



# The American Revenuer

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Was this friendly face which appeared on the Barham Pile Cure private die stamp really a piece of plagiarism? The story is related inside beginning on page 178.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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# THE AMERICAN REVENUER

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## The Editor Notes . . .

...that this issue of The American Revenuer marks five years with our printer, the Mitchell County Press-News of Osage, Iowa. It also marks the last issue to be printed by them. I wish to recognize them for all that they have put into TAR over these last five years. It has been by utilizing their newspaper press that we have been able to produce larger editions of TAR at less cost and yet give the editor complete flexibility as to content and placement of the contents; a factor that was lacking while we were produced letterpress. Thank you all at Osage.

...that beginning with the January issue, TAR will shift its production to another printer located at Madrid, Iowa. The Board of Directors desired to upgrade the graphic quality of TAR, so your editor made inquiries at a number of printers including our present one. In the end the decision was made to change. We will make a definite effort to retain the look that TAR now has, so your old friend will not be changing completely. Your comments are invited.

...that while on the subject of comments, your editor has been receiving many replies to the questionnaire that appeared in the October issue. Many more replies are desired. I will be sharing the results but already some trends are developing. There is a desire for better photo reproduction, a desire for bigger issues of TAR and unfortunately few offers from potential authors. There even has been a few who have asked that this column be expanded. Well, I realize that everyone cannot contribute an article to TAR but please contribute by responding to that questionnaire--even if just in part.

...that regarding the questionnaire, many have noticed two errors that I let slip by unnoticed. First item #30 should refer back to item #29. Second, for the items numbered 32-53, sometimes and usually are misplaced. Answer those items as headed and I will make allowance for the fact that they are not in order.

...that Tom Priester called to my attention that in his editorial (Opinion, OctTAR 81, p 161) the statement was printed in the last paragraph on 161 "in the following foreign route." That should have read "in following the auction route." Maybe that will make more sense if you reread it the way Tom wrote it.

...that the October, 1981, issue of France & Colonies Philatelist carried an article titled "The Fiscal Stamps of French Colonies: An Introduction" by ARA member Henri Janton. Thanks to Terry Hines for that information (information that almost never got here. The envelope correctly addressed, double spaced and typewritten indicates that it was misssent to White River Junction, VT, Joice, IA and Mason City, IA.)

...that the author of the article "Gin, Bottled in Bond for Export" desired to remain unknown because of past unpleasant experiences with the Bureau of AT&F. Well, the author is unknown, even I cannot remember who wrote it. Now a problem. I have a letter from another member who wishes to add more information. Would the author of the Gin article please write the editor, I have a letter to forward to you.

...that member Christer Brunström (Kungsgatan 23, S-302 45 Halmstad, Sweden) has issued the fall-winter issue of *Atalaya*. This magazine is published twice per year and is devoted mainly to cinderellas, "dead" countries and other philatelic oddities. This particular issue also has an article about Israeli revenues by ARAer Dahlia Jacob and a free Israeli revenue stamp. The magazine is published by Christer as a hobby. A sample copy costs \$2 (U.S.) and a two-issue subscription is \$3. The magazine is sent via air mail anywhere in the world. It is requested that you only remit banknotes and not checks.

...that the next meeting of the Washington Metropolitan Area Fiscal Society (D.C. Chapter of the ARA) will take place at the home of Louis and Janice Alfano (303 S. Kennedy Road, Sterling, Virginia) on Sunday, January 24, 1982, at 2PM. In the event of snow the alternate date is Jan. 31. 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 with our dealers:

--Bill Kremper (Box 693, Bartow, FL 33830) has a new list of Mexico, Latin America and U.S. revenues available. It is sent free to anyone requesting a copy.

--J.L. McGuire (Box 347 W. Yarmouth, MA 02673) has purchased the entire collection and stock of the late Frederick W. Lunan of Florida. This is a collection of Special Tax Stamps and Tax Pairs which contains many one of a kinds. The bulk of the material is from 1870 through 1885 with many tobacco items going back into the 1860s. Much of this material was purchased by Mr. Lunan from Deats and Sterling. The first portion of this material is being offered by McGuire in a mail bid sale January 14, 1982, with other offerings in the future. McGuire states that the "recirculation should be of interest to collectors." Possibly an understatement in light of Tom Priester's remarks in the last issue of TAR.

--Robert Lippert (23800 Greater Mack, St. Clair Shores, MI) will hold a sale on January 30 containing 230 lots of literature. Included are an original 1905 Forbin, an original Boston Revenue Book, an original U.S. Revenue Stamps by West, Springers 4th-8th editions, U.S. Telegraph Issues by Rich and A Complete Catalogue of the Revenue Stamps of the U.S. (1894) by Adenaw.

## E.H. Hellman

by William Ittell

It is sad to report the death of E.A. Hellman of Iittala, Finland, on December 14, 1980. It is fashionable, I suppose, to eulogize the dead. But Hellman was really and truly a giant and an expert on the revenue and postage stamps of Finland.

A few years ago Hellmann was shown as a member of thirty three philatelic organizations, including one in the United States

- our own American Revenue Association. His philatelic reputation started with awards at Copenhagen 1927, Helsinki 1928, LeHavre 1929, Danzig 1929, Berlin IPOSTA 1930, Helsinki 1930, Vienna WIPA 1933, ad infinitum.

He will be remembered, if for nothing else, for his 1944 catalogue of Finnish revenue stamps. His catalogue extended Moens' listing of 87 stamps (and Forbin's 119) to 219 basic stamp listings. These were then highly specialized to 58 stamps for the first issue alone! Hellman was also notable as the chief editor of LIBERTAS PHILATELIAE, the Finnish fiscalist journal of the 1950s. This periodical ran to at least six members, all on slick paper, profusely illustrated and definitive.

Requiescit in pace!

# A BULLY STORY

By Sine Repute\*

Once upon a time, as stories like this always begin, an article appeared in *The American Philatelist* about the watermark on the Barham Pile Cure private die proprietary, RS14d (Riley, 1977). Therein was shown a couple of corner cards of the Durham Tobacco Co. On both appeared the complete company logo of "full bull in side view" which is on the wrapper of their product which came in the little muslin bag. This was appropriate illustrative material as the proprietors of the Durham Tobacco Co. were the manufacturers of Barham's Pile Cure.

Also in the article was the un referenced statement with regard to the vignette of RS14d: "Reputedly the design of the vignette was lifted from a label found on a jar of mustard manufactured appropriately in Durham, England".

Sine, a devotee of biological frisbee throwing, has tracked down the matter and learned that the source of the statement was from a verbal tete-a-tete in New York City about 1945 between the late Henry Holcombe and Richard Riley (Riley, 1980). Holcombe in his published commentary on the Barham stamp (Holcombe, 1938) made no reference to the source of the vignette as he wished to spare any living principals to the matter any legal trouble.

\*N. B. As this story is slightly blue it was recounted to the editor on paper on an appropriate color.



Changing face of the Colman's mustard bull as used for labels, bill heads, letter headings, advertisements etc.



The Durham Bull—was he related to the Colman or the Vogeler, Meyer bulls]


The die for the Barham stamp whose vignette shows the head of a bull, was approved three months after the approval of the Vogeler, Meyer & Co. stamp to be used on Dr. Bull's Family Medicines. This stamp, RS252, also has a vignette of the head of a bull. Commenting on the vignette on RS252, Holcombe states: "The 'bull head' on the subsequent vermilion private die stamps presumably had droll reference to Dr. John W. Bull" (who originated the medicines) (Holcombe, 1947).

Also mentioned in the article on the Barham watermark was the fact that W. T. Blackwell, who ran the Durham Tobacco Co., also ran the Durham Telegraph Co. and Sine has learned that Dr. Rev. Parks, Stoke-on-Trent, England, collects telegraph ephemera and thus was fascinated with all of the associated bull mentioned above (Parkes, 1981). (Sine would have supposed the good reverend had a direct wire to heaven but perhaps he is interested in keeping all possible lines open.) In any case he has learned from the good reverend that that "...jar of mustard manufactured appropriately in Durham, England" was *Colman* Durham mustard ("more likely in a tin, my boy, than in a 'jar'").

For Sine, that breaks the case—almost. Shown is the entry in the British Trade Marks Journal, vol. 1 for May 3, 1876. The trade mark is of the face only of a Durham (England) bull. The bull had been selected as the Colman Co. logo maybe about 1855, perhaps for the reason: "The advertising for mustard has always proclaimed that 'Beef needs Mustard' and as the bull is clearly indicative of beef, the connection becomes clear." (Butcher, 1981). The Colman trade mark is dated 3 Jan. 1876, a couple of years before Barham's Pile Cure and Dr. Bull's Family Medicines came on the scene.

Of the two American companies, Vögeler, Meyer & Co. came first. A photo of RS252 reversed photographically allows you to compare the vignette more easily with the Colman trade mark. Also shown is a reengraved version of the Bull bull by the American Bank Note Co. who did a sticker for the same company to go on Dr. Bull's Family Medicines after the tax act was repealed, and it also is reversed for the same reason.

Also illustrated is an enlargement of the vignette on the Barham Pile Cure stamp. That slanty-eyed bull may have had his home in Durham (Kentucky) but he certainly looks as if he

Trade Mark.	Name, Address, and Calling of Applicant.	Class of Goods.	Description of Goods.	Number given by Registrar.	Date of Application received.	If Mark used prior to 13th August 1875, how long used.
	JEREMIAH JAMES COLMAN, JEREMIAH COLMAN, AND FREDERICK EDWARD COLMAN, trading under the Style of J. and J. COLMAN, Cannon Street, London, and Norwich; Mustard, Starch, Corn Flour, and Blue Manufacturers.	42	Mustard and Alimentary Starch, known in Commerce as Corn Flour.	90	3rd Jan. 1876.	In respect of Mustard for twenty years, and in respect of Corn Flour for seven years, before 3rd Jan. 1876.

The entry in the British Trade Marks Journal listing the registration of bull's head as a Coleman trade mark.

Sine observes that the Pile Cure and Dr. Bull's famous remedies have quietly passed from the scene. On the other hand, if you care to go out in your kitchen, you may observe that the Colman bull lives happily ever after on a tin of their dried mustard.

#### References:

- Butcher, R. H., 1981. Personal communication to Dr. Rev. Parkes, 16 March.  
 Holcombe, H. W., 1938. *Weekly Phil Gossip* 26:541-3.  
 Holcombe, H. W., 1947. *Stamp [Cover Coll. Review]*, 1:167-75.  
 Parkes, W., 1981. Personal communication, April 15.  
 Riley, R. F., 1977. *The Amer. Phil.* 91:692-4.  
 Riley, R. F., 1980. Personal communication, April 1.

The bull vignette engraved by the ABN Co. for a proprietary tax sticker. This too is reversed photographically—the way it appeared to the engraver.



RS252 photographically reversed so that the bull faces the left. The engraver would have seen the vignette in this manner as he engraved it.

had no familial relationship to either the Colman or the Vogeler, Meyer bulls where ever they had been calved, thus laying to rest the earlier hearsay (Riley, 1977).

If Vogeler, Meyer & Co. swiped their logo from a tin of dried Colman mustard, they may have reversed the logo to avoid legal action. Illegal use of Mr. Colman's logo had been found against in earlier litigation regarding counterfeit and illegal use in the N. Y. Supreme Court: Colman vs Crump, 1871 (Butcher, 1981).

# Inscriptions On Italian Municipal Stamps

by A.E. Gioielli, ARA and G.M. Abrams, ARA

As supplementary information to the listing which covered the inscriptions on Italian revenues (TAR, Feb 1981, pages 40-41), offered here is a further list which, for the most part, comprises the inscriptions found on the ("countless" is correct . . . at last count well over 150,000 different) Italian municipals.

It is obvious that the Italian governments, national or local, in which ever regime, followed the precept that "if it can be taxed, do it." They were not alone in this, which is a story for another day. The listing here, jointly authored, makes no claim of completion. From what has been seen, undoubtedly more types of stamps (and taxes) will surface in the future.

It should be noted that ANY of the following exist either overprinted or as part of the design, or in any combination thereof: Denomination, usage, town name, superseding denomination or usage or town name (by overprint or surcharge.)

Usually a machine overprint/surcharge is the case, but handstamps are known, in any type font or color you can name.

This listing is limited to the usages found, only, either printed or overprinted. Nor do we, at this point, wish to delve into the . . . "countless?". . . type fonts or colors which exist. This is a simplified listing. And the authors welcome additional inputs. . . as well as any corrections.

abbonamento mensile servizi	—monthly trash collection
spazzatura	subscription (fee)
affissioni	—bill postings (placards, manifests)
affissioni pubbliche	—public bill postings
aiuto ai bisognosi	—assistance for the needy
assistenza civile	—civil assistance (relief)
assistenza comunale	—municipal assistance
assistenza scolastica	—scholastic (educational) assistance
assistenza tubercolosi	—assistance for tubercular patients
assistenza invernale	—winter relief
atti di nascita	—birth certificates
attività assistenziali	—welfare, charity activities
beneficenza orfani di guerra	—welfare, charity for war orphans
biblioteca scolastica	—scholastic library
bollo di controllo	—control cancellation (stamp)
bollo di riscontro	—audit, verification cancellation (stamp)
bollo di ufficio	—bureau, departmental cancellation (stamp)
campagna soccorso invernale	—winter relief campaign
cancelleria	—officer of the court clerk, registrar, recorder
cancelleria della conciliazione	—office of the justice of the peace
carte d'identità	—documents, papers of identity
cassa scolastica	—scholastic fund
catasto urbano	—urban registry of landed property
certificati d'urgenza	—emergency certificates, documents
certificati penali	—certificates of convictions
certificati vari	—miscellaneous certificates
certificati sanitario	—certificate of health, health permit
cittadinanza	—citizenship
comitato mobilitazione civile	—committee for civil mobilization
comitato assistenza civile	—committee for municipal aid
comitato cittadino	—citizens committee
comitato feste patronali	—committee for patron saint feasts
comitato festa patrono	—committee for patron saint feasts
comitato di preparazione civile	—committee for civil defense
comitato di soccorso famiglie richiamate	—committee to provide relief to families of soldiers called or recalled to active duty

comitato mandamentale di resistenza interna	—district (ward) committee of internal resistance
comitato organizzazione civile	—committee for civil organization
comitato pro famiglie militari	—committee for families of military personnel
comitato provinciale raccolta pro streptomycina	—fund-raising provincial committee for streptomycin
comitato assistenza disoccupati	—committee for assistance (relief) to the unemployed
comitato pro mobilitazione	—committee for Civil mobilization
comitato di soccorso pro patria	—committee for aid to the fatherland
concessioni cimiteriali	—burial ground permits
contravvenzioni ai regolamenti comunali (municipali)	—violations of municipal regulations
contratti	—contracts
consorzio antitubercolare provinciale	—antitubercular provincial syndicate
contributo assistenziale	—welfare, charity contribution
contributo assistenza	—welfare, charity contribution
contributo ricostruzione	—contribution for reconstruction
contributo volontario	—voluntary contribution
contributo pro campo sportivo	—contribution for athletic grounds
contributo ricostruzione comunale	—contribution for municipal reconstruction
contributo volontario pro sport	—voluntary contribution for sports
contributo volontario assistenziale	—voluntary welfare contribution
contributo di urgenza	—emergency contribution
contributo feste e fiere	—contribution for feasts and fairs
contributo volontari pro assistenza pensionati del comune	—voluntary contribution for assistance to municipal pensioners
contributo festeggiamenti	—contribution for celebrations
contributo lotta contro le mosche e le zanzare	—contribution for fly and mosquito control
contributo pro gerontocomio	—contribution for home for the aged
contribuzione attività cittadine	—contribution for civil activities
costo stampati	—printed matter cost (fee)
cucine economiche	—soup kitchens (for the poor)
diritti nascita	—birth registration fee
diritti morte	—death registration fee
diritti matrimonio	—marriage registration fee
diritti studio	—study permit fee
diritti lavoro	—work permit fee
diritti municipali (comunali)	—municipal fees
diritti d'ufficio	—bureau, departmental fee
diritti di conciliazione	—justice of the peace fee
diritti di cancelleria	—court clerk, registrar, recorder
diritti di stampa	—printing fee
diritti camerali	—fees paid by Chamber of Commerce members
diritti sanitari	—certificate of health fee
diritti consiglieri	—counsel (advice) fee
diritti ufficio tecnico	—technical bureau, department fee
diritti di certificazione	—certificate fee
diritti lapidari	—tombstone fee
diritti certificati medici	—doctor's fee
diritti di vidimazione	—validation fee
diritti del comune	—municipal (local) fee
diritti di analisi	—analysis fee
diritti di ufficiale sanitario	—health officer fee
diritti di certificati	—certificate, document fee
diritti di custodia oggetti rinvenuti	—custodial fee for found articles
diritti amministrative	—administrative fee
diritti fissi	—fixed fee
diritti di pagella	—transcript (school record) fee
diritti esatti ufficio segreteria	—fee collected by secretary's office
diritti sugli atti (della camera), (del consiglio)	—fees imposed on proceedings (deliberations, functions, ordinances) of (Chamber of Commerce), (town council)

diritti catastali	—land property registration fee	marca concessione	—stamp duty for franchises (grants, concessions)
diritti rilascio certificati	—fee for release of a certificate	marche di stato civile	—registry stamp duty
diritti sugli atti camerali	—fee imposed on proceedings of Chamber of Commerce	marche segnataste per esazione diritti	—tax stamp duty for collection of fees
diritti cimiteriali	—burial ground fee	macellamenti nel contrado	—slaughtering of farm animals in surrounding country side
diritti di permesso	—permit, license fee	matrimoni	—marriages
diritti di laboratorio	—laboratory fee	mattazione	—slaughter, butchering
diritti di rimborso stampati	—printed matter expense reimbursement fee	movimento forestieri	—foreign traffic, transit
diritti di rivalsa stampe	—printed matter expense reimbursement fee	modifiche - sostituzioni segni funebri	—alterations, replacements to funeral monuments
diritti d'uscieri	—baliff's court clerk's receptionist fee	mobilitazione civile	—civil mobilization
diritti di precetto	—garnishment fee	musica	—music
diritti ufficio sanitario	—health department fee	mutualita scolastica	—mutual benefit scholastic institution
diritti urgentissimi	—fee for issuance of documents under extreme urgency	oblazione pro lotta antitubercolare	—donation for anti-tubercular campaign
diritti comunali d'ufficio	—municipal office fee	oblazione pro campo sportivo	—donation for athletic grounds
diritti supplementi di curia	—additional tribunal (court) fee	oblazione volontaria pro opere assistenziali	—voluntary contribution for charitable deeds (works)
diritti chiamata cause ufficiali giudiziari	—fee for calling to trial lawsuits by judicial personnel	opera nazionale balilla (O·N·B·)	—Fascist organization for physical and moral welfare for youths between ages of 8 and 14 through voluntary recruitment
diritti di segreteria incamerati	—registration fee for transfer (confiscation) of real (private) property to the public treasury		—war-time civil organization
diritti di prestazione d'opera	—fee paid for voluntary personal services to local municipality	organizzazione civile durante la guerra	—original judgment, sentence
diritto carta d'identita'	—document of identity fee	originale sentenza	—civil (lay) hospital
diritto di inumazione	—interment (burial) fee	ospedale civile	—state educational aid fund
diritto fisso stampati	—printed matter fixed fee	patronato scolastico	—for families of military personnel
diritto comunale per la carta d'identita'	—document of identity municipal fee	per le famiglie dei soldati	—urban police (patrol)
diritto del comune	—municipal fee	polizia urbana	—laying and acceptance of gravestones
diritto fisso d'urgenza	—emergency fixed fee	posa segni funerali collaudo	—parking lot; stand (in outdoor market)
diritto di registrazione	—registration fee	posteggio	—for kindergartens
diritto supplementare per certificati d'urgenza	—supplementary fee for issuance of emergency certificates	pro asilo infantile	—civil preparedness
diritto veterinario	—veterinary fee	preparazione civile	—for relief to the poor
diritto fisso fatture	—fixed invoice fee	pro assistenza poveri	—for (purchase, operation) of ambulances
diritto de scritturazione	—registration fee	pro autoambulanza	—for educational funds
disoccupazione invernale	—winter unemployment		—for bands (mus.)
ente comunale di assistenza	—municipal relief agency		—for civic (town) activities
ente comunale assistenziale	—municipal relief agency		—for municipal libraries
esazioni municipali	—municipal (tax) collections		—for welfare committees
esazione rimborso stampe	—printed matter reimbursement fee collection		—for summer camps
fiere commerciali	—commercial fairs		—for philharmonic society
fondo di beneficenza comunale	—municipal charity fund		—for the wounded
fondo di solidarieta pro disoccupati	—solidarity fund for the unemployed		—for secondary schools
fondo ricostruzione	—reconstruction fund		—for public gardens
fondo soccorso invernale	—winter relief fund		—for civic institutions
formula esecutiva	—executive law		—for monument to seamen (mariners)
giudice conciliatore	—justice of the peace		—for monument to the fallen
diritti di copia	—copy (reproduction) fee		—for maternity and infancy
diritti d'originale	—original copy fee		—for orphans and abandoned infants
imposta commercio ambulante	—itinerant peddler tax		—for penicillin for the poor
imposta consumo mobilio	—furniture excise tax		—for war fund
imposta consumo sui segni funebri	—excise tax on funeral monuments (gravestones)		—for musical school
imposta di cura	—medical treatment tax		—for public expenses
imposta di soggiorno	—sojourn tax		—for athletic union
laboratorio provinciale igiene e profilassi - sezione medico	—provincial laboratory for hygiene and prophylaxis - medical		—trials and decrees registration
micrografia	micrography section		—public bill posting
libretti di lavoro	—work permit (pass)		—registry research of births, deaths and marriages
libri della biblioteca	—library books		—reimbursement of hospitalization expenses
licenze commerciali	—commercial licenses		—reimbursement of hospitalization expenses
marca da bollo amministrativa	—administrative revenue stamp		—reimbursement of hospitalization expenses
marca segnataste	—revenue stamp		—reimbursement of hospitalization expenses
marca riscontro diritti d'ufficio	—department fee for purposes of verification (audit, control, etc)		
marca di riscontro per tasse d'ufficio	—stamp duty for verification of departmental taxes		



# Literature In Review

**Pat Paragraphs** by Elliott Perry, compiled and arranged by George T. Turner and Thomas E. Stanton. Hardbound, 8 1/2 x 10 1/2 in., 648 + xvi pp. Published by the Bureau Issues Association, 7215 13th Ave., Takoma Park, MD 20012. \$55 postpaid (\$40 to members of the BIA)

Traditionally our hobby has relied upon professional dealers probably to a greater extent than most other collecting hobbies. We look to the dealer not only for the items we collect but we look to them for information. *The Philatelist*, *The American Stamp Mercury* and *Numismatist* and *The Stamp Collector's Record* were all early publications created by dealers. In addition many dealers have and continue to produce house organs; normally they promote the goods the dealer has to offer but they often contain much valuable information the dealer has learned in his other role—that of student of philately.

For somewhere between five and ten years I have heard that "someone" is working on reprinting the magazine *Pat Paragraphs* and that it would be available "soon." Well finally soon is now. Thanks to the BIA the entire run of all 58 issues of *Pat Paragraphs* has been reprinted into one volume.

Elliott Perry (ARA 285, Honorary Life Member 6) is best known to the revenue collector as Christopher West. It was under this name that he published many articles on U.S. revenues and the private die match stamps which appeared in *Mekeel's Weekly Stamp News* between 1916 and 1927. From June, 1931, until February, 1958, he published 58 issues of his magazine totaling 2000 pages. They served primarily as a forum for the dissemination of philatelic information acquired by Perry. In addition to selling stamps, Perry researched stamps; he researched stamps either because of his attraction to certain

areas or in the course of mounting collections which he did professionally during the 1930s and 40s.

Not just a reprint of *Pat Paragraphs* this book has all of the articles arranged by subject matter rather than in order of publication. This is similar to the arrangement found in the book *Sloane's Column*. The resultant volume is an excellent reference handbook to classic US philately.

Of particular interest to revenue collectors are the 33 pages devoted to the revenue stamps of the US. There are a few comments of proofs, guide reliefs for laying down the first issue plates and warnings about faked inverted enters on the second and third issues. Then considerable attention is devoted to the match and medicines. Three of the perfumery companies and all of the playing card companies are written up in the style of the West articles. For the most part these have almost been "lost" to most collectors.

Perry also devoted 181 pages to the carrier and local post stamps. Most of these articles are to correct defects in the Scott Catalogue and the "Concise History" of the local posts written and published by Henry C. Needham. Perry felt that out of 150 articles in this history about 140 contained "legal and/or philatelic misinformation."

Perry illustrates many of the genuine local post stamps and many of the fakes. Often times these fakes are further identified as to who made them and when.

In short the work is an important reference for all U.S. collectors. Philatelists (those with an interest beyond "how much is it worth") would do well to obtain this book.

Kenneth Trettin

## ricupero spese carte e stampe

richieste urgenti  
rilascio certificati  
rimborso spese generali  
rimborso spese postali  
rimborso stampe libretti di lavoro

segnatasse comunali  
segnatasse amministrativo

segnatasse commercio ambulante

segnatasse diritti d'ufficio

segretariato  
segretario capo  
servizi demografici  
servizio pompieri  
servizio sanitario  
servizio speciale  
servizio delle affissioni  
servizio veterinario  
segni funebri  
sepolture  
soccorso invernale ai bisognosi  
soprassoldo  
spese di cancelleria

spesa moduli  
suolo pubblico  
supplemento ammalati

—reimbursement of expenses for writing and printing materials  
—urgent requests  
—issue of certificates (documents)  
—reimbursement of general expenses  
—reimbursement of postal expenses  
—printing material expense  
—reimbursement for work permit  
—tax stamp to the municipality  
—tax stamp for administrative services  
—tax stamp for itinerant trade (peddlers)  
—tax stamp for a department, bureau, etc.  
—secretariat  
—chief (head) secretary, clerk  
—demographic services  
—firemanic services  
—health services  
—special services  
—bill posting services  
—veterinary services  
—funeral monuments (gravestones)  
—burial  
—winter relief for the needy  
—extra pay; war zone indemnity  
—court clerk, registrar, recorder expenses  
—printed forms expense  
—public ground  
—supplementary aid for the sick

tassa assistenza  
tassa comunale  
tassa commercio ambulante  
tassa accertamento tecnico  
tassa di consumo sui mobili  
tassa di posteggio  
tassa d'urgenza rilascio atti e certificati  
tassa d'ufficio comunale

tassa posteggio nei pubblici mercati  
tassa sulle licenze degli esercizi

tassa sugli automezzi  
tassa sulle fotografie  
tassa sulle polizze  
tassa sui vagoni  
tassa unica  
tasse municipali varie  
tasse emolumenti del comune  
traslazione monumenti  
trasferta  
ufficio del conciliatore  
ufficio del dazio consumo  
governativo e comunale  
ufficio di polizia urbana  
ufficio imposta di consumo  
ufficio sanitario  
urgenza  
urgentissimo  
viaggi linee automobilistiche

—welfare, relief tax  
—municipal tax  
—itinerant peddler  
—technical certification tax  
—furniture excise tax  
—parking lot tax  
—tax for urgency issue of instruments (law) and certificates (documents)  
—municipal office (bureau, department) tax  
—stand tax in public markets  
—occupational (profession, business) licensing tax  
—motor vehicle tax  
—photograph tax  
—voucher, receipt, ticket tax  
—truck carrier tax  
—single (only) tax  
—miscellaneous municipal taxes  
—town taxes and fees  
—monument removal  
—traveling expenses, per diem  
—office of the justice of the peace  
—government (federal) and municipal excise duty office  
—urban (town) police department  
—excise duty office  
—health department  
—urgency  
—extremely urgent; extreme urgency  
—motorist highway (turnpike) toll tax



# Thank you, Jim!

## "Photo Copies of Territorial Nevada 1861-1864 Stock Certificates"

by Bill J. Castenholz

I think that we had better recognize that as collectors of United States revenue stamps, particularly the documentary adhesives and printed stamped paper (Scott's RN series), we are fellow competitors with the collectors of stocks and bonds, documents, checks, western paper, railroad paper, and more. As we saw, for example, at the Turner Sale (Daniel F. Kelleher & Co., Boston, July, 1980), the RN collector was at loggerheads with the stocks and bonds people. It might be a good idea if we take the initiative and get to know these fellows. After all, they probably have stuff we don't even know about yet. Witness the find of a new Nevada imprint type on an RN check. It came from a collector of Western U.S. material, not an RN collector.

James S. Reynolds of Tucson has just produced a book of Nevada stock certificates that is nothing short of SUPER! One-hundred-forty-six certificates are illustrated, all at 74 percent of original size, and almost all of them are of the Territorial Period. Many of these certificates bear the federal adhesives, and four (of the early statehood period) also have additional Nevada adhesives.

The following list is taken from the Index, and gives an idea of the range of the book. Illustrated are stock certificates from the following issuers:

Alexander & Catharine	Charter Oak
Alhambra	Cerro Pasco
Anne Windsor	Cleveland
Alpha	Cocheco
Altamonte	Cherbourg
Antelope	Climax
Argyle	Colorado
Atlantic	Combined Effort
Augusta	Consolidated Grass Valley
Bajazet	Consolidated Silver
Belle Union	Cortez
Benson	Dalla
Ben Bolt	Crown Point
Birdsall	Commerce
Bloomingtondale	Darrah
Buckeye	Daniel Webster
Butte	Degrott
Bolivia Consolidated	Don Pedro
Buenaventura	Eclipse Tunnel
Bullion	Famous
Burnside	Flora
Burns & Porter	Gilmore
Carolita	Gold bluff
Central Park	Golden Gate

Green Mountain	Pactolus
Guttenberg	Palo Alto
Haul-off & Jump-up	Park
Hemmingford	Pensylvania
Ida	Phoenix
Ina	Pride of the East
Independent (Genesee)	Pride of Nevada
Independent (Palmyra)	Proco Consolidated
Illinois	Quinsigamond
I X L	Rey Del Monte
Jim McLellan	Rich
Julia Hunter	Roger Sherman
Kentucky	Ruba
Kossuth	Ruby
Liberty	Saint Patrick
Knickerbocker	Saint Andrew's
Lady Adams	San Bernard
Lake View	San Francisco
LaFayette	San Juan
Live Oak	Sante Fe
Lima	Sappho
Loyal	Shoshone
Lexington	Sierra
Magnolia	Silver Age
Maggie Green	South America
Mammoth	Stearns
Mary Ann	Spanish
Massachusetts	Sutro
Mayflower	Sultana
Manhattan	Tennessee
Mankato	White Mountain
Mills, Post & White	Tolles
Monte Cristo	Toquima
Monmouth & Warsaw	Tri Union
Mountain	Totowah Tunnel
Mountain Spring	Utah
Monte Del Rey	United States
Mount Hope	Virginia
Nevada	Wall Street
Niagara Falls	Washoe Mining & Manf.
North Star	Webster
Norcross	Wide Awake
North Lawrence & Guilford	Winfield Scott
Ocean	Yellow Jacket
Olive	York
Original Croesus	Young America Tunnel
Osceola	

(Continued on next page)

In this issue of TAR we are looking at another plate variety this time on the U S First Issue 2c part perforate Proprietary stamp (Scott No. R13b).

This particular stamp has a double transfer that is most noticeable in the numerals "2" but to a lesser degree through out the design. The Scott catalog does not list the double transfer for the part perf variety. There is no cancellation date on this stamp but the paper is hard and thin. This paper was used until September, 1869, so the printing falls into that time period.

The feature point of interest is in the additional line of color to the right of the design. It starts close to the top of the design and extends downward in a straight line just beyond the bottom of the design of the stamp. The line runs about 1 mm to the right of the design and clears it all the way. The reason for the origin of this line is a mystery to me. I do not know if this line exists in the stamp above or below this one.

Did the line serve some useful purpose to the sideographer who transferred the plates or is the line there as the result of some accident. Any comments collectors?



## BERMUDA

## INSURANCE STAMPS

by G.M. Abrams, ARA

Referring to page 209 of the Dec. 1979 TAR, note the subject stamps bottom left . . . for INSURANCE. Further information has been received and the stamps may be identified as follows, the design identical to that shown in Dec. 79 TAR:

1978

\$1.10 lime yellow (value overprinted in brown ... this stamp only)

\$2.20 orange brown

1979

\$1.93 bright blue

\$3.86 black brown

1980

\$2.50 orange brown

\$5.00 deep green

We are unaware of any issues prior to these. Anyone else?

*The American Revenuer*, November-December, 1981

## Book Review

Nevada Stamp Tax 1865-1873

Almaden

Bullion

Magnolia

Virginia and Truckee R.R.

This is a pioneering work in scriptophily and philately, and we owe Jim a great deal of respect for such a useful publication.

Unfortunately, this is, as Jim calls it, a closed edition of 50 copies. Privately distributed, there is no price given for the book. However, a two page list of all the known Nevada Territorial Stock Certificates is available to anyone requesting it. Enclose 20¢ to cover postage, and mail to:

James S. Reynolds

P.O. Box 12324

Tucson, AZ 85732

## When Is a Stamp not a Stamp? No. II

**Tax-paid revenue stamp/token for 25 centimes toll granting permission to drive a horse through the gates of the City of Geneva, Switzerland. 1851.**



Front



Rear

Rummaging through a box of old postal cards at a flea market in Quebec City in the Spring of 1981 and finding nothing under "cheese" I flipped diffidently through some of the other subjects. Under "horses" I found — not a postal card but a large glassine envelope with a yellow disc inside. I pulled out the envelope, took a quick look, and asked the man selling the stuff what he wanted for it. He must have seen the gleam in my eye because it wasn't cheap. This French Canadian haggled well. I had no idea what the thing was but trusted my instincts, which incidentally have played tricks on me in the past.

Without going through the problems I had of researching this "jeton" or token, because that's what it is, it turned out to be a tax-paid "revenue stamp". Perhaps we should call it a stamp/token. It is 130 years old and in good condition. It is in no catalog I know and I have never seen another.

The token is 37 mm. in diameter, one mm. thick and is printed in black on yellow cardboard from hand-made plates. The front face has the legend "REPUBLIQUE ET CANTON DE GENEVE." in the top of the circular border panel and "— 25 CENTIMES —" in the bottom. In the center of the front face is the coat of arms of Geneva in a very ornate shield surmounted by the "IHS" fround on only the earliest of Geneva's revenue stamps. This is the abbreviation of the Greek word for Jesus used in religious pictures and emphasizes the influence the Church had in Geneva.

The rear face of the token has the circular legend "JETON DE PASSAGE POUR CHEVAUX AUX PORTES DE LA VILLE DE GENEVE" which translates "Token for the passage of horses through the gates of the city of Geneva." On the bottom is a repeat of the value as "— 25 CENTS. —". In the center of the rear face is an embossed impression of the well-known shield bearer or Swiss guard that is seen on the earliest Geneva check and bourse stamps.

Geneve was a walled city until 1838 with only three gates permitting ingress and egress. (You can find the sites of these gates today in Modern Geneve at Eaux Vives, St. Gervais and Porte

Neuve.) These gates were "owned" by private parties, either because the original land upon which the gates were built belonged to their ancestors or by virtue of grants from the governing body of Geneva. At first this was the Bishopric and later it became the Reformed Church. Passage for horses through these gates was taxed, the taxes collected being shared by the Church and the "owners". This yellow token was a receipt for payment. I don't know whether it was a fee for one way or for a round trip.

The fact that these gates were known as "octroi" leads me to a conclusion that the basis for authority was a "patent" or officially issued document proclaiming the right of the gate keeper to collect the toll. "Octroi" is an unusual French word meaning "grant" or "concession" as well as "toll" or "duty". The word has found its way into the Dutch and means "patent" in Holland.

The token is not dated but we have been able to pinpoint it to the end of 1850 or the beginning of 1851. The walls surrounding the center of Geneve remained in place from 1838 to 1850 although the City by then had grown outside of the walls. The gate tax was still being collected during this time until the walls were partially destroyed in 1850. Prior to 1850 the currency used in Geneve was deniers, twelve deniers being one sol. After 1850 the currency became centimes and francs, one hundred centimes being one franc.

My stamp/token had to be produced in the last throes of the "octroi" gates because the gate tax was discontinued in 1851 and the currency expressed in centimes didn't come into effect until the end of 1850 or beginning of 1851.

Does any other Swiss revenue collector have one of these or any tax-pays like this with the fee expressed in Deniers?

I have been advised that the Geneve Art & History Museum has some examples in a room concerned with the financial history of Geneve.

In the meantime there is now a second answer to the question I posed in Raclette No. 6 (TAR Vol. 33, page 139) "When is a stamp not a stamp?" The answer is—when it's a token.

## IRISH SAVINGS STAMPS



by G.M. Abrams, ARA

The stamps shown here were obtained at a local expo, and are purportedly postal savings stamps. The people staffing the booth were unable to advise the date of issue, though they represented the national government. I suspect 1980, but further data welcome. Both stamps are on glossy white paper, and both are perf 15.

5c blue, green and black (21x16.5 mm.)  
10c blue, silver and black (16.5x21 mm.)

# WHATSIT?

## WHATSIT NO. 13



This one stumps us. It is inscribed CASA DEL PANE in black to left of the lady/girl, AVGVRI (Auguri?) lower left, Cent. 5 lower right. The border is in orange, the center design is black. Item is 251/2x251/2 mm., and is perf circa 13-131/2.

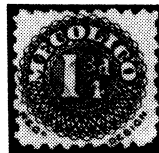
## WHATSIT NO. 14



This item is obviously Brazilian in origin (from the currency), which is 150 Cr., with all inscriptions in blue on a light orange-rose background. Its purpose is unknown. Apparently issued in 1966, the inscription at the top reads "Pax Dominibus". The stamp is 45 x 103 mm design size and is perf 11 1/2 x 11. The design is religious in nature.

*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 Heresit to the Editor, The American Revenuer, Box 56, Rockford, Iowa 50468.*

## WHATSIT NO. 15



This item is violet, denomination 1 3/4d, and is 17 mm in diameter (design size), perf 101/2. The inscription reads "MECOLICO" around the top of the circle and below it appears the words "REGd" and "DESIGN" (Registered Design?). From the denomination, it is suspected to be of a British (or British related) origin.

## HERESIT..The Russian Whatsit

More information from Victor Kreloff has been received. (See Feb., 1979, p 19 and Jul-Aug, 1981, p130) He states that the legend translates "For those that helped, participated and sacrificed in the war." The other letters are too small or blurred to read. The medallion is that of Livny (illustrated in Forbin, 1915, pp 684-5). Kreloff speculates that perhaps it is a local commemorative label for Russo-Japanese war veterans.

## HERESIT NO. 9

Members Jack Brandt and D. Sher have replied to this one. Jack identifies Azogues as a town in Ecuador. He gained this information from the UPU list of post offices — presumably of the world. This should be a usable source of information for anyone trying to identify an unknown city or town.

Mr. Sher identifies the stamp as a municipal from Azogues which is NW of Cuenca. Additionally he has a \$1 value overprinted blue on gray.

## HERESIT No. 11

In response to our Whatsit No. 11 (TAR July-August, 1981, p. 130) we received replies from two members. Jay Prager writes that the stamp is a union stamp for the silk industry; a sort of dues paid stamp.

Mark Nearman provides much more detailed information. Whatsit No. 11 is a Japanese trade association inspection label. Translation: KIRIU BUTSESAN, "Product of Kiryu." Upper Japanese inscription, GUMMA-KEN, "Provincial Department of Gumma." Lower inscription, KIRYU BUSSAN DOGYO KUMIAI SHO, "Kiryu Produce Trade Association Warranty." Kiryu is a city in Gumma famous since the 8th century for its silk weaving industry. JOSHU is an alternate name for the province of Kozuke. Following the imperial restoration in 1868, the old provincial government system was replaced by a system of departments (ken), and Kozuke was renamed Gumma. The use of the alternate old name evokes for the Japanese the centuries-long tradition associated with the silk industry of Kiryu. In the center of the stamp is a crest depicting a leaf and flowers of the paulownia tree. This crest is associated with Kiryu, which literally means "born of the paulownia." Because of the style of the inscriptions and the use of the name "Japan," it is clear that the stamp would date some time prior to World War II but probably no further back than the turn of the century.

# The Revenue Stamps of Great Britain

By Serge A. Korff, ARA

## Introduction

Perhaps the first thing that strikes the student of the world's revenue stamps is that many philatelically educated persons will assure you that British revenue STAMPS do not exist. They will often say that most postage stamps are inscribed "postage and revenue", and may be used for either, which statement is indeed correct. Most of the usual stamp catalogs ignore stamps other than the usual postage issues. A visit to stamp dealers, both in London and New York, yields the same comment. Asking for revenue stamps at British Post Offices brings incredulous replies. Yet there is an extensive issue of purely revenue stamps, and they have been in use for over a century. These stamps are specialized, as were our own first issue revenues, and in London the office selling one kind either didn't know or didn't care about any other. Indeed many agencies won't sell them to collectors, in spite of the fact that any stamp thus sold would be a one-hundred percent net profit to the treasury.

## Description

The adhesive stamps are rectangular, a little smaller or larger than our own special delivery issues, and are mostly used in the

vertical position. The upper part of the stamp bears a profile of the current sovereign. A panel at the bottom bears printing indicating the intended use, such as "Consular Service", "Contract note", "Bankruptcy" and the like. Colors are often green, greenish-blue or magenta, and the printing in red or black ink. The paper bears a variety of watermarks, sometimes the sovereign's initials (V.R.), or Inland Revenue (I.R.) or orbs and crosses.

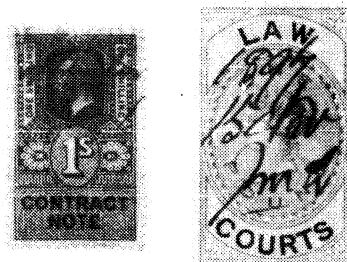
Britain has not had many sovereigns during about the last century and a quarter, during which time these stamps have been in use, so there are not many different issues. However, the number of varieties is large. The sovereigns include Victoria, Edward VII, George V, George VI, and Elizabeth II. Edward VIII was not sovereign long enough for his profile to have appeared on regular revenue issues, but some postage stamps of his, with revenue cancellations, usually manuscript, exist. The famous stamps leading to the "Boston Tea Party" are not treated in this review, but "Tea Clearing House" stamps are listed below.

Embossed stamps also are in use. These are usually in red ink, and the denominations can be set on the machine to any desired value. In London I visited one office where they embossed several varieties for me on one piece of paper. My British friends were astonished that they had done this, but since the machine had a totalizer on it, the Treasury was duly paid.

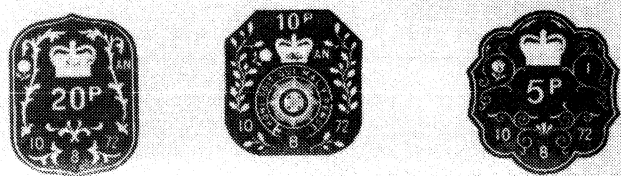
(Continued on next page)



Left: Postage stamps used for revenue purposes with a revenue stamp. Below: various classes of revenue stamps.



Below: modern embossed stamps in dismal cullency.



# The Revenue Stamps of Great Britain

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In 1970 Britain switched from pounds-shillings and pence to decimal currency, and revenue stamps followed suit. The older denominations were simply sold off, using stock on hand, so one can find older denominations with more recent dates on the document or cancellation. Naturally the decimal currency stamps bear Queen Elizabeth's profile only, thus far.

## Catalogs

Catalogs of British Revenue Stamps exist, despite firm assurances by prominent stamp dealers to the contrary. One such is R.G. Booth's Catalogue of the Revenue Stamps of the U.K., Isle of Man, and Channel Islands, 1975. (A revision of this catalog will begin appearing shortly in TAR...ed.) Since Ireland became independent, previous to 1922 older issues bear the label "Ireland", a transitional issue with gaelic overprints exist as do also some inscribed Northern Ireland or Southern Ireland. Other regional uses exist, including Scotland, Northumberland, Gloucestershire, etc. Since the catalog indicates some quite high prices for certain issues and values, it is clear that a substantial market exists.

## List of use categories.

Since it would be easy to overprint any new use that the authorities might decree at any time, there is no assurance that the following list is complete:

- Bankruptcy
- Board of Agriculture
- Chancery Court
- Chatham and Sheerness
- Police Courts
- Civil Service
- Colonial Office Service
- Common Law Courts
- Companies Registration
- Companies Winding Up
- Contract Note
- Copyhold and Co. Commission
- Customs
- Design
- District Audit
- Estate Duty
- Excise Revenue
- Foreign Office
- Guildhall Consultation
- House of Lords
- In Chancery
- Income Tax
- Inland Revenue
- Insolvency
- Judicature Fees
- Justice Room
- Lancaster Palatine Court
- Land Registry
- Life Policy
- Magistrates Court
- Matrimonial Cause Fee
- Mayor's Court
- Metropolitan Police
- Naturalization
- Official Arbitration (Land)
- Patent
- Paymaster General Service
- Pedlar's Certificate
- Police Courts
- Probate Court-Probate
- Public Records
- Public Records (L.R.R. and I.)
- Railway Rates Tribunal
- R and R.T. Act 1933 Appeals Tribunal
- Receipt
- Tea Clearing House
- Trade Mark
- Transfer Duty
- Travel Identity Card
- Travel Permit
- Television Licence

## REGIONAL

- Gloucestershire
- Isle of Ely
- Ireland (before 1922, see below)
- Northamptonshire
- Sheffield
- Southampton
- West Riding, Yorkshire
- Winchester

## SCOTLAND

- Law Courts

## IRELAND

- Admiralty Court
- County Courts
- Bankruptcy
- Chancery Court
- County Courts
- Dog Licence
- Judicature
- Land Commission
- Land Registry
- Petty Sessions
- Records
- Record of Title Fees
- Registration of Deeds
- Registration of Title
- Registration of Title Insurance Fund

## IRISH OVERPRINTS, USUALLY IN BLACK

- County Courts Ireland
- Dog Licence
- Judicature Ireland
- Land Commission Ireland
- Land Registry of Ireland
- Petty Sessions Ireland
- Records Ireland
- Registration of Deeds

## IRISH FREE STATE OVERPRINTS

- Bankruptcy
- Civil Service
- Companies Registration
- Contract Note
- Estate Duty
- Excise Revenue
- Foreign Bill
- Income Tax
- Official Arbitration (Land)

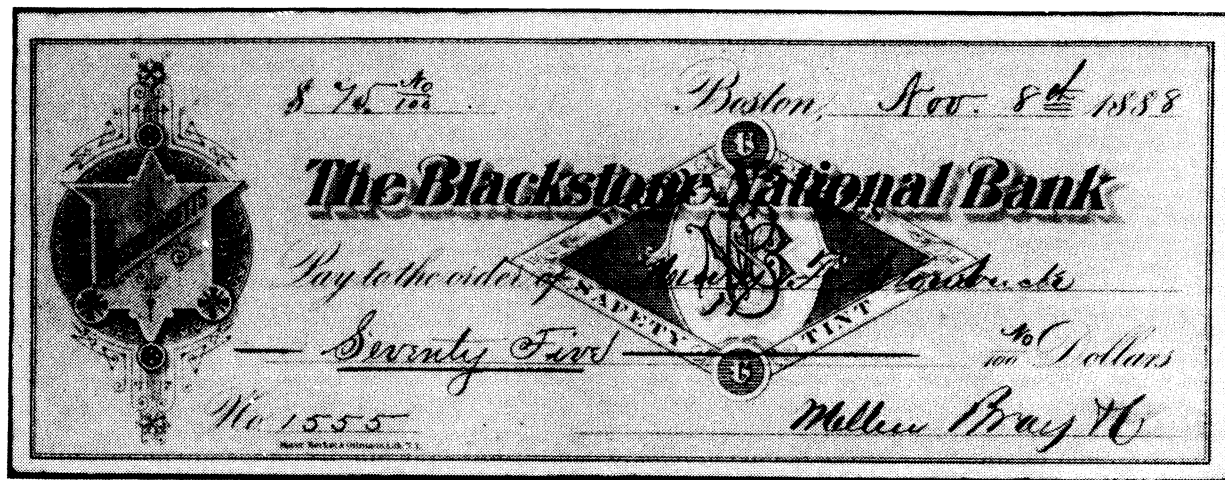
## NORTHERN IRELAND

- Bankruptcy
- Civil Service
- Companies registration
- Contract Note
- County Courts
- Dog Licence
- Estate Duty
- Excise Revenue
- Foreign Bill
- Judicature
- Land Commission
- Land Registry
- Official Arbitration (Land)
- Petty Sessions
- Registration of Deeds

## SOUTHERN IRELAND

- Bankruptcy
- Civil Service
- Companies Registration
- Contract Note
- County Courts
- Dog Licence
- Estate Duty
- Excise Revenue
- Foreign Bill
- Judicature





## STILL ANOTHER FAC REPORT

This latest find was the result of our member, Howard D. Nelles, ARA, using keen eyesight at a flea market in New England. In a bunch of miscellany, he found 10 of these Blackstone National Bank checks and, being familiar with the RN Handbook (plug!) he saw that these were unlisted. Through his generosity, this example has been photographed and reproduced for all to see.

Shown is the check of the Blackstone National Bank of Boston; face printing of the check (and, it is presumed, of the FAC) was by Mayer, Merkel and Ottmann, Lith. N.Y. and, it is noted, the printed date line 188. Thus we believe it to have been

printed in '84 or '85, although the use was in '88.

The FAC is Revenue Orange and is the classic stripped G-type lozenge. It is about 3 1/8" long by about 1 29/32" high and is located almost exactly central on the check. As can be seen, there are 2 circles at top and bottom of the lozenge, each containing an intertwined U. S. and a central monogram, also intertwined and superimposed, of the initials B. N. B. The slanting borders, upper, contain the words "United" and "Tint". All in all, a striking yet familiar presentation. Many, many thanks to Mr. Nelles!

Land Registry  
Official Arbitration (Land)  
Petty Sessions  
ISLE OF MAN  
CHANNEL ISLANDS  
ALDERNEY  
GUERNSEY  
JERSEY  
FOR USE ABROAD  
Consular Service  
Diplomatic Service  
Foreign Service  
Army Telegraphs  
Bechuanaland Postage and Revenue  
Cyprus Revenue  
Government Parcels  
Military Telegraphs  
Trucial States Courts Fees  
Wei Hai Wei

There are also quite a few varieties of embossed stamps. I have not attempted a listing of these, although the catalog shows substantial varieties, including Ireland.

Other varieties of revenues, some described in catalogs, I have not attempted to describe or list. A few of these are simply "proposed," or very short issues now obsolete. Others may indeed be bought at Post Offices. They include:

Agricultural Unemployment  
Almanack Duty  
Banknote Duty  
Card Wrapper Tax/  
Playing Card Tax  
Dice Duty  
Glove Tax  
Hair Powder Tax

Hat Tax (Ireland)  
Marker's Licence  
Hired Horse Duty  
Liverpool Cotton Traders Assn.\*Match Tax  
Medicine Labels  
Mixture for Coffee  
National Health Insurance  
National Savings Stamps  
Newspaper Tax  
Old Age Pensioners  
Tobacco Stamps  
Paper Duty  
Perfume Duty  
Post Office Savings Bank  
Receipt for Deposit  
Sacramento Certificate  
Starch Duty  
Unemployment Benefit

Thus the situation appears to be that Britain uses revenue stamps for many purposes, as do our own Federal and State Governments, that there are may collectible adhesives, and that, as with the U.S., the Government shows much ingenuity in its hunger for income in finding things to tax. Collecting British Revenues can be an interesting and profitable hobby.

## ACKNOWLEDGEMENTS

The author is indebted not only to the makers of British Catalogues such as Booth's, but also to private dealers and collectors and to kind persons in various offices. Especially helpful was Martin J. Linnell, currently of 15 Spence Road, South Croydon, Surrey, whose advertisement in AR was one of the first clues in this study.

\*See article in recent AR.



## BOARD POST CHANGES HANDS

For reasons of his own, Eastern Rep Terry Hines has resigned from the Board. Gratitude is expressed to Terry for all that he helped to accomplish while he held the post. Terry is also President of the State Revenue Society, our largest Chapter, and this change will have no impact on that position. To fill out the balance of the vacated term, Dr. Elliot Chabot of Maryland has been appointed as your new Eastern Rep. The masthead has been changed accordingly.

## PUBLICITY SPOT NOW OPEN

Dr. Dan Hoffman, who handled our publicity for a number of years, has resigned the post reluctantly, due to press of business. Dan indicates he simply does not have the time to devote. Therefore, the post is open. We solicit volunteers to take over that chore, and interested members may write to me directly if you think you might like to tackle it. The requirements for the post will be sent you on request, and, if you apply, please tell us a bit about yourself. Our deepest appreciation to Dan for all he did for the ARA...and that was a great deal.

## ITEMS OF INTEREST

...In hand a copy of the first issue (12 a year) of "The World's Newest Hobby Paper", titled THE 1871 SHOPPER AND ALLEY PICKERS PARADISE. Published by the 1871 Shop, PO Drawer E. South Lyon, Mich 48178 (and thanks for the plug, Don). Subscription \$7 a year (presumably in the USA). The paper (size of Linn's) should be well worth the price to collectors of fiscals and cinderellas...but there is far, far more, if you collect what the staid philatelist would term "oddball" material. All types of collectibles.

...Advice received from Doug Lehmann that the Canal Zone meter (see TAR, July/Aug 1981, p. 126) used for liquor taxes which bore a denomination of 00c was not a proof at all, but a "tax free" meter for use at the US embassy. Doug cites No. 601 issued in 1961 with obliteration and issued in 1972 printed 00 on both regular and inverted wmk (safety) paper. Thanks for setting us straight, Doug.

...For the State fish and game stamp enthusiasts: In hand a flyer offering a two-volume tome titled STATE DUCK STAMP PRINTS AND STAMPS, in limited edition. Presumably a catalog/album, although the flyer did not so state. It does purport to list all of the material, illustrated. The work comes in 3 different editions, one of which includes all the stamps. The publisher also has flyers offering the prints on these, as well as those on the wild turkey, striped bass and deer stamps. You may ask for the flyers directly from THE DEPOT, LTD., RR No. 3, West on Eden St. Road, Sullivan, Ill. 61951. We do not plan to obtain a copy of the work for our library...but will gladly accept a donation. Any edition.

...A fotostat of what is presumably a taxpaid (liquor? wine?) from Br. Guiana is illustrated here. ARAer S.C. Tully submits

this item for additional information and identification. It is unlisted in any catalog on the commonwealth I have seen. Apparently rouletted, 113x22 mm.; color black and light green. Also reported is a 4c duty with "value 32c and under". Any information on these items should be reported to the Editor.

...Member Tom Lampkins (address in Directory) would like to trade freebies for freebies. He offers some Peruvian revenues and would like to receive other foreign in return. Please write directly. Supply is limited. SAE appreciated.

...ARA FRANCE, our first Chapter outside the USA, reports total membership (at this writing) of 40 members. They are at work on a new catalog for France, and when it becomes available, you will be notified here. Meantime, we urge those of you in other countries where there are 5 or more ARA members to organize. If you need help, we will furnish guidelines. Just ask.

...Martin Erler, our most prolific author/cataloguer, reports that work is in process on Germany VI (The Saar) and Germany VII (The Court Fee Stamps). Research has been difficult, and many visits to archives are required, to determine (if possible) what was issued so that the material might be listed. When these works have been completed, they will be offered via ARA Sales. Stay tuned. Martin also reports a collaborative effort with the John Barefoot organization in England on a catalog for Romania. We await further word.

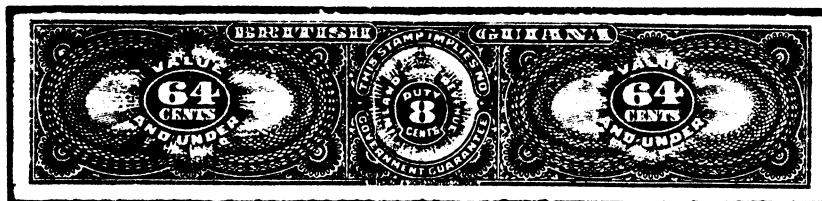
## KUDOS

...To Charles Reiling, whose exhibit of Pennsylvania Docs and Stocks took a first at NEPEX (Wilkes-Barre, PA).

...and to G. H. Mumm (mumm is the word), a pseudonym for an unknown ARAer who took the Grand Award at the same show for an exhibit of Stamps Used on Wines (1898-1941). (Our thanks to Ron Leshner for this report).

## COMMENTARY: CHECKS WITHOUT APPS A NO—NO

To those who are kind enough to give the ARA publicity in their publications: That action is most appreciated. However, it would be nice if when you do so, you say a bit more than "The dues are \$X". Kindly insert the words "Send for application" with the address, instead of, or in addition to, specifying the dues. To explain: In several instances where such publicity appeared, giving the dues but omitting those 3 words, a number of your readers simply sent a check, without benefit of application. They money had to be held while applications were sent to them, to complete the enrollment requirements. And some of these came from overseas. To preclude the possibility of this inconvenience and delay for these people, and for us, the addition or use of those 3 little words would make it a lot more trouble-free. We thank you in advance.



# The Secretary's Report

## APPLICATIONS FOR MEMBERSHIP

ROBERT L. CATES 3656, RFD No. 2, Box 225A, Brewer, ME 04412, by G.M. Abrams. Fed and state ducks and other wildlife.  
DAVID H. CURTIS 3667, 1806 Sycamore Dr., Killeen, TX 76541, by G.M. Abrams. Dealer-duck, wildlife and fishing stamps.  
DONALD E. DINESEN 3651, 1051 Las Pavadas Ave, San Rafael, CA 94903, by Richard R. Hansen. US, incl. some states.  
LEE E. DOUGHERTY 3668, 6195 600th Ave W., Oak Harbor, WA 98277, by William T. McDonald US and Mexico.

## AMERICAN REVENUE ASSOCIATION

### Treasurer's Report

Oct. 1, 1980 - Sept. 30, 1981

Cash Balance Turned Over Oct. 1, 1980 ..... \$13,971.52

#### Deduct 1979-80 Expenses Paid:

The American Revenuer (TAR) .....	\$1,805.27	
TAR Editor .....	193.14	
Membership Director .....	575.56	
Treas. - Howard .....	79.25	
Mats .....	222.14	
President - Scoville .....	81.83	2,957.19

Net Available October 1, 1980 ..... \$11,014.33

#### Add Income:

Dues .....	\$12,485.30	
Advertising .....	2,346.79	
Auction .....	5,217.55	
Publication Fund .....	543.73	
TAR .....	203.50	
Vanderhoof Fund .....	2,257.05	
Library .....	44.50	
<b>Total Income .....</b>		<b>23,098.42</b>

#### Deduct Expenses:

The American Revenuer (TAR) .....	\$12,894.37	
TAR Editor .....	805.25	
Membership Director .....	315.35	
President .....	814.60	
Treasurer .....	54.33	
Secretary .....	317.34	
West. Rep. - R. Riley .....	82.31	
Library .....	66.40	
Vanderhoof Fund .....	2,257.05	
Investment (Incl. Publication Fund) .....	4,000.00	
Mats .....	239.90	21,846.90

Bank Balance Sept. 30, 1981 ..... \$12,265.85

#### Investment - Franklin Money Fund

Publication Fund .....	\$2,539.75	
Interest .....	268.29	2,808.04
ARA Investment .....	3,456.27	
Interest .....	148.64	3,604.91
Vanderhoof Fund .....	2,257.05	
Interest .....	92.36	2,349.41

TOTAL Treasury Sept. 30, 1981 ..... \$21,028.21

GARY A. FISCHER 3661, 3644 Missionaire Ave., Chattanooga, TN 37412, by Sherwood Springer. US revs, MIM.

ED GRAPER 3665, Rural Rt. 1, Box 230-A, Goleta, CA 93117, by Eric Jackson. US Scott-listed revs.

STAN JAMESON 3660, PO Box 264, St. Petersburg, FL 33731, by Scott Publications. Dealer, Empire Companies - US revs; 1873-1885 revenue receipts.

SAM MANER 3652, 1910 Albert Ave., Knoxville, TN 37919, by L.E. Lebo. US revs, stamped paper.

MICHAEL A. MCKOWN 3663, 247 Weddell Dr. No. 13, Sunnyvale, CA 94086, by G.M. Abrams. Sweden.

RAY MENASTER 3664, 99 Lupine Ave., Apt. 306, San Francisco, CA 94118, by Peggy Howard. Olympic seals and labels.

DENNIS MOLGAARD 3666, 626 S. Sierra Vista Ave., Apt. 210, Alhambra, CA 91801, by Eric Jackson. US revs. all categories.

NANCY K. MURRAY 3653, 143 Clarkson Dr., Apt. 45, Fairbanks, AK 99701, by Linn's US revs.

MICHAEL NATHAN CM 3659, 405 S. Alder St. Port Angeles, WA 98362, by Michael E. Aldrich. Revs and all related areas.

E.W. NEUMANN 3662, PO Box 55, Hope, BC VOX 110, Canada, by G.M. Abrams. Polish revs and cinderellas.

ARTHUR NITZBERG 3654, 6 Stonehenge Circle, Baltimore, MD 21208, by R. Winard. US and Israel.

DECLAN O'CONNOR 366, 35 Greenfield Dr. Maynooth, County Kildare, Ireland, by William T. McDonald. Revs. of Ireland.

JEAN E. OGDEN 3657, 91 Town and Country V. 11, Palo Alto, CA 94301, by Richard R. Hansen. Scandinavia and Br. Commonwealth.

CHARLES L. SANDERS 3655, 11619 Palo Verde Dr. Houston, TX 77044, by Gretchen W. Shelley. US first issue - folds, cracked and scratched plates, doubles, cancels, pairs, strips, blocks.

RICHARD SIMCHAK 3658, PO Box 225, Sudbury, MA 01776, by Michael E. Aldrich. Collector/dealer - postal stationery.

Highest membership number assigned on this report is 3669

## NEW MEMBERS

Numbers 3584 - 3618

## APPLICATIONS FOR REINSTATEMENT

ROBERT D. COX III 1519, 418 Harrow Dr. Columbia, SC 29210, by Secretary. US Scott-listed revs, all Br. colonies revs, Ryukyu revs.

JAN R. WOOTON 2406, PO Box 1056, Canton, GA 30114, by G.M. Abrams. Collector/dealer-state fish and game

## RESIGNED

Pat Bygland 3038 - Reseda, CA 91335

Barton L. Gebhart 268 - Ypsilanti, MI 48197

Henri Maas 2767 - France

H.P.G. Miller 3297 - Zimbabwe

Ronald F. Payne 2914 - Redlands, CA 92373

Warren W. Warbasse 2924 - Madison, NJ 07940

## MEMBERSHIP SUMMARY

Previous membership total .....	1751
Applications for membership .....	19
Applications for reinstatement .....	2
Resigned .....	6
Current membership total .....	1766

# IMPRINTED AUSTRIAN BILL STAMPS

by William Ittel, ARA

Martin Erler recently reported (TAR, July-August, 1981) a series of imprinted revenues on bills of exchange of Czechoslovakia, stating that they were unlisted anywhere. Fiscalists run across these types of imprinted stamps occasionally, especially from predecessor Austria, but I have some from Austrian Poland dated 1898, along with a number of series for Hungary dated 109, 1910 and 1913. But the largest number of imprinted revenues seems to come from Austria, pre World War One.

So far I have run across five major series of these Austrian imprints and I list them below, hoping that additional values will

(Continued on next page)

## READER'S ADS

### INSTRUCTIONS:

- 25¢ per line
- pay in advance
- you type copy, one copy for each insertion
- maximum line length 93mm
- single space on white paper
- your copy is reduced photographically and printed as you send it.

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

READER'S ADS provide an easy and inexpensive way to sell or to seek revenue items.

THE AMERICAN REVENUER--backissues. I have purchased printer's remainders and have many available from mid-1960s to 1976. Several year runs remain, \$15 each, single copies \$1.25 each, Kenneth Trettin, Rockford, Iowa 50468-0056

LOOKING for revenues? Contact the ARA Sales Manager. He has many books of revenues in all price ranges from all countries.

BATTLESHIPS WANTED - Imperf Pairs & Plate Nos. Buy or trade - Glennon 5220 So. Glennon Dr., Whittier, CA90601

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.

be reported. I would estimate that there are about twenty-five values in each series. Most of my examples are cut-square, but I do have complete drafts of what I show as Series A; these are all dated 1865, 1865 and 186 with the government printing office watermark in the paper. The value indications on Series D are such that the kr. values could be used in Austria or Hungary, the fl. values in Austria and the frt. values in Hungary. As far as Series B goes, the portrait of the emperor was current and popular about 1875. That is all the information I can glean from the internal evidence on these imprinted stamps.

Here are the values that I have found of each series:

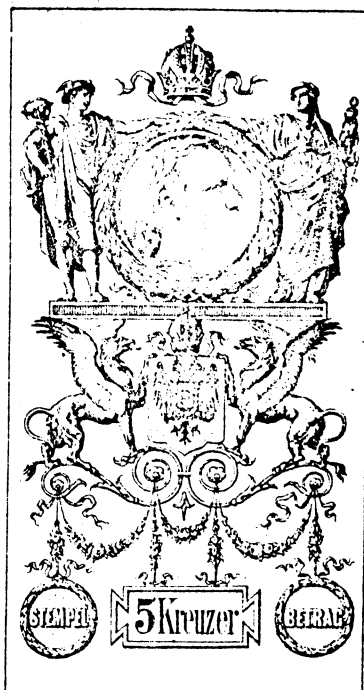


Type A

### Series A:

kr. values: 5, 7, 10, 13, 19, 20, 30, 32, 40, 50, 60, 63, 70, 80, 90, 94

Gulden values 1, 2, 2 1/2, 3, 4, 5, 7



Type B



Type C



Type D



Type E

Zwanzig Kreuzer

### Series D:

kr. values: 5, 10, 20, 30, 40, 50, 60, 70, 80, 90

fl. values: 1, 2, 3, 4, 5, 5, 7, 8

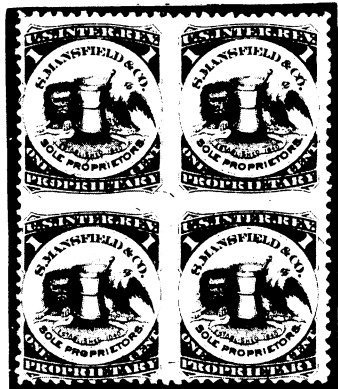
frt. values: 1, 2, 3, 4, 5, 6

### Series E:

kr. values: 20, 30, 40, 50, 60, 70

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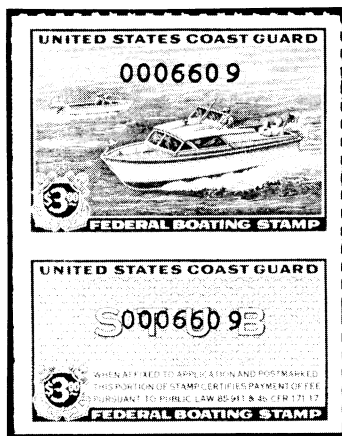
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