

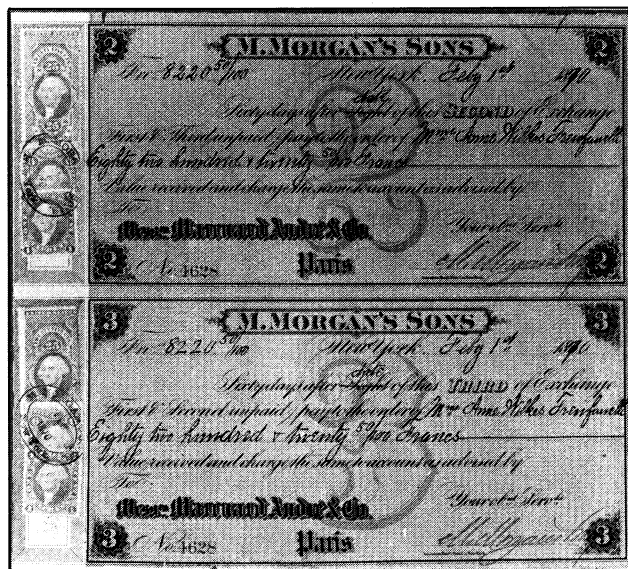


The American Revenuer

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The documentary tax schedule was amended on March 3, 1863, rendering 25 of the original 84 rates obsolete and created 20 new rates. These rates and the documents with tax stamps attached are examined this month in part II of Michael Mahler's study appearing on page 46 of this issue.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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Cover: Sheaff Design, Chestnut Hill, MA

Editor:

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

Associate Editors:

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

Richard Riley, 649 Bienvenida, Pacific Palisades, CA 90272

Adv. Manager: John S. Bobo, 1668 Sycamore, Des Plaines, IL 60018

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The Editor Notes . . .

...that the next meeting of the Washington Metropolitan Area Fiscal Society (D.C. Chapter of the ARA) will take place on Sunday, April 4, 1982, at 1 PM at SPRINGPEX '82. SPRINGPEX will be at Lee High School, 6540 Franconia Road, Springfield, VA. For directions, contact Chapter Secretary Elliot Chabot, 14104 Bauer Drive, Rockville, MD 20853. Please enclose a stamped addressed envelope. ...that the Seattle Chapter of the ARA will hold a special revenue stamp meeting on April 9, 1982, at 8 PM in the clubroom of the Collector's Club of Seattle. The clubroom is located at 4731-15th Avenue NE, Seattle, WA. All ARA members are welcome. ...that during the annual APS convention to be held in Milwaukee, the Midwest Revenue Study Group will be holding a meeting. It is tentatively set for Saturday afternoon. STampsHOW will be held August 19-22. Plans call for a presentation by one of the members. When more information is known, ARA and SRS members in the area will receive invitations, but all ARA or SRS members attending the show are most welcome. ...that at this writing the ARA convention at Fresno, CA has been over for two weeks. Your editor was able to attend and meet many of you on the west coast; unfortunately the show was much too short and I am afraid that I missed many of you who attended the show. In reality, the only complaint I have about the show is that it should have lasted longer. In particular I wish to thank Gerry Abrams, Bruce Miller and Shel Beigel for a wonderful

time and to Mrs. Abrams for allowing me to stay in her home. A more complete report of the convention activities and lists of the winners will appear in the next issue of TAR. Needless to say, it was a large showing of good quality revenue material.

...that in the center of this issue we again continue with the listing of the revenue stamps of Hungary. With this issue we finish the listing for the stamps issued by the central government. There will be a much smaller listing of municipal stamps then several appendices which will include specialized listings for the early documentary issues. I must apologize for the long delay in finishing this series; but I must congratulate our new printer for the efficient manner in which they have typeset this material.

...that with the ARA dealer members: --E.S.J. van Dam (Box 300, Bridgenorth, Ont. KOL 1H0 Canada) has distributed his Revenews #37. This issue features specialized listings of the 1,2 and 3rd bill stamps, Youkon large die proofs, GB railway parcel, newspaper and letter stamps, Ile of Man Railway Co. stamps, Canada taxpays and a major listing of Philippine Revenues.

--Barry Porter (107 Southburn Drive, Hendersonville TN 37075) has a listing of US State fishing & wildlife revenues and one of state Duck stamps available.

--William Kremper (Box 693, Bartow, FL 33830) has a new listing of Mexico and S.A. revenues available. A 20¢ stamp would be appreciated.

AS A SERVICE TO THE MEMBERSHIP:

PACKETS AVAILABLE (Postpaid in the US)

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—FRENCH COLONIES revenues, 25 diff	\$10.00
—FR CONGO&GUADELOPE Fiscal opts on postals, 5 diff	\$10.00
—ITALY, 135 diff revenues	\$5.50
—FIUME, 50 diff. revenues	\$6.00
—LOMBARDY-VENEIA, 70 diff. revenues	\$8.50
—HUNGARY, Starter Collection of 550 diff. revenues	\$47.50
—HUNGARY, 350 diff. revenues	\$35.00
—HUNGARY, 300 diff. revenues	\$20.00
—MILITARY BORDER, Eagle opts on Hungary revenues, 26 diff.	\$8.50
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—HUNGARY, Rakospalota Municipals, 14 diff.	\$5.00
—HUNGARY, Szekesfehervar No. 5 Munic. revenue, Miniture sheet of 4 with tete beche pair, mint	\$4.00
—AUSTRIA, Starter Collection of 500 diff. revenues	\$45.00
—AUSTRIA, 260 diff. revenues	\$15.00
—GERMANY, Starter Collection of 500 diff. revenues	\$45.00
—GERMANY, Christmas Seal Collection, 300 plus stamps, incl. 57 perf or imperf blks of 4; 7 souv. sheets; pro- gressive proofs; 1952 to date	\$30.00
—CROATIA, 50 diff. revenues	\$4.50
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—PORTUGAL, 200 diff. revenues	\$32.00
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—QUEENSLAND, same 68 values missing F400	\$120.00
—QUEENSLAND, same 31 values to F500 with Rockhampton "blue" cancel	\$40.00
—QUEENSLAND, as above but only 16 value to F500	\$25.00
—QUEENSLAND, same, 17 values to F1000 with Towns- ville brown cancel	\$40.00
—QUEENSLAND, same 11 blue cancels, 8 brown cancels	\$25.00
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- 101 Different	\$65.00
- 50 Different (duplicates above)	\$36.00
- 25 Different (duplicates above)	\$16.50

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Documents Bearing U.S. Revenue Stamps of the Civil War Era

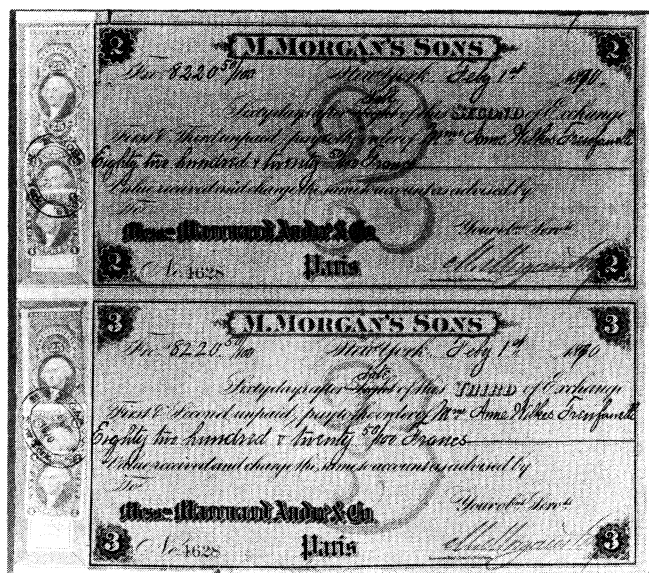
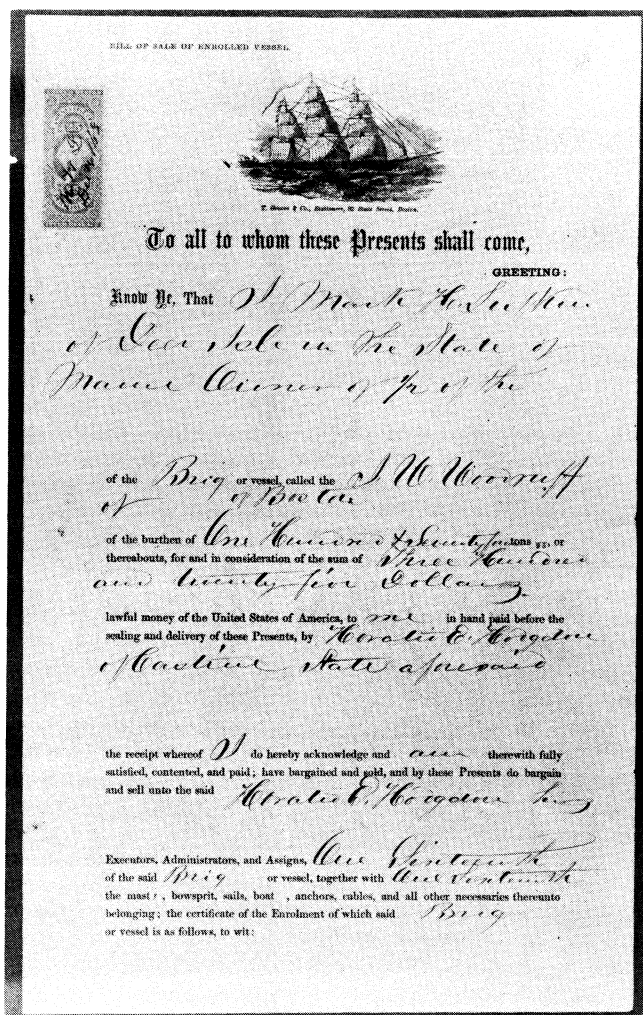
II. Tax Schedule Changes of 1863-1883, on Overview.

by Michael Mahler, ARA
Act of March 3, 1863

The preceding article of this series (Mahler, 1982) summarizes the documentary tax schedule established by the Act of July 1, 1862, and lists for each rate the number of documents I have observed with tax paid by adhesive revenue stamps. By the Act of March 3, 1863, effective immediately, 25 of the original 84 rates were rendered obsolete, and 20 new rates were created. The tax on express receipts was rescinded, and two new major types of documents were taxed: bills of sale of ships and lottery

tickets. Table 1 summarizes these changes, and lists the number of examples I have recorded for each of the new rates. As was done for the 1862 schedule, I have also noted the rates for which an example was described by Bopeley (1937-8) or was in the collection of the late George Turner. In this table and those to follow, an "X" denotes any example of a rate, and a "-" indicates that no example has been recorded.

For the 1862 rates I tabulated early matching usages ("EMUs"), required by the Act of July 1, 1862 but made unnecessary by the Act of December 25, 1862. I have also tabulated EMUs for ten rates of the schedule of March 3, 1863; EMUs are designated in Table 1 by a "*". Since matching usage was no longer required on this date, new stamps corresponding to the new rates were not needed. Nevertheless, two new stamps were created, the four cent



Unsevered second and third bills of foreign exchange of M. Morgan's Sons, New York, to Messrs. Marraud Andre and Co., Paris, for 8220.50 francs, February 1, 1870. To each bill is affixed one cent Express, six cent Inland Exchange, and 25 cent Insurance stamps.

25 cent Certificate stamp affixed to a bill of sale of 1/6 of the brig "J. W. Woodruff" for \$325, executed at Deer Isle, Maine, December 24, 1863.

Table 1.		Bopeley (1937-8) X *	Turner (1979) X *	This Survey X *	
1863 Amendments/Additions					
BILL OF SALE OF SHIP ¹ . Bill of sale of ship, value up to \$500,	.25	-	X	2	
Over \$500 to \$1000,	.50	-	-	-	
For each additional \$1000 or fraction,	.50	-	X	2	
CERTIFICATE.					
Certificate, not specified elsewhere,	.05	X	X	>500	
CHARTER PARTY. Charter of ship, registered weight up to 150 tons,	1.00	-	X	2	
Over 150 to 300 tons,	3.00	- -	X -	4	-
CONTRACT ¹ . Contract for purchase or sale of gold or silver coin or bullion, or contract for loan secured by pledge or deposit, or other deposition of gold or silver coin of the U.S., if to be performed after a period exceeding three days, taxed at 0.5% of principal, plus 6% per annum.		-	-	-	
Broker's contract, note or memo of sale, other than the above,	.10	- -	X *	18	11
EXPRESS. The stamp tax was rescinded.					
INLAND EXCHANGE ¹ . Inland exchange, over \$20, for each \$200 or fraction:					
Payable within 33 days (3 days grace),	.01	- -	X *	>1000	1
Payable in 34 to 63 days,	.02	- -	X *	6	2
Payable in 64 to 93 days,	.03	- -	X *	11	2
Payable in 94 days to four months plus three days,	.04	- -	X *	12	3
Payable in four months, three days, to six months, three days,	.06	- -	X *	5	1
Payable in over six months, three days,	.10	X -	X *	>30	1
INSURANCE. Insurance on property of any description, premium up to \$10,	.10	X	X	>50	
Over \$10,	.25	- -	X *	7	3
LOTTERY TICKET ² . Lottery ticket, for each \$1 or fraction purchase price, after 5/1/1863,	.50	-	-	-	
MORTGAGE ¹ . Mortgage or personal bond for the payment of money, for each \$200 or fraction,	.10	X	X	>10	
POWER OF ATTORNEY.					
Power of attorney for the sale or transfer of stock, bonds, scrip or certificates of profit, or for the collection of interest or dividends thereon. Sale or transfer of scrip or certificate of profit for amounts up to \$50,	.10	-	-	-	
Any other such transaction,	.25	X -	X *	>25	>20
Assignment or transfer of mortgage ³ , lease ⁴ , or insurance policy, taxed at the same rate as the original instrument.					
Conveyance or mortgage ⁵ . No stamp duty shall exceed \$1000.					
Any power of attorney, conveyance, or document of any kind made, or purporting to be made, in any foreign country to be used in the U.S., taxed before use as if made in the U.S.					
Rate Totals	20 (* 10)	5 0	16 8	16	9

1. Rate structure changed August 1, 1864.
2. Tax rescinded August 1, 1864.
3. Rate changed July 13, 1866.
4. Rate changed March 3, 1865.
5. This limit removed August 1, 1864.

and six cent Inland Exchange varieties¹. For domestic (inland) promissory notes, after March 3, 1863, the tax could have been any multiple of .01, .02, .03, .04, .06, or .10, and the new stamps were issued to facilitate payment of these amounts. The first delivery of the stamps by the printers, Butler and Carpenter, was made on May 12, 1863 (Toppan et al., 1899). As already noted, there was no need for these stamps to have been designated "Inland Exchange"; a non-specific design could have been used, as on the \$50 "U.S. Internal Revenue" stamp first delivered on May 15, 1863. I considered it plausible that the use of "Inland Exchange" tablets was more a matter of expedience than of design. There is good evidence that first issue revenues were printed with the use of interchangeable design elements (West, 1918, 1979; Castenholz, 1980), which suggests that in order to produce the new stamps in timely fashion it was decided to use existing "Inland Exchange" tablets rather than engrave new ones. However, examination of proofs of the four cent through twenty cent Inland Exchange stamps indicates that the tablets of the four and six cent stamps are different from each

other, and from those of the stamps produced earlier (B. Castenholz, personal communication), leaving open the question of why the new stamps were designated Inland Exchange. In any case, I have listed inland exchange documents taxed at the 1863 rates as EMUs when the tax has been paid with the four cent or six cent Inland Exchange stamps. The other cases in which EMUs have been tabulated are explained below.

Act of June 30, 1864

By the Act of June 30, 1864, effective August 1, 1864, another major change was made in the documentary tax schedule. Of the 79 rates then in effect, 50 were rendered obsolete, and 39 new rates were created. The taxes on lottery tickets and telegraph despatches were rescinded, and eight new types of documents were taxed: gauger's, measurer's, and weigher's returns, receipts, and four types of legal documents. The tax schedule was now considerably less complicated than in 1862. As shown in Table 2, more types of documents were taxed, but with fewer rates.

¹ Besides these two, the *Catalog of Postage Stamps, American and Foreign and United States Revenue Stamps* published in 1863 by Sever and Francis, Cambridge, Massachusetts, listed the following stamps: .25 and .50 Bill of Sale of Vessel, \$1 Charter Party, .01, .02, and .03 Inland Exchange, .10 Insurance, and .50 Lottery Ticket! It also stated that "The Express stamps and the .10 Certificate are no longer in use." (Ruppin, 1943).

Table 2. Numbers of tax rates and types of documents taxed for the schedules of 1862-4.

Year	Major types of documents ²	Types of documents ²	Tax rates
1862	25	34	84
1863	26	36	79
1864	28	43	68

25 cent Certificate and 50 cent Entry of Goods stamps affixed to a certificate of profit for \$2340

from the Atlantic Mutual Insurance Company, New York, April 9, 1870.

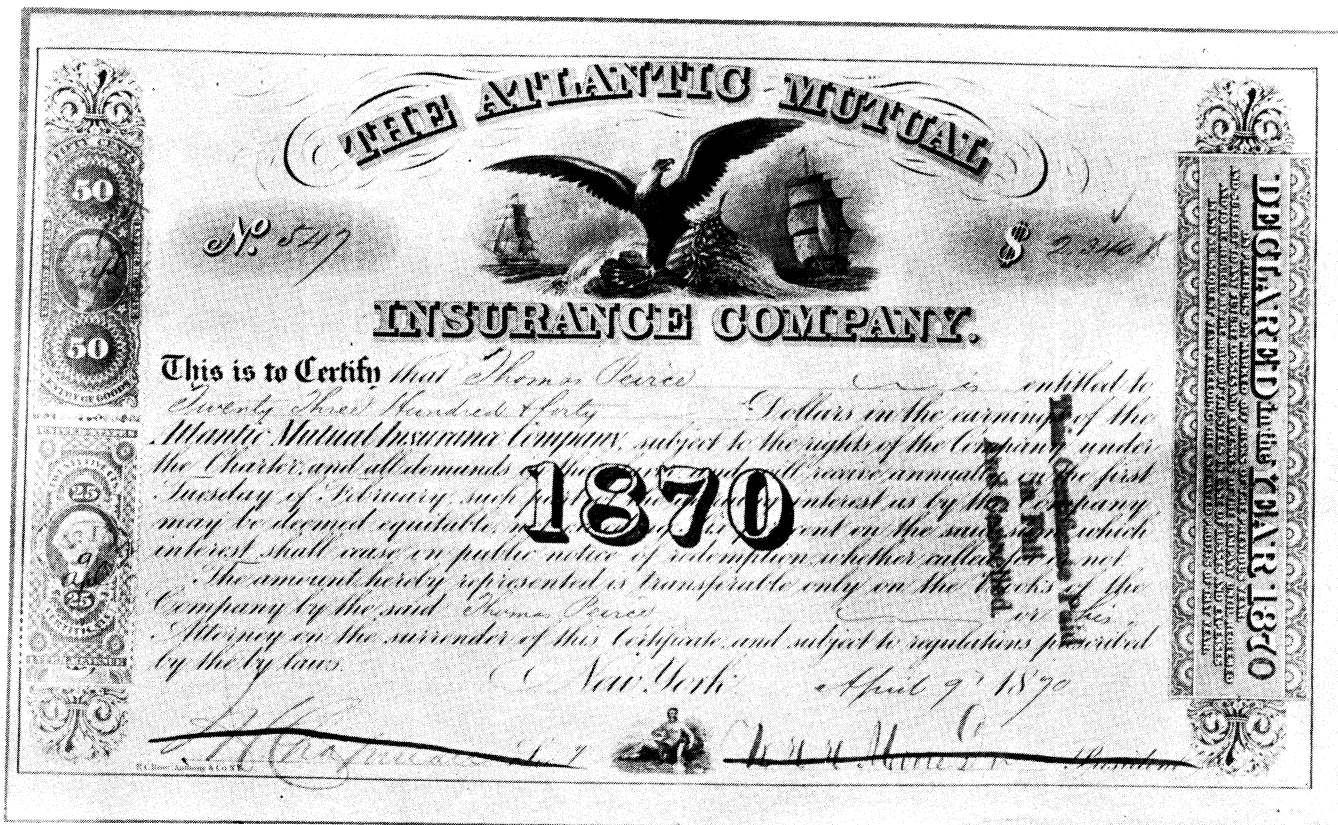
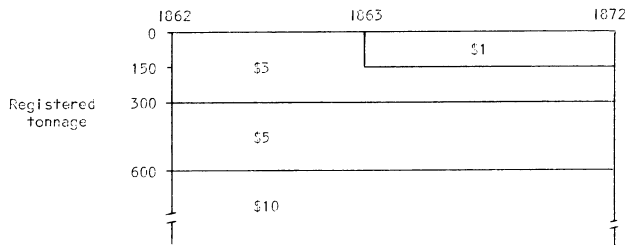


Table 3 lists the new rates, and the numbers of examples I have recorded for each.

Several aspects of Tables 1 and 3 deserve special comment. First, I have considered a rate to be determined by the class of documents taxed and the amount of tax, so whenever the former was changed, even if the latter was not, I have listed a new rate. Some examples will make this clear. In the 1862 schedule, the charter of a ship with registered weight up to 300 tons was taxed at \$3. The Act of March 3, 1863 reduced the tax to \$1 for ships of up to 150 tons; it remained at \$3 for those of 150-300 tons. Thus, strictly speaking, the \$3 charter party rate of 1863 differs from that of 1862, since it applied to a smaller class of documents. Diagrammatically (the taxes are shown within the blocks):

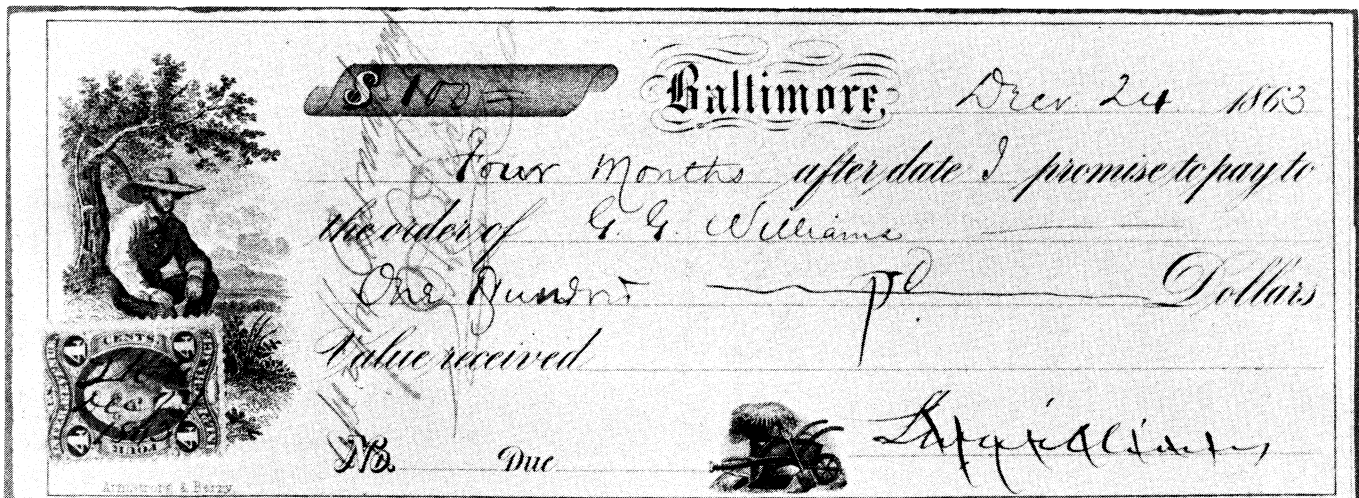
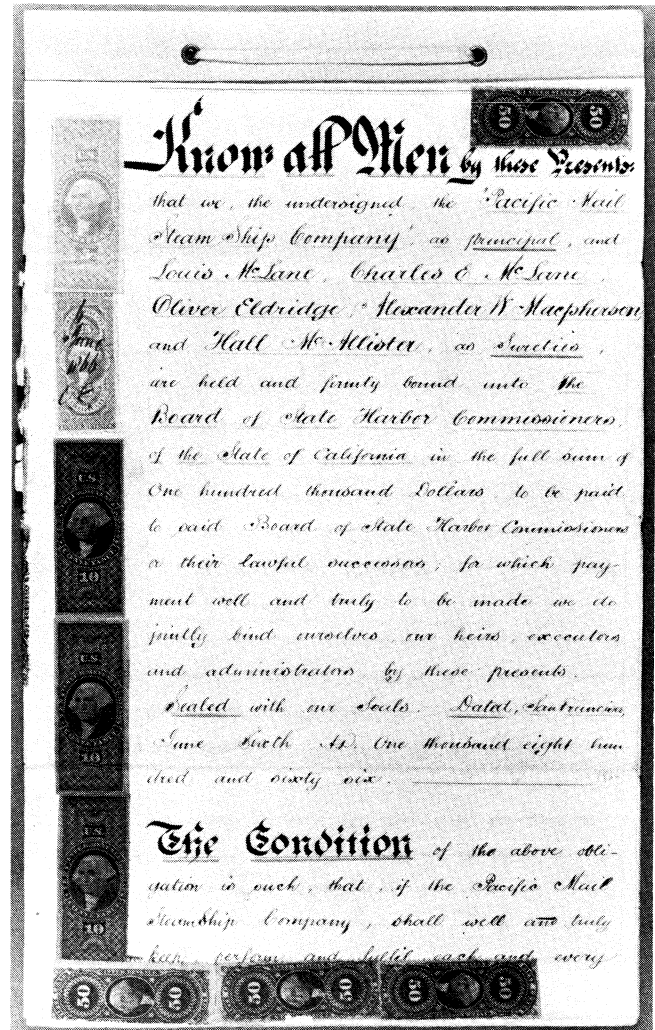


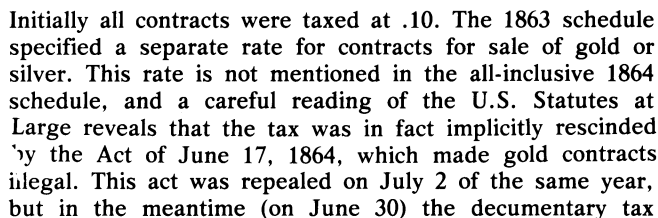
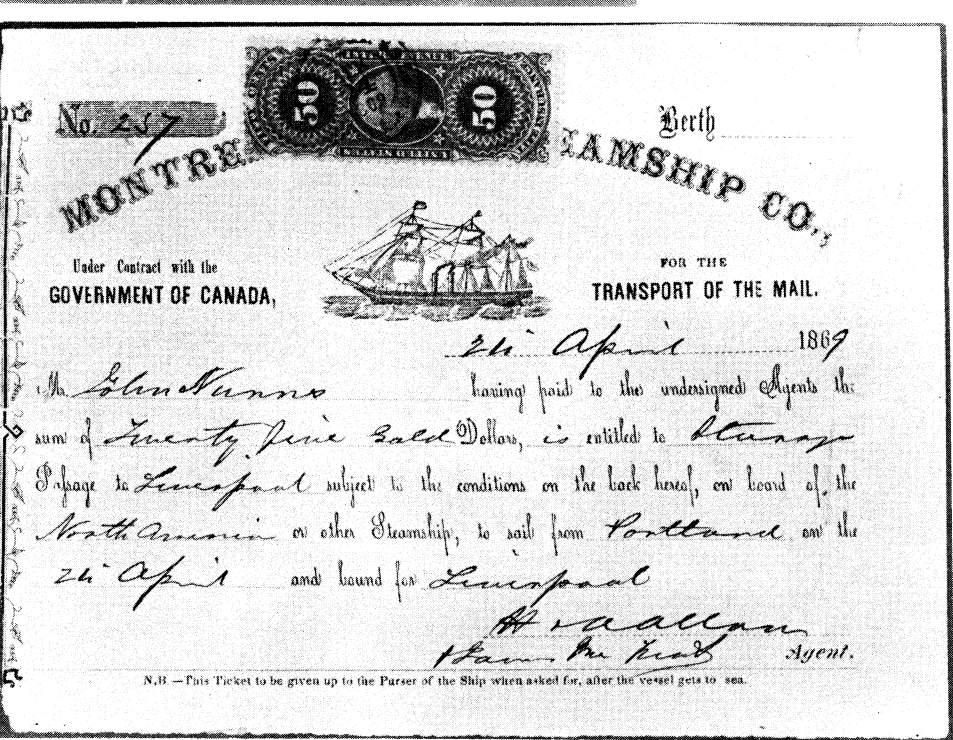
The 1862 schedule taxed any policy of property insurance at .25, but this rate was altered in 1863, and again in 1864, as shown below:

² I consider the major types to be those designated by capital letters in the tax schedules given in this and the preceding article (Mahler, 1982), with BANK CHECK being subsumed under CHECK, and ORIGINAL PROCESS under LEGAL DOCUMENTS. In each schedule, five distinct types of certificates, five types of powers of attorney, and two types of entry of goods documents were taxed. The 1863 schedule taxed two types of brokers' contracts, and the 1864 schedule taxed two types of checks, five types of legal documents, and taxed separately two types of surety bond which had previously been taxed under a single rate.

Four cent Inland Exchange stamp affixed to a promissory note for \$100, due in four months, Baltimore, December 24, 1863.

A \$100,000 bond of the Pacific Mail Steamship Company to the Board of State Harbor Commissioners of California, executed at San Francisco, June 6, 1866. \$50.25 in revenue stamps affixed.





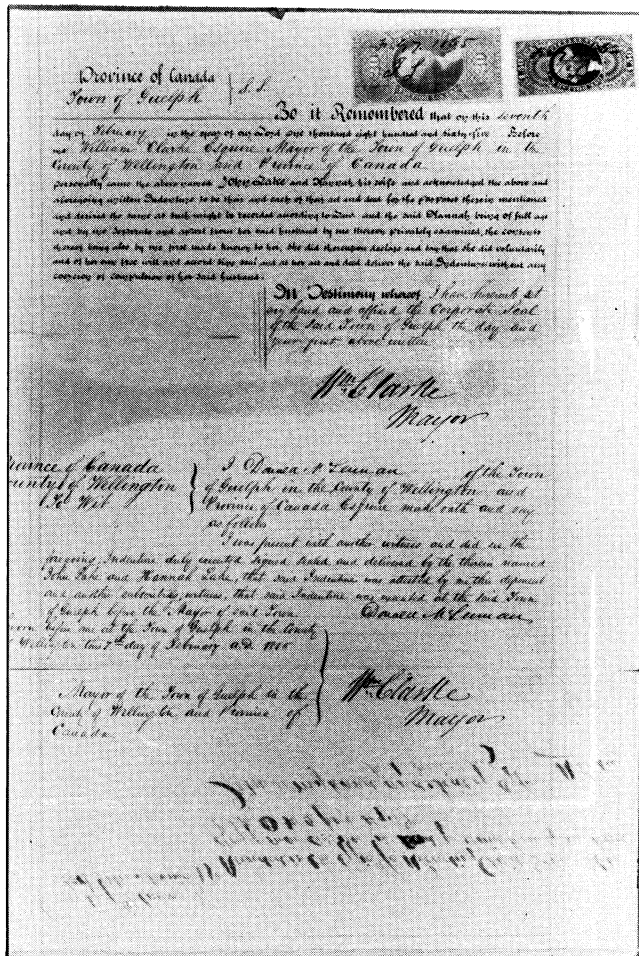
50 cent Life Insurance stamp affixed to a ticket of the Montreal Ocean Steamship Co. for steerage passage from Portland, Maine to Liverpool, April 24, 1869, price \$25 gold.

schedule of 1864 had been enacted. By the Act of July 13, 1866, brokers' contracts for the sale of gold or silver, as well as stocks, bonds, and other securities, were again taxed separately. According to a strict interpretation, there were four different .10 contract rates!

Using similar reasoning, I have listed distinct .25 certificate of profit rates for the 1862 and 1864 schedules; .50 passage ticket rates for the 1862 and 1864 schedules; \$1.00 passage ticket rates for the same years; .25 power of attorney rates for the sale or transfer of securities for 1862, 1863, and 1864; and .50 probate of will rates for 1864 and 1867. As a sort of verbal shorthand, one can intelligently refer to "the .10 contract rate", "the .50 passage ticket rate", etc., with the understanding that these taxes applied to different classes of documents at different times. However, for a definitive statement of the documentary tax laws, I believe the strict interpretation used here is preferable.

Four tax rates of the schedule of March 3, 1863 differ from the corresponding rates of 1862 only in that a smaller class of documents was taxed in 1863. These are the \$3

1.50 Inland Exchange and imperforate \$20 Conveyance stamps affixed to a deed executed at Guelph, Canada, February 7, 1865, for property in Darby Township, Pennsylvania, in consideration for the payment of one dollar. The stamps indicate that the actual value of the property was between \$21,000 and \$21,500.




charter party, .10 contract, .25 insurance, and .25 power of attorney for sale or transfer of securities. For these rates I have tabulated EMUs (cf. Table 1), using a rough cutoff date of mid-1863.

Acts of 1865-1872


The Acts of March 3, 1865, July 13, 1866, March 2, 1867, and July 14, 1870 each made minor changes in the tax laws. These are summarized in Table 4.

Two cent U.S. Internal Revenue stamp affixed to a receipt for payment of \$200 by the Boston, Hartford and Erie Rail Company, for revenue stamps in denominations .25, \$2, \$2.50, \$5, and \$10, May 20, 1868. A commission of \$8 was allowed on the purchase.



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SCHEDULE B.		No. of Stamps on a sheet.	Denom.	AMOUNT ORDERED.	
Sheet	Order		Value.	DOLLARS.	CENTS.
		210	.01		
		210	.02		
		170	.03		
		170	.04		
		170	.05		
		170	.06		
		170	.10		
		170	.15		
		170	.20		
		102	.25	28	
		102	.30		
		102	.40		
		85	.50		
		85	.60		
		85	.70		
		90	1.00		
		90	1.50		
		72	2.00	20	20
		72	2.50	15	
		72	3.00	60	
		72	5.00		
		72	10.00		
		54	20.00		

PAID May 20 1868
J. C. Beals

PROPRIETARY, AC.
SCHEDULE C.

210	.01
210	.02
170	.03
170	.04
170	.05

Total . . . 208.
Cost 200.
Comm. 8.
208.

1st on Documents

Table 3.

1864 Amendments/Additions		Bopeley (1937-8)	Turner (1979)	This Survey
BILL OF SALE OF SHIP. Bill of sale of ship, for each \$500 or fraction,	.50	X	X	13
BOND, SURETY. Bond for indemnifying any person for the payment of any sum of money, for each \$1000 or fraction,	.50	X	X	>50
For the performance of duties of any office,	1.00	X	X	>100
CERTIFICATE.				
Certificate of profit, over \$50 to \$1000,	.25	-	X	>300
For each additional \$1000 or fraction,	.25	-	-	10
CHECK. Check, draft, or order for the payment of money at sight or on demand. If drawn on any bank, banker, or trust company, for any sum,	.02	X	X	>1000
If drawn on any other person(s), companies, or corporations, for any sum over \$10,	.02	X	X	>250
CONTRACT ¹ . Broker's contract, note, or memo of sale of any kind,	.10	-	-	7
CONVEYANCE. Conveyance of real property, value over \$100, for each \$500 or fraction,	.50	X	X	>500
FOREIGN EXCHANGE. Bills of foreign exchange, drawn in but payable out of the U.S., if drawn in sets of three or more, for each bill, for each \$100 U.S. or fraction,	.02	X	X	>90
If drawn otherwise than in sets of three or more, taxed at the same rates as bills of inland exchange.				
GAUGER'S RETURN ² . Gauger's return, quantity up to 500 gallons gross,	.10	-	-	-
Over 500 gallons,	.25	-	-	-
INLAND EXCHANGE ³ . Bills of inland exchange, for each \$100 or fraction,	.05	X	X	>1000
Bills of exchange or orders for payment drawn in a foreign country but payable in the U.S., taxed before payment at the rate for inland exchange.		(X)	(X)	(7)
INSURANCE. Insurance on property of any description, premium over \$10 and up to \$50,	.25	X	X	>50
Over \$50,	.50	X	X	>25
LEASE. Lease of real property, rent up to \$300 per year,	.50	X	X	>10
For each additional \$200 or fraction,	.50	X	X	>10
LEGAL DOCUMENTS ⁴ .				
Writ issued by a court not of record, where the amount claimed exceeds \$100,	.50	-	-	-
Upon confession of judgement for more than \$100, the tax for writ of commencement not having been paid,	.50	-	-	-
Writ or other process of appeal from a court of inferior jurisdiction to a court of record,	.50	-	-	1
Warrant of distress, amount of rent claimed up to \$100,	.25	-	-	-
Over \$100,	.50	-	-	-
LOTTERY TICKET. The stamp tax was rescinded.				
MEASURER'S RETURN ¹ . Measurer's return, quantity up to 1000 bushels,	.10	-	-	-
Over 1000 bushels,	.25	-	-	-

Table 3. (cont.)

		Bopeley (1937-8)	Turner (1979)	This Survey
MORTGAGE. Mortgage of real or personal property, value over \$100, for each \$500 or fraction,	.50	X	X	>100
PASSAGE TICKET. Passage ticket for any voyage to a foreign port, except those in British North America, price up to \$35,	.50	-	X	1
Over \$35 to \$50,	1.00	-	-	2
For each additional \$50 or fraction,	.50	-	-	-
POWER OF ATTORNEY.				
Power of attorney for the sale or transfer of stock, bonds, or scrip, or for the collection of interest or dividends thereon,	.25	-	X	>250
Power of attorney, not specified elsewhere,	.50	-	X	>10
PROBATE OF WILL. Probate of will or letters of administration, estates valued at up to \$2000 ⁵ ,	1.00	X	X	>10
For each additional \$1000 or fraction,	.50	X	X	>10
RECEIPT. Receipt for the payment of any sum over \$20, except for satisfaction of mortgage or court decree, or receipt for the delivery of property,	.02	X	X	>1000
TELEGRAPH. The stamp tax was rescinded.				
WAREHOUSE RECEIPT ² . Warehouse receipt for goods of any kind, not otherwise provided for, in any public or private warehouse, when the value of the goods is up to \$500,	.10	-	-	1
Over \$500 to \$1000,	.20	-	-	1
for each additional \$1000,	.10	-	X	1
Warehouse receipt for goods of any kind, not otherwise provided for, held on storage in any public or private warehouse or yard,	.25	-	-	3
WEIGHER'S RETURN ² . Weigher's return, quantity up to 5000 pounds,	.10	-	X	1
Over 5000 pounds,	.25	-	X	1
Renewal or continuance of any agreement, contract, or charter, taxed at the same rate as the original instrument.				
Rate Totals	39	16	23	29

1. Rate structure changed July 13, 1866.

2. Tax rescinded July 13, 1866.

3. Tax on bills of \$100 or less rescinded July 14, 1870.

4. Tax rescinded March 2, 1867.

5. Rate structure changed March 2, 1867.

For one type of document, the general receipt, I have deviated from the policy of listing a separate rate whenever a change occurred in the class of documents taxed. As shown in Table 4, and also described in Treasury Decisions outside the scope of this article, there were several additions to, and deletions from, the class of documents taxable as receipts. These changes affected relatively few documents, and by even the strictest interpretation, for every period during which a distinct receipt rate could be defined, hundreds if not thousands of stamped receipts have survived. I have chosen to list only one rate for the entire period when general receipts were taxed, August 1, 1864 to July 14, 1870.

By the Act of July 6, 1872, effective October 1, 1872,

all documentary taxes were rescinded, with the exception of the two cent tax on bank checks, drafts, or orders to pay, which remained in effect until July 1, 1883.

The various tables of this and the preceding article in this series (Mahler, 1982) describe 148 documentary tax rates for 1862-1883. This total is arbitrary to a certain extent. With one exception, I have considered an assignment or renewal of any instrument simply as a special case of that instrument, rather than as a distinct rate; the exception is an assignment of lease after March 3, 1865. Bills of foreign exchange drawn otherwise than in sets of three or more were taxed at the same rates as bills of inland exchange. I have considered these as a special case of in-

(Continued on next page)

1st on Documents

Table 4.

1865 Amendments/ Additions	Bopeley (1937-8)	Turner (1979)	This Survey
LEASE. On any assignment of a lease, a tax equal to that on the original instrument must be paid, and in addition a tax equal to that on a conveyance of property of equal value.	-	X	2
RECEIPT. The tax on receipts issued by express companies was rescinded.			
1866 Amendments/Additions			
The stamp taxes on the following were rescinded: GAUGER'S RETURN. MEASURER'S RETURN. RECEIPT. Receipt for the delivery of property. WAREHOUSE RECEIPT. WEIGHER'S RETURN.			
CONTRACT. Sales or contracts for sale of stocks, bonds, gold or silver bullion, promissory notes or other securities. If made by brokers or bankers paying the special broker's tax, for each \$100 or fraction, .01	-	X	12
If made by any other person, for each \$100 or fraction, .05	-	-	-
Broker's contract, note, or memo of sale of any kind, other than the above, .10	-	-	12
MORTGAGE. Assignment of mortgage, taxed only on the amount remaining unpaid.			
1867 Amendments			
LEGAL DOCUMENTS (including ORIGINAL PROCESS). The stamp tax was rescinded.			
PROBATE OF WILL. Probate of will or letters of administration. For estates valued at up to \$1000, the stamp tax was rescinded. Over \$1000 to \$2000, 1.00	-	-	>5
1870 Amendments			
The stamp taxes on the following were rescinded: INLAND EXCHANGE. Notes or less than \$100. RECEIPT.			

land exchange, rather than a type of foreign exchange with separate rates matching those for inland exchange (i.e., 10 rates in 1862, 6 in 1863, 1 in 1864). Either classification would be logical, but the former was apparently the intent of the law; otherwise, additional Foreign Exchange stamps would have been prepared in 1862, in all the denominations of the Inland Exchange stamps, to satisfy the requirement for matching usage. It could be argued that an appeal to a court of record from a court of lower jurisdiction, listed in the schedule of 1864, is a special case court of lower jurisdiction, listed in the schedule of 1864, is a special case of original process, i.e., one commencing a suit in a court of record. I have seen such an appeal dated March 25, 1864, when an original process was the only type of legal document taxed, on which a .50 tax was paid. How-

ever, primarily because it is listed separately in the schedule, I have counted an appeal to a court of record as a distinct type / rate. Of the 148 rates listed here, Bopeley (1937-8) gave examples of 46, the Turner collection contained examples of 93, and the present survey lists 116.

Some comments are in order on the relative accuracy of the numbers in Tables 1, 3 and 4. For usages which I suspected from the outset to be scarce, and which proved to be so, the numbers entered reflect my observations exactly. For all other usages I have not recorded all examples seen, and have endeavored to place lower limits on their numbers. For the foreign exchange rate of 1864 this estimate is very close to the true figure. For others it may be much less accurate. The estimates for the mortgage rate of 1863 and the lease and probate of will rates of 1864 and

The Walter Morley Memorial Award

First given in 1979, the Walter Morley Memorial Award, named after pioneer fiscal collector and published Walter Morley, is given to "the most significant contribution to fiscal philatelic research to be originally published in *The American Revenuer* during the calendar year." The winner is selected by the editors of TAR on the basis of originality, research, interest, presentation and most importantly the article's contribution to the general body of fiscal literature.

The articles considered must have been published or serialization completed in TAR during the previous year's volume. The article must have made its original appearance in TAR. The article may not have been written by one of the editors.

This years award is given to *Argentina: Consular Stamps of the Republic* authored by G. C. Akerman of London, England. This article appeared in the September, 1981, issue of TAR. It is a fine example of competent philatelic research presented in an attractive easily understood manner. It exemplifies the author's craftsmanship.

Previous recipients of the award are:

— *U.S. Revenue Stamped Paper Census Report* by Joseph Einstein and committee (completed May, 1978) co-recieipient for 1979 with:

— *Austrian Newspaper Tax Forerunners and other Austrian Stamped Paper* by William Ittel and Josef Burianek (completed March, 1978).

— *Swedish Charta Sigillata* by Esbjorn Janson (January, 1979) for 1980.

— *United States Narcotic Order Forms* by William A. Smiley (February, 1980) for 1981.

Post Revolutionary Iranian Revenue



by Andrew Hall

We have recently come across a sheet of recent Iranian revenues. They bear in the centre the "Allah / Islamic Republic" symbol, the face value of 20Rials, and they are printed in blue on thin almost pelure paper. Perforation is 13½x13¼, comb, with the side margins perforated through. The watermark is Lion of Persia in circle and arabic inscription, as used for postage stamps since late 1965, sideways in relation to the stamps. Marginal inscriptions are few — a small colour dot underneath the first stamp in the bottom margin, and in the right hand margin two red markings: 99.08.12 and 924048. The first I take to be the date (1399 corresponding to 1980) and the second the serial number. Other values almost certainly exist, and it would be interesting to have details of them.

1st on Documents

later are conservative, and may be too low by several-fold. The .25 certificate of profit usage would be a rather scarce one were it not for a hoard of about 300 documents of the Mutual Benefit Life Insurance Company (A similar comment applies to the .10 certificate of profit rate of 1862; cf. Mahler, 1982). Likewise, the .01 inland exchange rate of 1863 is fairly scarce except for a very large number of documents of the Quincy Mining Company and the Pennsylvania Mine of Michigan.

The taxes on warehouse receipts of the 1864 schedule present a paradox. The .10, .20, and .30 + rates are based on the value of the goods stored, and would seem to cover all possible cases. However, the .25 rate also seems to cover all possible cases; its wording is identical to that of the blanket .25 rate of 1862, except that the phrase, "not otherwise provided for" has been added. This phrase apparently does not refer to goods not provided for by the other warehouse receipt rates (and in fact the only possible such case would appear to be goods of unknown value), since the same phrase appears there as well. I believe the phrase is intended to rule out warehouse entries taxed under the rates for entry of goods. For the three examples I have observed of the .25 rate of 1864, it appears to have been used as a loophole to avoid paying a higher tax based on the value of the goods stored.

The following articles of this series will give, type by type, the exact wording of the documentary tax schedules, and descriptions of notable documents.

References

- Bopeley, Joe L. Revenue Stamped Documents of the Civil War Period, *The American Philatelist*, I 50:358-360, 1937; II, 50:473-476, 1937; III, 50:556-562, 1937; IV, 50:690-695; V, 51:63-67, 1938; VI, 347-352, 1938; VII 51: 944-951, 1938.
- Castenholz, Bill J. Common Design Elements in Our Civil War Revenues, *The American Revenuer*, 34:114-146, 1980.
- Mahler, Michael. Documents Bearing U.S. Revenue Stamps of the Civil War Era, and Overview (EUM Hunting in America), *The American Revenuer*, 36:6-12, 1982.
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- West, Christopher. *The Revenue Stamps of the United States*, (Severn-Wylie-Jewett, Portland, Maine, and Beverly; Massachusetts, 1918), chapters X, XI. (Reprinted by Castenholz and Sons, 1055 Hartzell Street, Pacific Palisades, California, 1979).

The Italian Electric Streetcar Workers Union

— Its Dues Stamps

by **Marco Dibolla**

In going through an accumulation of varied fiscal and other non-postal stamps of Italy, which I had recently acquired, I encountered several very small stamps, all of which were inscribed "UITE" and a denomination and year-date. Many of these bore an obliteration with the abbreviation "UN. IT. TRANV. ELETTR." which means Unione Italiana degli Tranvieri Elettrici, and which translates as the title of this paper. The year-dates ranged from 1940 through 1956, but I have none for 1944, 1946, 1947, 1948, or 1955. Those of the fascist era also bear an "Era Fascista" date in Roman numerals, such as XVIII on the 1940 issue. The Era Fascista was measured from the fascist "March on Rome" of 1922, with that year being year I of the Era; many obliterations on other fiscal stamps of Italy also show this dating along with Christian era dating (e.g., 1936, Anno XIV).

That these stamps were used to collect dues for the UITE is apparent from the fact that some of them had part of the dues book still adhering to their backs, also some of them are canceled "Rateali" which translates into English as "Installments", and union dues are often collected on an installment basis.

I list here those stamps of the UITE that I found in the accumulation. Doubtless there are others, and any information concerning them should be sent to the Editor of this journal.



1940

Inscribed UITE/denomination/1940 XVIII, perforated.

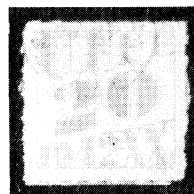
- 10 (lire) red
- 20 (lire) red
- 40 (lire) red
- 45 (lire) red
- 50 (lire) red
- 60 (lire) green
- 80 (lire) green
- 120 (lire) brown



1941

Same design, but inscribed 1941 XIX, perforated.

- 20 (lire) red
- 40 (lire) red
- 45 (lire) red
- 60 (lire) green



1942

Same design, but inscribed 1942 XX, rouletted.

- 20 (lire) red
- 45 (lire) red



1943

New design with streetcar, inscribed 1943 XXI, imperf. vertically.

- 20 (lire) green, rouletted horizontally
- 45 (lire) brown, perforated horizontally
- 60 (lire) brown, perforated horizontally



1945

Design similar to 1943 issue, no Era Fascista date, perforated.

- 130 (lire) green with vermilion denomination, pale orange paper



1949

New design with streetcar, perf., denomination in red.

- 950 (lire) blue
- 1150 (lire) blue

The RN Update

Joseph S. Einstein, ARA



An example of a RN-FAC featuring the seal of New York State.

Two examples of an RN-J11 imprint on lavender paper used on February 9, 1872.

There have been three good reports with discoveries of more early dates. The year is off to a fine start!

First to hand is the report of a RECEIPT bearing the RN-I1 imprint used in Philadelphia on 12 April 1867. This is a printed form of the Wright Bros & Co. and it is assumed that the form had been printed in some quantity. Wonder when they were printed? The now earliest date of use came from ARA member Kimber A. Wald and his co-operation is gladly acknowledged.

Next, ARA member David Hervey of Utica, NY came upon two checks bearing RN-J11 imprints on lavender paper, face printed by Wm. F. Murphy's Sons, ptrs, 339 Chest. St. Phila. It is noted that this firm used a LOT of lavender paper. Both checks were used on Feb. 9th, 1872. This was so astonishing that Mr.

Hervey asked, "could this be 1882?" but was assured that it surely looks like a new early.

Not content with this bit of news, Hervey offered for a photo the first reported RN-FAC of Gast's with the New York State seal and legend. Mr. Hervey deals in antiques, old documents, ephemera and so forth so we better get in touch with him, huh?

The third reporter, ARAer Tony Waggoner of Ashland, KY unearthed an RN-C17, used at Milwaukee by Smith, Chandler & Co. on April 26, 1870. Very pretty item and many thanks to Tony. He also found the second reported Ketcham G-type FAC with the Anchor in the lozenge. This item was listed but not illustrated in the RN handbook. This unused check is on the long-named National Bank of Commerce in New York — a real beauty! More will be heard from Tony Waggoner you may be sure.

1500 (lire) blue
2000 (lire) blue
2600 (lire) blue



1950

Perf., denomination in black.

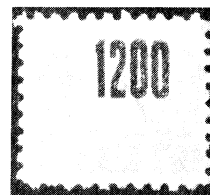
950 (lire) green
1150 (lire) green
1500 (lire) green
2000 (lire) green



1951

Perf., denomination in black, punctuated as shown.

1.030 (lire) blue
1.150 (lire) orange
1.400 (lire) blue
1500 (lire) orange
1.600 (lire) blue
2000 (lire) orange



1952

Perf., denomination in black.

1200 (lire) pink
1500 (lire) pink
2000 (lire) pink
2600 (lire) pink

(Continued on next page)

THIS IS 1982 . . .

which is an even-numbered year. In accordance with the Bylaws, we will be producing later this year, if all goes as planned, a new Directory. Publication, of course, cannot be accomplished until all of the forthcoming (June) election results are known. Portions of the effort may be started earlier, but one of the last things to be accomplished is the membership roster. If you have had any changes in your interest (since the 1980 model for those who are in it) please inform Secty Bruce Miller at the earliest opportunity. He has no easy task, so your soonest help will be appreciated. A postcard will suffice, and his address is in the masthead. Similarly, if you plan to advertise therein, please contact Adv. Mgr. John Bobo so arrangements may be made.

WE SEE BY THE PAPERS

. . . that the India Study Circle has instituted a special show award which will be available to selected shows in the USA / Canada for the best exhibit of material including REVENUES, for the area which includes India, The Convention States, The Native (Princely?) States, Pakistan, Bangladesh, Burma or "used abroad". Contact for further details: D. B. Griffin, 16 The Down, Tuscaloosa, Ala 35401, USA.

. . . that Scott Publishing Co. (according to a letter from Frank Trumbower, President thereof, which appeared in a non-US philatelic newspaper) has plans to expand (eventually) its recent Canadian Specialized Catalog to include REVENUES. It is hoped that Scott will be contacting the ARA (and the Canadian Revenue Society of the BNAPS) for assistance when the time comes, and that the catalog at that time can be truly specialized.

COMMENTARY: THE OLD FAMILIAR SONG

What follows is reproduced from a non-US philatelic magazine. Since its Editor is an ARAer, it comes as a

surprise that there was no challenge to this statement . . .

Cayman Islands — a warning here: the Crown Agents announced (as if they were postage stamps) the reprinting of four revenue stamps with a total face value of F84.55. I have also noted them offered by a major wholesaler. These are not postage stamps, they have no postal or philatelic interest and they are most unlikely ever to appeal to investors; so do not feel that for the sake of "completeness" you need in any way worry about buying these costly labels.

(BUT there is no comment on the Disney or Royal Wedding or potentially forthcoming Royal Pregnancy labels now being touted as investment material . . . gma)

WE GET LETTERS

From member George Griffenhagen, the following: I refer to your write-up of the British Guiana revenue pictured in the Nov-Dec 1981 issue of TAR, President's Page. It certainly looks like it could be a medicine tax stamp. It carries the same language of the 1885 British medicine tax stamps (i.e., "This Stamp Implies No Government Guarantee").

In my ATA Handbook #76 *Medicine Tax Stamps Worldwide*, page 125, I wrote:

" . . . the Combined Court (the Local Parliament) in British Guiana considered a motion in 1910 to place a four percent tax on proprietary medicines. However, it was pointed out that all medicines imported into the colony already paid duty, and that if a stamp tax were placed on proprietary articles, the consumer would be taxed twice. Thus the motion lost."

Could the British Guiana be a proof which was never issued? Or could the Combined Court later have enacted an even stiffer tax (8¢ on 64¢ and under)? Best Regards, and signed.

We wish to express our thanks to George for this suggestion. Anyone else have comments?



1953

Perf., denomination in black.

1,500 (lire) light blue
1,500 (lire) light blue
2,000 (lire) light blue



1954

Perf., denomination in black.

4200 (lire) magenta
4800 (lire) magenta
5000 (lire) light blue
6200 (lire) light blue



1956

Perf., denomination in red

3900 (lire) blue
4500 (lire) blue
5900 (lire) blue
7800 (lire) blue

Secretary's Report

B. M. 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.

WILLIAM E. CARRICK 3712, 864 W. Yale St., Ontario, CA 91762, by G. M. Abrams. Mainly taxed photos; also genl US fed revs.

KENNETH A. GOETTEL 3719, Box 12, Contract Station 24, Washington University, St. Louis, MO 63130, by Linn's US, British.

JERRY R. GRIMM 3717, 718 Ann St., Duryea, PA 18642, by Eric Jackson. US Scott-listed revs; PA state tax stamps.

JAMES J. HARPER 3714, 502 E. Monroe, Iola, KS 66749, by G. M. Abrams. PO seals, rev stpd paper, cordials, wines, etc.

DR. IRVING IMBER 3715, 1422 Rose Virginia Rd., Reading, PA 19611, by Eric Jackson, M&M, telegraphs.

JONATHAN W. KENNEDY 3724, 5614 Delaware Dr., Oxon Hill, MD 20745, by Eric Jackson. Mainly Scott-listed US revs, also cinderellas and BOB.

ROBERT F. KING 3720, 318 Dublin Rd., Marlborough, NH 03455, by Eric Jackson. Ducks and wines, turkey stamps.

BARBARA LEHMANN 3725, PO Box 460, East Setauket, NY 11733, by APS. Collector / dealer, B&W Stamps, Inc. - all.

JOSEPH LILLY 3713, 1001 Freedom Circle, Harleysville, PA 19438, by G. M. Abrams. US revs.

PETER K. OPPENHEIM 3722, 230 Cervantes Blvd, San Francisco, CA 94123, by APS. US revs, M&M.

ROBERT M. PAULEN 3718, 33 Surrey Lane, Tenafly, NJ 07670, by G. M. Abrams. US first 3, incl proofs and essays.

EDWARD A. (AL) PETERSON 3716, 2730 Cibola Dr., Colorado Springs, CO 80917, by G. M. Abrams. RR stamps, anything relating to trains and trolleys.

STEVEN E. RUECKER 3723, PO Box 10062, Phoenix, AZ 85064, by APS. Dealer, Phoenix Stamp Shop.

LAWRENCE D. TAUSCH 3721, Rt. 1, Box 60AM, Lorange, LA 70446, by G. M. Abrams. US revs and newspaper stamps.

Highest membership number assigned on this report is 3725.

NEW MEMBERS

Numbers 3670-3696

REINSTATED FROM 1982 NPD LIST

Lucien H. Rousseau

H. Harrison Mitchell

William Christensen

Peter V. N. Philip

C. R. Haggerty

Richard C. Witt

William Florentz

Vern H. Witt

Donald Hayes

R. A. Stringfield

Evan MacBride

R. H. Jenkinson

M. K. Bhojak

Malcolm R. Turner

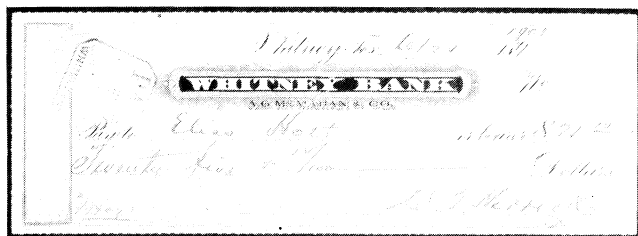
Alex H. Koritz

MEMBERSHIP SUMMARY

Previous membership total	1543
Applications for membership	14
Reinstated from NPD list	16
Current membership total	1573

Lone Star Discovery

by Roger Patterson, ARA



Some time ago I bought an envelope of mixed documents from a stamp company; a blind purchase that proved a bargain. The small lot produced several deeds and receipts with nice revenues, and the unusual item herein illustrated.

This check bears a diagonal half of the battleship revenue, Scott #R166, 4¢ pale rose, for the 2¢ tax. It is neatly tied to the paper with a clear, dated bank cancellation.

Cutting stamps in this manner was a custom employed rarely in postal and fiscal duties. The practice was as old as adhesives.

Apparently, the Whitney Bank used four-cent stamps when two-centers were exhausted, and the war tax on checks due to expire. I feel this improvisation must have involved a number of checks at that banking house in mid-1901. Otherwise, it seems, entire stamps would have been squandered for a very few transactions. It might be argued, on the other hand, that a solitary revenue was divided on June 25, 1901.

As a collector with varied interest, I was pleased to acquire anything so elusive as an early check from the Lone Star State.

Whitney is located in Hill County, on the old Missouri, Kansas and Texas Railroad, and north of Waco.

Perhaps the other half of the battleship is part of someone's collection — or waiting to be salvaged out in Texas.

U.S. Foreign Service Fee Stamps discontinuance of use

by I. Irving Silverman, ARA

The following letter was received by me a number of years ago. It explains the reasons for the discontinuance of the Foreign Service Fee stamps. I don't believe that this particular information has been published before.

Dear Mr. Silverman:

Reference is made to your letter of July 13, 1956 requesting certain information concerning the discontinuance of the use of United States Foreign Service fee stamps.

You are informed that the discontinuance of the use of these fee stamps was authorized by Public Law 101, Eighty-fourth Congress, approved June 28, 1955, which repealed section 10 of the Act of April 5, 1906 (34 Stat. 102) as amended (22 U.S.C. 1196). Under regulations issued by the Department of State on September 7, 1955, the use of fee stamps was discontinued as of the close of business on September 30, 1955, and arrangements were made for the destruction of the remaining stamps after an audit of the fee stamps and the fee stamp records. A limited number of fee stamps were retained by the Department for historical purposes.

United States Foreign Service fee stamps have never been available for sale to stamp collectors, and the Department's regulations prohibited their use other than as evidence of fees collected for certain services rendered by members of the United States Foreign Service.

Sincerely yours,

Allyn C. Donaldson

Director

Office of Special Consular Services

When a stamp does a "fade" to a delicate "shade"
Thru the action of chemical juices
It goes from a "pink" to a "salmon", I think,
Though compilers declare that it "puce" is.

Anon.

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 photographic-ally and printed as you send it.

THE AMERICAN REVENUER - backissues.

1966 thru 1981 complete plus 62 issues before 1966, oldest is July 1950. Total of 221 different plus 11 supplements not counted. Best offer over \$50 I receive in three weeks. Postpaid. John F Baron, P.O. Box 723, Lynnwood, WA 98036.

SPRINGER CATALOGUES

New 9th edit., 56 pp, 305 illus. \$6.
8th edit., 48 pp, 250 illus., \$4.
7th edit., 44 pp, 196 illus., \$3.
Postage 50¢ per order. S. Springer, 3761 W. 117th, Hawthorne, CA 90250.

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

REGISTRATION LABELS - World bags, tremendous variety, 5,000 for US\$ 75.00 (post paid by registered air mail). Airmail labels, 1,000 for US\$ 10.00. BARATA, Rua Ricardo Jorge 9/2/E, 1700 Lisboa, PORTUGAL.

WANTED: US REVENUES (FEDERAL OR STATE) Will exchange for New Zealand Wages Tax stamps of higher catalog, or NZ commems. (your choice) Wage tax catalog sent free on exchange of 50+ stamps. Malcolm Turner, 5 Bekdale Rd., Paremata, Wgtn, New Zealand.

TRAINS ON REVENUES WANTED. (Railway parcels, tax, telegraphs.) Algeria, Argentina, China, Costa Rica, Ecuador, Germany, Guatemala, Hejaz, Nicaragua, Uganda, others? Joe Murphy 1868 Halekoa Dr. Honolulu, HI 96821

We pay 1¢ each for Scott listed US revenues. Cut or punch cancels OK. Domzall 904 Wright #4B Richmond, CA 94804

PUERTO RICO REVENUES PRE-1900
5 different \$ 4.50
recent revenues 5 dif. \$ 4.00
both lots \$ 8.00
Benny Muñiz, Box 11605 Caparra P.R. 00922

BONDS & STOCK CERTIFICATES always wanted! Please sell to me! Ken Prag Box 531AR, Burlingame, Calif. 94010

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, pp. Kenneth Trettin, Rockford, Iowa 50468-0056

BATTLESHIPS WANTED - Imperf. Pairs Plate Nos. Buy or trade - Glennon 5220 So. Glennon Drive, Whittier, CA 90601

Revenue Unit Columns from The American Philatelist, a recent Quarterman publication, 237 pages, hard cover, \$35 postpaid, K Trettin, Rockford, Iowa 50468-0056

The Taxpaid Letters

(With this issue we begin a series of letters ostensibly written by a senior revenue collector to a junior collector. I do not know the true identity of the author, but that is unimportant. The letters are both entertaining and enlightening . . . kt)

Dear Editor:

My uncle, whom I shall call Taxpaid, for reasons I will explain presently, died recently as the result of a stroke. Our family, knowing of his philatelic interests and of my small experience in the field, place on me after a respectful period of time, the task of disposing of his philatelic material which was of no interest to them.

Most of his stamps were sold by private treaty and nothing further of that matter is present concern. Among his effects was a packet of correspondence of which most consisted of copies of business letters which have been burned. There were, however, carbon copies of letter written over a period of several years to my deceased brother who also had philatelic interests and whom I shall call Decal.

The letters were saved because it seemed that several of these letters might be of possible interest to people who collect revenue stamps. As the author of the letters was a member of The American Revenue Association I have forwarded them to you.

I have edited the letters by deleting dates and family gossip, altered certain specific details, and have assigned fictional names to the people involved to spare identification of those now living, including myself, and thus avoid any possible embarrassment.

Our whole family agreed that you and possibly a select few friends might find them informative, and above all morally instructive if not uplifting. They were in fact letters from a Senior to a Junior Revenuer.

Sincerely yours,
Facsimile

Letter 1

Dear Decal:

Your last letter, in general pleased me greatly. I was delighted that at last you have summoned the courage to come out of the closet, so to speak, and admit that you are now a

dedicated revenue stamp collector. Unbeknownst to you I have worked long and hard in bringing you to this glorious new beginning.

Little did you realize that through gradual steps over a very long period you were being weaned from The Enemy, the postage stamp people, to that virgin field grossly referred to by The Enemy as BOB collecting.

Now however I must reprimand you. You also used this pernicious acronym, BOB, in your letter, though without thinking, I am sure. I must say, it offends me greatly and I would hope you would maintain your guard so as to avoid its use in the future, even inadvertently. Revenue stamps were around long before postal issues and obviously they should be placed in the **front** of the book not the **back** of the book. Clearly there had to be tax collections before the penny post could be subdized. Enough; I excuse for your ignorance.

It now befalls quite naturally that you follow my lead in securing others, souls to our ranks. Indeed, in your last letter you indicated your great enthusiasm in accepting, in this regard should we say, the missionary position.

I must hasten immediately, dear Decal, to set you on a proper course of action. Postage stamp collectors in contrast to revenue stamp collectors are, by and large, a very slippery lot and your activities will require considerable finesse. As you will recall from your own earlier unenlightened days of postage stamp collecting you initially considered revenue stamps with some distaste if not outright loathing. Therefore conversion of others by the "show and tell" technic is likely to prove of little success. Equally ineffectual will be tirades, for example against the collecting of nudes on postage stamps, particularly in this permissive age of the gatefold, or against collecting of mint sheets which the Evil Post Office Fathers in the Capitol declare is patriotic and even interesting. Rather you will need to employ technics of misdirection and indirection which inherently are rather slow though in the end most effective.

Recall how your attitudes changed in the past and use this memory as a guide to your campaign and keep me informed how you progress with your missionary work.

Your affectionate Uncle
Taxpaid

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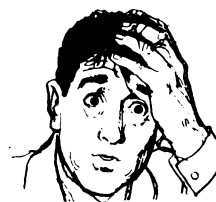
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