main body of the stamp is the same while evidence of doubling in the lower region is

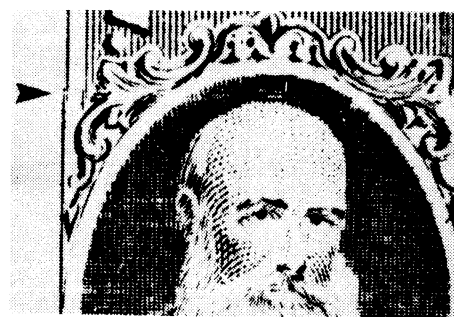


**Figure 4. Variety with smaller overlap but lateral shift like that of stamp shown in Fig. 2.**

spotty and considerably weaker than that in the region of the vignette.

## Speculation:

The evidence is consistent with the idea that the four varieties are from different positions on the plates(s) rather than being earlier or later states of the same cliché. It seems likely that the siderographer entered the stamp on the plate from a single transfer roll but in two separate operations, one of which transferred the approximate top half of the stamp and a second operation which transferred the approximate bottom half of the stamp. If the two halves were on separate rolls it would be reasonable to think the vignette would be on one roll



**Figure 5. Variety with small overlap and much less doubling in the foliate ornaments above the vignette.**

# THE KOREAN MUNICIPALALS: FOLLOW-ON II

by G.M. Abrams, ARA

We have additional information to follow that which appeared on page 61 of the March, 1981, edition of TAR. Through the courtesy of our man in Taiwan, Mr. S.H. Wu, we have the following information: "There is a mistake in the description of the 5W denomination shown in Figure 37A. The value in the center is in Chinese, not Korean. Chinese is also found on the revenues of Japah, Vietnam (when known as Annam), North Borneo and others. Further, while the characters at bottom center and upper right are Korean, the characters in the circle, surrounding the value, are Chinese. Additionally, the Figure A stamp of 10 HW, identified from the 3 Chinese characters at the base and the city mark top center, prove that this is an issue of

## Die Entry Anomaly

rather than on both. That being the case there would be no doubling in the vignette as seen in Figure 2. Earlier plates most likely were made from the same roll and there is no evidence it had less than the full design impressed on it.

Entry of each cliché in two operations would have resulted in relative equal line intensity of each half as observed. Attempts to obtain accurate end to end registry during the second entry would have caused, at times, one or more repositionings of the roll resulting in the common faint doubling in the end of the stamp shown in Figures 2 and 4, again as observed.

It may be left to the reader to speculate whether the top half or the bottom half was entered first and whether the entry proceeded from end to center or center to end.

We are inclined to believe that these varieties all came from the same plate, this being an experiment which did not come off too well. Thus, attempts to locate similar anomalous transfers on other private die strip stamps have not been successful so far. Examination of a large number of tobacco strip stamps of the period also has failed to turn up such misalignments (Scoville, 1981). It is possible of course that the clichés were normally transferred in two stages on strip stamps and that the particular plate that these stamps came from was prepared by a tyro (or one who had had a little too much of Dr. Hostetter's Bitters).

In conclusion, we find it remarkable that for over a century these interesting varieties, however they came into being, apparently have escaped sufficient attention to have been described in the philatelic literature. That four different varieties were found among three dozen copies of the stamp examined suggests that a number of copies of these varieties—and perhaps other different ones—reside undetected in collections of readers at this moment.

## Acknowledgements

This study was helped very 'materially' by dealer friends Eric Jackson, Larry Joseph and Sherwood Springer to whom we tender our thanks for loan of stock. Thanks also go to Bill Castenholz for critical review.

## References

Toppan, G. L., et al. *An Historical Reference List of the Revenue Stamps of the United States*, Boston, Mass. 1899, p. 262-3.

Scoville, Ogden, personal communication, 1981.

Taegu (or Taikyu.)"

Mr. Wu also provided the stamps (on loan) with which to add the following data to the listings:



Figure B

Pusan

40W blue, 24.5 x 21.5 mm., perf 12½, granite paper (Figure B)



Figure C



Figure D



Figure E



Figure F

Kungling City (Kungwen Do)

10W blue, 20 x 20.5 mm., imperf (Figure C)

10W violet & olive, 21.5 x 25 mm., perf 12½, granite paper (Figure D)

10W green, 30.5 x 20 mm., rouletted (Figure E)

100W olive, 21.5 x 25 mm., perf 12½, granite paper (Figure F)

Note: All on white paper without threads unless noted. Presumably, stamps D and F are from the same set.

Much gratitude is expressed to Mr. Wu for this welcome addition to our knowledge. And for correcting the mistakes. Anyone else?

# WHATSIT?

## WHATSIT NO. 9



Pictured here is a (very lightly cancelled) municipal revenue from some Latin country (unnamed). It is dated 3 Nov. 1930 at base and bears the inscription there of ESCUDO DE AZOGUES. The design is in grey, while TIMBRE/MUNICIPAL and VALOR \$0.50 are all overprinted in red. The stamp is 22x31 mm. overall (thus because of the design), is on white paper, and is perfed 10 1/2.

### Questions:

1. Country of origin (we assume Azogues is the town's name)?
2. Other denominations in the set? If so, values? Colors?
3. Other similar sets exist? If so, details?

## WHATSIT NO. 10



Shown here is what appears to be a combined local (municipal)/church tax stamp from Bogotá, Colombia. It was found on a baptismal document dated 1971. The stamp is bright green; denomination (obscured by the cancel) at lower right of \$2.00; design size 20.5x30 mm.; perf 11 1/2; thick white paper. Inscription reads COLOMBIA at top, then ARQUIDIOCESIS DE/BOGOTÁ. TIMBRE/ECLESIASTICO from left around the base to the right. The cancel can be made out as PARROQUIA in center, with NUESTRA SENORA DEL SAGRADO CORAZON DE BOGOTÁ around the circle.

Can anyone fill us in on the details of this item? Is it a local tax stamp, a municipal, or simply a church tithe receipt? Perhaps a combo? Any others known?

## HERESIT...The Russian Whatsit

On page 19 of the February, 1979, issue of TAR there was a query on a Russian item. These stamps are a complete set issued by the St. Petersburg Ministry of Justice, vignettes to collect revenue for the participants/victims of WWI. They were

WHATSIT is a question and answer column. Readers are requested to send their questions or answers to questions to the Editor. Please send your Whatsits or your Heresits to the Editor, The American Revenuer, Box 56, Rockford, Iowa 50468.

The last time this column appeared was in the December, 1979, issue of TAR (page 219). We will appear more regular if a flow of Qs and As flow into the Editor.

issued in 1914 and are listed along with a host of other semi-official charity and commemorative vignettes in the 1919 Russian charity seal catalog compiled by Baron Trachtenberg. A soft cover reprint of this catalog was published in Paris in 1962, but it too is relatively unobtainable.

I would be pleased to hear from any of the members who are interested in Russian revenues, stamped paper, vignettes and cinderellas, including charity and commemorative labels, seals, fantasies and so forth. Please write to me at 37 Wyoming Drive, Huntington Station, Long Island, NY 11746.

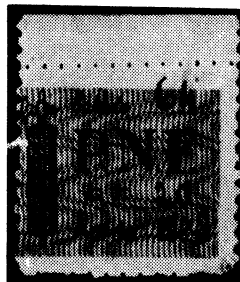
Martin Cerini, ARA

## WHATSIT NO. 11



This item is obviously of Japanese origin. It is inscribed JOS'HU at left, JAPAN at right, and KIRIU BU-T-SUSAN top center. It is green, 24x27 design size, and perf. 10.

## WHATSIT NO. 12



This item was discovered in Egypt, and is priced (denomination) in Egyptian currency. On a background of orange brown network, we have overprinted everything else in black. The fasci at left, Schede.... / P N F / P T ... (and the date) Aprile 192. All other figures have been entered by pen. Obviously used for something in 1928. Item is 21x17.5 mm. design size and perf 11 1/2.

# EDITORIAL POLICY OF THE AMERICAN REVENUER

*The following statement of editorial policy has been developed to provide you, the ARA membership with a written statement of how I, your editor, manage your TAR. This in written form is my policy as developed over the past five years as editor. I intend that it shall serve as a guide for the issues yet to come.*  
Ken Trettin, Editor, TAR

## THE AMERICAN REVENUER

The primary objective of *The American Revenuer* (TAR) is defined in Article 8, Section 1 of the American Revenue Association By-laws. TAR's aim is to publish articles of philatelic interest to the members of the ARA from both members of the Association and non-members, and such news and Association announcements as may be of interest to the members of the ARA.

In so doing, the guidelines followed by TAR shall be consistent with those described in the ARA By-laws Article 3, namely: *The American Revenuer* shall endeavor to stimulate, encourage, create, sponsor, advance and guide the study and collection of fiscal or revenue stamps and related materials, both government and private issues, of the world, from an educational, informational and historical standpoint; to establish and support study and research groups devoted to the various aspects and interests of such fiscal issues of the world; to use its facilities to make available news and information concerning such material to all who may be interested, irrespective of affiliation with the ARA; to prepare, publish and distribute articles of a philatelic nature dealing with such material; and to perform each and every act necessary, desirable or incident to carrying out said purposes. TAR shall primarily serve the membership and shall speak for the membership in all public matters. TAR shall not lend itself to schemes whose purpose is the exploitation of philatelists or the general public for the profit of individuals, nor shall it engage in any but legitimate, noteworthy enterprises.

TAR desires to receive manuscripts in the fields of fiscal and cinderella philately. All manuscripts submitted to the editor are considered for publication irrespective of membership in the ARA. The criteria for publication are originality, clarity and the general quality of the manuscript (accuracy of facts, validity of judgements and usefulness to the reader).

## GENERAL CONTENT

TAR's scope of coverage and the tone of that coverage are best defined by the statement "The Journal of International Fiscal Philately" which appears at the head of the masthead. TAR's purpose is to provide a forum for research in the field of fiscal philately. Additionally, it shall also serve as a medium for dissemination of information of interest to members of the Association.

TAR is viewed as a scholarly journal. Although there will be some material aimed at the beginner, it will be assumed that the reader has a basic knowledge of philately and an acquaintance with the basic fiscal literature including but not limited to *Scott Specialized Catalogue of United States Stamps*, Toppan et al.: *An Historical Reference List of the Revenue stamps of the United States*, *Springer's Handbook of North American Cinderella Stamps*, Forbin: *Catalogue de Timbres-Fiscaux*, a knowledge of the existence of various foreign revenue catalogs and the contents of the ARA Biennial Directory.

Past experience has shown that most though not all of the articles will be of a specialized nature. General and introductory articles will appear as available. If submitted, humorous items relating to the subject areas of TAR will be printed on a space available basis.

There will be a conscious effort made to maintain a balance of U.S. to foreign articles within the constraints imposed by the material in the Editor's file. As long as other manuscripts are available, the Editor will not write articles simply to maintain subject balance; it is the Editor's duty to edit, not to write.

## MESSAGES AND REPORTS FROM ARA OFFICERS

It is held that TAR is the proper vehicle for the officers of the ARA to communicate with the membership. Therefore, space will be made available for any elected or appointed officer of the ARA to do so in an official capacity with regard to matters concerning that officer's post. The Editor will maintain only loose control over these reports, but, in every case, the officer must bear responsibility for whatever message appears or the contents of any report.

## PRESIDENT'S MESSAGE

The President as the elected head of the ARA is viewed as the publisher of TAR. As such, space will be provided for Presidential messages to the membership. There will be no restrictions as to size or frequency of such messages. There will be no editing of such messages other than for obvious mechanical mistakes such as grammar or spelling. The President will have to assume full responsibility for the content of his/her messages.

## LETTERS

It is held that TAR is also the medium for the dissemination of information and for communication between our members as the data pertains to either fiscal philately in general or the ARA specifically, or even criticisms aimed at the journal. We do not intend to censor any such correspondence, selectively, and, therefore, space will be made available in TAR for the ARA members to communicate with each other via the Letters to the Editor.

Material judged unsuitable by the Editor will not be published. The criteria used in determining whether or not a letter is suitable will be its relevance to the ARA's members' interests (other than the Editor) and that it does not maliciously harm either the ARA or any of its members. Valid criticisms against any facet of our operations, including messages which may be critical of articles (presenting alternate points of view, or opposition data)

will not be considered as harmful. Editorial judgement will be exercised by the Editor or by the Editor and his associates named in the masthead.

## REPRINTING OF ARTICLES

It is viewed that the reason for reprinting revenue and cinderella articles in TAR is to form a single published source for basic and specialized articles in these philatelic fields.

The criteria used for considering an article for reprinting in TAR will include the article's contribution to fiscal literature as a whole, the circulation the article received among ARA members, accuracy of the article, the need for balance within the issue or volume of TAR and whether or not the article duplicates any article(s) that have previously appeared in TAR.

Basically, there will be three groups of articles under consideration for reprinting. Those that have appeared in journals of years past, those appearing currently in journals and those that have previously appeared in TAR.

With the first group special consideration must be given to whether or not the information is still regarded as valid and whether or not it has been incorporated into subsequent works that are readily available to the ARA membership.

With the second group a major consideration will be whether or not the journal in which the article appeared was widely available to the membership. Journals of major philatelic societies, of fiscal or cinderella societies and the weekly philatelic press are considered widely available to the membership.

Once an article has appeared in TAR it is assumed to be widely available to the ARA membership, regardless of how long ago the article appeared. This position is justified in that once an article has appeared in TAR it is indexed in our directories and available from the library. Articles from this group will seldom if ever be reprinted in TAR.

## ADEVERTISING

TAR 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.

All advertisements must contain the name(s) of the firm's principals that are ARA members (if not a part of that firm's name), or if no ARA member is a member of the firm the principal's name and nonmembership status will be noted.

Advertisement type press releases from non-ARA members will not be published. Short announcements of commercial nature by ARA members will be utilized with priority given to TAR advertisers.

## LITERATURE REVIEWS

It is viewed that literature is the life blood of our hobby. It is held that through literature the hobby grows and sustains itself. It is necessary, therefore, that the collector be aware of the literature that is available and be given an impartial assessment of its worth.

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenues or cinderellas who wish to be certain that their works are reviewed should forward a copy to the editor together with information regarding its availability and suggested price (which will be included in the review). A second copy of the work would be appreciated to be deposited in the ARA Library. The Editor will not purchase publications for the purpose of review.

Reviews will be prepared by the Editor, Associate Editors or competent individuals assigned to the task. Reviews by the publication's author, editor, publisher or distributor will be deemed unacceptable. Reviews will not be made on the basis of a press release. The actual publication must be seen.

Every attempt will be made to publish impartial reviews of critical value based on a thorough examination of the publication and will appear above the signature of the reviewer.

## CATALOG LISTINGS

It is held that is proper for catalog listings of any revenue stamps to appear in TAR. Additionally, it is held that it is the responsibility of TAR to print such listings especially those which would otherwise not be published due to either their limited appeal or brevity. Efforts will be made to provide such listings in every issue of TAR.

## EXHIBITING

Whenever practical the Editor will enter TAR into literature competitions. The purpose for this is three fold. First, to gain exposure for the ARA and thus to attract new members to the ARA, second to promote TAR as a scholarly journal and third to promote fiscal philately as an acceptable field of philately.

Currently our speciality is shunned by postage stamp collectors. This is especially evident in countries outside the U.S. By constantly exhibiting TAR in philatelic literature competitions it is hoped that a gradual acceptance of revenue stamp collecting will develop for the benefit of our members. The eventual aim is to gain acceptance of all revenues at all exhibitions including those sponsored by the FIP on an equal basis with postage stamps.

## COPYRIGHTS

The ARA will place a blanket copyright on each issue of TAR and any supplements. Should any individual author wish a separate copyright on his/her work, that author should notify the Editor and that request will be honored. Free copies necessary for filing such a copyright will be provided should the author wish to register such a copyright. Unless individually copyrighted all rights to articles submitted to TAR are given to TAR and the ARA by the author including but not limited to future republication by the ARA or the granting of permission to other journals to reprint the work.

(Editorial Policy - continued on Page 133)



# Confirmation of Constant Plate Flaw Status

## BULGE-LINE PLATE VARIETY

By Zaven M. Seron, ARA

Since the discovery of the "bulge-line" plate flaw on a Black-Jack and its documentation in *Linn's Stamp News* of November 6, 1978 (2½ years ago), there has been a flow of input on the subject from collectors and specialists from many sections of the country.

The second chapter in the story (including a listing of bulge-line varieties on stamps of the Civil War period) was released, and appeared in *Linn's* of June 4, 1979.

The third article in *The American Revenuer* (June, 1980) contained additional listings of bulge-lines found on the US 1st-Issue Revenue stamps, plus a total of 11 Black-Jacks from Joseph Rourke's material. This article also explained in detail the genesis of the bulge-line; and cautioned against mistaken identification against artifacts produced in the printing process used by the three firms during the Civil War period.

Confirmation of the constant plate flaw status of the bulge-line variety has finally been accomplished, thanks to the perseverance and expertise of Steve Rorer of Beaumont, Texas, and the cooperation of John Conklin of Deer Park, N.Y. Steve had recently published his monograph, *Replating of the 50-cent Conveyance Civil War Revenue Stamp*; he furnished me with plated examples of identical bulge-lines in various states of plate wear, from his study.

John Conklin submitted "look-alike" examples of the 10c blue "CERTIFICATE", 1st issue Revenue stamp. These were forwarded to Steve Rorer for plating and identification of plate positions of the bulge-lines.

The results of Steve's study of the plate positions of the "look-alike" bulge-line varieties confirmed our thesis that the bulge-lines on Civil War period stamps were, in fact, constant plate flaws. A summary of the clinching evidence follows:

The 50c "CONVEYANCE" Steve Rorer's material:

a. Position 21, 22. A pair, showing a line, neatly split by the perforations; it extends from the top label to the bottom one, fading out above and below, clearly from a late state of the plate wear.

A single, position 22, shows the identical line in an intermediate state of wear - a stronger line.

Another single from position 22 shows the identical line, in faded-out traces from a very late printing.

b. Position 26, 27. Two singles showing identical lines in the right margin of position 26, and the left margin of pos. 27. Two other singles show only traces of the identical line in the left margin of pos. 27 (very late state of wear). The position and character of the identical lines varies only by the amount of plate wear.

c. Position 29, 30. A pair with line running the full length between - late intermediate wear. Two singles from pos. 29, and a single from pos. 30 - all show identical lines, in position and characteristics.

The lines of the singles replicate that of the pair.

These nine listings, revealing bulge-lines from different positions of the R54 Plate (50c CONVEYANCE), with

multiples showing identical lines in varying states of plate wear, offer positive evidence of the constancy of the bulge-line plate variety. They also support the rationale of the genesis of the lines (as documented in the previous references cited).

The 10c blue "CERTIFICATE" (R33): Examples supplied by John Conklin; plating by Steve Rorer:

a. Block of 6 from positions 63, 64; 80, 81; 97, 98: Of particular interest is the upper pair, pos. 63, 64. There is a line extending the full length of both margins of pos. 63, showing good lines from an intermediate state of wear.

A matching single, pos. 63, shows the identical lines in the vertical perforations, from a late state of wear.

b. Positions 90, 91; 107, 108: A block of 4, along with a matching single from pos. 90. The weak line, extending from top to bottom between the pair (90, 91) is identical in characteristics to the stronger line in the right margin of the single (pos. 90).

c. Positions 145, 146, 147; 162, 163, 164. A block of six, along with a matching single from pos. 162. An identical line shows clearly in the right margin of the single, comparing with a much weaker line in the margin between pos. 162, 163 of the block of 6.

### SUMMARY:

The earliest bulge-line was found on an 1857-60, Type I, 10c green; the latest, on a pair of Black-Jack F-grills (1867 issue).

As of this date, some 13 collectors have submitted a total of only 102 examples of the bulge-line variety during the 2½ year period since the listings began in the June 4, 1979 issue of *Linn's*.

Of the total bulge-lines verified, 29 were found on Black-Jacks; one on a 10c 1857-60; and the remaining 72 odd were on US 1st issue Revenues.

Chalk up one faulty and inexperienced artisan to Toppin, Carpenter & Co.; the Black-Jack boo-boos to the National Bank Note Co.; and the Revenues to Butler, & Carpenter (who worked under trying and hectic demands from the Internal Revenue Service).

In about 2½ years, I've checked and verified only about 102 bulge-line examples; ONLY 102! They out-class the Zepps by a ratio of at least 600:1. I know-who cares? Who wants 'em?

Since the bulge-lines are true constant plate varieties, the Scott Catalogue and the Expert Committees should take due cognizance! True, Scott could not place values on them, but it COULD, at least, list the known items. The cash value of a bulge-line item would depend on the price a specialist would pay at a "rarities" auction. Quien Sabe?

Having verified the constancy of the bulge-line plate variety, my mission has been accomplished.

However, I would be happy to confirm the variety for readers of TAR, and would be available to any expert committee at request. An SASE is a must. Readers may contact me at 3553 N. Orchard St., Fresno, CA. 93726.

# The "Bulge Lines,"

## a commentary

by George W. Brett, ARA

While visiting recently at two stamp shows, Editor Trettin asked me to make some comments on the origin of the so called "bulge lines" discussed by Zaven Seron.

The stamps cited indicate that they were all printed by line-engraved intaglio. What consistently prints in this method? Incisions, depressions, or lines below the surface of the printing base. Is this what Dr. Seron is talking about? I'm sorry but I don't get that connotation at all from the term "bulge." It certainly can't be like the one I carry around my waist because that wouldn't "print" if

### PERMISSION TO REPRINT FROM TAR

Permission will be given to legitimate publications to reprint articles from TAR provided that it is in the Editor's best judgement that such reprinting will further the aims and purposes of the ARA. Permission should be in writing and can be granted only by the Editor. Should an article for which permission is sought carry an individual copyright, permission must be obtained from both the editor of TAR and the holder of the copyright. As a courtesy the author of any article being reprinted should also be notified that permission is sought from TAR. In almost all instances this permission will be given freely.

When reprinted the following must appear on the article: "Reprinted by permission from *The American Revenuer*, (date of issue), copyright (date) by The American Revenue Association." If the author is an ARA member, the initials "ARA" must also follow his/her name in the reprint. A copy of the publication containing the reprint shall be provided to the Editor or TAR.

### CONCURRENT PUBLICATION OF ARTICLES

Articles will be accepted for concurrent publication in TAR and another publication. Arrangements should be made in each instance with the Editor of TAR and the other publication. For the benefit of future researchers a notation indicating the concurrent publication will be noted in TAR and is requested to also be placed in the other publication. Both journals should make note of the title and issue number of the other publication in which the article is appearing.

### ARA CONVENTIONS AND REGIONAL MEETINGS

It will be the policy of TAR to publish as much advance publicity as practical for both the ARA Annual Conventions and any ARA Regional Meetings as approved by the Board of Directors. TAR will encourage participation and attendance of ARA members at such meetings. Furthermore, for all ARA Annual Conventions, TAR will publish a copy of the show's prospectus for use by the ARA membership. TAR will not publish the prospectus for regional meeting shows but will give adequate information as to where they are available.

### EDITORIAL RESPONSIBILITY

It is held that the position of Editor is a trust given by the members and the Board of Directors of the ARA to the Editor. As such it becomes the obligation of the Editor to provide a publication to the ARA membership which will further the aims and goals of the Association, disseminate the literature concerning our ranch of philately and provide a vehicle for communication among the members of the Association. This publication shall be produced in a manner consistent with good journalistic practices. This publication shall be produced in the best graphic manner available to the Association with consideration given to cost versus size.

In addition to the publication of *The American Revenuer*, it shall be the duty of the Editor to "arrange for, edit and cause to be published...such other publications undertaken by the Association as approved by the Board of Directors" as provided for in Article 5, Section 3e of the ARA By-laws.

Any Associate Editors, Assistant Editors, Advertising Managers or any other special assistants or consultants are the assistants of the Editor. They shall be appointed by the Editor to assist him in performing his duties as outlined in the Association By-laws and in the Editorial Policies of TAR. They are not any of the "Other Officers" referred to in Article 5 Section 4 of the By-laws. They are responsible to the Editor and not to the Board of Directors; the Editor shall be responsible to the Board of Directors for the actions of any of his assistants taken on his behalf. All such editorial assistants must be members in good standing of the ARA.

The Editor with the assistance of his staff shall prepare guidelines for publication style and advertising policies. Advertising rates are to be determined by the Board of Directors or by a formula established by the Board of Directors.

The primary duty of the Editor shall be to edit. This also includes the dictionary definition "to govern the policy of a periodical." Therefore, all final decisions regarding disputed or questioned matters of editorial policy will be made by the Editor with consideration given to the advice and wishes of editorial assistants, the ARA Board of Directors, the ARA Attorney and the ARA membership.

July 5, 1981

one were to ink it up and wipe it as for intaglio printing. What would "print" instead would be the depressions on each side, and the result each time dependent on the wiping.

Still, let's admit that there is something real to what Dr. Seron is referring to; it's just unfortunate that he had chosen a term that to me is misleading, in fact just the reverse of what he should have picked. Also, of course, what he is referring to is not new and it has been recognized, probably from the beginning of roller transferring. Which is to say that similar items are still produced today by any workers using the old methods up to a point. And that point is simply whether the plates are or are not cleaned up after transferring, and finished so to speak.

Now of course I'm assuming in all this that what Dr. Seron is referring to is *the presence of color between designs rather than the absence of same*. If this is the case what we are dealing with can have several sources of origin. I shall not go into a lengthy discussion but simply list them:

1. The die involved, whether master or secondary.
2. Any relief and its surrounding area on a transfer roll.
3. The printing base (usually called a plate but which may exist in other forms such as a cylinder or a sleeve).
4. The peculiar results that can be obtained each time a plate is wiped and a print taken.

Any extraneous color resulting from points 1 to 3 will be constant on the final printed product subject to the extent of cleaning/correcting of the printing base—and of course subject to the vagaries of point 4.

The lines of color that Dr. Seron refers to can be coming from either depressions in the plate caused by any of the points 1 to 3 or by ink remaining in the valley between ridges of raised metal on the plate. If the color is caused by this second possibility then the result is apt to be similar to point four. That is, the resultant impression could vary each and every time the plate is wiped. Yes it is possible that two impressions would be similar, but they would not necessarily be so unless the plate printer wiped the plate in exactly the same manner each time.

As an example of number 2 occurrence refer to Neinken, 1960. In that book the phenomena referred to are called "blurs" and they are found at the top and bottom of the designs. Of course, speaking generally, they don't have to be at the top or bottom as what we are discussing can be found on any of the four sides of a four-sided stamp. But for the basics in more detail than what I've presented here it is suggested that reference be made to Baxter, 1939.

### Selected references:

Baxter, James H., 1939, *Printing Postage Stamps by Line Engraving*:

American Philatelic Society, Federalsburg, Md., 164 p., esp. p. 52, 59-61, and 67.

Neinken, Mortimer L., 1960, *Ten Cent Stamps of 1855-1859*: The Collectors Club, N.Y., 252 p., esp. p. 88, 93-100.

Williams, L.N., and M., 1971, *Fundamentals of Philately*: American Philatelic Society, State College, Pa., 629 p., plus appendices of 30 p. See especially p. 188 and the term "burr."

## Inflation Hits Tar

Some of you are aware that 2nd class postal rates in the US (which we use domestically and normally to Canada, and to overseas points to which we don't airmail) have just about tripled in the past 4 years. Some of you are aware that our postal service has played havoc with ALL international mail rates this year...ever upward. Our other operational expenses, continually rising, are another factor. As a result, the Board had no choice but to raise our subscription/membership rates, effective next dues time (October 1). Hopefully, this will eliminate any possibility of deficit operation. Those of you who joined us after March 31, 1981, will not be impacted until the following dues time (October 1, 1982).

Additionally, those of you overseas members who have taken airmail service and wish to continue it after that date will be paying a higher price. In this case, we have done away with the flat airmail rate in the interests of allowing you to pay ONLY what it costs us to mail. Heretofore, with the flat rate, some of you paid slightly more than it cost while the majority paid less, and the loss was absorbed by the ARA. Thus, we will go to a 3-tiered mailing rate which will be based on the AO (printed matter) airmail cost to your geographic location. This, of course, will be optional.

It is true that the covers now gracing TAR weigh slightly more, but not that much more. Further, the advertisements now appearing on (or off) the covers have been paying for the covers. The regular dues, therefore, will be increased by \$2 per member per year to \$8 (and amortized over 10 issues, the increase amounts to 20¢ per issue). Contributing Memberships, in accordance with our Bylaws, will be set at 150% of regular dues, or \$12..

The optional airmail rates will be specified on the dues notices which are now being prepared. Regretfully, we will not be able to accept any advance renewals prior to your receipt of the dues notices. Also, regretfully, if the postal rates should increase again, there may be another such announcement...if needed. Feel free to write to the US postmaster general in Washington, DC. However, considering all of the benefits of membership available to you...we feel it is still a bargain, and trust you do too.

## In View Of The Above

all of our applications will become obsolete on October 1. Those of you who hold any should discard them about September 26th. New applications are being prepared and those who require them, or wish them, should write to me and specify how many to send. They will be furnished to you at no cost, anywhere in the world.

## Items Of Interest

...Through the courtesy of Dave Sher, we are advised on the appearance of a new magazine, SCRIP, being published bimonthly in England. It serves the interests of collectors/students of bonds, share certificates and other fiscal documents. It offers a complete picture of the market... special offers, new catalogs, auction news, reference books, etc., and in-depth price trends. For now, classified advertisements from subscribers will be accepted free. Fiscal paper buffs may write directly to Scrip Publishing Co., 58 Inglehurst, Ilford, Essex, England IG4 5HE, for further information.

...Dave also advises of the publication (in 1978) of a book on Andorra, in French, prepared by the Andorra Philatelic Study

Society, published by Maury. Hardbound, some 239 illustrated pages, it purports to cover postal history, stamps, cancels, REVENUES and everything else on the country. Priced at a mere \$65 (US), we have decided not to purchase. If anyone wishes to do so, send return postage to this office and we will furnish the source. And, should anyone obtain a copy, our library can use photocopies of any pages devoted to the revenues.

...Freebie time: VP Louis Alfano advises that he will send 3 different US narcotic strips (no want lists please) to anyone who send him an 18° (US postage) SAE within the US or from Canada...or, overseas, 40° in mint useable US postage. Include ARA membership number, and only one request per member, please. Address in masthead.

...Freebie II: I will supply a pinch (1 ounce maximum) of Swiss revenues (some of which may still be "on paper", and not necessarily all different) to any who send me an 18° (US postage) SAE as above ...overseas, 80° in mint usage US postage (no reply coupons). Address in masthead.

...With regard to the freebies: Those of you who have sufficient duplicates from any country...or even a mix...to offer free material to our members are invited to advise particulars. It is a healthy move to diversify the interests of the membership. There is, after all, a whole world out there.

...Shades of the Turkey "stamps": Announced in the media, if you missed it, an issue of the AMERICAN STRIPED BASS SOCIETY, limited to 7000 for 1981. Shows (guess what?) a fish. Designed by one of the RW artists. Claim is a national, non-profit conservation organization. Address: Box 50, Edgefield, SC29824, USA. Prices: \$5 a stamp, block of 4 at \$20, sheet of 10 at \$50. This is the second issue in a "fund-raising program to do research on striped bass." First issue may still be available. Your option.

...Jim Caldwell, a beginner in Latin American revenues, would like to correspond with other collectors of same who are willing to trade data and/or stamps. Write directly: 3821-50th St., San Diego, CA 92105.

...Dr. John Cahoon, PO Box 391, Grand River, OH 44045, would like to hear from other ARAers/SRSers interested in a trade or ? arrangement in the area of US state and local material. Write directly.

...Martin Erler, the ARA's most prolific cataloguer, advises that he is currently at work on an effort for "Bavarian revenue stamped paper." Stay tuned for the offer via ARA Sales.

...Peter Feltus is approaching the completion of his catalog on Egypt and the Sudan. An announcement will appear whenever it's ready.

...Al Hoch (Quartermaster) reports some delay in the library edition reprints of the US Revenue Study Group papers (APS) and the Forbin 1915, announced earlier this year in TAR. Al indicates he still has hopes of publishing this year. You will be notified here in that event.

## KUDOS

...to Dr. Samuel B. Frank, whose display titled Introduction to the Embossed Revenue Stamps of Great Britain captured a Silver at SANDICAL (San Diego) in April.

## COMMENTARY: OPERATORS AT WORK

Some non-member dealers have been copying and using names and addresses from our Directory and journals... some going as far as to photocopy all of the pertinent (to their operations) names and addresses, trimming them with scissors (or whatever and...)

(cont. on next page)

## The President's Page

using them directly as mailing labels. Evidence of this activity, including the latter, is in hand. We make no accusations of unethical conduct against these people, since our own members do it. However, we offer the following advice: Be sure that any mail of this nature is studied carefully before you take the plunge. Exercise extreme caution. If you have any questions in this regard . . . ask us. SAE to this office please. The safest way, of course, is to patronize (buy or sell) only the ARA dealer-members. Since the ARA cannot prevent these activities, and since we have no control over these non-members, if you decide to do business with them and problems should arise, we cannot help you.

## THE AMERICAN REVENUER Backissues

The ARA has available backissues of TAR from February, 1977, until the present (except April, 1977, January, 1978, January, 1980, and May 1981. The are 75¢ each until September 30, 1981, and will be \$1. each for orders postmarked after that date. They are sent postpaid via second class mail (printer matter surface for overseas). Cash or mint US postage at face value acceptable for small orders. Order from the Editor,

**Kenneth Trettin**  
Box 56  
Rockford, Iowa 50468

## AS A SERVICE TO THE MEMBERSHIP:

### CATALOGS:

*Note new items added to list. Some available from overseas, are being stocked as a convenience to our U-S members. New prices are in effect as a result of current and anticipated higher postage costs. Many of these items are in short supply.*

—Byrum Supplemental Stamp Catalog (pages only) listing telegraph, telephone, return letter, Surtax, Local, and other unlisted stamps, approx. 380 pages Postpaid:

In U S \$18.75  
To Canada \$19.75  
To Europe \$20.75

- ARA Handbook of US Revenue Stamped Paper, pages only \$10.00
- Liechtenstein Revenue Catalog (Erler) \$3.00
- Adhesive Revenue Stamps of Germany Part I Federals (Erler) \$11.50
- Same, Par II, German Colonies: Overseas Steamship Stamps \$4.00
- Same, Part III, Old German States, A to K (Erler) \$15.00
- Same, Part IV, Old German States, L to W (Erler) 13.00
- Same, Part V, Danzig, Memel, Oberschlesien (Erler) \$11.00
- German Christmas Seal Catalog, to 1980 (Erler) \$3.75
- Romania Revenues w/ German Occupation opts \$1.00
- Revenue Stamps of Austria, Part I (Erler) \$12.00
- Revenue Stamps of Austria, Part II (Erler) \$12.00
- Austro-Hungary Military Border (eagle opts on Hungary) \$3.50
- Revenue Stamps of Czechoslovakia (hard cover) (Erler) \$15.00
- Rev. Stamps of British Occup. of Italian Colonies WW II \$3.00
- The Revenue : Railway Stamps of Tasmania (Craig/Ingles) \$7.00
- The Railway Stamps of Mainland Australia (Craig/Ingles) 11.75
- Fiscal Stamps of Yugoslavian States (Spajic/Ittel) \$12.00
- British Commonwealth Revenue Catalog (Barefoot/Hall) \$25.00
- Fiscal Stamps of Portugal : Colonies (Barata) \$21.50

Catalogs are post-paid in the US at book rate. For Canada and overseas (sea-mail), add 50¢ to each one or two books ordered.

BLANK SALES BOOKS available. 10 pages, 16 spaces per page. 25¢ each plus 50¢ postage per order.

Wanted for our members - 1915 Forbin Fiscal Catalog Reprint. Advise your selling price or write for offer.

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- HUNGARY, Rakospalota Municipals, 14 diff. \$5.00
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HOLY LAND REVENUES & ZAHAL SETS. Send \$12+ \$2 post. for catalog of Israeli revenues. 130 fully illustrated pages; free gift of Zahal documents w/fine stamps. Mrs. D. Jacob, Box 86, Nahariyya, Israel 22100

WANTED old stocks/bonds & checks. Paying Top Dollar. W. Steinberg, Box 401, Gracie Sta, NYC, NY 10028

NEWFOUNDLAND TOBACCO TAX PAIDS & REVENUES wanted. Will purchase or trade. Steven Bassett, Box 5355, Madison, WI 53705

WORLD REVENUE EXCHANGE - Send 500 different, all countries, in fine condition and I will send you 550. BARATA, Rua Ricardo Jorge 9/2/E, 1700 Lisboa, PORTUGAL.

FOR SALE--New discovery in Revenue Imprints. RN-U with "STAMP RE-DEEMED" in blue, "REVENUE STAMP PRE-SENTED FOR REDEMPTION" in black along end on unissued Chicago & Southwestern R.R. stock. \$65 Neil Sowards, 548 Home Ave. Ft. Wayne, In. 46807

1961 RAILROAD BILL OF LADING - ONE (1) Each of Louisville - Nashville and Southern with 1¢ Scott TYPE (R20) (Not Cat#) attached as Tax Paid. Both for \$1.00 and a #10 SASE. L. E. Lebo, 9318 Collingwood Rd., Knoxville, TN 37922

POSTAL NOTES: PN 1-18 Complete used set \$1.25 stamps or coin. Beutel, P. O. Box 8, Lake Jackson, TX 77566.

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THAILAND (Siam) - Wanted. All types of revenue stamps. Dealers welcome. Gary A. Van Cott, P.O. Box 1118, Aiea, HI 96701.

Italy, mun., cols., L-V: World's largest collection being offered thru this agent. SASE for details, or visit and look. G.M. Abrams, 3840 Lealma, Claremont, CA 91711; phone for appt. 714-593-5182.

THE AMERICAN REVENUER--back issues prior to 1977. Have limited number of full year runs (\$15 w/o supplements) and many single issues (\$1.25) Printer's remainders--new condition. Telephone for availability, 515/756-3680 after 7PM Central time. Ken Trettin

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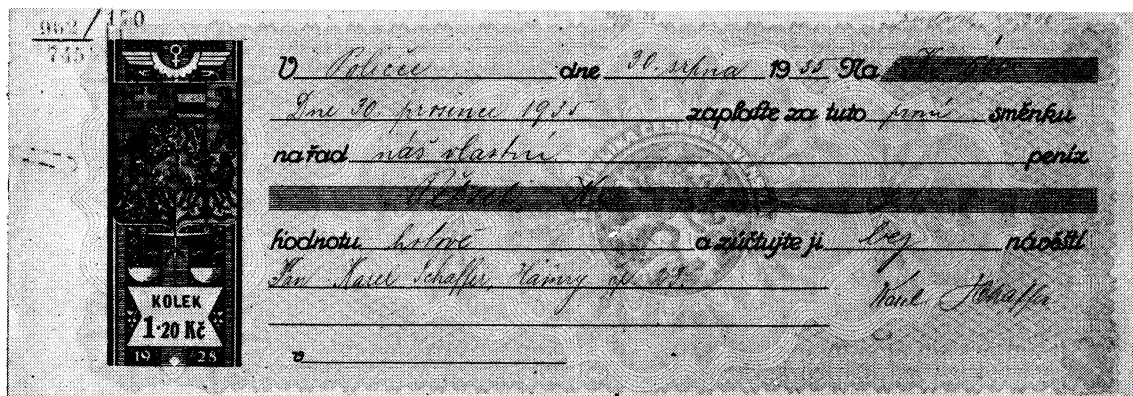
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## CZECH CHECKS

by Martin Erler, ARA



Illustrated here is a Czechoslovakian RN (unlisted anywhere, to my knowledge). Shown is an overall picture of the check with the imprinted stamp appearing at the left side of the document. There is a group of these, recently discovered, all bearing the same imprinted stamp (which is in black) but with differing denominations, presumably a tax on the amount of the transaction.

Though the imprinted stamps are all dated 1928 (does this lead to an assumption that they exist, in the same or in different

design, and with differing year dates?), most of the checks seen were used in the early and mid 1930's.

All of these black imprinted stamps measure 35 x 85 mm. and the following denominations have been seen:

60h, 1 Kc, 1.20 Kc, 1.60 Kc, 2 Kc, 4 Kc, 6 Kc, 8 Kc, 10 Kc, 20 Kc.

Anyone able to supply further data on these little known CRNs (C for Czech) is invited to write to me or to the Editor.



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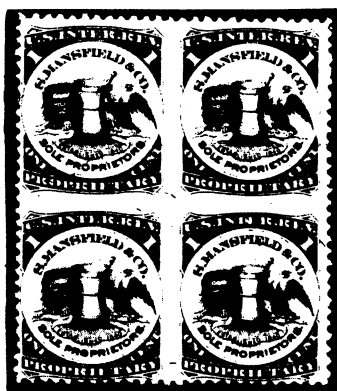


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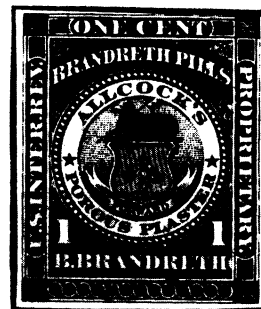
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