

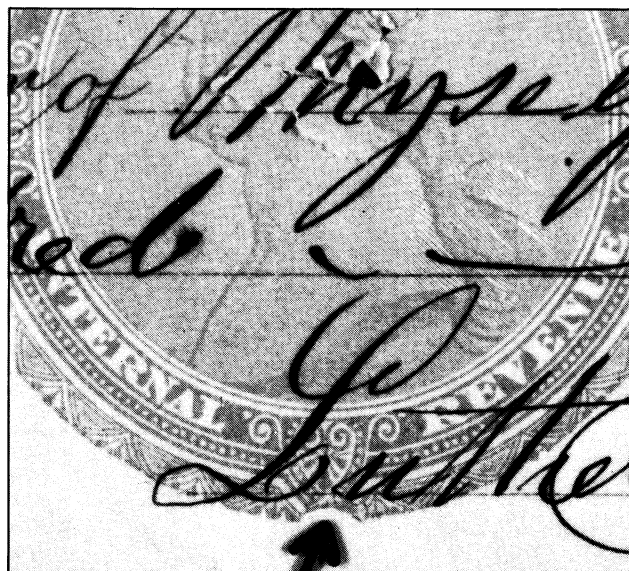


# The American Revenuer

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Some sort of a ding  
of unknown origin has surfaced on a copy of RN  
C2a. The arrow points to the damaged area. For  
more see The RN Update on page 21.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

**JANUARY 1982**

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Whole Number 341

# THE AMERICAN REVENUER

## The Journal of International Fiscal Philately

### Official Organ of the AMERICAN REVENUE ASSOCIATION

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2/3 Page .....	66.75	73.75
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# The Editor Notes . . .

...that the ARA 1982 convention is drawing near. There are a number of items that must be brought to the member's attention--

--MOST IMPORTANT: The date of FRESPEX '82 will be \*\*\* March 6 - 7, 1982 \*\*\*

This is a change from the early publicity released. The date on the prospectus (OctTAR p 170) is correct, the date given in VP Alfano's announcement was changed after he wrote it.

--in recognition of the fact that much revenue material cannot be mounted on regular sized album pages, the committee will attempt to accommodate these oversized pages. Contact Diana Ward, her address is found on the prospectus.

--Brian Olague has mailed letters of invitation to all west coast members, but ALL are welcome. Contact Brian should you want more information about the show. His address is in the Directory.

--during the weekend there is a special cocktail party and banquet being planned.

--of the 33 dealers in the bourse, five are ARA members. Others are aware of the ARA convention so there should be revenue material available.

--during the show there will be a number of special presentations. These will be for the enjoyment and education of the membership (and non-members). If you could make a presentation please contact Richard Riley (address in the Directory).

...that among the activities at the convention will be the presentation of the Walter Morley Memorial Award for the best article to appear in TAR during the previous year. The award consists of a certificate and a bound volume of TAR for that year.

...that the previous announcement makes the editor aware that I failed to properly write up the award that was given at Houston. At that show, William A. Smiley was awarded the Morley award for his article "United States Narcotic Order Forms" which appeared in the February, 1980, issue of TAR. This article was judged to be the most significant contribution in the field of fiscal literature to be originally published in TAR during 1980. The winner was picked by Associate Editors Alfano and Riley along with your editor.

...that manuscripts are always desired by your editor. Especially desired are longer articles about foreign revenues such as the one appearing about Argentina and articles about U.S. issues.

...that this issue contains the first of a series of articles by Mike Mahler concerning U.S. First Issues on documents. The second article has already been prepared for typesetting and Mike is working on more. He, as do other authors, desires your comments and inputs. (Address in the Directory)

...that the advertisement below for the Cotton Tax stamp was sent to us by member Herman Herst.

...that member Robert Myers (Box 4210, University Park, NM 88003) has sent a sample copy of a new little publication--AFRICANA. He describes it as an infrequent newsletter for those collectors of sub-Saharan Africa who have gone beyond filling spaces in their albums. It will present articles on topics as revenues, railway parcel stamps and what ever else the readership might be interested in. Short articles show revenues of Malawi and the dates of the 2nd Republic of SA issue. Mention TAR when writing for a free sample copy.

...that from England we learn of the formation of the Waterlow Study Circle. The group's purpose is to study the stamps printed by Waterlow and Sons Ltd. and Waterlow Bros. & Layton Ltd. For information write Colin G Fraser, 23 Stansgate Ave, Cambridge, CB2 2QZ United Kingdom.

...that for those of you interested in the stamps of the Dominican Republic (including revenues, telegraphs and other non-postal material) you should write to Jim Smith, 431 George Cross Dr., Morman, OK 73069. Jim edits a newsletter for the Dominican Republic Study Group. Currently there was a long article dealing with the telegraph stamps of the Dominican Republic. Thanks to William McDonald for the info.

...that Philip Arnold writes that on February 27, the Birmingham Philatelic Society (Alabama) will hold its annual show. There will be a 20 dealer bourse and over 400 pages of exhibits, several of which will be of revenue material. For info contact Philip at Box 3403-A, Birmingham, AL 35255.

...that William Ittel (136 Dickson Ave., Ben Avon, Pittsburgh, PA 15202) would like to obtain three issues of TAR in exchange for some extras he has. He needs Dec 71, Dec 72 and Feb 74. He has copies of Oct, Nov, Dec 68; Jan, Feb, Mar, Apr, May, Jun, Sep Dec 69; and Jan, Feb, Apr, May 70.

...that with our member dealers--

---George H LaBarre (Box 27, Hudson, NH 03051) has sent copies of his Set Price Catalog of Stocks and Bond certificates. This is an illustrated listing of 250 certificates many of which carry revenue stamps. Additionally he sends copies of a quarterly newsletter giving company histories, a discussion of collecting certificates and investment advice.

---John Barefoot (Investments) Ltd (5 Bootham, York YO3 7BN England) has sent a copy of a revenue postal auction to be held Jan 30. Though too late for this time, they do have regular revenue auctions. Contained are lots and single stamps from around the world.

---E S J Van Dam Ltd (Box 300, Bridgenorth, Ontario K0L 1H0 Canada) has issued his ReveNews #36. Listed are War Tax Wine Strip stamps, Weights & Measures documents, Electricity meter certificates, Prisoner of War franks and semi-official airmails. Write for a copy of the illustrated newsletter and price list. Subscription \$5 per year in US and Can.

From The Metropolitan Philatelist  
September 17, 1890

## The Rarest American REVENUE STAMP. The "Parchment Cotton Stamp" OF 1863.

Superb Unused Stamp, Complete  
with Fastener,

... Price \$10. ....

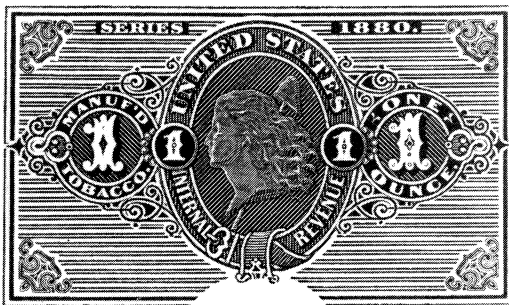
The J. W. Scott Co., L'd, 40 John St., New York.

## DISCOVERY

Word has just reached us from a reliable source that a new major stamped revenue paper variety has been found.

No other information is available *except* that the variety is a new Nevada imprint. Complete details should follow in the next issue of TAR.

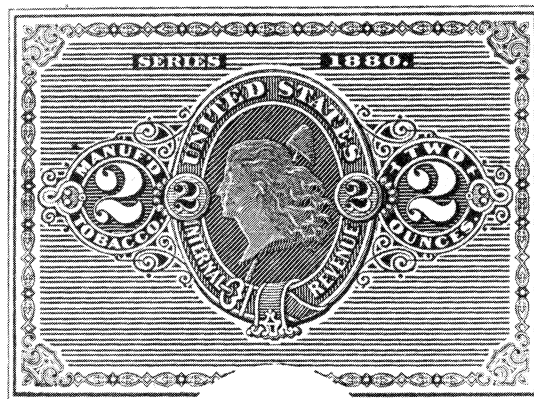
## Tin Foil Tobacco Revenue Stamps



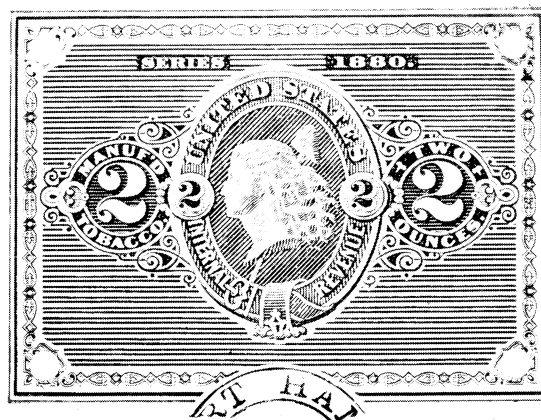
Essay of the one ounce tin-foil revenue stamp, Series of 1880. Actual size.



Issued one ounce stamp, Series of 1880, cancelled by O. M. Arkenburgh & Co. Actual size.



Essay of the two ounce tin-foil revenue stamp, Series of 1880. Actual size.



Issued two ounce stamp, Series of 1880, cancelled by Robert Hamilton. Actual size.

by John Alan Hicks, ARA

© 1982 by John Alan Hicks

From 1868 to 1942 many American tobacco manufacturers marketed their product wrapped in tin-foil in order to protect the tobacco from air and moisture. The manufacturer had the option of using an adhesive tax-paid stamp to indicate that the required tax had been paid or could have the tax-paid stamp imprinted on the wrapper during the same process that printed the brand name and other information.

Since the foil printing process was patented, the Commissioner of Internal Revenue allowed private firms to do the stamp printing, with the tobacco manufacturers paying the cost of the extra work. (Internal Revenue Reports, 1884).

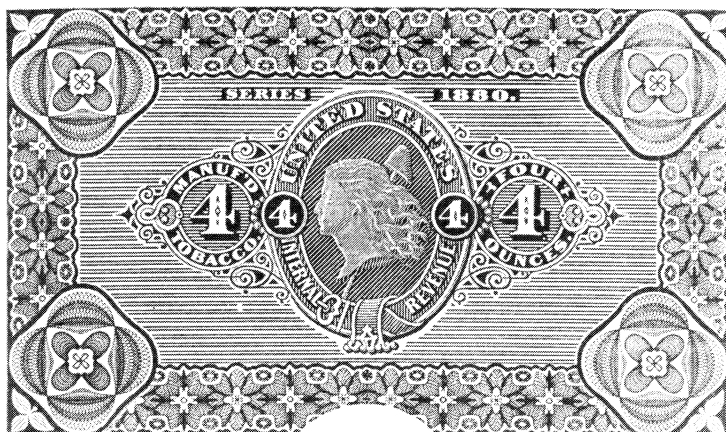
These foil wrappers were issued in various series and denominations and were quite distinctive in appearance due to the colorful and interesting appearance of their printed advertising and tax-paid stamp.

Although many millions of these tin-foil wrappers were issued during the seventy-four year period they were in use, only a few thousand have survived for collectors to study and enjoy today. They were fragile and often destroyed during their use. Many were melted down in order to reclaim the

tin and lead used in their manufacture. Even scarcer than these tin-foil tobacco revenue stamps are the essays used in the development of their designs. The item which I would like to describe is a distinctive set of essays for the Series of 1880 tin-foil tobacco revenue stamps which has just come to light from a collection of revenue stamp proofs and essays untouched since the 1930's. The four denominations, one ounce, two ounce, four ounce, and eight ounce, are lithographed in black on wove paper and have been cut to shape and mounted on one heavy unmarked card measuring 404mm wide by 379mm high. Possibly this was done for purposes of presentation, approval or preservation.

In appearance, the one ounce and two ounce essays are similar to the issued stamps. However, while the corner decorations are complete on the essays, the issued stamps show small circular blank spaces imposed thru the corner designs. Also, the four ounce and eight ounce denominations were not issued in 1880, but are similar to the four ounce and eight ounce stamps issued in 1883, the only difference being the series date and the corner decorations as described.

In color, while the essays are black, the one ounce issued stamp is found in gold, blue and red and the two ounce



Essay of the four ounce tin-foil revenue stamp, Series of 1880, not issued until Series of 1883. Actual size.

Issued four ounce stamp, Series of 1883, cancelled by P. Lorillard & Co. Actual size.



issued stamp is found in gold and blue. The four ounce and eight ounce issued stamps of the Series of 1883 are found only in gold. (Bartlett and Prevost, 1909).

In size, the essays approximate the size of the issued stamps. They are nearly identical in width but the issued stamps are  $\frac{1}{2}$  mm to  $1\frac{1}{2}$  mm higher than the essays, possible due to stretching of the soft foil as it was pulled from roll to roll during the printing process, or to the use of a curved printing roller, or both.

Essay dimensions:	Issued stamp dimensions:
1oz. 67mm W by 39mm H	1oz 67mm W by 40mm H
2oz 69 $\frac{1}{2}$ mm W by 51mm H	2oz 70mm W by 52mm H
4oz. 95mm W by 56 $\frac{1}{2}$ mm H	4oz. 95mm W by 57 $\frac{1}{2}$ mm H
8oz. 101 $\frac{1}{2}$ mm W by 64 $\frac{1}{2}$ mm H	8oz. 101 $\frac{1}{2}$ mm W by 66mm H

The one ounce and two ounce essays are identical in design, if not in color or paper, to the essays listed by Turner (1974). While he lists the one ounce in brown on wove paper (T95), and the two ounce in red brown on India on card (T96), there are no listings for these denominations as reported here.

The four ounce denomination is a new listing, as Turner does not refer to it at all. He lists the eight ounce denomination as black on wove paper (T97). Obviously, Turner knew of this eight ounce essay but not of the existence of the one, two or four ounce ones. The scarcity of essays and proofs in this area may account for their not having been listed.

It is difficult to identify the source of these essays because the same design was used by several printing firms. The designs' central motif, an elaborate "garter" surround-

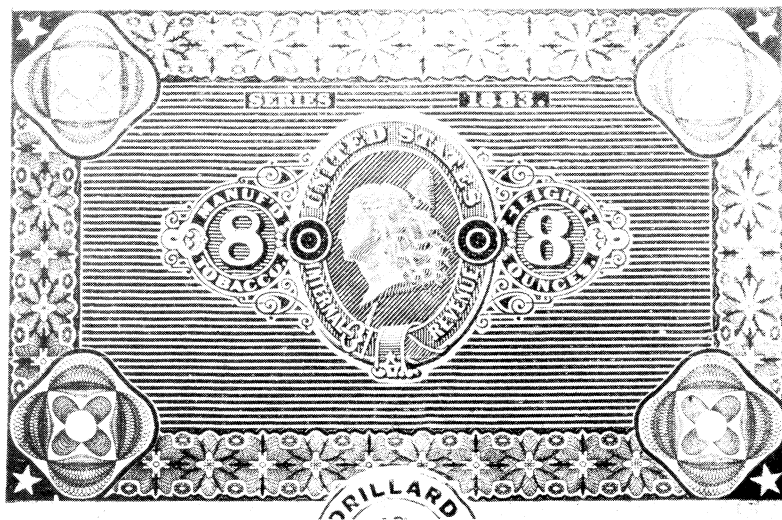
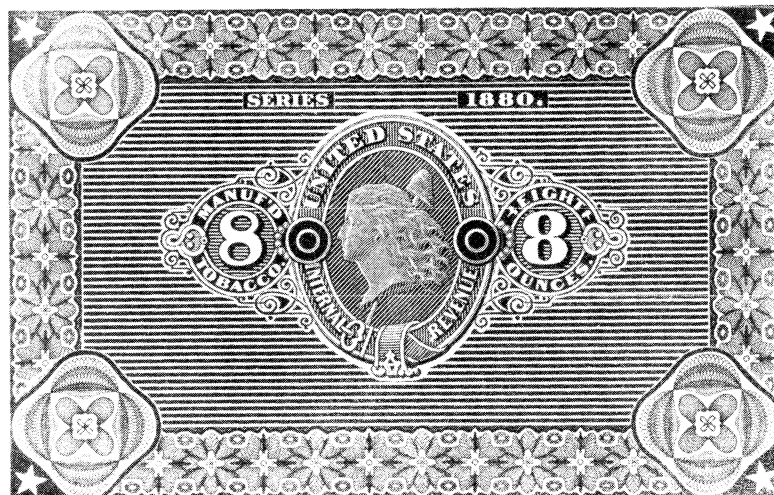
ing a vignette of the Head of Liberty with the Cap of Freedom on a pole behind her head, is identical on both the essays and issued stamps. This design first appears on tin-foil tobacco wrappers with this 1880 issue. This same design motif is seen on the paper revenue stamped tobacco wrappers of 1878. Also, the same motif, altered slightly to adapt it to its new documents, is seen on the one cent and two cent revenue stamped papers of the Spanish-American War Issue of 1898.

We know that, at the time, the tin-foil stamps were printed by the John J. Crooke Co., of New York. (Internal Revenue Reports, 1880). Also, the revenue stamped paper tobacco wrappers were printed by the Graphic Co. of New York. The revenue stamped paper of the Spanish-American War Issue was printed by twenty-four government licensed printing concerns, from plates prepared by the Bureau of Engraving and Printing. (Internal Revenue Reports, 1899). It is tempting to suggest that all the printing plates, slightly altered for their different uses, came from a common source, the Bureau of Engraving and Printing. But, since this cannot be proven, we must await further information before we can know the exact source of these lovely tin-foil tobacco revenue stamp essays.

The author invites correspondence from other collectors with an interest in tin-foil tobacco revenue stamps. Thanks are due to Myron Huffman, Carter Litchfield and Ernest Wilkens for their help in the preparation of this article. The author acknowledges the permission of the Bureau

*(Continued on next page)*

Essay of the eight ounce tin-foil revenue stamp, series of 1880, not issued until Series of 1883. Actual size.



Issued eight ounce stamp, Series of 1883, cancelled by P. Lorillard & Co. Actual size.

### Chapter Notes

#### STAMPED TOBACCO WRAPPERS

At a recent meeting of the New York Chapter of the ARA, several members combined to show a little-collected area of the revenue field: revenue stamped paper tobacco wrappers of the 19th Century.

Mr. Alan Hicks exhibited the scarce 1868 issue. It is always a surprise to see the coarseness of the printing of these stamps which bear the imprint of the Continental Bank Note Co. All the other work of this company (bonds, postage and revenue stamps, bank notes) is noted for its lively elegant style. But the stamped wrappers, printed with electrotypes probably, on thick yellowish paper were not a success. This may have been the reason for the short life of the issue. Certainly surviving examples, even as cut-squares, are scarce.

Mr. Ernest Wilkens showed the second issue of stamped wrappers, that of 1878-79, the work of the Graphic Co. These are not too difficult to come by and they are usually collected by the brands of tobacco using the wrapper. This variety and the colorfulness of the designs make for an interesting collection. Also displayed was a very rare specimen of the design for the

Issues Association to reprint parts of "Essays and Proofs of United States Internal Revenue Stamps", by George T. Turner.

#### References

*Annual Report of the Commissioners of Internal Revenue* for the years ended June 30, 1880, 1884 and 1899. Washington: Government Printing Office.

Bartlett, J. Delano and Prevost, John W., *United States Private Tobacco Proprietary Stamps*, Springfield, Mass., 1909.

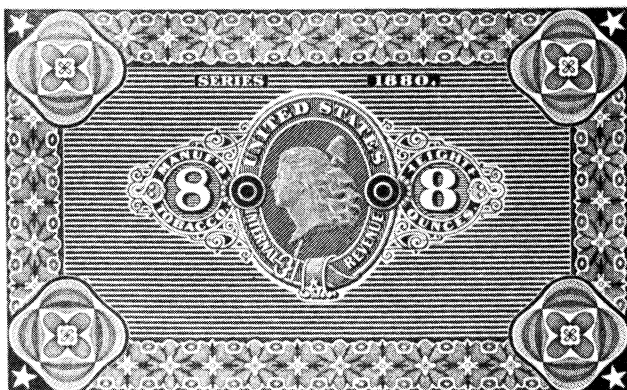
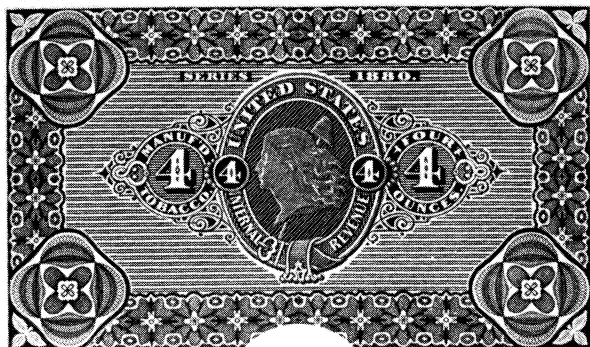
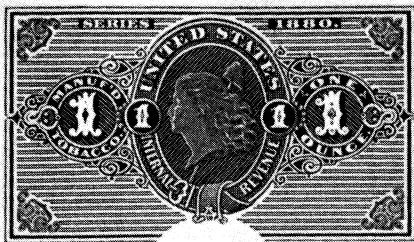
Turner, George T., *Essays and Proofs of United States Internal Revenue Stamps*, Arlington, Va., Bureau Issue Association, Inc., 1974, p415.

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unissued 16-ounce denomination.

All collectors are invited to attend meetings of the 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 p.m.





The set of four essays, Series of 1880, denominations one ounce, two ounces, four ounces and eight ounces, mounted on card. Reduced.

## Floor Tax Paid

by Herman Herst, Jr., ARA

On December 14-15, 1971, in a collection of revenues I sold at auction in New York was Lot 2636. It was a rectangular imperforate stamp printed on white paper that read:

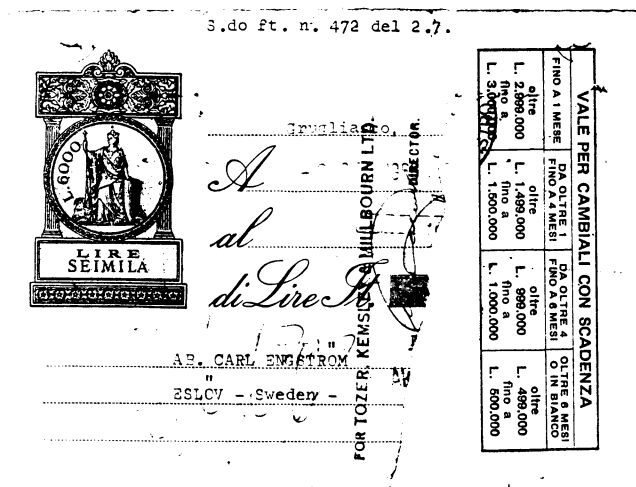
Floor Tax  
PAID  
Internal  
Revenue Act  
Nov. 1, 1942

It sold for \$12.00. No one at the time was able to shed any light on it. There was no frame around it.

My description read, "MYSTERY TAX, 'FLOOR TAX PAID, etc.' as above". Perhaps someone in the ARA can shed more light on this rather obscure item. (Please don't anyone tell the boys in Washington that floors are presently untaxed.)

## Bill of Exchange, Italian With Tax Stamp Imprinted

by Marco Dibolla



I have the great privilege to present to my esteemed friends of the "American Revenue Association" an example of a piece of a bill of exchange Italian with tax stamp imprinted. These have not very much been studied, and I have of them this only example.

The tax stamp is printed in black with background green with value of Lire 6000. On reverse is a block indicating for what amounts and maturities of the bill of exchange the tax stamp is valid. This indicates the tax rate of 0.2% for up to 1 month, 0.4% for more than 1 up to 4 months, 0.6% for more than 4 up to 6 months, and 1.2% for more than 6 months or in blank.

I hope this will be interesting to your esteemed Association.

(Editor's note: Mark would like to contact other collectors interested in this and other Italian revenue material with an eye towards publication in TAR. Contact him through the Editor.)

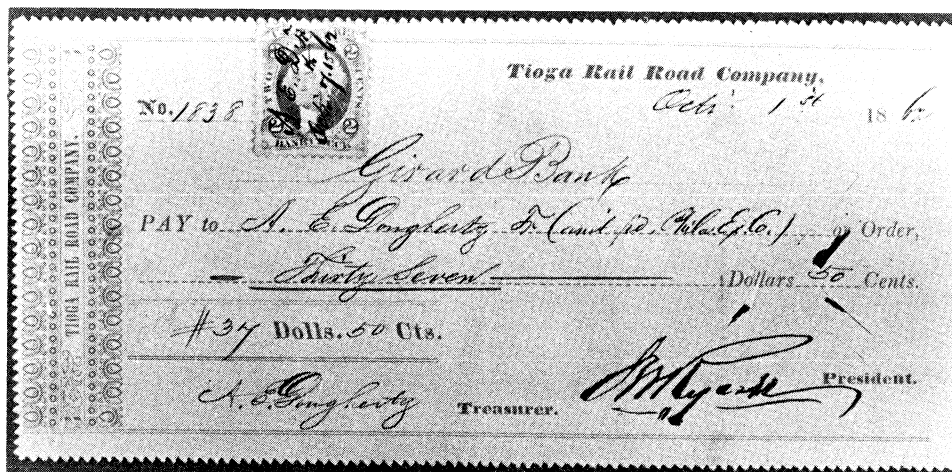
# Documents Bearing U.S. Revenue Stamps of The Civil War Era

## I. The 1862 Tax Rates, an overview (EMU Hunting in America)

by Michael Mahler, ARA

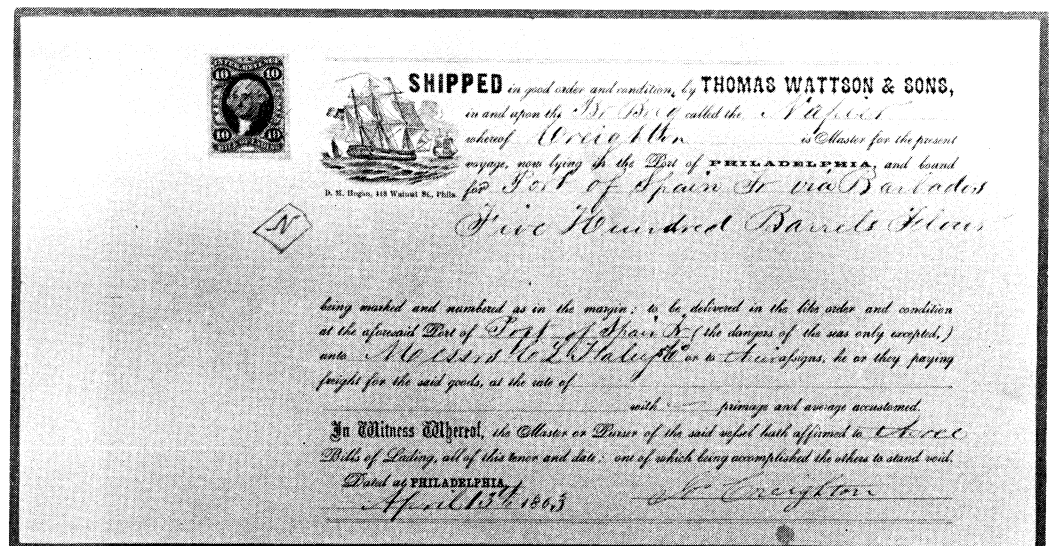
U.S. revenue stamps of the civil war era were used to pay taxes on documents, proprietary articles, and playing cards. An examination of collections and dealers' stocks shows that of the adhesive stamps which were used during this period and have survived until now, the great majority — certainly more than 90% and probably more than 99% — have been removed from the articles to which they were originally affixed. A substantial number of original pieces still exist, however, and it seems natural to classify them according to the rates at which they were taxed.

The original tax schedule, created by the Act of July 1, 1862 and effective October 1, 1862, is of special interest, since this act also stipulated that the tax on a document must be paid by a stamp (or stamps) bearing the name of the type of document. This requirement, together with the detailed tax schedule, led to the profusion of first issue revenues which has delighted generations of collectors. However, during the first few months after the documentary taxes took effect, presumably because of difficulties both in printing sufficient numbers of stamps and in distributing them throughout the country, the exclusive use of "match-



Two cent orange Bank check stamp affixed to a bank check drawn by the Tioga Rail Road Co. on the Girard Bank of Philadelphia. The check is dated October 1, 1862, the day documentary taxes took effect, but the cancel of the stamp is dated October 7, suggesting that stamps were not available until then.

Ten cent imperforate Bill of Lading stamp affixed to a bill of lading of Thomas Wattson and Sons, date April 13, 1863, for 500 barrels of flour to be shipped from Philadelphia to Port of Spain, Trinidad, on the British brig "Napier".





ing" types of stamps proved unworkable. By the Act of December 25, 1862, effective immediately, this provision was repealed. A survey of existing documents indicates, though, that matching stamps were often used during the early months of 1863, probably as the stocks of stamps originally acquired were depleted. A special interest of mine has been to tabulate the existence and scarcity of these early matching

usages ("EMU"s).

Perusal of the 1862 tax schedule (or of first issue revenues) reveals that 25 major types of documents were taxed. In all, there were 84 different rates, for which 80 documentary stamps were originally prepared (83 if one counts the two cent blue Bank Check, Certificate, and Express stamps). Obviously, the correspondence was not one to one. In some cases, a single stamp sufficed for several different rates: for example, the twenty-five cent Certificate stamp was intended to be used on certificates of profit, certificates of stock, and certificates of damage or port warden's certificates. In two cases, several stamps were prepared for a single, but open-ended, rate: these are the \$1.30, \$1.60, and \$1.90 Foreign Exchange stamps, and the \$2.50 and \$3.50 Inland Exchange stamps. One rate had no matching stamp: for the conveyance of real property valued in excess of \$20,000, the tax was \$20 for the first \$20,000, and \$20 for each additional \$10,000 or fraction thereof; for all such cases, the tax would have had to be paid with a combination of lower value Conveyance stamps.

I am aware of only a few previously published articles classifying original documents according to the rates at which they were taxed. These are the comprehensive survey by Bopeley (1937-8) and Shellabear's work (1964, 1965a, b) on documents related to railroads and shipping. Of the 25 major types of documents taxed by the 1862 law, Bopeley cited

(Continued on next page)

Page from a receipt book of Thompson and Co.'s American Express, showing four entries, each dated January 19, 1863, for receipt of boxes of silk to be delivered in New York and Rochester. One cent imperforate, two cent yellow, and two five cent imperforate Express stamps affixed.

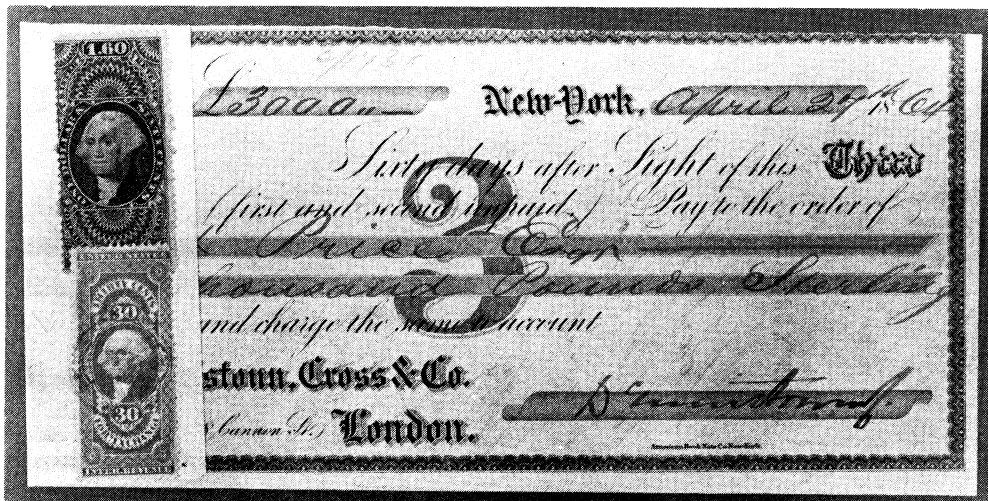
Five cent part perforate Certificate stamp affixed to a certificate of deposit of \$500 at the office of Wells, Fargo and Co., Gold Hill, Nevada Territory, March 24, 1863.

## 1st on Documents

examples of 18 with adhesive revenues. He was unable to locate any bill of lading, charter party, manifest, passage ticket, or warehouse receipt, and listed probate of will documents taxed at rates created in 1864, but none taxed at the rates of 1862; he also listed an 1866 broker's contract with ten cent imprinted revenue, but strictly speaking this is not an example of the 1862 contract rate. Shellabear also found no charter party or manifest documents, but gave examples of stamped bills of lading (2) and passage tickets (3, but none taxed at the 1862 rates).

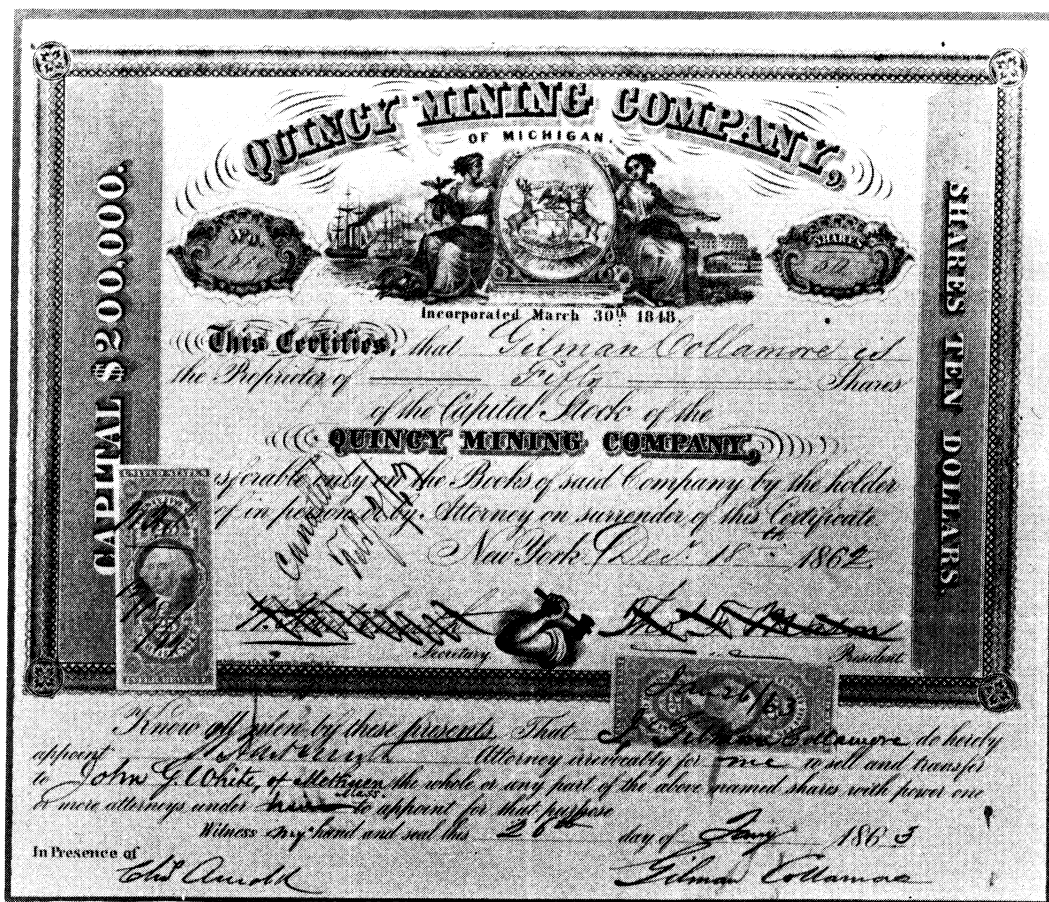
During the past eight years I have examined thousands of documents bearing civil war revenues, including a number

of major collections, and have recorded examples of 67 of the 84 rates comprising the 1862 schedule. Included are 24 of the 25 major types of documents taxed, the passage ticket being the sole exception. For 23 types and 59 rates, I have seen an EMU. Listed on the table are the numbers of examples I have recorded for each rate of the 1862 schedule; for the more common usages, rough estimates have been made. An important but hitherto unpublished contribution to research in this field was made by the late George Turner, who over a thirty-five year period amassed an unparalleled collection of revenue-stamped documents. Included are listings of the rates for which Turner possessed

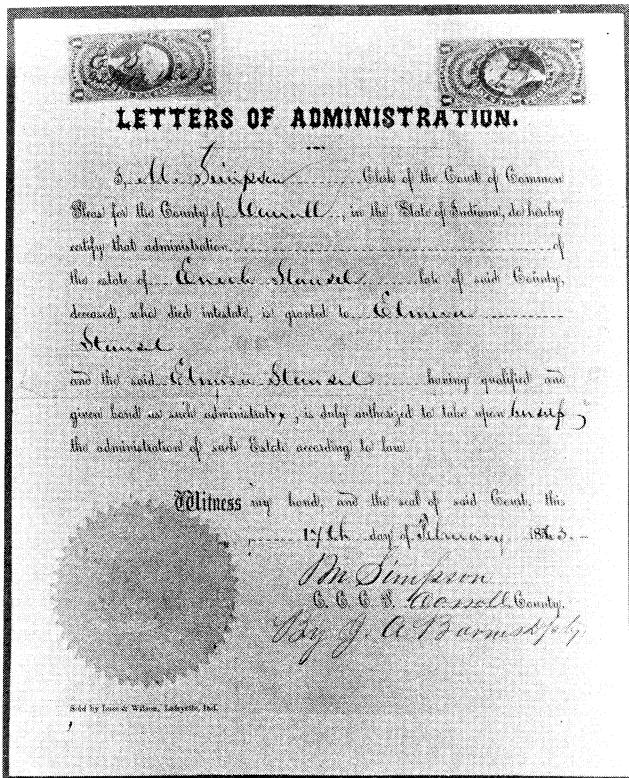


30 cent and \$1.90 Foreign Exchange stamps affixed to the back of a third of exchange of Dennistoun and Co., New York, for 3000 pounds sterling, dated April 27, 1864, to be paid in 60 days by Dennistoun, Cross and Co., London. The pound sterling was at that time worth approximately \$4.85 U.S.

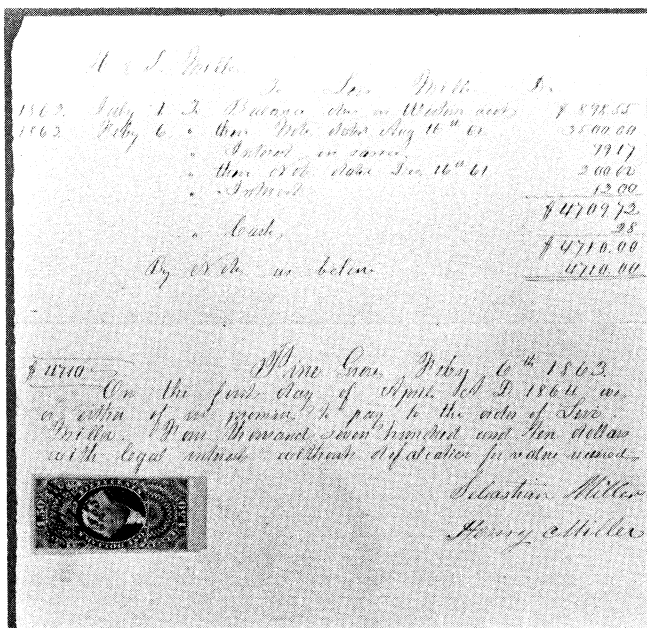
25 cent imperforate Certificate stamp affixed to a certificate for 50 shares of stock of the Quincy Mining Co., dated December 18, 1862. On the lower portion of the document, a power of attorney for sale of the share was executed on January 26, 1863, and a 25 cent imperforate Power of Attorney stamp was affixed.







Two \$1.00 imperforate Probate of Will stamps affixed to Letters of Administration of an estate of undisclosed value, Carroll County, Indiana, February 17, 1863.



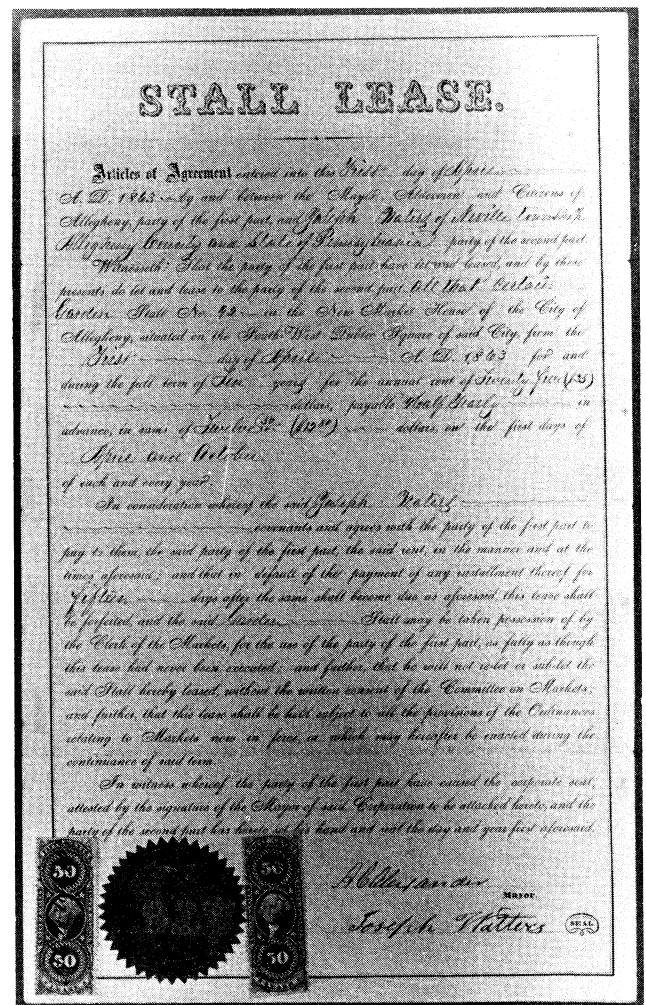
\$1.50 imperforate Inland Exchange stamp affixed to a promissory note for \$4,710, Pine Grove, Pennsylvania, February 6, 1863.

an example, and those for which he possessed an EMU. Throughout the table, an "X" denotes any example of a rate, a "\*" denotes an EMU, usually dated prior to mid-1863, and a "-" indicates that no example has been recorded.

Note that by March 3, 1863, 25 of these rates were no longer in effect. By August 1, 1864, this number had increased to 57. 25 of the other 27 rates remained in effect until October 1, 1872, when all documentary taxes, except that on checks, were eliminated.

It seems pointless to speculate on the absolute accuracy of the numbers tabulated. I expect that before reasonably hard numbers can emerge, many more thousands of documents will have to be recorded. However, this survey probably does provide a good first approximation of the relative scarcity of the various usages. Even here, though, conclusions are problematical because documents of a given type tend to have survived in groups. This means that even with a sample as large as mine, the relative scarcity of a given usage might be greatly overestimated if even a single such group were not included. For example, neither Bopeley

(text continues after table)



Two 50 cent part perforate Lease stamps affixed to the lease of Garden Stall #92 in the New Market House, Allegheny, Pennsylvania, for ten years beginning April 1, 1863.

1862 Rate		Bopeley (1937-8)		Turner (1979)		This Survey X      ★	
AGREEMENT. Agreement or contract, other than those specified elsewhere in this schedule; appraisement of value or damage; per sheet of paper,	.05	X	-	X	-	25	4
BANK CHECK <sup>1</sup> . Bank check or order for payment, payable at sight, for any sum over \$20,	.02	X	★	X	★	> 500	> 100
BILL OF LADING. Bill of lading for goods exported to any foreign port except those in British North America,	.10	-	-	X	★	12	3
BOND, SURETY <sup>1</sup> . Bond, surety for payment of any sum of money or for performance of the duties of any office,	.50	X	-	X	★	10	8
BOND. Bond, other than above,	.25	X	★	X	★	> 25	1
CERTIFICATE. Certificate of deposit, up to \$100,	.02	X	-	X	★	> 200	11
Over \$100,	.05	X	★	X	★	> 200	15-20
Certificate of profit, \$10 to \$50,	.10	-	-	X	-	> 50	1
Over \$50, <sup>1</sup>	.25	-	-	-	-	-	-
Certificate of damage, or port warden's certificate,	.25	-	-	-	-	-	-
Certificate of stock in any incorporated company,	.25	X	-	X	★	> 500	> 50
Certificate, other than above,	.10 <sup>2</sup>	X	★	X	★	> 50	15-20
CHARTER PARTY. Contract for the charter of any ship, registered tonnage up to 300 tons <sup>3</sup> ,	3.00	-	-	-	-	-	-
Over 300 to 600 tons,	5.00	-	-	-	-	1	1
Over 600 tons,	10.00	-	-	-	-	1	1
CONTRACT <sup>3</sup> . Broker's note or memo of sale of any kind,	.10	-	-	-	-	1	1
CONVEYANCE <sup>1</sup> . Conveyance of real property, valued at \$100 to \$500,	.50	X	★	X	★	> 20	> 10
Over \$500 to 1000,	1.00	-	-	X	★	10	4
Over \$1000 to \$2500,	2.00	X	★	X	★	11	7
Over \$2500 to \$5000,	5.00	-	-	X	★	11	9
Over \$5000 to \$10,000,	10.00	X	★	X	★	8	4
Over \$10,000 to \$20,000,	20.00	-	-	-	-	8	6
For each additional \$10,000 or fraction,	20.00	-	-	X	★	2	2
ENTRY OF GOODS. Entry of goods at any custom house, for consumption or warehousing, valued up to \$100,	.25	X	-	X	★	> 50	8
Over \$100 to \$500,	.50	X	-	X	-	> 50	-
Over \$500,	1.00	(RN)	-	X	-	> 25	-
Entry for withdrawal from bonded warehouse,	.50	-	-	X	★	> 25	1
EXPRESS <sup>4</sup> . Express company receipt, up to .25,	.01	-	-	X	★	9	9
Over .25 to \$1.00,	.02	X	★	X	★	> 20	> 20
Over \$1.00,	.05	-	-	X	★	> 15	> 15
FOREIGN EXCHANGE <sup>1</sup> . Bills of foreign exchange, drawn in but payable out of the U.S. If drawn in sets of three or more, for each bill of each set, for amounts up to the equivalent of \$150 U.S.,	.03	-	-	-	-	7	6
Over \$150 to \$250,	.05	-	-	-	-	1	-
Over \$250 to \$500,	.10	X	★	X	★	1	1
Over \$500 to \$1000,	.15	-	-	-	-	1	1
Over \$1000 to \$1500,	.20	-	-	-	-	-	-
Over \$1500 to \$2250,	.30	-	-	-	-	2	-
Over \$2250 to \$3500,	.50	-	-	X	★	3	2

1862 Rate	Bopeley (1937-8)	Turner (1979)	This Survey	
			X	★
Foreign Exchange (continued).				
Over \$3500 to \$5000, .70	- -	- -	2	2
Over \$5000 to \$7500, 1.00	- -	- -	-	-
For each additional \$2500 or fraction, .30	- -	X ★	7	6
If drawn otherwise than in sets of three or more, taxed at the same rates as bills of inland exchange.				
Bills of exchange or orders for payment drawn in a foreign country but payable in the U.S., taxed before payment as bills of inland exchange.				
INLAND EXCHANGE <sup>3</sup> . Bills of inland exchange, promissory notes, due otherwise than at sight or on demand, for amounts over \$20 to \$100, .05	X ★	X ★	> 50	> 50
Over \$100 to \$200, .10	X -	X ★	> 25	> 25
Over \$200 to \$350, .15	- -	X ★	18	15
Over \$350 to \$500, .20	- -	X ★	14	14
Over \$500 to \$750, .30	- -	X ★	15	15
Over \$750 to \$1000, .40	- -	X ★	6	6
Over \$1000 to \$1500, .60	- -	X ★	9	9
Over \$1500 to \$2500, 1.00	- -	X ★	7	5
Over \$2500 to \$5000, 1.50	- -	- -	2	2
For each additional \$2500 or fraction, 1.00	- -	- -	1	-
INSURANCE <sup>3</sup> . Insurance on property of any description, each policy, .25	X ★	X ★	8	7
LEASE <sup>1</sup> . Lease of real property, up to three years, .50	X ★	X ★	9	7
Over three years, 1.00	- -	X -	5	3
LIFE INSURANCE. Life insurance, each policy up to \$1000, .25	- -	X -	3	-
Over \$1000 to \$5000, .50	X -	X ★	10	1
Over \$5000, 1.00	- -	- -	2	-
MANIFEST. Manifest for custom house entry or clearance of cargo of any ship, for a foreign port except those in British North America, registered tonnage up to 300 tons, 1.00	- -	X -	7	-
Over 300 to 600 tons, 3.00	- -	- -	-	-
Over 600 tons, 5.00	- -	- -	-	-
MORTGAGE <sup>3</sup> . Mortgage of real or personal property, valued at \$100 to \$500, .50	- -	X ★	4	3
Over \$500 to \$1000, 1.00	X ★	X ★	3	1
Over \$1000 to \$2500, 2.00	- -	X -	5	4
Over \$2500 to \$5000, 5.00	- -	- -	2	2
Over \$5000 to \$10,000, 10.00	- -	- -	1	1
Over \$10,000 to \$20,000, 15.00	- -	- -	-	-
For each additional \$10,000 or fraction, 10.00	- -	- -	-	-
ORIGINAL PROCESS. Writ or other original process whereby any suit is commenced in a court of record, .50	X -	X ★	> 50	5
PASSAGE TICKET <sup>1</sup> . Passage ticket for a voyage from the U.S. to any foreign port except those in British North America, price up to \$30, .50	- -	- -	-	-
Over \$30, 1.00	- -	- -	-	-
POWER OF ATTORNEY. Power of attorney or proxy for voting at any election of officers of any incorpo- rated company or society, except religious, chari- table, or literary societies, or public cemeteries, .10	X -	X ★	> 100	8
Power of attorney to receive or collect rent, .25	- -	- -	-	-
Power of attorney for sale or transfer of stock, bonds, or scrip, or for the collection of interest or dividends there on <sup>3</sup> , .25	- -	X ★	> 25	> 20
Power of attorney to sell, convey, rent, or lease real estate, 1.00	X ★	X ★	5	1
Power of attorney, other than above, 1.00 <sup>5</sup>	- -	X -	1	1



## 1st on Documents

1862 Rate			Bopeley (1937-8)		Turner (1979)		This Survey X ★	
PROBATE OF WILL <sup>1</sup> . Probate of will, or letters of administration, estate valued at up to \$2500,	.50	-	-	X	★		2	2
Over \$2500 to \$5000,	1.00	-	-	-	-		-	-
Over \$5000 to \$20,000,	2.00	-	-	-	-		1	1
Over \$20,000 to \$50,000,	5.00	-	-	-	-		-	-
Over \$50,000 to \$100,000,	10.00	-	-	-	-		-	-
For each additional \$50,000 or fraction,	10.00	-	-	-	-		-	-
PROTEST. Protest on checks or bills of exchange, or marine protest,	.25	X	-	X	★	> 20		6
TELEGRAPH <sup>6</sup> . Telegraph despatch, charge for the first ten words up to .20,	.01	-	-	-	-		-	-
Over .20,	.03	X	★	X	★	4		4
WAREHOUSE RECEIPT <sup>1</sup> . Warehouse receipt for any property held on storage in any warehouse or yard,	.25	-	-	X	-	16		11
Rate Totals	84	25	15	52	42	67		59

1. Rate structure changed August 1, 1864.
2. Rate changed March 3, 1863.
3. Rate structure changed March 3, 1863.
4. Tax rescinded March 3, 1863.
5. Rate changed August 1, 1864.
6. Tax rescinded August 1, 1864.

nor Turner had an EMU for the 1862 warehouse receipt rate, and for many years I had recorded only one example; but recently I found that a collector friend had no less than 10 such pieces, all dated between December 15, 1862 and June 24, 1863, and with imperforate or part perforate stamps affixed, for goods stored by two companies in warehouses in the vicinity of Brooklyn, New York. Similarly, the hoard of Quincy Mining Company paper that surfaced in the late 1970's included many items dated 1862-3, and was a veritable bonanza for EMUs: it furnished, among many others, 10 of 12 listed EMUs for the .10 contract rates of 1862 and 1863, 5 of 7 listed for the .03 foreign exchange rate, and 7 of the 8 for the .10 power of attorney rate. Certainly, more such surprises await researchers in this field.

This article is intended to be the first in a long series. Major changes in the documentary tax schedule took place in 1863 and 1864, with minor changes at several later dates. A companion piece to the present article will furnish listings of the numbers of examples I have recorded for each of these new rates. Then, in an attempt to breathe life into rate schedules and tables, perhaps a hundred key documents will be described. Many of them have fascinating stories to tell. I have also determined, for my sample, the relative scarcity on document of the U.S. civil war era adhesive revenue stamps. In my experience, a stamp's scarcity on document does not always correlate well with its catalog value. Finally, I have classified revenue-stamped documents by their state, territory, or district of origin.

My primary motive in publishing these listings is to improve their accuracy, by first calling attention to a long-neglected area of fiscal philately. I welcome correspondence on any aspect of document collecting, at 1725 The Promenade #708, Santa Monica, CA 90401, and gratefully acknowledge the cooperation of all those who have participated in this survey to date.

### References

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- Shellabear, H.P. Straight Line Steamship Cancels, Which Stamp Tax Paid?, *The American Revenuer*, 18: 17-19, March, 1964.
- Shellabear, H.P. Stamp Tax Usage Schedule B. Civil War Revenues as Found on Railroad Documents, *The American Revenuer*, 19: 21-24, February, 1865, and 19: 30-31, March, 1965.
- Shellabear, H.P. Stamp Tax Usage Schedule B. Civil War Revenues as Found on Ship Documents, *The American Revenuer*, 19: 33-37, April, 1965.
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### Opinion:


#### What do we call it?

If the preceding article by Mr. Mahler would have been about postage stamps and postally used covers, we would have no trouble classifying it. We would simply call the area of study Postal History. It is a simple, neat classification; if it nomenclature well accepted by philately.

But Mike's article deals with revenue stamps on documents. His term EMU (Early Matched Usage) only covers one specific case. What fiscal philately needs is a general term that will describe this area of our hobby. The letters column is open to suggestions.

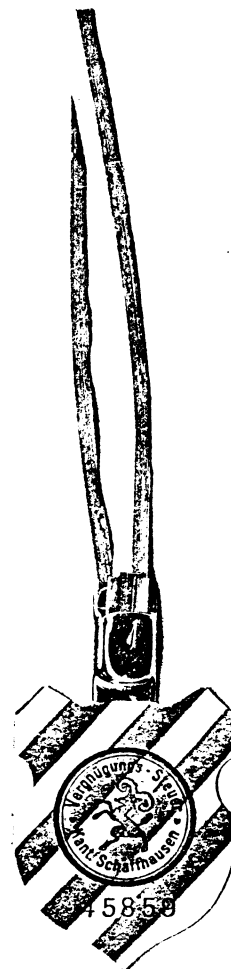
Ken Trettin, Editor

## When is a Stamp Not a Stamp? No. III

Stadt Schaffhausen	
Eintrittskarte	
Fr. 3.30	COUPON
inkl. 30 Cts. Vergnügungssteuer	Fr. 3.30
Auf Verlangen vorzuweisen! Ohne Coupon ungültig	
	
N <sup>o</sup> 37641	37641
Bis zum Schluss der Veranstaltung aufbewahren!	

Admission ticket for 3 francs with 30 centimes (10%) amusement tax surcharge.

Hang tag with wrist band for collecting amusement tax. The patron paid the tax at the same time he paid for admission to the event. The tax collector secured the band around the patron's wrist as evidence of payment. Attempted removal destroyed the integrity of the tag.



If the taste of Swiss cheese is so pleasurable, does the Canton of Schaffhausen have tax collectors stationed at the doors of restaurants to collect pleasure tax from the patrons before they enter? I don't know. Maybe they did in the past.

Schaffhausen is one of the smallest cantons of Switzerland with a very small population — perhaps less than 100,000. It is surrounded by Germany on all sides but for a narrow neck connecting it to the main Swiss land mass north of Zurich so it is not strange that the revenue stamps are all in German. And because of its small populations, notwithstanding the fact that it joined the Confederacy in 1501 and had plenty of time to learn how to collect taxes by revenue stamps there are only a few categories of revenue stamps known. There are the police stamps of 1918; the unemployment insurance stamps of 1925, 1940 and 1953 (the latter not yet issued when Schaufelberger published his listings;) and finally the amusement tax stamps which are not listed anywhere.

The Canton collected this tax in two ways where some printed article was involved but I cannot tell you whether the methods were practiced at different periods of time or simultaneously. Even the dates are not known to me but I guess they were used in the fifties and sixties. The first method was by a surcharge on tickets to amusement events; the second was by a hang tag or wrist band that was carried on the person of the taxpayer. Both types are illustrated here.

The article marked "Eintrittskarte" is an admission ticket for an event, the ticket apparently having been printed by the government of the city where the event occurred. Note that the ticket carries the city name "Stadt Schaffhausen" and the circular tax imprint of the Canton of Schaffhausen in the bottom left corner. Besides the name of the Canton the imprint includes the phrase "Vergnügungs-Steuer" which translates as "pleasure tax" or "amusement tax". The surcharge on the ticket is ten percent of the basic price of admission.

The other illustration is of a tag which is the main subject of this discussion. It is a cardboard die-cut member about an inch across with a small integral tongue formed on the top edge that cannot be seen in the illustration. A clever sheet metal fastener is permanently attached to the tongue together with one end of a strong ribbon the free end of which has a metal tip adapted to be engaged into a slot in the front of the fastener after the ribbon has been encircled about the wrist of the taxpayer. Once inserted, a tooth on the inside of the slot and a recess in the metal tip co-

(continued on next page)

# Deutschosterreich and Wilsonism

by William Ittel, ARA

In January of 1918, Thomas Woodrow Wilson, the Presbyterian minister's son and incumbent president of the United States proclaimed his Fourteen Points (and later his Four Principles and his Five Particulars) as a basis for the settlement of the world's first truly world war, and for the rebirth of Europe. These pronouncements eventually lead to a German response ("The German Government accepts as a basis for its negotiations the program laid down by the President of the United States.") and, as everybody knows, to the armistice of November 11, 1918.

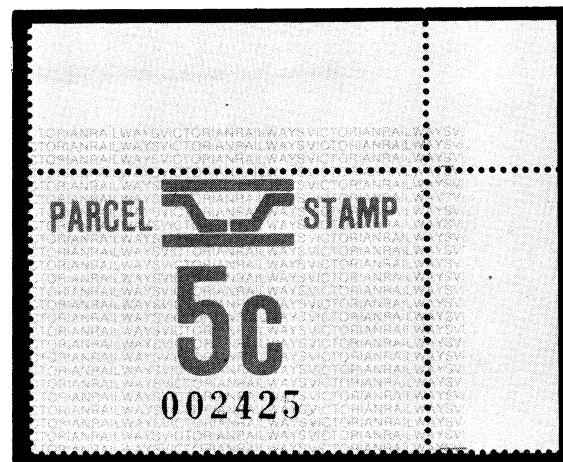


Less well known, or more accurately hardly known at all, is the fact that on the next day, November 12, 1918, the Austrian National Assembly (Nationalrat) declared the Austrian republic to be an integral part of Germany (Deutsches Reich) based on the Wilsonian principle of the self-determination of peoples. On February 20, 1919, the republic of Austria overprinted the old, imperial revenues with a 24½mm "Deutschosterreich" (German Austria). But the annexation (Anschluss) was not permitted by the Allies. As a matter of fact, in addition to specifically prohibiting the Anschluss of Austria with Germany, they went so far as to prohibit the use of the word "Deutsch" in the Austrian country name! So much for Wilson and his Points, Principles and Particulars!

## Victoria

## The New Railway Stamps

by Maxwell R. Hayes, ARA



Issued on Aug. 24, 1981, the new design is shown here, in the denominations listed. These stamps do not have the station names printed on them. They were emitted in sheets of 20 (5x4) and all bear a black serial number. The inscriptions are in the listed colors, the background lettering (multiple VICTORIANRAILWAYS) in the lighter color, and extending into the selvage.

The stamps are 52x38 mm. overall, printed on glossy white unwatermarked paper, and are perf 14x13½.

### 1981

5c	ultra / lt ultra
10c	red / lt red
20c	red / lt red
30c	red / lt red
40c	red / lt red
50c	red / lt red
60c	red / lt red
70c	red / lt red
80c	red / lt red
90c	red / lt red
\$1	green / lt green
\$2	brown / lt brown
\$5	orange / lt orange

## Raclette

operate to form a permanent connection that cannot be separated without destroying some part of the device. Obviously it was next to impossible for the taxpayer to pass his tag to a co-conspirator in an effort to re-use the tag.

The tag has the identical Cantonal imprint as the admission ticket. The patron buys the tag from the tax collector at a fee which is determined by the price of admission to the event, the tax collector being stationed at the entrance to the event, perhaps an athletic game, puts it on his wrist and wears it while attending. He can't get it off without destroying it.

Each tag had a totally different shape and color. The tags were produced in horizontal strips with control

numbers, the individual tags being separated by partial cuts instead of perforations so that the tax collector could tear each tag off the strip rather cleanly as he sold it.

I have only eight such tags in my collection, none of which carries a date or a tax amount. There must have been many more that were issued, but, in view of the nature of their construction, very few could have survived.

Anyway, we now have a third answer for the question I first posed in Raclette No. 6 (TAR Vol. 33, page 139): "When is a stamp not a stamp?" The answer is — when it's a hang tag.

# Insurance Stamps of the Republic

by G. C. Akerman, ARA

## Purpose of Issue

From 1878 the Document series of stamps was used to record payment of duties on all manner of financial transactions, including, of course, receipts. From time to time special stamps were introduced for specific sources of revenue, and previous articles have covered Bills of Exchange and Patent issues.

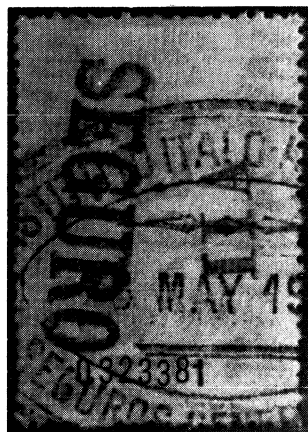
From 1900, insurance premiums were promoted to this special status, and, while Document stamps continued to be used until the 1930's, they were identified by the handstamp "SEGUROS".

## Major Groupings

The first group is, therefore, the surcharged Document stamps.

From 1920 until 1942 (?) special stamps were issued. The design was modified several times, in particular by changes in the inscription. This provides a further four groupings:

- 1920 - "Libros y Seguros"
- 1923 - 25 "Seguros"
- 1925 - 40 "Seguros y Warrants"
- 1941 - ? (redrawn design)



"SEGURO" handstamp on a document stamp.

## The Surcharge Period

The surcharge was by handstamp, which assures an interesting selection of variations! The most usual orientation is vertical, with a slight preference for reading UP the stamp. The commoner denominations may normally be found reading both up and down. The color is usually red or purple, though blue or violet is not uncommon.

Two types of variety may be noted:

- Other orientations. Horizontal surcharges are markedly less common; they may be found both upright and inverted in about equal numbers.
- Multiple impressions. Double surcharges in the same orientation are unusual, mixed orientations are delightful. The appended Table 1 notes those I have seen.

For the first decade or so the highest value seems to have been 5 pesos. From 1912 the 10 pesos joins the regular denominations, with occasional examples of the 20 pesos.

When the special stamps appeared in 1920 the use of handstamps tailed off, but their persistence for more than ten years suggests that smaller offices did not avail themselves of the convenience of buying special stamps. Presumably larger offices used Document stamps when they were out of stock of particular denominations of Seguros stamps.

The 1925-26 issue is also often found stamped "IIA" in violet or black, and the same device is found on the special issue. This is a Company marking (Instituto Italo Assurance), so that the "IIA" is probably a security endorsement — like a perfin.



A stamp from the period of 1920-23 bearing the inscription "LIBROS y SEGUROS".

## "Libros y Seguros" 1920 - 23

The design is similar to the Bill of Exchange or Match issues, with the left-facing Hermes Head above the value and control. The purpose-of-issue label is at the top. The meaning of the word "Libros" is, in the context, unclear. Could it refer to cheque-books? Or perhaps to payment books for Industrial Life Offices of the penny a week type? Perhaps Argentinian specialists of Insurance minded members could comment.

The series ran for just three issues, dated "1920", "1921-22" and "1922-23". The first issue, and part of the second issue, is on the white Fiscal Sun watermarked paper. The remainder of the second issue is on coarse white wove paper, while the third issue is on a thin white paper with a marbled watermark effect.

In all three issues the frames of the date and value tablets show distortion or damage, presumably due to hurried production. Unfortunately, I have seen insufficient material to be able to determine whether the same flaws carry forward from year to year.

## "Seguros" 1923-25

The superscription was changed to the single word for two

(Continued on next page)



A stamp from the 1923-25 era with the shortened "SEGUROS" inscription in the top panel.



From 1925 until 1940 the stamps carried the inscription "SEGUROS y WARRANTS".

issues only. Both were printed on the thin white marbled paper introduced in 1922-23.

A few collectable varieties have been seen. The 1924-25 issue often shows marks between "REPUBLICA" and "ARGENTINA". They are possibly master plate flaws introduced while the superscription was being re-lettered. Partially double prints of the 1923-24 20c sepia and the 1924-25 5p bistre-brown exist. The 1923-24 25c green is known with a large superfluous dot touching the inside of the left frame near the bottom.

## "Seguros y Warrants" 1925 - 1940

Readers might like to speculate on the meaning of "Warrants" in this context — Dividend Warrants or Annuity payments, perhaps?

The re-wording of the superscription was used as an excuse to create a new master plate, with reworked lettering throughout and renewal of the somewhat tatty frames of the date and value tablets. Otherwise the design is unchanged. The rates also seem to have been changed, with the loss of the many denominations in favor of a series in multiples of 15c with additional values between 1 peso and 3 pesos. The 10c value reappeared in 1936.

## Table 1 — The Surcharges

Key: The color is that of the most common surcharge ink. Shade variations are common. Two columns are used when there are distinct groups of color during a given year. "Viol" covers violet and other blue-ish shades; "Purp" covers purple and other reddish shades.

The handstamps are applied in four orientations:

- U - reading UP the stamp
- D - reading DOWN the stamp
- H - HORIZONTALLY across the stamp
- I - horizontally but INVERTED

Date	1900	1901	1902	1903	1903	1904	1905	1906	1907	1908	1908
Color	Red	Red	Red	Red	Viol Purp	Purp	Viol	Viol	Viol	Viol	Red
5c	U	U,D	U	—	U	U	U	U,D	U	D	D
10c	U	U(1)	U	—	U	U,D	U,D	U,D	D	U	U,D
20c	D	U	U	U	U	U	U,D	U,D	U,D	D	U
25c	U,D	U,D	U	—	U	U	U,D	U,D	U,D	D	U,D
30c	U	U	U	—	U	D	U	U,D	U,D	U	—
40c	U	U	U	—	U	U	D	D	U	U	—
50c	U,D	U,D	U(2)	—	U	U,D	U,D	U,D	U,D	U,D	D
60c	—	—	—	—	—	—	U	U	—	D	—
70c	—	U	—	—	U	—	U	D	U	—	—
75c	U,D	U	U	U(1)	U	U,D	U	D	U(1)	D	U,D
80c	—	—	—	—	—	—	—	U	—	—	—
90c	—	—	U	—	—	U	D	U	—	—	—
1 peso	U,D	U(1)	U	U	U	U,D	U	U,D	U	D	U,D
2p	U,D	U(1)	U(1)	—	U	D	D	U,D	U,D	D	D
3p	D	—	U	U	—	U	D	—	U	U	U,D
4p	—	—	—	—	U	—	—	—	U	—	—
5p	U	U	—	—	—	—	U,D	D	D	D	—





A piece containing both the federal stamp and two stamps from the province of Santa Fe.



A centavos value from 1939 with the denomination tablet redrawn. The value is expressed in a decimal of a peso.

(Continued on next page)

Date	1909	1909	1910	1911	1911	1912	1912	1913	1914	1914	1915
Color	Red	Viol	Red Purp	Red	Viol	Viol Purp	Blue	Viol Purp	Red Purp	Viol Blue	Red Purp
5c	U	—	U	U	D	D	D	U	U	U	U
10c	U,D	—	U,D	U,D	—	D	U	U	—	U	U
20c	U	—	U	U,D	U	D	—	U,D	U	U,D	D
25c	U,D	—	U,D	U,D	—	U,D	U,D	U,D	—	U	U,D
30c	U	—	—	D	D	D	—	U,D	U	U	D
40c	U	—	U	U	D	U,D	U	U,D	U	—	U
50c	U,D	—	U,D	U,D	—	U	U,D	U,D	—	U	D
60c	—	—	—	—	—	—	D	—	—	—	—
70c	—	—	—	—	—	—	—	D	—	—	—
75c	U,D	—	U,D	U,D	—	U,D	D	U,D	—	U,D	D
80c	—	—	—	—	—	—	—	—	—	—	—
90c	—	—	—	—	—	U	—	—	—	—	—
1 Peso	U,D	—	U,D	D	U,D	U,D	D	U	U	U	U,D
2p	U	—	U,D	U,D,I	—	U,D	U	D	—	U	U,D
3p	U	—	U	D	—	U,D	U	U	—	U	U,D
4p	—	—	U	D	—	—	U	—	—	U	U
5p	U	D	D	U	—	U	—	U,D	U	U	D
10p	—	—	—	—	—	—	—	U	—	U	D
Date	1915	1916	1916	1917	1918	1918	1919	1920	1921	1921	1922
Color	Viol Blue	Red Purp	Viol Blue	Red Purp	Red Purp	Viol Blue	Red Purp	Red Purp (4)	-22 Red	-22 Red (4)	-23 Red
5c	U	U,D	—	U,D	U	D	U,D	D	U	—	—
10c	—	U,D	—	D	U,D	—	U,D	—	—	—	—
20c	U	U,D	—	U,D	U,H	U	U,D	—	—	—	—
25c	U	U,D	—	D,I	D,H	—	U,D	—	—	—	D
30c	—	—	—	—	D	D	—	—	—	—	—
40c	—	U,D	—	U,I	U	—	U	D	—	—	—
50c	U	U,D	—	U,D	U	—	U,D	U,D	D	—	—
75c	—	U,D	U	U,D	U,D	—	U,D,H	D	—	—	—
1 peso	—	U,D	—	D,H	U,D,I	U	D	U,D	—	U,D	—
2p	—	U,D	—	U,D	U,D	—	U,D,H	U	—	U,D	—
3p	—	D	—	U,D,I	U,I	U	U,D,I	U,D	—	—	—
4p	—	—	—	D	—	D	D	D	—	—	—
5p	—	U	—	U,D,H	H	—	U,I	U,D	—	—	—
10p	—	U	—	H(3)	H,I	—	U	—	—	—	—
20p	—	U	—	D	—	—	—	—	—	—	—

## Argentina

The color scheme changed each year, and an interesting experiment was tried in 1937, when all of the centavos values were printed in vermillion, and the higher values in deep grey blue.

The Large Arms paper was used throughout the period, with two variants:

- 1925 - 1930. Thin white paper, with some examples of the 1926-27 issue showing the granulated texture effected by gum-breaking rollers. (This treatment was applied to many postal and revenue issues of the period.)
- 1929-30 and 1931 issues onwards. Medium opaque paper.

As noted earlier the Instituto Italo Assurance, and a few other Companies, added Company handstamps to their revenue stamps during the mid-1920's.

The two periods of validity of the 1932-33 issue are distinguished by overprints reading "Corresponde / al AnO / 1932" (or "1933") in three lines. These machine printed overprints are in red. From 1933 onwards the date tablet contains a single year, which presumably made accounting easier.

Many of the Argentinian Provinces raised taxes using similar means to the Republic, and one occasionally finds mixed frankings. Thus a 1932-33 2.25p stamp, overprinted for 1933, is accompanied on piece by 1p and 20c Insurance stamps from the Province of Santa Fe.

In 1939 the value inscriptions for centavos values were redrawn to express the value as decimals of a peso — "\$0.nn".

The quality of the issued stamps is high, and the only noteworthy varieties I know of are:

- 1928-29. The 75c olive-bistre may be found with a vertical scratch running down from above the NW corner, through C(entavos) and out through the lower margin. This stamp also shows a break in the LH frame opposite the top of the inner medallion.
- 1929-30. The 50c bright scarlet shows a break in the RH frame level with the top of the inner medallion.
- 1934. The 50c grey olive has sustained some damage repaired by a retouch in the Control panel and the lower frame below (centa)VOS.



The 1941 issue. The serial number is now at the top and there is no indication of the year.



In 1942 the code letter "B" was added to the serial number tablet.

### 1941 Onwards

The design was redrawn in 1941 to place the Control tablet at the top, remove the date tablet and extend the value tablet to the full width of the design. The central vignette with its superscription and supporting scrollwork was left unchanged.

In 1941 there was no indication of the year of issue, but in 1942 a year code "B" was added at the top right of the design. No examples later than B have been seen.

The 1941 issue was on the usual opaque white paper with Large Arms watermark. The B issue was partly on a similar but glossier paper and partly on smooth vertically ribbed paper. No varieties have been reported.

### Insurance Companies

The insurance industry is old established, and for several centuries was dominated by the London market. Many of the larger London and Continental Offices have traditionally written considerable amounts of foreign business, and this is made evident by the cancellations applied to the Seguros issues.

In some cases it would be possible to form quite extensive sideline collections of the cancellations of one's favorite Company — presumably on a world-wide basis!

*(Continued on next page)*

## Design Doubling of U.S. Private Die Stamps An Addendum

by Richard F. Riley, ARA

It is doubtful if any article can ever be definitive. After the editor had the paste-ups done for the October issue of TAR I learned of yet another double transfer. (See TAR, October, 1981, p163.) I wish to acknowledge the assistance of Anthony Giacomelli for the following item.

**130 RS296. Charles Marchand.** Class 3. Unlisted by Scott. Faint doubling seen in several places throughout the design, particularly at the ends of the bottom panel reading ONE AND ONE QUARTER CENTS, the foliar ornaments around the right 1¼, and as an outer line to right of frame at top half of the vignette.

## The Tables

Two Tables are appended. The first shows the recorded Document stamps with the Seguros surcharge, including the orientations of each. The second summarises the special

stamps. Colors were measured with the "Stanley Gibbons Colour Key". Readers are requested to fill in the many lacunae.

Date	1923 -24	1924 -25	1924 -25	1925 -26	1926 -27	1927 -28	1928 -29	1929 -30	1930 -31
Color		Red	Red (5)	Red (6)	Viol				Viol
15c	—	—	—	U,D	D	—	—	—	—
20c	—	—	D	—	—	—	—	—	—
30c	—	—	—	U,D	—	—	—	—	—
75c	—	U	—	U	—	—	—	—	—
1 Peso	—	—	—	—	—	—	—	—	D
2p	—	—	H	—	—	—	—	—	—
3p	—	—	—	U	—	—	—	—	—
7p	—	H	—	—	—	—	—	—	—
20p	—	—	I	—	—	—	—	—	—

### Notes on Table 1

- 1 Double surcharge known
- 2 Up and down on the same stamp
- 3 Two impressions, one doubled
- 4 Fiscal sun watermark
- 5 Large arms watermark on all stamps after 1924-25
- 6 Stamps further surcharged with Insurance Company Initials (E.g 'I.I.A.' in black or violet)

## Table 2 — Special Stamps

Date	1920 (1)	1921-22 (1)	1921-22 (1)	1922-23 (1)	1923-24 (6)	1924-25 (3)	1925-26 (7)
5c	Light Blue	Br Green	Br Green	Deep Brown	Dp Redsh Purp	Light Blue	—
10c	Bistre Brown	Dull Ultram	—	Light Green	Br Scarlet	Red Brown	—
15c	—	—	—	—	—	—	Yell Green
20c	Yell Orange	Olive Grey	—	Br Scarlet	Light Brown (2)	Green	—
25c	Olive Grey	Cobalt	—	Lake Brown	Green (5)	Rose Red	—
30c	—	—	—	—	—	Brown Lake	Yell Orange
40c	—	—	—	—	—	Orange Brown	—
45c	—	—	—	—	—	—	Dp Dull Purple
50c	Brown Lake	Lake Brown	Lake Brown	Bistre Brown	Greenish Black	Yell Orange	Chocolate
60c	—	—	—	—	—	—	Dp Grey Green
75c	Slate Green	Orange Brown	—	Bistre Brown	Yell Green	Blue	Dp Grey Green
90c	—	—	—	—	—	Brown Lake	—
1 peso	Sepia	Agate	Agate	Red Brown	Blue	Slate Green	Claret
2p	Dp Bluish Grn	Dull Ultram	Dull Ultram	Dull Ultram	Ochre	Light Blue	Olive Bistre
3p	Orange Brown	—	Slate Green	Brown Lake (4)	Azure	Chocolate	Indigo
4p	Bistre	Blacksh Lilac	Blacksh Lilac	Red Orange	—	Dp Turq Green	Black
5p	Or Vermilion	Deep Brown	Deep Brown	Olive Bistre	Lake Brown	Bistre Brown(2)	Green
9p	—	—	Brown	—	—	—	—
10p	—	—	Dp Turq Green	Blackish Lilac	Bistre Brown	Vermilion	Purple Brown
15p	—	—	—	—	—	—	—
20p	—	—	—	—	—	—	—
25p	—	—	—	—	—	—	—
30p	—	—	—	—	—	Sepia	—

Notes: The "1920" column and first column of "1921-22" show the Fiscal Sun paper.

1. In many examples the frames of the date and value tablets are distorted or damaged
2. Variety: Partially doubled
3. Variety: Mark between LICA-ARG in many values
4. Variety: "3" doubled
5. Variety: Large green dot touching inside of left frame near base
6. Many prints are very spotty
7. Many examples show Company device surcharge — eg IIA, CIIA

(Continued on next page)

Date	1926-27 (1)	1927-28 (1)	1928-29	1929-30	1929-30	1930-31	1931-32
15c	Br Carmine	Olive Brown	Brown Lake	Deep Blue	—	Red Brown	—
30c	Yellow Green	Yellow Brown	—	Dp Yell Green	—	Dp Dull Blue	Brown Rose
45c	Orange	Sepia	—	Grey Olive	—	Chestnut	—
50c	Deep Blue	Bluish Grey	—	Br Scarlet (4)	—	Olive Sepia	Brown Lake
60c	Deep Claret	—	—	Red Brown	Red Brown	Dp Grey Green	—
75c	Olive Sepia	Plum	Olive Bistre (3)	Br Rose Red	—	Cobalt	Deep Brown
1p	Sepia	Green	Yell Brown	Claret	—	—	Dull Orange
1.50	Dp Blu Green	Slate	Rose Carmine	Yellow	Yellow	Dull Orange	Dull Blu Green
2p	—	Reddish Purple	—	Indigo	—	Chestnut	Deep Blue
2.25	Red Orange	Rose Red	—	Lake	—	Brown	Orange Red
2.50	Purple Brown	Emerald	—	Blue	—	Bright Green	Dull Green
3p	Purple Brown	Light Brown	Yell Brown	Yell Brown	Yell Brown	Bistre	Br Rose Red
4p	Yell Brown	Deep Olive	—	Deep Blue	—	Purple Brown	—
5p	Yell Olive (2)	Dp Dull Blue	Red Brown	Rosine	—	Reddish Brown	Dp Chocolate
10p	Bistre (2)	Yell Olive	Dp Grey Green	—	—	—	Red Brown
15p	Sepia	—	Brown Ochre	—	—	—	—
20p	Black	—	—	—	—	—	—
25p	Purple Brown	—	—	—	—	—	—
30p	—	—	—	—	—	—	—
50p	Green	—	—	—	—	—	—

- Notes:
1. Some examples with Company surcharge (eg IIA in black or violet)
  2. Paper milled to give textured surface
  3. Variety: Vertical scratch from above NW corner, down through C(ent) and out at bottom. Also break in LH frame opposite top of Control.
  4. Variety: Break in RH frame level with top of inner medallion
  5. Opaque white paper

Date	1932-33 (Surch 1932)	1932-33 (Surch 1933)	1933	1934	1935	1936	1937
10c	—	—	—	—	—	Yellow Green	Vermilion
15c	—	—	Lake	—	Apple Green	—	—
30c	—	—	—	—	Orange Brown	—	Vermilion
45c	—	—	—	Dp Violet Blue	Bistre Brown	—	—
50c	—	—	Olive Sepia	Grey Olive (1)	Yell Orange	Grey Brown	—
75c	—	—	—	Lake Brown	Greenish Blue	—	—
1 peso	—	—	—	Rose Carmine	—	Buff	Dp Grey Blue
1.50	—	Olive Bistre	—	—	Yell Orange	Olive Grey	—
2p	—	—	—	Chestnut	—	—	—
2.25	—	Brown	—	Deep Blue	Yell Green	—	—
2.50	—	Chocolate	—	Br Rose Red	Dull Blue	—	Dp Grey Blue
3p	Dp Turq Blue	—	Chocolate	Indian Red	Light Blue	Olive Brown	Dp Grey Blue
4p	—	—	—	Bright Green	—	—	—
5p	—	Light Green	—	Dp Turq Green	Yell Brown	Dp Viol Blue	Dp Grey Blue
10p	—	—	—	Dull Orange	Brown Lilac	—	—
15p	—	—	—	—	—	—	—
20p	—	—	—	—	—	—	Dp Grey Blue

Note: 1. Variety: Shading retouched in Control panel; lower frame damaged below (centa)VOS

Date	1938	1939	1940	(1941) No date	B = 1942 Arms wmk	B = 1942 Vert Laid
10c	—	—	—	Yell Orange	—	—
30c	—	Carmine	—	Dull Ultram	—	—
50c	—	Yell Green	Orange Yell	Bistre Brown	—	—
60c	—	—	—	Prussian Blue	—	—
75c	Bistre	Dp Turq Blue	—	Orange Brown	—	—
1 peso	Brown Purple	Brown Ochre	Brown Rose	Yellow	—	—
1.50	Dp Blue Grn	Yell Brown	Dull Blue Grn	Drab	—	—
2p	Dp Dull Blue	—	—	—	Lake Brown	—
2.25	Light Brown	—	Grey Brown	Lake Brown	Red Brown	—
2.50	Chestnut	Olive Sepia	Cinammon	—	—	Lake
3p	Olive Sepia	Light Blue	Grey Brown	Rose	Br Rose Red	—
4p	—	—	Dull Orange	—	—	—
5p	Brown Rose	Brown Rose	Brown Ochre	Dull Yell Grn	—	—
10p	Dp Grey Grn	Yell Olive	Slate Blue	—	—	—
15p	—	—	Brown Rose	—	—	—
20p	—	—	Dull Green	—	—	—
25p	—	—	Chestnut	—	—	—



Just after Thanksgiving two pairs of checks came to hand, via Larry Joseph (well known dealer in U.S. postage and revenues), from a Connecticut collector. These were all drawn on the National Bank of New England, were dated in 1870 at East Haddam, Conn. and were face printed by the same firm but the C type imprints differ.

Illustrated is the Luther Boardman pair; the face was printed by "Kellogg & Bulkeley, Lith. Hartford, Conn." (this is earlier than the firm's work has been previously reported) bearing RN C2a variety and C2a respectively. The variety is distinguished by its chipped or half-moon damage in the bottom border. See the \$200.00 check for the damage as compared with the plain 2a.

A second pair for Emory Johnson, manufacturer of cotton twines, same bank, same city, same face printer but bearing C1 and C1 variety with the identical half moon damage in the border, were in the lot.

So far, so good. What caused the damage? Here we must enter the realm of conjecture. It would seem that this is the result of a damaged design transfer, such as we have previously met in the E type broken corner, but we're not sure that the stone, with design *in place*, was (or could be) used for more than one run of "pulls"; the change in color leads to the belief that more than one run was involved. Maybe some one knowledgeable in lithography can help on this?

Also, please look over your New England C type checks for more examples of C1 Var. and C2a Varieties. There must be more!



## NEW PRINTER SELECTED

As you will have noted, this edition of TAR comes to you in somewhat different form and from the office of a new printer. By decision of the Board, the choice was made to assign the new contract to The Madrid Register-News of Madrid, Iowa (who also publish the TMPS journal). We trust you will like the improvements, and feel free to let us know whether you do or you don't. THROUGH THE EDITOR.

## CALL FOR 1984 CONVENTION SITE

We have in hand one solicitation requesting us to attend and to hold our national Convention / Meet for 1984. Those of you who may be connected with any expos to be held during that year are invited to contact VP Alfano (address in masthead) in order that we may make a selection. We are attempting to speed up the process of choosing. Mr. Alfano will furnish the necessary criteria upon which the voting will be accomplished. The sooner the quicker. The 1983 site has been selected. Virginia Beach, Virginia... VAPEX '83... in Nov. 1983.

## FREEBIE TIME

French member Paul Demeny (11 Reu Leon Cogniet, Paris 75017, France) will send 25 diff revenues of France and cols. to anyone who furnishes a \$1 (US) bill to cover the cost of mailing. Any others?

## WE GET LETTERS

From member George W. Sickels, the following: We just completed NOJEX '81 at Elizabeth, N.J. (Oct) and I thought I'd let thre ARA know through you that my exhibit on Icelandic revenues was awarded a Gold show award; it also received the Scandinavian Collectors Club Silver (and KUDOS, of course... GMA). Unfortunately, it was not awarded the ARA Cert for Best Revenue Exhibit (that would be the ARA Grand... GMA) because there were no other revenue exhibits, so the show decided not to make the award.

I must say that the exhibit generated a lot of discussion and comments (mostly favorable) although there was one with the phrasing of "the beautifully colored... wall paper". However, one apprentice judge does collect Luxembourg revenues and he was most enthusiastic. I say that ARA members must square off and continue to show until the "look-downers" capitulate. The day is coming. Sincerely, etc. (Amen, GMA).

From Board member Elliot Chabot, the following: In the September issue of TAR you raised the question as to whether color photos of revenue stamps in auction catalogues constitute a violation of Federal law. The statute that I believe you were referring to (18 U.S.C.S. 504) is not a prohibitory statute, but rather is a permission-granting statute. Section 504 provides that certain types of reproductions of stamps are not a violation of the counterfeiting statutes. It establishes a "safe harbor", protecting all activities that fall within it (i.e., black and white imitations of United States and foreign postage and tax stamps; color imitations of cancelled United States postage stamps; and color imitations of for-

eign postage stamps and uncanceled United States postage stamps that are either larger than 1½ times the size of the genuine stamps or smaller than ¾ the size of the genuine. To fall under S. 504, the imitation must be made for philatelic, numismatic, educational, historical, or newsworthy purposes). In order for there to be a violation of the law, the reproduction must (1) be capable of deceiving a person of ordinary intelligence, exercising that degree of care which he would exercise in an ordinary business transaction and (2) have been created with the intent to defraud either the government, stamp collectors, or recipients of the product to which the "stamps" are attached.

The leading case with respect to reproductions for commercial philatelic purposes is **United States v. One Zumstein Briefmarken Katalog 1938**, 24 F. Supp. 516 (E.D. Pa. 1938). The 1938 Zumstein catalogue had a color reproduction of the Basel Dove on the cover. This did not fall within the "safe harbor" as it existed in 1938 and the Customs Service seized a shipment of the catalogues. The court ruled that the Customs Service could not meet the two part test (capacity to defraud and intent to defraud). The court also noted that the Customs Service ought to be able to find more useful things to do than harassing stamp catalogue publishers and stamp collectors! The **Zumstein** case is still viewed as controlling in these type of cases.

As, you may have suspected, stamp counterfeiting law is an area in which I have had more than a passing interest. In any event, that's the answer to your query — the law was not broken by the catalogue illustrations by the non-ARA firm.

Best wishes, etc. and signed. We certainly appreciate the above information from Mr. Chabot. Comments, anyone?

## SCANDINAVIAN CATALOG IN WORK

Member Paul Nelson (PO Box 57397, Los Angeles, CA 90057) advises that work proceeds on the subject catalog, and that assistance is required with information and photocopies of any material including tax-pays which you may have which is as yet unlisted anywhere. Paul does NOT require data hitherto printed. Especially sought are cigarette, cigar, liquor, playing cards stamps and strips and other esoteric material. Stamped revenue paper is also involved. Please write directly.

## KUDOS

... to *Bill Fitch*, for the Gold taken by his display of US Private Props at INDYPEX (Indianapolis) in Sept.

... to *Robert Walden*, for the Silver captured at the same show for his exhibit of Indiana Intangibles.

... to *Robert W. Bacon*, for the Vermeil given his display of USIR First Issues at CORNPEX '81 (Bloomington, Ind.) in Sept.

... to *S. Frank / J. Schonfeld / W. Barber*, for the literature Silver awarded at CHICAGOPEX '81 in Oct.

(continued on next page)

# The Secretary's Report

B. Miller

## APPLICATIONS FOR MEMBERSHIP

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

JAMES A. ANDRESEK 3684, N72 W13366 Good Hope Rd, Menomonee Falls, WI 53051, by APS. US and Candad revs.

HENRY D. BERKOWITZ 3687, 1649 Park Rd NW, Washington, DC 20010, by Michael E. Aldrich. World revs.

THEODORE W. BOZARTH 3686, RFD 2, Box 61, Titusville, NJ 08560, by G.M. Abrams. US; GB and Sweden embossed rev paper.

A.F. BROWN 3685, 7 Newland Rd, Droitwich, Worcs WR 9 7 AF, England, by Dennis Rosser. GB embossed; registration labels.

GERALD W. CLARK 3688, 1410 Sandpiper Cir., Salt Lake City, UT 84117, by Michael E. Aldrich. General.

RICHARD A. EHRLMIN 3672, 2443 Lambert Dr, Toledo, OH 43613, by G.M. Abrams. US first 3, M&M.

LEONARD S. ENGLANDER 3675, 9016 Baywood Park Dr N., Seminole, FL 33543, by G.M. Abrams. US revs, state revs, tobacco, clerk seals.

ANDREW P. FERRY 3678, 300 W. Franklin St, Apt 1204-E, Richmond, VA 23220, by George Griffenhagen. Private die medicine stamps; old drug and medical adv covers.

THOMAS W. FLETCHER 3689, 2940 Emerson St, Palo Alto, CA 94306, by G.M. Abrams. US revs.

WILLIAM HORNBECK 3677, 1318 Beachmont St, Ventura, CA 93001, by G.M. Abrams.

DR. KARL A. JOHNSON CM3674, 4 Little Spring Run, Fairport, NY 14450, by G.M. Abrams. US 19C revs, first 3, M&M, telegraphs, stamped paper.

WILLIAM D. KELLERMANN 3681, PO Box 8166, St. Paul, MN 55113, by Michael E. Aldrich. Collector / dealer, Bel-Aire Philatelics - US first 3.

ROBERT E. KRESACH 3690, 520 Lacock St, Rochester, PA 15074, by Michael E. Aldrich. Dealer, Kresach's Coins & Stamps - US BOB.

ERIC W. LYSSY 3691, 8481 Southwestern Blvd, Apt 6218, Dallas, TX 75206, by Michael E. Aldrich. All revs. esp. M&M.

JOHN M. MCCOY CM3692, 3500 Spring Creek Rd, Rockford, IL 61107, by Michael E. Aldrich. US revs.

DAVID L. McDANIEL CM3682, PO Box 4817, Pensacola, FL 32507, by G.M. Abrams. All revs, telegraphs.

BARRY McWILLIAMS 3693, 204 S. Nolan River Rd, Cleburne, TX 76031, by G.M. Abrams. US Scott-listed revs and officials.

FRED D. ORDWAY 3694, PO Box 5946, Bethesda, MD 20814, by G.M. Abrams. RN's on checks, bonds, stock certificates.

MARK J. PAVIA CM3670, 71 N. Country Club Dr, Rochester, NY 14618, by G.M. Abrams. US first 3; also oddities and larger denomination revs.

RAYMOND E. PETERSEN, JR 3671, 58 Webster Hill Blvd, West Hartford, CT 06107, by G.M. Abrams. Denmark revs, locals, RR; Scandinavia locals; foreign revs.

MATTHEW PIZZA 3695, 1155 Steamer Ave, Manahawkin, NJ 08050, by G.M. Abrams. Collector / dealer, Ocean County Coin & Stamp - mostly US, growing interest in worldwide.

DUAINE K. POTTER 3679, PO Box 943, Imperial Beach, CA 92032, by Donald L. Duston. All.

STEPHEN R. POTTER 3673, 310 State St, Lemont, IL 60439, by G.M. Abrams. General.

LOUIS K. ROBBINS 3680, 147 W. 42nd St, Room 819, New York, NY 10036, by John S. Bobo.

RONALD THOMPSON 3676, 7417 Virginia Ave, St. Louis, MO 63111, by Sherwood Springer. General revs and taxpays.

RICHARD M. WANTZ 3683, 221 East Ave, North Tonawanda, NY 14120, by Eric Jackson. US ducks and 1898.

PETER S. WISNER 3696, 16 Hillside Dr, Thiells, NY 10984, by Michael E. Aldrich. All US revs.

Highest membership number assigned on this report is 3696

## NEW MEMBERS

Numbers 3619-3650

## RESIGNED

Auguste Bourdi 1526  
Dr. Martin J. Doinne 913  
Leonard Fiddy 3021  
Raymond D. Johnston 3415  
Paul C. Kline 3222  
David C. Mayne 2647

## MEMBERSHIP SUMMARY

Previous membership total	1766
Applications for membership	27
Resigned	6
Current membership total	1787

## The President's Page

to their classic effort this year on *The Impressed Duty Stamps of Great Britain*.

... in general, to *Editor Ken Trettin and all others who helped the 1980 TAR volume* (no covers) volume to capture the phenomenal number of awards taken during 1981, which should now appear in the mast-head. We must be doing something right ... and let's see how many we can garner in the coming year with the 1981 volume ... (w / covers).

### COMMENTARY: THE MALTESE BENEVOLENCE

In the European media recently seen was this headline "MALTESE POSTAGE STAMPS NO LONGER USED FISCALLY", followed by: "Recent legislation in Malta has done away with the use of postage stamps on receipts and other commercial documents. This, it is felt, will result in lower sales figures for the stamps, which should prove of benefit to philatelists who collect the stamps from an investment viewpoint. Prior to this change, postage stamps were also used for revenue purposes and a high proportion of stamps issued were fiscally used." Now ... does anyone really believe that ANY government would do away with the income derived from taxes FOR THE BENEFIT OF COLLECTORS? Or did they? Have the taxes been eliminated or just the use of the stamps? Anyone have the truth?

## SOUTH AFRICA CATALOG CORRIGENDA

by C.E. Sherwood, ARA

For those of you who may have obtained my recent catalogue on the revenues of South Africa et al, there are some corrections which you may care to insert with your copies. To wit:

page 9 amend	C1 to read C3a C107 to read C111 C131 to read C150 C198 to read C202 C215 to read C219
page 10 amend	C182 to read C164 C216 to read C220 C217 to read C221 C231 to read C255 C248a to read C250a C292 to read C296 C277 to read C281 C278 to read C282 C278a to read C282a C282 to read C286
page 16 amend	N139 to read N138 N151 to read N150
page 20 amend	0142 to read £5.50 0143 to read £7.70 0144 to read £8.25
page 34	1913 overprints amend to read "CUSTOMS/DUTY" not "CUSTOMS/DOUANE"

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## Salvador

## Municipal Varieties

by Jack Brandt, ARA

In January, 1979, (p. 10) issue of TAR, Gerald Abrams provided a tentative listing of varieties found on the first issue (1897) Timbre Municipal stamps of Salvador. I offer the following additions which I have found in my own collection:

### The Date:

Two types of 1 in 1879, with a) slanted serif at top, or b) with horizontal serif at top.

1 or 7

(Sketches are intentionally exaggerated, for emphasis.)

### The Denomination:

On those denominations having a five (see Mr. Abrams' list

number 17 variety), I have discovered three types of 5:

- a) straight flag with no hook
- b) as described by Mr. Abrams, variety #17, both with hook on flag.

5

No Hook

### Other Varieties:

- a) raised L in MUNICIPAL
- b) two types of t in Estado . . a) with long base hook, or b) with short base hook. To wit:

t or t

(Again, exaggerated. But visible to the naked eye.) Presumably, there will be other additions to this list.

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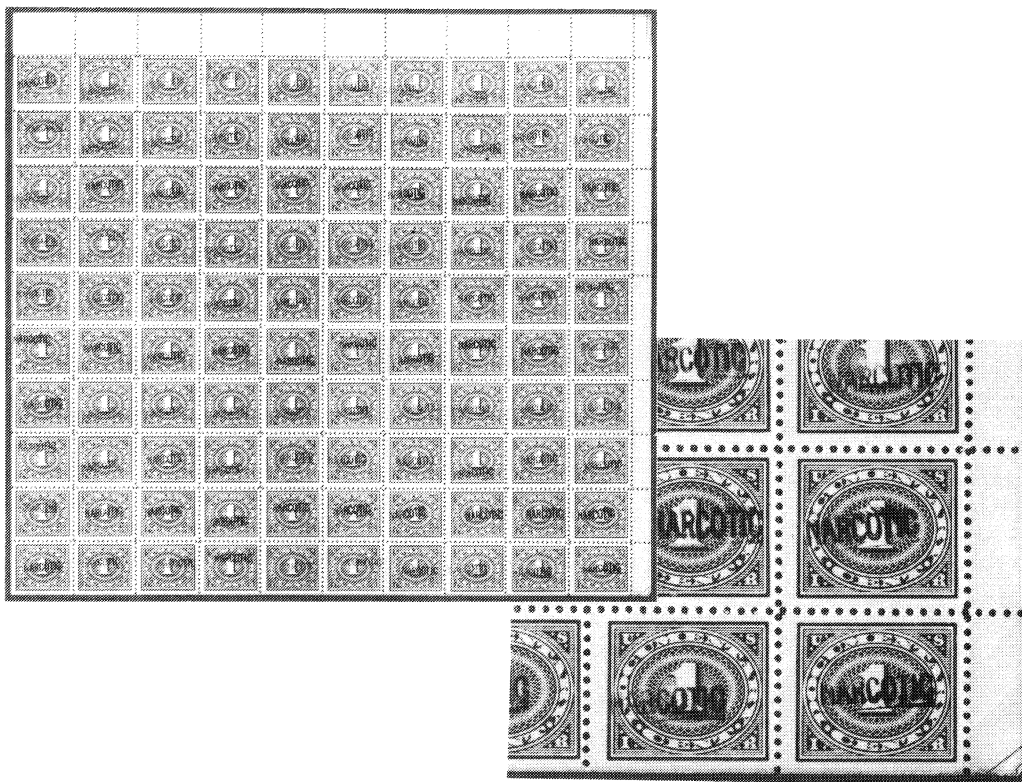
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