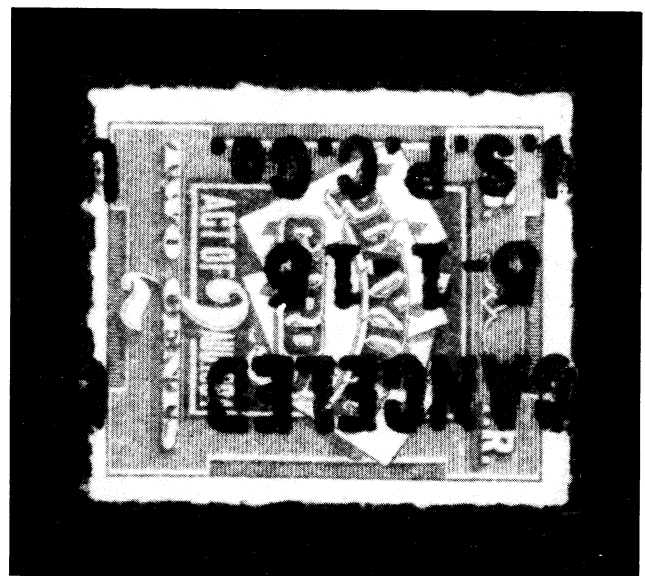


The American Revenuer

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The United States Playing Card Company, the largest in the nation, left revenue stamp collectors a multitude of printed cancels. Learn more about them beginning on page 108.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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THE AMERICAN REVENUER

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(Volunteers in unlisted countries sought. Please contact the President.)

The Editor Notes . .

...that just so we (the members of the ARA) know what and who we are the following is from a column entitled "Gossip" found in the July, 1981, issue of Stamp News: "The English language gets mauled about a fair bit these days--even in philatelic circles! Over in the United States (Stamp News is published in Australia) a collector who specialises in fiscal or revenue stamps is known as a FISCALIST. The American Revenue Association even has a Memorial Roll of Distinguished Fiscalists." It should further be noted that Stamp News' Editor, Bill Horadge, is also an ARA member and a Fiscalist.

...that member Thomas Harpole has sent a photograph of the back of a postal card (UX14) reproduced below. He notes that, "I would like to buy 10 15% Foreign Exchanges for \$2.50 or 100 60% Inland Exchanges for \$5. Such a deal!"

...that dealer member R. E. Petersen, Jr., (Box 511, West Hartford, CT 06107) has taken an unusual if not a first time action. He has just published two printed priced lists of foreign revenues for sale. The first list is a 32 page booklet (8½ x 11 inch pages) of British Commonwealth. The second is a 16 page listing of Germany & States. Stamps are from 5¢ upward.

...that this issue contains our biennial election. The ballot is in the form of a card that can either be mailed as a post card or enclosed in an envelope and mailed. There is a brief introduction to the candidates running for contested positions and a discussion of the By-laws change proposals you are being asked to vote on. These should appear on facing pages with the ballot bound in between them--if your editor gets pages counted correctly. (In MayTAR, the auction should have been on the center two sheets so that it could be removed if you desired. I miscounted the pages and started the auction 1 page to soon.)

...that the Mid-West Revenue Study Group will meet at STaMpsHOW '82 in Milwaukee, WI, on Saturday, August 21. Tentative plans call for a 1 PM meeting. ARAer William A. Smiley will give a presentation about the U.S. Special Tax Stamps from their early origins in the late 1700s to modern day issues. These stamps are license-like receipts for a large variety of occupational taxes.

...that the ARA still seeks hosts for future annual conventions. It is our desire that the convention be held in different parts of the country. For information contact VP Alfano (address in masthead).

Revenues! Revenues! JUN 7, 1899 CLOSING OUT A LOT AT WHOLESALE.

A large number of the following have been placed in my hands to dispose of; while they last, I will close them out to the trade, at the low prices quoted. Not less than 5 sold at 10 rate, or 50 at 100 rate.

PRICES FOR PERFECT COPIES.

	Per 10	Per 100		Per 10	Per 100
02c U. S. I. Rev.....	.02	.10	50c Surety Bond.....	.30	
02c Bank check, orange....	.03	.10	50c Conveyance03	.25
05c Inland Exchange03		60c Inland Exchange.....	.60	5.00
05c Certificate.....	.03	.20	70c Foreign Exchange.....	.50	
05c Agreement.....	.15		1.00 Lease.....	.40	
10c Certificate.....	.03	.25	1.00 Inland Exchange.....	.06	.50
10c Inland Exchange.....	.03	.25	1.50 Inland Exchange.....	.70	
10c Foreign Exchange.....	2.00		2.00 Mortgage.....	.60	
10c Power of Attorney.....	.10		2.00 Conveyance.....	.45	
15c Inland Exchange.....	.15	1.25	2.50 Inland Exchange.....	.40	
15c Foreign Exchange.....	2.50		5.00 Conveyance75	
20c Inland Exchange.....	.06	.50	5.00 Charter Party	1.00	
25c Certificate.....	.03	.20	02c Blue & Black, 2nd issue .15		1.25
25c Power of Attorney.....	.10	.80	25c Blue & Black, 2nd issue .06		
30c Inland Exchange.....	.35	3.00	50c Blue & Black, 2nd issue .10		
40c Inland Exchange.....	.35		02c Black & Orange, 3rd do. .02		.15
50c Life Insurance.....	.30		02c Blue, 5th issue, silk....	.03	.15
50c Original Process.....	.06	.50	02c Blue, 5th issue, wmk....	.03	.20
50c Mortgage.....	.15				

COOK, The Revenue Man, Box 302, Hampton, Va.

To The Editor....

Dear Editor,

Bulls' heads are bulls' heads. It is almost impossible to depict heads from two bulls of the same breed without having so many similarities that someone will fail to say one was copied from the other. There are bulls' heads in heraldry since time immemorial on coats of arms, crests, etc. Many of the revenue stamps of Switzerland, both cantonal and municipal, include the head of a bull on their shields and fields.

Because they are so common, it is almost impossible for anyone to say that his representation of a bull's head is so unique and different it is worthy of protection on the basis of *copyright*. Watch that word "copyright" because it

covers the artistic merit. Its term of exclusivity is limited and in every case mentioned in the "BULLY" article in TAR Nov. Dec. '81 if there had been a copyright it would have expired years ago.

But as a *trademark* a symbol can be preempted forever so long as it is used on the goods to which it is applied.

The author of the article, Mr. or Miss Sine Repute mixed up mustard, pile cure and tobacco thereby conveying the erroneous impression that a trademark on one product prevents anyone from using that trademark on every other product. This is just not so.

A trademark which is not unique in all fields (famous
(Letters — continued on page 110)



The 1960's saw a major effort by Congress at tax reform. One of the taxes which disappeared during that period was the documentary tax — no longer would real estate transfers require the red dated documentary stamps (or the undated successors). There were other legal documents which no longer required stamps, too. But it is the deeds that supply most of the red dated documentaries which grace our collections. In a previous column (No.5, April, 1980) the author showed an example of joint useage before the tax was abolished.

In this column the state of Florida is examined. Florida has required a documentary stamp on deeds since 1934. And so joint useage examples should abound, although the author doesn't have one to illustrate this column. The state comptroller's signature is part of the design of the stamp, and so a new series was issued each time the state changed officials. That was not very frequently, as only five individuals held the office during the period that the stamps were used (until the late 1960's): Ernest Amos, J.M. Lee, A.M. Gay, Roy Green, and Fred Dickerson.

Florida Documentary stamps each with a different state comptroller's signature.

Florida's legislature took a rather interesting position (fortunately unique for those of us who live in other states) when the federal documentary tax expired. Since their citizens were used to paying the 55¢ per \$1000 tax on real estate transfers, they decided to enact a state law that would continue that tax, only now it would go to the state coffers instead of Washington, D.C. This was in addition to the already existing state documentary tax — both continue to this day.

One last note about the stamps. When Governor Raymond Askew took office, a major reorganization of state government was effected. A Department of Revenue was organized and it was this department which became responsible for collecting both these taxes. The signatures disappeared from the documentary stamps and the comptroller's seal disappeared from the real estate transfer stamps, signalling this change.

First and Last Day of Use for a Group of US Revenue Stamps

by Anthony Giacomelli, ARA

This list of first and last days of use should be of interest to revenue collectors, especially to those who collect cancellations.

I have not been able to determine the correct first day of usage for the 40¢ and 80¢ Battleship Documentary stamps. Undoubtedly these two were issued to meet the tax rate on insurance policies.

The first two proprietary issues (Scott RB1-10 and Rb11-19) have an uncomplicated usage and need no further discussion. The Battleship Proprietaries are a little different. Their life span was one year shorter than the documentaries, that is from July 1, 1898, to July, 1901, except for the 1¢ and 2¢ proprietaries. From the beginning there was a tax on wine in bottles. The rate was 1¢ for volume up to one pint and 2¢ for volume up to one quart. This proprietary tax did not end on July 1, 1901, but continued in force until July 1, 1902, the same as the last day for the documentaries. If properly dated then, any date after July 1, 1901, on either the 1¢ or the 2¢ indicates usage on wine.

First Days of Use

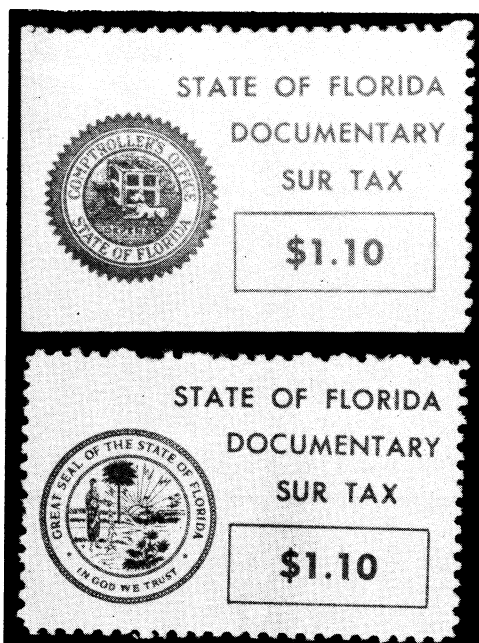
Documentary R161 - R172

Use began July 1, 1898 and ended June 30, 1902 — one year longer than the Props. The 40¢ and 80¢ Denominations added in Oct. 1898. Proprietary Stamp Tax Ended June 30, 1901. RB24, 1¢ and RB27, 2¢ were also used as a tax on wines. This tax ended June 30, 1902, same as Documentaries.

Proprietary

RB1	1¢	Sept. 2, 1871
RB2	2¢	Sept. 2, 1871
RB3	3¢	Sept. 2, 1871
RB4	4¢	Sept. 2, 1871
RB5	5¢	Sept. 2, 1871
RB6	6¢	Sept. 2, 1871
RB7	10¢	July, 1873
RB8	50¢	Dec. 19, 1873
RB9	\$1.00	Dec. 20, 1873
RB10	\$5.00	Dec. 20, 1873
RB11	1¢	Oct. 6, 1875
RB12	2¢	Oct. 5, 1875
RB13	3¢	Oct. 16, 1875
RB14	4¢	Nov. 1, 1875
RB15	4¢	Nov. 1, 1875
RB16	5¢	Nov. 3, 1875
RB17	6¢	Nov. 3, 1875
RB18	6¢	Nov. 3, 1875
RB19	10¢	Oct. 12, 1881
RB20	1 / 8¢	July 1, 1898
RB21	¼¢	July 1, 1898
RB22	3 / 8¢	July 1, 1898
RB23	5 / 8¢	July 1, 1898
RB24	1¢	July 1, 1898
RB25	1¼¢	July 1, 1898
RB26	1-7 / 8¢	Oct. 1, 1898
RB27	2¢	July 1, 1898
RB28	2½¢	July 2, 1898
RB29	3¾¢	Oct. 3, 1898
RB30	4¢	July 22, 1898
RB31	5¢	July 1, 1898

Stateside



Florida Documentary Sur Tax stamps (real estate transfer) showing both the Comptroller's seal (top) and the State seal (below).

The Cancellations of The United States Playing Card Company

The United States Playing Card Co. has long been one of the largest playing card manufacturers in the U.S. From 1894 until 1926 the company precanceled the playing card tax stamps that it used. The dates and types of those cancellations are examined in this article.

by W.H. Waggoner, ARA

The printed U.S.P.C.Co. cancel of the United States Playing Card Company of Cincinnati, Ohio, is familiar to revenue collectors, whether or not they specialize in playing card stamps. This familiarity has resulted principally from the very large number of stamps cancelled in this manner since the company has been in continuous existence since the first RF issue was authorized. Additionally, the initials are easily and surely identified with that company whether they are seen on RF2 or RF28.

The United States Playing Card Company was the outgrowth of earlier printing operations in Cincinnati. Throughout the last century, the "Queen City" on the Ohio was the largest city in the state and widely recognized as a printing, publishing, and lithographing center. In 1867, the printing concern of Russell, Morgan and Company was established on Race Street when the proprietors purchased the job printing department of *The Cincinnati Enquirer* newspaper to produce theatrical and circus posters. Fourteen years later, an addition to the factory was built and machinery for the manufacture of playing cards installed. That same year, 1881, the company issued its first pack of cards. The business prospered and in 1883 the operation was moved into larger quarters on Lock Street.

These latter dates are of interest since they coincide with other events of importance to playing card stamp collectors. It may be recalled that the Excise Tax Act of July 1, 1862, legislated the First Revenue Issue into existence. Six stamps (Scott R2, 11, 12, 17, 21, and 28) bearing the specific title "Playing Cards" were eventually included in that issue but none was printed after mid-1864. From that time until June 30, 1883, when the law requiring a revenue stamp on playing card packages was repealed, Proprietary stamps of the appropriate values were used. In the meantime, the Private Die playing card stamps had appeared, the first in December, 1864, when those of A. Dougherty (RU3 and 6) were introduced. Dies for sixteen such stamps to be used by eleven different companies were approved but only fifteen were ever issued. The last, RU16, was the 5¢ black stamp of Russell, Morgan & Co. Produced on watermarked paper by the Bureau of Engraving and Printing in Washington, 1,304,100 copies were issued between May 26, 1881, and March 22, 1883.

For the next eleven years, beginning July, 1883, there was no tax on playing cards. Russell and Morgan's business



This private die stamp was used by the firm of Russell, Morgan & Co., which became the United State Printing Company in 1891 and finally in 1894 separated to become the United States Playing Card Co.

continued to flourish, however, In 1891 the name of the company was changed to the United States Printing Company. Colored show posters, colored labels, and playing cards were then the principal products. In 1894, the playing card manufacturing activities had grown to such an extent that they were split from the parent company and incorporated as a separate enterprise under the name of The United States Playing Card Company. This firm has continued its operation in the greater Cincinnati area following its move in 1900 to its present site in Norwood, a suburb northeast of the city.

In 1893, this country suffered a disastrous financial panic. Congress argued monetary policy and late in 1893 the House passed the Wilson bill. The Senate opposed this measure, however, and amended it extensively. Finally, in the summer of 1894 a compromise was reached with the joint approval of the Wilson-Gorman Tariff Act. President Cleveland received this bill on August 15, 1894, but refused either to approve or veto it. Two weeks later, it became law without his signature. Among other things, this act re-established the tax on playing cards at a rate of two cents per pack and let to the appearance of Scott RF1.

This stamp was prepared by the Bureau of Engraving and Printing. Printed in lake color on unwatermarked paper and rouletted 5½, it was first issued on August 23, 1894, although the tax was to apply retroactively to all playing card stocks on hand on and after August 1, 1894. Although the US Playing Card Company was in business at that time,

that company's cancellation should not be found on RF1 since that stamp was sold only to dealers for attachment to their inventory of playing cards; hence the legend "On Hand Aug. 1894."

The ultramarine/blue RF2 was first issued one week later on August 30, 1894. This stamp bore the legend "Act of Aug. 1894" and was sold directly to playing card manufacturers. The basic design proved to be extremely durable and was not changed until 1918 when RF11 appeared. In the interim, various other changes were made; i.e., water-marked paper, separation by various roulettings and perforations, and a variety of surcharges, but the design remained unchanged. Even this was not the end of this stamp, however, for it reappeared the following year as RF14 and continued in use until finally being replaced in 1922 with the small "Class A" design of RF17.

Where, then, do we look for the United States Playing Card Company's black cancellation? It might be found on RF2, 3, 4, 9, 13, 16, 17, and 19. Beginning with RF20, issued in 1926, the user's initials between two horizontal bars were precancelled in red by the Bureau of Engraving and Printing.

The earliest cancellation in the author's collection is a (bad) copy of RF2, ultramarine, rouletted 5½, bearing the two-line cancel "U.S.P.C.Co./Sept 1894" reading diagonally up, left to right. It appears to be handwritten in black ink as the letters are in script and are not uniform in size or spacing. Beginning the following month, however, the familiar printed three-line cancellation in black "CANCELED/(date)/U.S.-P.C.Co." appeared. This report was written in hopes of gathering additional information about this cancellation from other collectors since all attempts to obtain data directly from the company have resulted only in public relations-type handouts.

The cancelled stamps which have been seen reveal that between October, 1894, and June, 1927, the company employed two basic killer designs in its cancellations. For unknown reasons, however, these designs were used alternately for varying time periods. The following tables should clarify

TABLE I
CANCELLATIONS OF U.S.P.C. Co.,
1894-99

Month	1894	1895	1896	1897	1898	1899
Jan			1-3-96	1-21-98		
Feb			2-1-96			2-23-99
Mar						
Apr			4-11-96		4-1-98	
May						5-13-99
Jun		6-3-95				
Jul						7-14-99
Aug			8-21-96		8-23-98	
Sep		9-7-95		9-21-97		
Oct	10-3-94	10-1-95				
Nov	11-3-94	11-6-95				
Dec		12-6-95				

The following exceptions have also been seen:

(a) Two different dates in same month: 12-1-95 and 12-6-95; 4-1-98 and 4-23-98.

(b) Year in date with apostrophe: 2-1-'95, 1-9-'96, 4-24-'96, 6-18-'97 and 1-3-'99.



An example of RF3 with the two digit year used from 1907 to 1917.



In 1917 the cancels again appear as a four digit number as seen on this RF17.



RF19 was the last stamp to be canceled by the company. This stamp was used at least until May, 1927.

this usage. In all cases it is the middle date line which is of interest since the top and bottom lines remained essentially constant until the word "canceled" was dropped in 1919 on RF16. All were printed in black. The normal cancellation reads down but similar cancellations reading up are not uncommon and are known for most dates. The size of the lettering also varies occasionally, especially in the abbreviation for company; i.e., CO. and Co.

As shown in Table I, the pattern of the date line for the first half-dozen years, 1894-99, was month-day-year with the last two digits of the year only being used. Apparently one month's supply of stamps was cancelled at a time since only one date per month generally appears. Interestingly, there is no obvious pattern to the dates used and these vary from the 1st of some months to the 23rd of others.

Beginning in 1900, the year portion of the date line was changed to a full four digits (Table II). Apparently it was still the practice to cancel one month's supply of stamps at a time but now it was done, for at least five years, on the same date each month.

Not shown in tables are the two subsequent changes which occurred later as these were repetitions of the designs already described. From late 1907 until at least January, 1917, the company again utilized the abbreviated date line killer design it had employed during the latter years of the 19th century; i.e., month-day-two digit year. Examples in the author's collection include 11-1-07 and similar dates through 1-2-17. Once per month cancellations were still the



Beginning with RF20 in 1926 the Bureau of Engraving and Printing precanceled playing card stamps for the manufacturers. Shown here are examples of various types on RF20, RF23 and RF27.

pattern but now there was apparently a concerted effort to date each month's supply on the 1st (or occasionally on the 2nd).

Finally, the last change involved the return to the four-digit year date employed earlier. The earliest such cancellation in our collection is 10-4-1917 on RF9. In this case, the date is that when the 7 cents rate required by the Act of 1917 became effective. Similar style cancellations on RF13 (3-4-1919), on RF16 (4-1-1919), and on RF17 (8-1-1922) are known which mark the dates of tax rate changes and/or convenient cancellation times. Interestingly, our collection includes a copy of RF17 bearing the can-

cancellation 11-1-1920. This must have involved the use of an old cancellation plate since that stamp was not introduced until 1922. Beginning in 1924, RF19 came into use and the cancellation was 7-2-1924, the effective date of the new tax rate. Thereafter, at least until May, 1927, this stamp was cancelled apparently once a month with a similar killer which generally was dated on the first.

As noted earlier in this report, the author would welcome correspondence from other collectors interested in playing card cancellations. Perhaps in that way the dates presently unknown can be located and the cancellation schemes of the United States Playing Card Company confirmed.

Table II
Cancellations of U.S.P.C. Co., 1900-07

Month	1900	1901	1902	1903	1904	1905	1906	1907
Jan.				1-8-1903		1-3-1905		
Feb.		2-8-1901	2-8-1902					
Mar.		3-8-1901	3-8-1902				3-1-1906	
Apr.					4-8-1904		4-2-1906	4-1-1907
May	5-8-1900					5-3-1905	5-7-1906	
Jun.		6-8-1902						
Jul.	7-8-1900				7-8-1904			
Aug.				8-8-1903			8-7-1906	
Sep.	9-8-1900	9-8-1901		9-8-1903				9-1-1907

No examples of more than one cancellation date per month have been seen.

Cancellation dates of 3-8-1902 and 6-8-1902 are known on RF4.

The only exceptions to this cancellation pattern known are those of 11-10-05 and 10-11-06 which show only the last two digits of the year.

Letters

continued from page 105

unique trademarks are, for example, KODAK, ROLLS ROYCE, TOBACCO can be established by the first user only in the family of goods where he (a) uses it and continues to use it, (b) in the market area where he uses it and (c) does not permit anyone else to use it. He has no rights in any other market or line of goods. Typical weak trademarks are ANCHOR, SUPREME, BLUE RIBBON, LION, picture of a lion, etc.

A picture of a bull's head in my opinion is a weak trademark. The fact that one company used the same picture on tobacco and pile cure is of no significance. All it means is that the company may have preempted the use in those two classes of goods. Some weak trademarks are so weak that slight differences justify their use in the same field by

different users. The criterion is whether a buyer of one would think he is buying the other.

Even if American Bank Note or Vogeler or Barham or Durham copied the Coleman bull head it is extremely doubtful that Coleman could stop its use on any product outside of the field of spices and condiments. That is the law in the U.K. as well as the U.S. I call your attention to the fact that the listing of the Coleman trademark in the Trade Marks Journal (which is of English origin) specifically names the goods, tells how long the mark has been used on each and specifies the class of goods. This latter should demonstrate that the rights which Coleman had at Common Law were registered to the company *only in a particular field*. And by the way, if Coleman did not have and maintain his Common Law rights his registration

Pat Herst Receives Honorary Doctorate

ARA Honorary Life Member Herman Herst, Jr., of Boca Raton, Florida, was one of four outstanding business and humanitarian leaders to receive an honorary doctorate at William Penn College, Oskaloosa, Iowa, on May 9. Dr. Herst received the Honorary Degree of Doctor of Literature.

A native of Portland, Oregon, Dr. Herst graduated from Reed College in 1931 and did postgraduate work at the University of Oregon. He worked for a time as a reporter for *The Morning Oregonian*, then moved to New York City in 1933 where for two years he worked as a statistician on Wall Street. The attraction to stamps proved too strong; Dr. Herst entered the stamp business in 1935 and for the next forty years he conducted a retail stamp business and conducted public stamp auctions.

A recognized authority on U.S. stamps, Dr. Herst is also a prolific writer. He has authored more than a dozen books, including philately's best seller *Nassau Street*. He presently writes for about twenty magazines in the U.S., Canada, United Kingdom, Australia and India. He has been a feature writer for *The New York Times* with full-page stories on travel and hobbies. *The American Revenuer* is just one of the many publications in which his articles have appeared.

Dr. Herst has won every major award in the philatelic world including election to the American Philatelic Society Hall of Fame, the prestigious John A. Luff Award, the New Haven Award for Meritorious Philatelic Service, and the Mayflower Award especially created by British philately for service by an American to the hobby in Great Britain.

Dr. Herst has been on the board of the Philatelic Traders' Society of London, and now serves on the board of the American Stamp Dealers' Association. He is a past president of the Society of Philatelic Americans, a past president of the local Kiwanis Club and a Thirty-Second Degree Mason.

In 1973, Dr. Herst moved to Florida in semi-retirement to devote full-time to writing.

William Penn College, a four-year liberal arts college, founded in 1873 by the Society of Friends (Quakers) has been recognized by national and international educators and the media for its "Great Issues Program". The program, inaugurated three years ago by College President, Dr. Turbeville, is a holistic approach to education with emphasis on communication skills in all disciplines — research, writing and debate.

Letters

wouldn't mean a darn thing.

Only the most unique and strongest trademarks are capable of being asserted against anyone on any goods and even this is a difficult task. One must prove universal recognition and acceptance of the trademark world-wide and the fact that the buying public would be confused. If you saw a deck of cards for sale as KODAK playing cards, would you think that it originated in Rochester, N.Y. with the Eastman Company?



You might be interested to know that the current English Coleman mustard bull head looks like nothing shown in any of the illustrations of the Bully article.

Irv Silverman, ARA

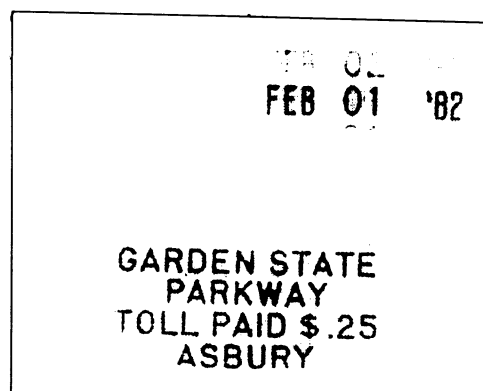
Josef Schoenfield's article ("The Duty on Cocoa") in the April TAR performed a real service in bringing forth information regarding these little known issues.

However, I question his conclusion that the printing plates were done after the Congreve method. As discussed in the March, 1982, *London Philatelist*, Marcus Samuel, "Security Printing By Jacob Perkins Before 1840", the white-line rose engine work of the stamps is more indicative of Perkins' work than that of Congreve. Too, Perkins had patented the process of separate printing elements clamped into a frame

in the United States in 1810, and in the UK by Perkins' business associate J.C. Dyer in 1811. Perkins added to his patents in 1819.

The one factor that indicates Congreve may have played a role is the multicolor aspect of the printing — a characteristic of the compound plates. If the stamps were printed in 1822 after passage of the Act, Congreve may well have still been in business. Ten years later, he appears to have dropped from the engraving business.

Sincerely,
THE COLLECTORS CLUB PHILATELIST
E.E. Fricks, ARA
Editor



I enjoyed the November-December TAR and M.M. Thaler's Raclette No. 16. His tax-paid revenue stamp/token for a toll to enter the gates of Geneva, Switzerland, was interesting.

It reminds me that such "tokens" still exist. Although not exactly gates and horses are not permitted, the Garden State Parkway still charges 25 cents (centimes?) to pass through its toll plazas.

Halold Effner, Jr., ARA SRS

Proposed Amendments to the ARA By-Laws

Please read the following proposed amendments carefully, and cast your vote for or against each amendment on the enclosed election ballot.

SHALL ARTICLE 4, SECTION 8 be amended to read:

Life memberships. Any member 21 years of age or older, in good standing, having been a member of the Association for an uninterrupted period of no less than three (3) years may, on application to the Secretary, become a Life Member on payment of twenty (20) times the amount of regular annual dues in effect at the time of application for Life Membership, and shall thereafter be exempt from all dues. A Life Member will be assigned to new membership number, commencing with the letters "LM", signifying seniority.

(Effect of this amendment would be to set dues schedule for Life Membership, and delete requirement for Board of Director approval of each application. As amended, would establish an ongoing Life Membership program.)

and SHALL ARTICLE 7, SECTION 3 be amended to read:

Life Membership Fund. Moneys received for Life Memberships shall constitute the Life Membership Fund and shall be placed in an interest-drawing account. At the end of each fiscal year, income therefrom shall be transferred to the General Fund in an amount not to exceed one regular membership of one year per Life Member enrolled at the beginning of the fiscal year. Excess interest may be loaned to the General Fund without interest for a period of no longer than one year upon approval by a majority of the Board of Directors.

(Effect of this amendment would be to limit amount of annual transfer from Life Membership Fund to General Fund, and to specify that such transfer shall be from income instead of principal, and to allow loan of excess interest to General Fund. As amended, permits no withdrawals from Life Membership Fund principal, and would maintain such principal intact.)

SHALL ARTICLE 5, SECTION 3 be amended by the following addition:

f. Duties of Representatives in Other Countries. The duties of ARA Representatives in other countries who may be so appointed are limited to the following tasks: 1) To recruit new members in the area, using applications furnished by the ARA, and 2) To attempt to place ARA-furnished publicity in any co-operating philatelic publications in the area, at no cost, and in any language. No other commitments or obligations involving the ARA may be made without approval of the Board of Directors.

(Effect of this addition would be to limit and specify the duties of ARA Representatives appointed in other countries.)

SHALL ARTICLE 5, SECTION 4 be amended to read (last paragraph):

The Board of Directors, by majority vote, as from time to time may be deemed advisable, may establish compensation for any appointed officer adjudged to be worthy of such compensation, for services rendered, above and beyond expense remuneration.

(Effect would be to allow compensation of any appointed officer, instead of only Sales Manager and/or Auction Manager as presently specified.)

SHALL ARTICLE 6 be amended as follows:

It is proposed that Article 6, Section 2 be re-numbered as Article 6, Section 3, and that a new Section 2 be added, as follows:

Section 2. The duties of the members of the Board of Directors in managing the business of the Association shall include, but not be limited to:

a) The duties of officers as specified in these By-Laws shall be performed adequately.

b) The officers, together with all other members of the Board, shall serve on any committees designated by the President to carry out the objectives and/or the business of the Association. These committees may be either permanent or ad hoc in nature.

c) All Board members shall vote on all measures presented to the Board in a manner approved by the Board. In the event that a Board member wishes to abstain from voting on any measure, such abstention must be made in writing to the ballot collection point. All votes and abstentions shall be made in a timely manner. All comments on any measure must be sent to the entire Board.

d) All Board members shall respond to requests for advice and/or opinions as may be requested by other Board members, to the best of their ability. Responses to all such requests shall be provided to the requesting Board member within one month of the date of mailing of the request, unless the requesting Board member specifies a different time frame. Negative replies will not be required unless specified in the request.

e) Other duties may be determined from time to time by the Board.

f) Should a Board member temporarily assume an appointed position, the duties of that position must be performed in a satisfactory manner.

(Effect of this addition would be to set standards and rules of conduct for Board members in the performance of their duties.)

Kiener Slide Show In ARA Library

The ARA seminar at FRESPEX-82, March 6, 1982, included a taped presentation with slides by Bert Kiener. Titled *Philatelic Pharmaceutical Americana*, it describes with illustrations, the author's present area of philatelic interest which centers around drug company cancels on 1898 proprietaries and how he came to this field. It was prepared especially for earlier presentation to the Rochester, N.Y. Philatelic Society and thus is slanted predominantly to an audience of postage stamp collectors. None the less gems are shown which will surely appeal to knowledgeable fiscalists. Running time is about 15 minutes.

Slides (with a Kodak carousel ONLY if needed) and tape, now available for loan, are on permanent deposit in the ARA library. We are most grateful to Bert for contributing the first audio-visual entry into our library holdings. Further contributions are welcomed.

rfr

The Taxpaid Letters

(The following letter is one of a series ostensibly written by a senior revenue collector to his nephew. Rather it was actually written by a late member of the ARA or not is immaterial; the letters are both entertaining and enlightening. The series began in the March, 1982, issue of TAR . . . kt)

Letter 4

Dear Decal:

I have just finished reading your letter of the 12th which arrived a fortnight ago while I was on holiday. Obviously I am relieved to know that you are not flagging in your missionary work on your friend Tetebeche. I am also glad to see you taking an independent approach on matters even if you do stumble about abt.

Before I forget, thanks for telling me Tetebeches' name as I prefer using a name to an indefinite personal pronoun. I assume Tetebeche is no relation to my friend Setenant.

At first I WAS ALARMED WHEN YOU SAID YOU AND Tetebeche went out drinking but from what followed it was clear that you had no more than a couple of glasses of beer. Obviously you intended to soften up the prey, not pickle him and you succeeded admirably — up to a point. But I will come to **that** point later.

You must have secretly smirked in delight when Tetebeche hinted that the flood of Russian stickers his new issue house was sending him and the inflated cost of hingeless mounts, particularly the irregular sizes, was beginning to pall on him.

I thought at this point there was a ray of hope, that Tetebeche was beginning to do a little thinking on his own. If he is, that is a very salutary situation and one we hope he would come to sooner or later. However, it carries with it certain potentialities. For instance he could say: "hey, those are for real" and take up revenue stamps with real fervor. On the other hand he might think about the fascinating intricacies of plating and not really knowing of revenues, could end up plating any one of a myriad of early postal issues. Thereafter all you would hear would be endless babble about scratches, fly specks, double transfers, etc., for example on No. 3 of Transylvania, and he would be lost to revenues forever. As I told you earlier, stamp collectors are a pretty slippery lot.

You may have recognized subconsciously that this danger existed since you say that you immediately put to him a suggestion of a fertile area in which he might exercise his philatelic interest.

Obviously he has displayed his gluttonous tendencies — isn't collecting that Russian material evidence enough? — but to suggest Argentine municipals! Really! Perhaps you thought that because many are listed in Forbin this would be an easy alternative. For a beginner something in the Scott-listed U.S. area revenues would have appeared less formidable to him and it certainly would have been more patriotic.

I would hope that you did not come on too strongly in suggesting he actively collect Argentine municipals. At this time it may be premature as he may not be adequately prepared to take up revenues. I think I would rather have told him, as a natural follow on to your beer drinking, something about our U.S. beer stamps. Tetebeche seems not to tally devoid of curiosity and you know what they say about curiosity. Well, keep your fingers crossed.

It also came as an encouraging development that you have arranged to acquire so many different cachets of the COMMEMORATIVE" (Lord, they use that word loosely!) coming out the end of this week. They should be quite suited

The Candidates — An Introduction

In order to provide you with some guidance in voting your editor has conducted short interviews with the candidates for the three positions with more than one individual running. None of the six were prepared in advance.

For President, Gerald Abrams (incumbent)

Gerry has collected world wide revenues (except U.S.) for about 20 years. As an optimistic goal for the next two years he would like to see the ARA membership double. He is recruiting everyone he can over the world. He states, "Let's everybody pitch in." The more members in the ARA, the more services you can receive for your dues dollars.

For President, Richard Riley

Dick collects the revenues of Chile and for 55 years, the private die stamps of the U.S. (He remembers his first M&M was a red Centaur he purchased from the kid next door for 10¢ who used the money to buy ice cream.) His goal for the next two years would be to set the ARA's financial house in order and possibly gain IRS tax-exempt status if it would benefit the ARA. Furthermore, he would like to have a positive stated program on revenue information for the library, TAR and ARA publications.

For Central Representative, Joseph Einstein

For about 22-23 years Joe has collected U.S. Scott and non-Scott listed material as well as printed cancels on USIR material. He is a former Central Rep. but — an incumbent. He would like to have the ARA sponsor more publications. He believes that we never have published enough and would be willing to head a committee to do so.

For Central Representative, Sanford Riesenfeld

Since 1970 Sandy has collected the revenues of Canada and the taxpaid revenues of both Canada and the US. He would resist any temptations to relax any of the high standards the ARA maintains for its services and magazines. He would like to see a dramatic increase in membership. He is a proponent of local chapters as a way of promoting revenues and the enjoyment of our hobby.

For Western Representative, Sheldon Beigel

Shel has collected Mex-Revs (Mexican revenues) since 1974. He would like the ARA to become a truly international society for the promotion of revenue collecting. He believes the ARA must be a forward-looking, aggressively educational society.

For Western Representative, Anthony Giacomelli

Tony says he has collected US revenues for 25 plus years, with his field now limited to battleships, printed cancels, plate varieties and early issues with clear handstamps.

He would like to see more ideas on U.S. material from the now silent membership published in TAR. He would like to see these members publish even if their work has not reached the point of being definitive.

Running for the positions of Vice President, Secretary, Treasurer and Eastern Representatives are incumbents Louis Alfano, Bruce Miller, Bernard Glennon and Elliot Chabot.

to implementing the FDC caper, as I like to think of it. I realize it was a bit expensive but take solace in the fact it was for a good cause and that you will get some of your money back from Tetebeche if he falls for the bait.

Your affectionate Uncle,
Taxpaid

The Stamped Papers of the Sarf-e-Khas

by A.N. Medhora, ARA

Among the Indian Native States, Hyderabad was the premiere one and better known as "the Dominions of His Highness the Nizam", lying between 15° and 20°40' North latitude and 74°40' and 81°35' East Longitude, with an area of about 82,698 square miles. It was the most populous state and with regard to income, it was the leading one. The area consists of an extensive plateau. The state is rich in minerals.

The city of Hyderabad, the capital of the state, is a most picturesque and interesting city, with palatial buildings and slums side by side. Here modern and pre-modern civilization comeingle.

The Nizams

The first Nizam came of an ancient family that was descended on the father's side from Abu Bakar, the first Khaleefa of Islam, and in the maternal line from the Prophet Mohammed himself. His grandfather, Khwaja Abid Khan, migrated to Delhi in 1658. Entering the service of the great Moghul, he was given the title of Chin Kulif Khan. His father has been the Viceroy of Malwa. Mir Kamruddin was made commander by Emperor Aurangzeb, and Bahadur Shah appointed him to subadar of Oudh and Lucknow. It was Emperor Farrukhsiyar who appointed him Viceroy of the Deccan with the title of Nizamul-Mulk Fateh Jung (Regulator of the Country and Victorious in Battle). From this period the dynasty of Nizam was practically independent.

The Moghal Emperors remained barely Sovereign De Jure of the Empire and factually became puppets in the hands of the intriguing Sayyed Brothers known as King-makers. On a request from Emperor Mohammed Shah, Mir Kamruddin boldly came to the rescue and restored the status to the Emperor. The Emperor rewarded him for his loyalty by conferring on him, in 1725, the title of ASAF JAH. Asaf Jah means equal to Asaf, the Grand Vazir of King Solomon, whose sagacity had become proverbial. Since then the dynasty has been known by this title and he is called Asaf Jah I (1724-1748).

The other Asaf Jahs are:

Mir Nizam Ali Khan, Asaf Jah II (1763-1805)

Mir Akbar Ali Khan, Asaf Jah III (1803-1829)

Mir Farkhunda Ali Khan Nasir-ud-Daula, Asaf Jah IV (1829-1857)

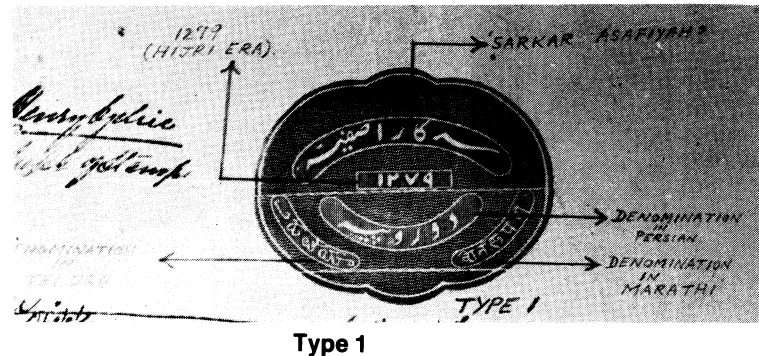
Mir Tahniyat Ali Khan Afzal-ud-Daula, Asaf Jah V (1857-1869)

Mir Mahbub Ali Khan Bahadur Asaf Jah VI (1869-1911)

Mir Osman Ali Khan Bahadur, Asaf Jah VII (1911-1948)

Administration

The administration of the state was primarily under the direction and in the responsibility of the Minister, to whom was committed the free disposal of all administrative matters. When Nawab Sir Salar Jung I became Minister in 1854, two officers (viz: Daftar-i-Mal and Daftar-i-Diwani) were located in the metropolis. In the city of Hyderabad, there were a few courts of Justice and some police arrangements, but taluqs were devoid of these.



The land of the state may be broadly divided into two classes.

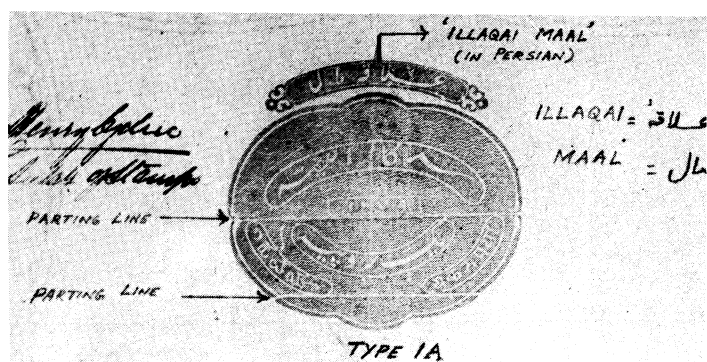
1) Diwani lands — These are under the direct management of the Government and the revenue from which goes to the Government Exchequer.

2) Jagir or Inam: — Lands, the revenue of which has been wholly or partially assigned for special purposes. SARF-E-KHAS LANDS ARE THE PROPERTY OF THE NIZAM AND THE REVENUE FROM WHICH GOES TO THE PRIVY PURSE. Jagir or Inam lands have been the subject of state grants, and revenue from which has been assigned wholly or partially. A Jagir is a free grant of one or more villages as a reward for some conspicuous service rendered or simply to maintain the state and dignity of the grantees.

Mir Mahbub Ali Khan Bahadur

As a major portion of the stamped papers of Sarf-e-Khas detailed in this article were used during the reign of His Highness, Asaf Jah Muzaffer-ul-Mimalik Nizam-ul-Mulk, Nizam-ud-Daula Mir Mahbub Ali Khan Bahadur, Feteah Jung G.C.S.I., a brief sketch of the ruler is given. He was born on 18th July, 1866 and ascended the throne on 27th February 1869 and was installed on 5th February 1884. When his father, Asaf Jah V, passed away, he was only thirty months old. He was, however, installed on the throne with Nawab Sir Salar Jung I and Nawab Shams-ul-Umra as co-regents. Within a short period of time he distinguished himself both in learning and in sports and grew in his later years to be one of the greatest and noblest of rulers. On assuming the sovereign rights of the state, he issued a proclamation which read as follows.

"Nothing will afford me greater pleasure than to see my people living in peace and prosperity, engaged in the development of their wealth, in the acquisition of knowledge and the cultivation of arts and sciences, so that by their efforts the country may rise to a high state of enlightenment and the State derive support and benefit from their knowledge and intelligence...."



Type 1A

He paid special attention to education, railway system, irrigation, police, mineral resources. 'Mahbub Pasha' as he was familiarly called was loved by his subject. Though not trained in Machiavellian principles of statecraft, he ruled entirely by his heart and his people were happy in their own way.

His frequent trances and long spells of silence, his mystic of curing snake-bite, his astonishing feats of physical endurance and above all his large-hearted tolerance in all matters of religion mark him more a saint (Pir) than a king, in the modern sense of the word. He was a man of great dignity, generosity, deep thought, firm character, method and resolution.

The Nizam held royal durbars (audiences) on good occasions. Titles, honours, and various awards of jagirs and mansabs were bestowed on the nobles of his choice in the open durbars. The nobles offered suitable 'Nazrs' (presents) of gold coins or precious stones to the ruler during the audience.

STAMPS DEPARTMENT

There was no stamp papers of any kind in use in the Nizam's Dominions until 1862. The territories of Raichur, Lingusuger and Naldrug under the British administration were restored to the Nizam's Govt. in 1862. These areas had become accustomed to the use of stamp papers. Hence in the same year, 1862, the first Govt. stamp paper press was established by Sir Salar Jung Bahadur, Prime Minister. At first, stamped papers were used only in the cited areas. However, from 1866 the use of the stamped papers was compulsorily adopted throughout the state. Rules and regulations were introduced in 1871 and the same are listed on pages 65 to 73 of 'The Hyderabad Almanac and Directory for 1888'. The stamp Department printed stamped papers for Diwani (State use), Residency, Paigah, Jagirs and Samasthans.

STAMPED PAPERS

During its infancy, the stamp Department printed on unwatermarked paper. Later in 1863 (1280 Hijir), watermarked paper bought from England was used.

The earliest stamped papers were lithographed from 1874 to 1901; these were printed using a bi-color process. From 1901, they were printed in only one color.

The earlier stamped papers printed for Sarf-e-Khas, Paigas, nobles and Jagirdars, bore the name of the estate. Later the stamped papers for Diwani (State use) were used with an additional printing made below the stamp containing the word 'Jagir' in Persian script in a scroll design

and a dotted line whereon the name of the Jagir was written in hand or rubber stamped. However, stamped paper of Sarf-e-khas was an exception as far as the additional printing cited is concerned. As per Mr. H.C.H. Armstead, thirty six estates were supplied with stamped papers in this manner. So far only eighteen estates have been identified.

The earliest stamped papers were used alike for judicial and revenue purposes, and for Diwani or Sarf-e-Khas. Later, in 1863, distinctions were made according to the following five usages: by an inscription (litho-printed) above the stamp, viz: (1) Revenue (Red-brown), (2) Revenue Judicial (Black) (3) Diwani Judicial (Red), (4) Sarfe-Khas Revenue i.e. 'Maal Sarfe-Has (Red-brown) and (5) Sarfe-Khas Judicial i.e., 'Ada lat Sarfe-khas' (Green).

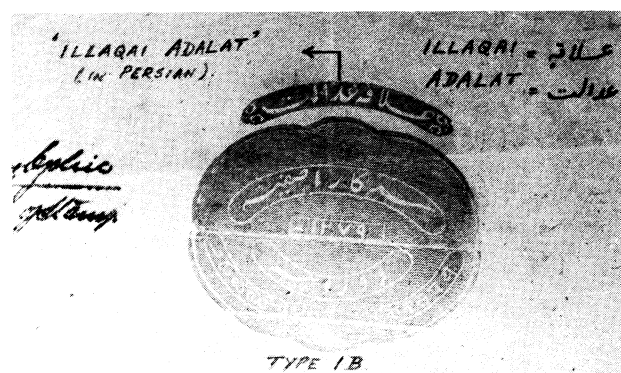
The differentiation between Diwani Judicial and Revenue Judicial was removed in 1872. Where two-color surface printing was adopted in 1874, distinctive colouring was adopted by Diwani and Sarf-e-khas as follows:

Diwani Revenue — Green and Yellow
Sarf-e-Khas Revenue — Blue and Red
Diwani Judicial — Red and Yellow
Sarf-e-Khas Judicial — Black and Red

These papers bore the denomination in four languages (Persian, Telugu, Marathi and English) with both Hijri and Christian dates.

From 1901 all papers were printed in one colour. In 1916, it became law that 1/12th of the Stamped Paper Revenue should be payable to the Sarf-e-Khas Department. From that date till the end, no stamped papers bore the inscription of 'Sarf-e-Khas', but only one type of Judicial (green) and one type of Non-judicial (Red-brown) stamped paper was in use for combined Diwani and Sarf-e-Khas.

It may be interesting to note that generally the stamped papers of India and Native States bore the portraits of Queen, Kings, Rajahs and Nawabs (Princes). However, none of the stamped papers of Hyderabad State had the portraits of the Nizams in the case of Diwani papers, or the Nawabs and Rajahs in the case of stamped papers of the estates printed. All the stamped papers of Hyderabad (including estates) had one characteristic in common. The stamp printed was oval in shape (with variations) with central ornate design. The Muslim artists, discouraged by early religious abhorrence of drawing figures, turned calligraphers and specialized in producing varied kinds of ornamental and floral scripts and intricate geometrical designs. Thus the stamped



Type 1B

papers of the state reflect the conservative outlook in the design.

Further, it will be of interest to note that one of the stamped papers had the name of the state (viz, Hyderabad) printed. This appears to be the result of the influence of Great Britain, whose postal stamps, even to this day, do not carry the name of the country.

The English numerals and script incorporated as a result of the British and Persian (up to 1882) influence and Urdu thereafter are there by virtue of the official language of the Nizam's Court. Telugu and Marathi are also used in difference to the two ethnological regions which formed the Nizam's Dominions. These stamped papers depict the history of that period in miniature.

No recorded work has been so far reported on the interesting, untrodden field of the stamped papers of Sarf-e-Khas except passing references. Efforts have therefore been made to list from the available stamped papers.

The stamped papers of Sarf-e-Khas are grouped into two classes, viz. (1) Judicial (2) Non-judicial.

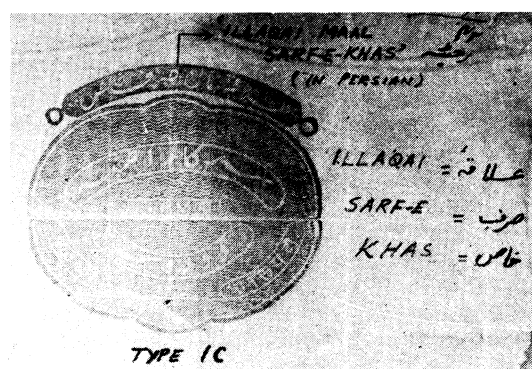
Judicial stamped papers were used for instituting legal proceedings and offer a simple method of levying the court fee. The value of the denomination depended on the nature of the suit filed.

Non-Judicial stamped papers were used for executing bonds of property or financial agreements as recognized by the Law of the State. The value of the stamp fee depended upon the nature of the bond.

All the stamped papers of the Estates of Sarf-e-Khas were printed by the Hyderabad Stamp Department on wove

paper. The stamp is printed near the top of a single sheet of watermarked paper.

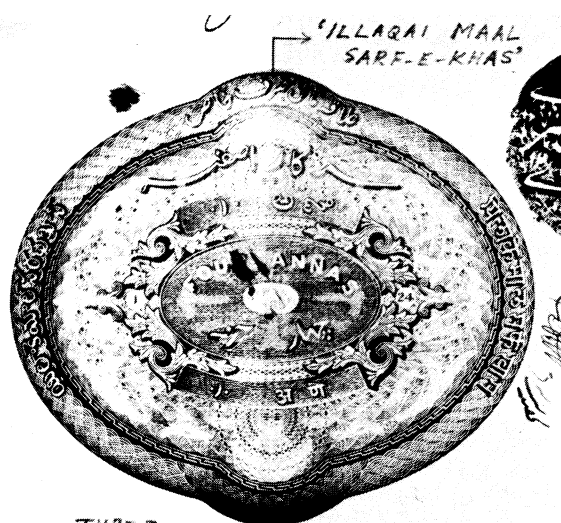
The earliest of the stamped papers, Type IC (Denomination Rs. 2), that has been seen is with '1279' inscribed in Persian numerals in a rectangular frame in the centre of the oval stamp (shades of red-brown) of size 8.9x7.2 cms. The year 1279 Hijri corresponds to 1862 in Christian era. The words 'Sarkar Asifya' (on the service of Asifya Dynasty) in Persian script is inscribed in an arched-frame above the numerals '1279' whereas the denomination in Persian inscribed in a frame (in Persian script) is found below. The denomination in Telugu and Marathi also in arched-panel are found on the left and right side respectively below the Persian denomination. There are two white



Type 1C

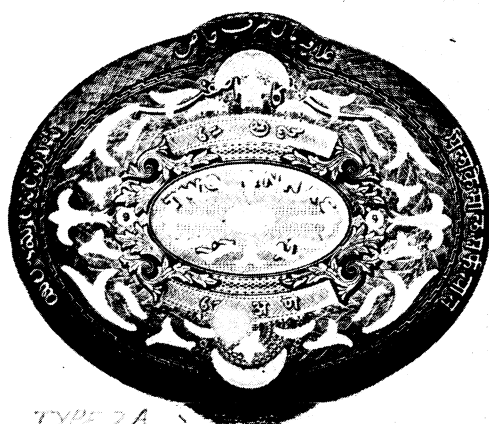
Type	Inscription in Persian Script	Color	Size of paper	Value	Year inscribed in the Central oval	Hijri year in the watermark	Remarks
2	Illaqai Maal Sarf-e-Khas (Revenue Sarf-e-Khas Estates)	Blue and Red.	21.1 x 33.7 cms	4 as	1885 AD 1302 HIJRI	1302	Non-Judicial.
2A	Same	Blue and Red.	26.6 x 45 cms	2 as	1895 AD 1312 HIJRI	1303	1. Non-Judicial 2. Oval has star & crescent more pronounced in Red. 3. Design in central oval modified. 4. Error: Watermark inverted.
2B	Illaqai Kharch Adalat Sarf-e-Khas (Judicial Expenditure Sarf-e-Khas Estates)	Black and Red.	28 x 45.7 cms	8 as	1887 AD 1305 HIJRI	1304	1. Judicial 2. Inscription in blue DOWLAT YAR JUNG, MAHTAMIM DAFTAR KAAGAZ MAMHUR SARKAR AALI' in Persian script on left top.
2C	Illaqai Sarf-e-Khas (Saarf-e-Khas Estates)	Blue and Red.	20.5 x 32.7 cms	8 as	1895 AD 1313 HIJRI	1312	1. Both Judicial & Non-Judicial 2. Oval has star & crescent in Red.
	Same	Blue & Red	20.5 x 32.7 cms	2 as	1898 AD 1315 HIJRI	1314	Same
	Same	Blue (single colour)	20.5 x 32.7 cms	8 as	1898 AD 1316 HIJRI	1315	1. Both Judicial & Non-Judicial 2. Printed in single color.

Note: From 1898, stamped papers of Sarf-e-Khas were found printed in single color, viz., shades of Blue / Grey.



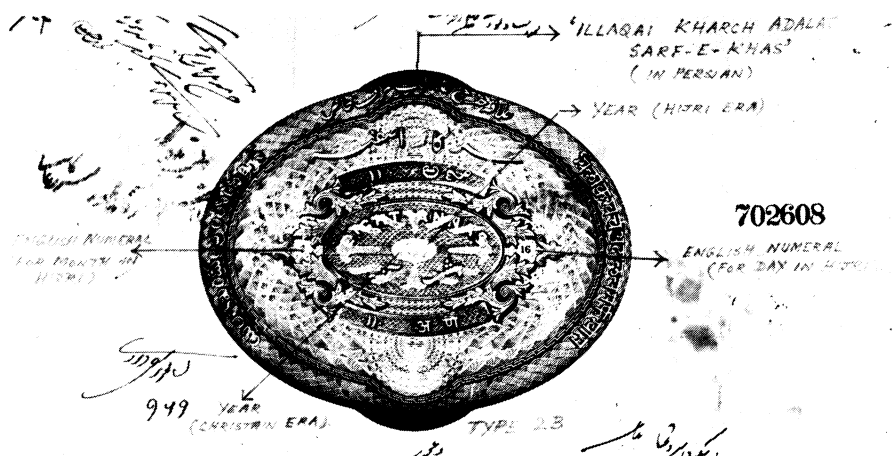
TYPE 2

Type 2



TYPE 2A

Type 2A



Type 2B

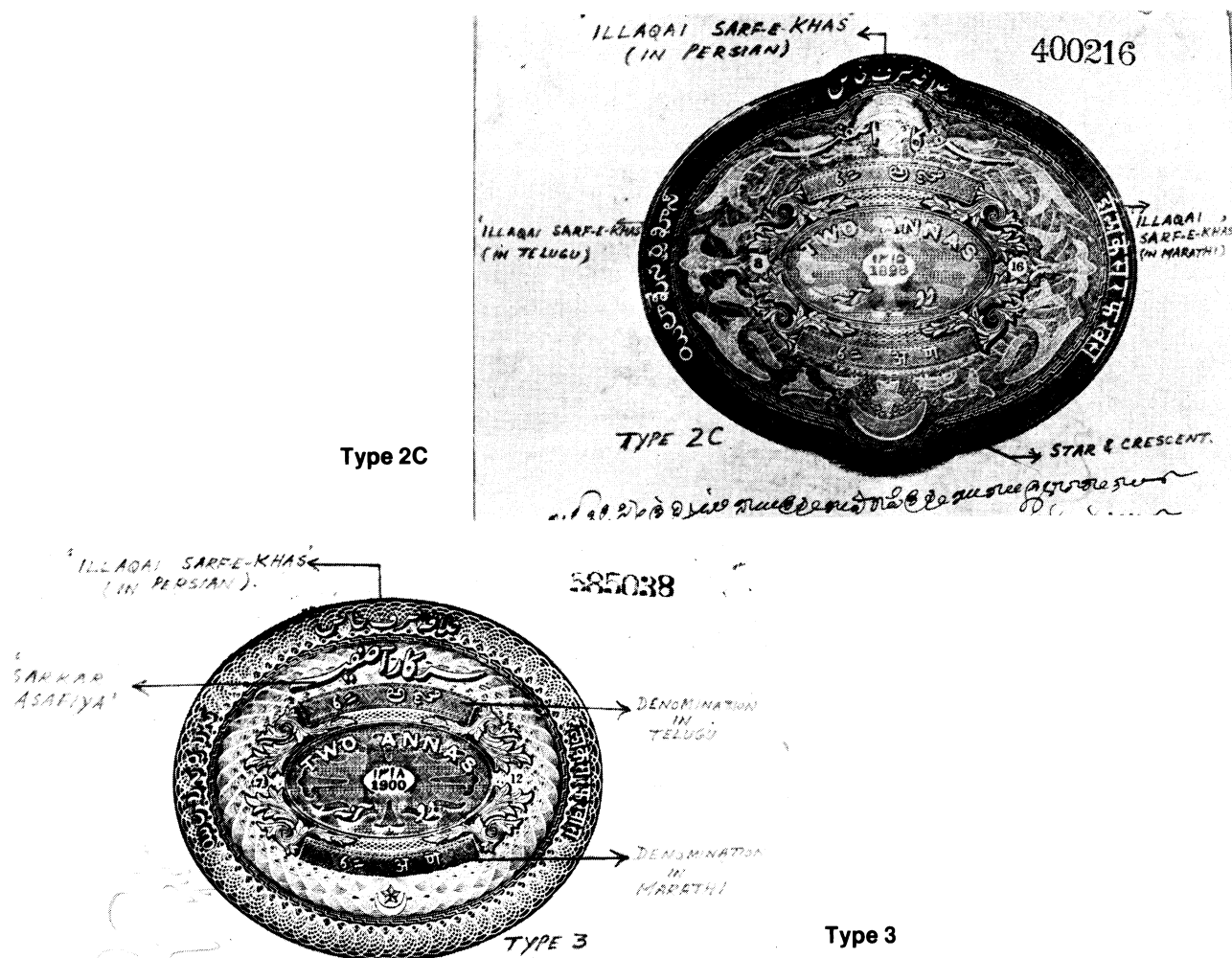
parting lines passing horizontally across the oval suggesting that the die of the oval was composed of three parts. An arch-shaped frame is on the top of the oval with the inscription in Persian script reading 'Illaqai Maal Sarf-e-Khas' (Revenue Sarf-e-Khas Estate). These papers were used for non-judicial purposes. On the left of the oval is inscribed in black 'Henry Ogilvie, Supdt. of Stamps' in English (in cursive).

The size of the paper is 27.7x45.5 cms. The watermark reads 'Sarkar Asifyah Sun 1282 Hijri' in Persian Script surrounded by a wavy line of approximately rectangular shape (watermarked Type W1).

The year shown on the stamped paper (1279 Hijri) was that upon which the die was first introduced, whereas the date shown on the watermark is '1282 Hijri'. Such difference may be accounted for by the delays between the ordering of die-plates from the manufacturer and their receipt, printing and issue.

Type 1 shows the early stamped papers used for Diwani (State use). It was meant for both judicial and non-judicial purposes. Type 1A and 1B, also used for Diwani, are similar to Type 1 but with an arch-shaped panel on the top of the oval with inscriptions in Persian script reading 'Illaqai Maal' (For Revenue Estate/Area) and 'Illaqai Adalat' (For Judicial/Estate/Area) respectively.

Type 2 is found printed in bi-color (shades of blue and red) by the bi-color surface printing machines. The size of the oval is 13.1x11.3 cms. In the center of every stamp is the year inscribed in Persian numerals for the Hijri era and below it the English numerals for the Christian era, in a small oval. On either side of the central denomination panel are two small circles in which are inserted English numerals (instead of Persian numerals) representing the month on the left and the day on the right, both in Hijri calendar. These could have been retained in Persian numerals for uniformity's sake to avoid possible misguidance. As a partial precaution against forgery, every paper is thus dated to the actual day of printing. Small date plugs are inserted into the body of the die to alter the dates. The denomination in English showing the face value of the stamp is inscribed (in another oval) above the small central oval depicting the year, whereas the denomination in Persian is below. The denomination in Telugu and Marathi is also printed in arch-shaped panels above and below the English



and Persian denominations respectively. The denomination is also changed by inserting special plugs into the main die. The rest of the design consists mainly of ornamental markings and the Persian inscription 'Sarkar Asifya' in the upper part. The watermark is the same type as that described for Type 1 except that the numerals depicting the year are changed. Each stamped paper of this type is stamped by its own serial number (in six figures) in English in black on the top right. These papers bear the name of the estate (as detailed in the table) in Persian script, Telugu and Marathi in the outer frame of the oval.

The later stamped papers (Type 3) were printed in only one color viz., shades of blue/grey (1898 to 1914) with minor variation in the design. The size of the paper is 21x33 cms. The values known are 2 as, 4 as and 8 as. These papers bear the name of the estate reading "Illaqai Sarf-e-Khas" ('Sarf-e-Khas Estate) in Persian script, Telugu and Marathi in the outer frame of the oval, which measures 11x9.4 cms. It has a star and crescent below the Marathi denomination. Each stamped paper of the type is stamped by its own serial number (in six figures) in black in English on the top right. Numbers are also found prefixing a single alphabet for the commonly used denominations. Serial number in English has been found with the prefix 'B' on the 8 as value (1911). For the 4 as value, the following alphabets are known prefixed to the number.

Prefix C — 1901

Prefix E — 1906 to 1908

Prefix F — 1910 to 1914

For the stamped papers of 1900 and 1901, the watermark is similar to Watermark type W1 but the Hijri year reads 1316. However, stamped papers are also found with the above watermark with an additional horizontal line (across width of the paper) below the frame of the watermark. These are scarce. For the stamped papers so far seen of the later years (1903 to 1914), the watermark (Type W2) consisted of the words 'Sarkar Asifyah' in Persian script surrounded by a wavy line of approximately rectangular shape. For the stamped papers of 4 as value dated 2-12-1325 HIJRI (1908 AD) and 27-1-1328 HIJRI (1910), the watermarks are also found reversed and inverted respectively. The papers of this type were used both for judicial and non-judicial purposes.

The Type 4 (value 2 as in purplish-red used in 1916) is similar to the type 3 in design with the inscription 'Dastawezi' in Persian script (meaning 'Documentary') in a frame printed at the extreme top of the oval stamp (11x9.4 cms). The size of paper is 21.5x34.2 cms. Watermark is Type W2. This was used for non-judicial purpose.

From 1916 till the end, no stamped papers bore the inscription 'Sarf-e-Khas' but only one type of Judicial (green) and one type of Non-judicial (Red-brown) stamped

Plate Variation

First Issue \$1 Lease

by David H. Atwater, Jr., ARA

Until the 1982 issue of Scott's U.S. Specialized Catalogue, R70, the First Issue \$1 Lease, was listed as existing with a cracked plate. The 1982 edition more formally acknowledged its existence with a price.

Five or six years ago I acquired a miscellaneous assortment of First Issue proofs. One has been an enigma. It is a lovely stamp — a brilliant R70TC, trial color on India paper — with a diagonal flaw under the second "L" of DOLLAR on the top label. It also has a distinctive gouge over the "T" in the frame line of the upper inside label.

Anthony Giacomelli and I have been swapping information and mailing stamps back and forth. He has not seen my latest discovery, an R70c, with the same markings, dated 2/8/67 in script. It is a well centered stamp in dull red and no flaws.

Tony's remarks on the proof were: "What a nice India proof — What color! But then all proofs and trials are great. I consider the line of color a scratch or accidental tool mark."

Actually, the second example is a stamp that I have had for years, but never noticed. The guide dots, and so many details indicate that it is the same position. My first thought was that this was a piece of lint, perhaps a one-of-a-kind. I now feel that it is definitely a cracked plate.

Now, appearing as a proof and on a perforated stamp, does this same flaw appear on an imperforate? And, if this is a good legitimate cracked plate, how many others appear on proofs? Does the 50¢ Mortgage show on proofs, and how about the 2¢ Bank Check Double Transfer?



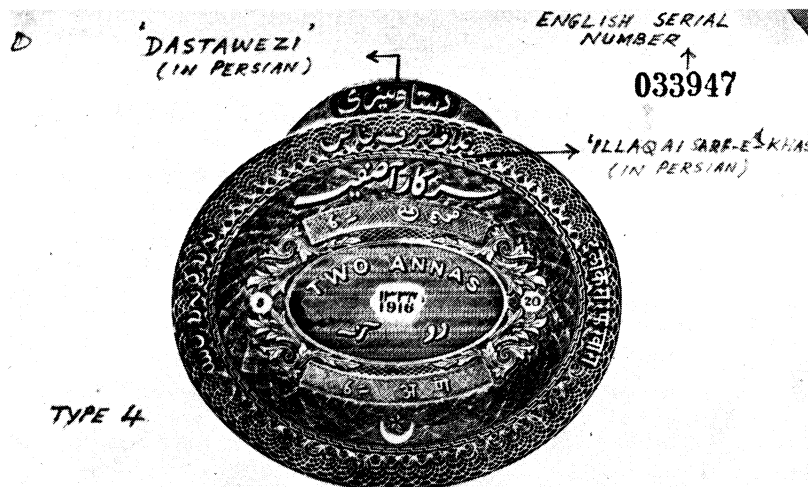
INDIA

paper was in use for combined Diwani and Sarf-e-Khas.

In September 1948, the Government of India sent her troops and set up a military Government to work under the Nizam whose constitutional position was not changed till then. In 1950, the Nizam was designated as Rajpramukh of Hyderabad with a new ministry. Because of his failing health and age, he resigned and led a life of retirement until he died in February, 1967.

References:

1. *The Hyderabad Stamps Manual* by H.C.H. Armstead (1944)
2. *What are the Indian States* by Shanti Dhavan
3. *Pictorial Hyderabad* by K.K. Mudiraj Vol. I & II
4. *The Hyderabad Philatelist* Vol. 3, No. 1
5. *The Imperial Gazetteer*
6. *Decennial Report on the Administration of H.E.H. the Nizam's Dominions (1912-22)*
7. *The Hyderabad Almanac and Directory for 1888*



Type 4



The design of the Contribucion Federal of 1896-97.

The beauty of Mexican Revenue issues, up to the present, is graphic and for all to notice. Except for the recent 1960's where men of distinction were pictured on the Renta Interiors (Income tax) stamps, one can travel vicariously through many subjects, or areas of interest by decades and selected issues.

To name some, the six stamps of 1896-97 Contribucion Federal (Federal Tax) known in Stevens

(1979) as CF 112-116 are eminently worthy of notice as illustrated. A beautiful and thoughtful design for the period and even now, 85 years later. In each star alongside the billowy clouds, is the name of each of the 29 states that at the time comprised Estados Unidos de Mexico (United States of Mexico). The allegorical representation of the motherland sits in her majestic perch next to heaven with her staff of office surrounded by her constituency, the states of Mexico. The border design with the Mexican eagle, their nation's emblem from the days before conquest by the Spanish Conquistadores in 1513, at the top in each corner is also a work of art. However, this issue is overshadowed by the 20 issues that preceded it.

In 1874-75, Mexico commenced the use of the Revenue stamps in place of Revenue stamped paper. While the four years of 1874-78 saw the printing of these works of master designers and engravers in the United States by American Bank Note Company, they were designed by Mexicans. The stamps had their control numbers on the back and were frequently cancelled by the regional tax office hand stamp as shown in the illustrations, to show they were duly purchased and paid for at the right time. They were also razor cut in various designs or punched cancelled and frequently signed by the purchaser to void their use again.

One has to be aware that Federal Mexico considered the paying of taxes as a matter of serious business.

In the previous years 1874-75, the last of the large Revenue stamped paper issues, it was inscribed on the front of the tax stamp, as were many of the preceeding issues, the statement; LA FALSIFICACION DEL PAPEL SELLADO SE CASTICARA CON LA PENA DE MUERTE ANOTANDOSE ASI EN EL MISMO PAPEL. Freely translated, it simply meant, under



Examples of some of the designs from the early Contribucion Federal stamps.



On the backs of the early CF stamps we find control numbers and regional tax office hand stamps.

the law of Article 18 of the land passed 16 December 1861, that death was the penalty for misuse or false use of the Revenue Stamp. A somewhat heavy method to enforce the collection of taxes and to protect the proper use of the Revenue Stamps.

It was almost a thing of beauty to see the handsome hand cancels that were used to show the (local) world and tax inspectors the payor had paid his taxes. It is speculated that many employed a person who had a distinctive flair to their handwriting for recording that the documents to which these stamps were to be attached paid that part of the tax going as Federal tax. There generally were other taxes at some time during this period.

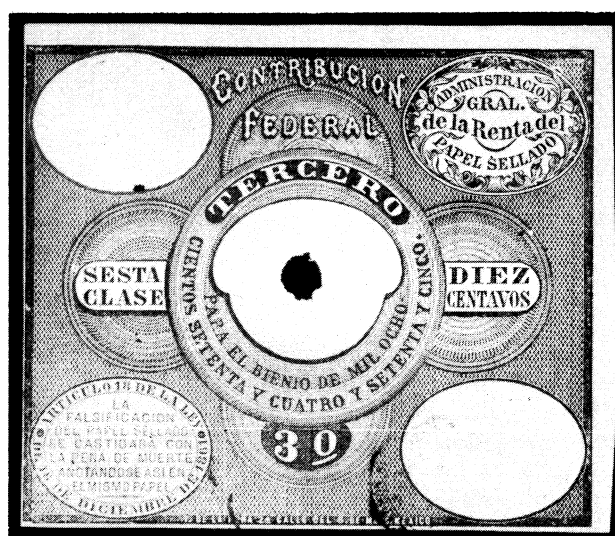
The fact that these early CF issues are a work of beautiful engraving, have motivated people to frame collages employing these issues of 1874-1898 and hang them on the walls of their homes.

The colors used during these 20 years are very interesting. There are blue-green, slate, peach, yellow brown, orange, bright red, violet, many shades of blue and rose. One has to remember that the chemistry of inks was yet to be highly developed.

Of course, as with any collection of postal or Revenue Stamps, a variety of paper and combinations of inks of the period will be found and it is a tribute to the Mexican government printing office at that time, that we have today such a wonderful and beautiful lasting examples to covet. There are many watermarked and non watermark papers that were used. There is thick laid paper, thin laid paper, thin wove and thick / medium wove paper. Some paper is in color, others the usual gray-white.

There is a year's time of study and fun attached to these wonderful examples of Revenue Stamps for the asking by anyone with almost no expertise. It is a neophyte's paradise and there is personal satisfaction whenever the collection of these 22 years is displayed as one pleases to do so.

Of course, as with all things related to fiscals, one can find subjects to challenge the intermediate



The stamp imprint from a piece of stamped revenue paper from 1874-75. Note the inscription in the lower left oval.

and advance collector relative to these 22 CF issues. One could try to find and collect these issues in multiples or sheets and according to type of paper and watermark. These quests present challenges a bit more difficult, but only if the collector cares to go for it. The pleasure remains as with all Mexican Revenues, in their ease of collecting, their beauty and imagination in design and printing. Anyone can decide to collect them and arrange them in any manner one choses to do so. There really is no definite pattern unless one cares to follow others. The joy is yours and there is really no pressure to complete unless the collector wishes it. There is ample room for the beginner, the sometime player or the most sophisticate of Fiscal Specialists. The challenge of Mexico fiscales is at every level and of

Unlisted Cigarette Provisional

by **Hermann Ivester, ARA**

I recently purchased a 50 cigarette stamp which began its existence as a part of the Series of 1883 (TA 19b), was transformed into the Series of 1897 by a Bureau of Engraving and Printing overprint (TA 29b) and was transformed again into the Series of 1898 by a violet handstamp. Its taxpaying value inflated from \$0.015 to \$0.03 to \$0.045. The stamp is not listed in any catalog of U.S. cigarette

stamps.

The handstamp is on the left side only. The top line reads, "SERIES OF 1898." in capital, non-serifed, slanted letters 4.75mm high, with a length of 68mm. The second line reads, TAX \$1.50 PER 1000." in capital, non-serifed, slanted letters 3.5mm high, with a length of 45mm. Sherwood Springer has advised that it will be assigned Catalog No. TA 45 in his next listing of cigarette stamps.

Mex-Rev's



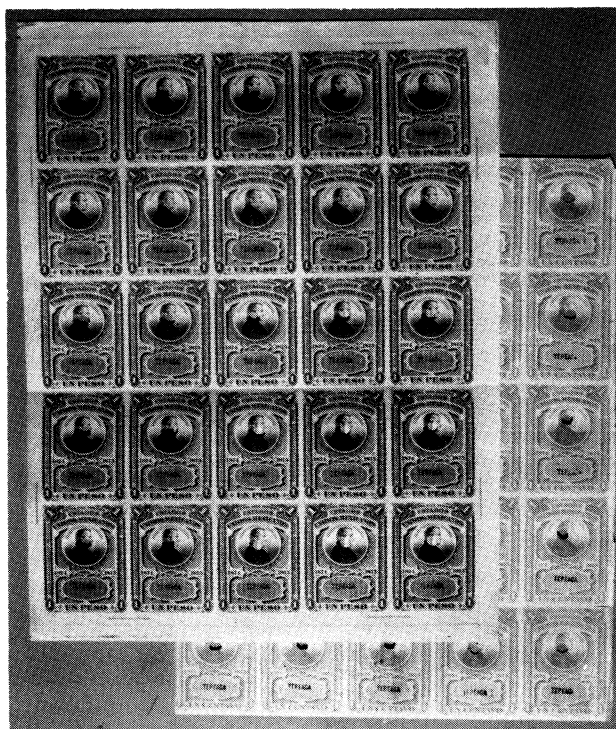
The backs of the early CF stamps often carry fancy signatures or other writing as a form of cancellation.

course so is the more than ample pleasure that goes with such an endeavor.

References

Stevens, Richard B., *The Revenue Stamps of Mexico*, Elmhurst, IL, Mexico-Elmhurst Philatelic Society International, 1979

Full sheets of the one centavo and the one peso stamps of 1874-75. They are punch canceled.



Whatsit?

WHATSIT? is a question and answer column. Readers are invited to send their questions or answers to questions to the Editor, Rockford, Iowa 50468-0056. The last column appeared in the Nov-DecTAR81 page 186.

Whatsit No. 16



This item is 21x29mm., perf. 11½, and has a violet border, the sun's rays being in red. The letters INTI appear within the sun, and at the base is the inscription "SOCIEDAD MUTUA DE PROPAGANDA COMERCIAL" and at top "VALOR EFECTIVO". The denomination is at 50¢ and 2% of something. Along the sides appear the words "VALIDO HASTA DICIEMBRE 1932". Can anyone identify?

Whatsit No. 17



While not exactly unknown information on certain aspects of this cancel are wanted. The stamp bears a double printed cancel from the Samuel Hart & Co., the playing card manufacturer. One cancel is dated "Dec 1862" and the other "Jan'y 1863". Was this a common practice by Hart or by any other manufacturer?

Whatsit No. 18



This group of stamps presents many questions for a topical collector who has looked to revenues for additional stamps showing his topic. In almost every instance the owner would like to know or know where to find information about the date of issue, purpose of the issue and any other values. In several instances not even the country of origin has been definitely established.

The first is believed to be a Swedish Railway stamp; is there a catalog? Are there catalogs for Nicaragua, Italian municipals and Turkish revenue stamps? Three are not identified but the owner has been told they are not Turkish. A question to be answered is probably just where or to whom does a beginning revenue turn?

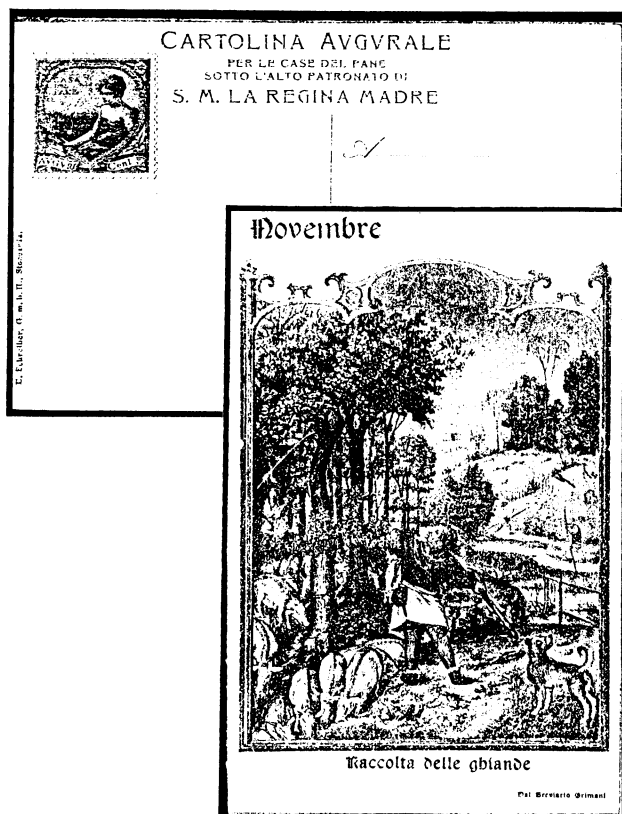
Heresit No. 13

Information has been received from Maxwell Hayes of Fitzroy, Victoria, Australia, from Roger Allen formerly of Managua, Nicaragua, and from William Ittel of Pittsburgh. Mr. Allen sent copies of Norman William's column "Cinderella Corner" from *The Stamp Magazine* for July, 1978; January, 1979; and September, 1979.

The stamps are charity labels for The House of Bread. Apparently Queen Margherita de Savoia, the widow of King Umberto I of Italy became the patron of this charity. The stamps are normally seen on post cards picturing various scenes featuring the planting or reaping of wheat or in the case of an unused card sent by Mr. Hayes, swineherds gathering acorns while their herd devour them on the ground.

Mr. Ittel elaborates on the colors and types. There were at least two issues. The one issue has central design in black with the border in blue-green, red, orange or lavender. The second issue or type is a similar design with the center in black and the border in green, red-brown, light blue, blackish-brown, yellow or blue-grey. This second issue or type is printed by rotogravure.

Whatsit?



Heresit No. 14

Information was provided by Tom Kassel, David Sher, Paul Schafer and Donald Anderson. It is of all things a postage stamp (Scott 1031a, Minkus 1246, Gibbons 1157 or Yvert 810) issued by Brazil in 1966, in sheets of four without gum as part of the Christmas issues.

Heresit No. 15

Replies were received from Maxwell Hayes (again, thank you), Josef Schonfeld of Victoria, British Columbia and Jim Brodie of Wellington, New Zealand. Mr. Brodie writes:

"The stamp pictured as WHATSIT No. 15 is a private revenue issued in Great Britain to denote payment of royalty on gramophone records. This procedure came into being after the passing of the British Copyright Act of 1911. Small publishers or individual composers often used the services of a number of agencies who issued licenses and collected royalties on their behalf from the recording companies who were using their compositions. This is a stamp from one of these agencies, the "Mechanical Copyright Licensing Company" (MECOLICO for short). The stamps were sold to the recording companies and stuck by them on to each record. This series of stamps was 1/2romted pm imwatermarked wove paper with well-defined horizontal or vertical mesh and normally perfed 12. There are two types, one as shown with the value in white numerals on a background of colored lines, the other

with an uncolored center and values printed in black. The first type has appeared in the following values: 1/2d, 3/4d, 5/8d, 1d, 1 1/4d, 1 3/8d, 1 1/2d, 1 3/4d, 2d, 2 1/4d, 2 3/4d, 3d, 3 1/2d, 3 3/4d. The 1 3/4d is the only value that has been seen in perf 10 1/2 as well as perf 12."

Mr. Schonfeld writes: "The illustrated item is a British Gramophone Royalty Stamp. In use, these stamps were stuck to the centre label of gramophone records to show that the royalty payment due to the author had been paid. The stamps were issued by the publishers; they might be classified as non-governmental/revenue stamps. I have about a dozen of such stamps and I have seen many others. Of the illustrated type, these denominations exist, but there may be others:

1/4d, 1/2d, 3/4d, 7/8d, 1 1/8d, 1 1/4d, 1 1/2d, 1 3/4d, 2 1/4d, 2 3/4d, 3 1/2d, also the 1 3/4d with black overprint 11/12d, also with white centre, black imprinted 1 1/2d also with white centre, black imprinted PRIVATE/RECORD.

Other similar stamps seen:

Ascherberg Copyright

Associated Copyrights

Bosworth & Co. Ltd.

B & Co.

British Agency London/Decca

Chappel & Co. Ltd. London

Francis, Day & Hunter Ltd.

Keith Prowse & Co. Ltd. London

The Incorporated Society of Authors, Playwrights & Composers

Reynolds & Co. London

Swan & Co. (Music Publishers) Ltd.

A/T

D/T

IBA

N/T

The stamps are nearly all the same size and shape, but have different designs, denominations, inscriptions, and are printed in up to three colours. Some have topical designs (swan, globe, musical keys or notes, triangle with striker). There is also one from France:

Columbia/G.Ricordi/10/Droits de Reproduction/Acquittés." Mr. Hayes writes: "The Mecolico stamp illustrated is a class of stamps issued for the purpose of collecting royalty in gramophone records, and player piano rolls. Of the Mecolico stamp, I have two in my collection, namely the 3/4d, and 4 1/2d, and both were stuck on the old 10" 78 r.p.m. gramophone records. I attach a photocopy of both. The gramophone labels resist all efforts to remove the label intact — having failed with boiling water and chemical methods, I have to be content to remove the stamp (which comes off easily) and then do a facsimile. As can be seen the 3/4d, which is 3/4 of a penny, or three farthings, is on a Regal label of a English pressing of a tune, and mounted with an Australian royalty stamp as well.

"I have a range of these stamps, mostly Australian. They can be seen on many of the old 10" 78 r.p.m. records, and the player piano rolls. Generally

Script Cancel — 2¢ U.S.I.R.



by David H. Atwater, Jr., ARA

Here is a script cancel that is kind of special. It is just faded enough to make photographic reproduction without touchup difficult.

It reads :

C
Rum
&
Tobacco

The lowest value in Scott's, off center, a little scuzzy at the top, but how many of these are kicking around?

E.A. Hellman ARA 645

1895-1980

Foreword

Some time ago I learned of the untimely passing of E.A. Hellman. I took the liberty of writing to his son Heikki requesting a snapshot and some background history. Subsequently my old pal Bill Ittel of Pittsburgh submitted an obit. (Nov-Dec '81). Inasmuch as this obit contains additional information I submit it herewith. One additional word. Bill titled the late Mr. Hellman "E.H." My records (old correspondence) indicates "E.A." Irrelevant in itself and I am sure our old longtime member will forgive. He was that kind of man. (27 Feb '82)

John S. Bobo

My father, Erkki Arvid Hellman, was born on the 8th of August 1895, in Turku, Finland.

After his matriculation examination he started to work at a pharmacy. He never completed his intension to become a pharmacist. "I thought the profession would get me closer to the nature, but instead it took me closer to all kinds of poisons."

In 1918 Erkki married Ensi Lemp Nieminen, whom he had met at the pharmacy; they had four children.

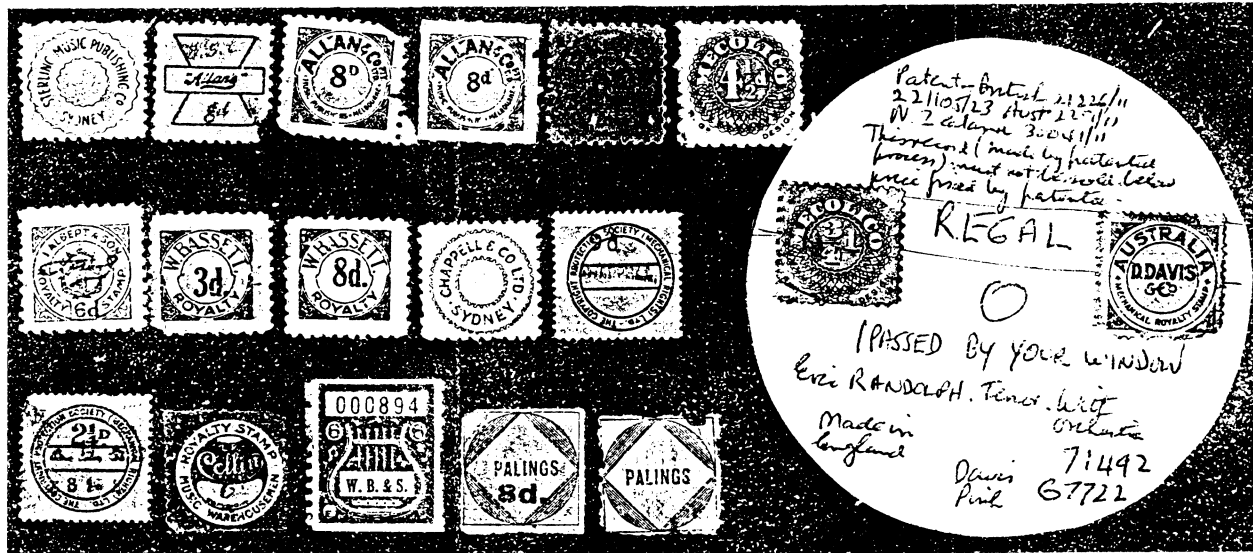
To make his living when he left the pharmacy career, my father made his hobby into his profession. He was only six years old when he received his first stamp collection. To be able to furnish his first apartment my father sold this collection and during a short time he had a stamp-shop in Helsinki.

(Hellman — continued on page 127)

Whatsit?

the lower amount was from the records, whilst the higher denominations seem to have existed on the player piano records. My mother had a collection of these player piano rolls which she purchased as a girl, in the 1920-1930 era, but these unfortunate-

ly were disposed of before I became interested in stamps. I can recall that most of her player piano rolls, which were imported from England, had royalty stamps thereon. I enclose a xerox of some presently in my collection."



Our Biennial Election

appears in this issue. You will be selecting those who will form a portion of our Board of Directors for the next two years, effective 1 Oct. 1982. Several Bylaw changes are also offered. We do not presume to advise you whom to elect....only you can make that decision. But we do urge you to cast your ballots. For those who may feel it makes no difference.... you couldn't be more wrong. And you will also note the chance to pass a measure which, if approved, will afford the possibility of purchasing a Life Membership, on which we have had a number of inquiries. We strongly recommend, in this case, that the measure be approved, so that those who may wish to become life members may do so....while our dues are at their current level. A word to the wise....

Freebie Time

Dr. John Cahoon (Box 391, Grand River, OH 44045) will send a 6¢ OHIO Sales Tax stamp (incl. stub) to anyone who sends 20¢ mint US postage (mail within USA, Canada or Mexico) or 40¢ for delivery overseas by airmail.

For anyone who sends me return postage (20¢ in mint US stamps within the US or from Canada, 40¢ elsewhere), I will furnish 5 different Israeli accounting stamps. While they last. Stamped envelopes acceptable, but no reply coupons, please. (I guess I should caution you that the response to these freebie offers has been phenomenal, and that a number of requests had to be denied since my supply in certain cases was wiped out. Postage refunded in all such cases.) Anyone else who may have freebies to offer is welcome to advise me, and we'll post it here.

We Lost

a goodly number of members at the last dues time (some have been reinstated, which indicated a simple case of forgetfulness). And we have long since stopped trying to figure it out. There are many reasons, too numerous to list here. Suffice it to remind you that anyone not named in the masthead who may sign up 10 members (minimum) within a fiscal year is entitled to free membership for the following year. I have the applications, and should you need any, a postcard to this office will bring them by return mail. Please specify quantity.

ARA France

(our ONLY overseas Chapter) has advised me that they have gone to press with the newly prepared catalog of French revenues....long overdue, the last being Kremer's great work. By the time you read this, announcements may have appeared (I detest being scooped, but c'est la vie). Eyes peeled.

Kudos

....to **Ken Pruess**, whose exhibit of Nebraskan revenue stamps took a Vermeil at CENEPEX (Grand Island, Neb.) in March.

....to **Herman Herst, Jr.** who, on May 10, received an Honorary Doctorate of Letters degree from William Penn College of Oskaloosa, Iowa. The degree was confirmed for the first time to a philatelist in recognition of his philatelic writings for the past 50 years.

....to **Ogden Scoville**, for the paper (authored by F. Boughner) introducing revenues in interview style to the lay public in the May edition of Linn's magazine *Stamp World*.

....to **Bill Fitch** for a Gold and "Special Award" given to his exhibit of US Private Dei Proprietaries at Garfield-Perry's 92nd Birthday Party (Cleveland) in March.

A letter in hand with a left-handed (?) compliment: "I enjoy reading your pithy remarks each month in your Commentary section." While I appreciate the writer's enjoyment....if I knew what "pithy" meant....I might resent it. Ah, well....that being the case....

Commentary II: I Didn't Know That

According to a recent report in Linn's, the judging contest to select the winning design for the next RW Duck stamp for 1983-4 is expected to cost the US Interior Dept. (and us taxpayers) circa \$50,000. And this is a one, at most two, day event. Like to see a breakdown of how much money is expected to be spent (and a breakdown of what it has cost us in the past) since none of the artists are paid? The report goes on to say that the Feds are thinking of imposing a \$20 fee per entry in an attempt to recoup the money. What innovative thinking! I wonder what bright civil servant came up with that glorious idea. And where has he been hiding?

Secretary's Report

Bruce Miller

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.

RONALD C. BRANDENBURG, DDS 3763, 2735 W. 59th St, Chicago, IL 60629, by G.M. Abrams. US first issue with Chicago, Rock Island & Pacific RR cancels; M&M.

ROBERT E. CAMPBELL 3760, PO Box 688, Sparks, NV 89431, by G.M. Abrams. Genl world, US Scott-listed and some non-Scott revs, cinderellas.

DAVID F. EDWARDS 3772, Rt 14, Box 421-1, Lexington, NC 27292, by Secretary. US Scott and non-Scott, GB and Canada revs.

ABRAHAM ENDICTER 3764, 380 Vallejo Dr., No. 327, Millbrae, CA 94030, by Secretary. SAMUEL GITTIS 3774, PO Box 559, Bala Lynwyd, PA 19004, by E.&C. August.

Collector / dealer-US and Ireland revs; Hon. Chairman Philly Stamp & Coin Co., Inc. SHELDON B. GOUNDREAU 3765, 1331 3rd Ave, No. 203, Seattle, WA 98101, by William J. McDonald. Dealer, Hepp's Stamp Shop - wants to learn about revs.

RICHARD H. HALL 3768, 2401 Kenstock Dr, Virginia Beach, VA 23454, by Kenneth Trettin. Starting, plans to collect all fields revs and cinderellas.

WILLIAM R. HALLIDAY, MD 3766, 1117 36th Ave E., Seattle WA 98112, by G.M. Abrams. State rev classics and odd denominations; non-Scott revs; caves and cave related items, such as bats, salamanders, etc.

MARCUS HARTINGER 3773, 233 S. Shasta Ave, Eagle Point, OR 97524, by Linn's. All BOB, checks, revs on paper.

ROBERT HOHERTZ 3767, by Ronald Thompson. US Scott-listed, esp M&M. JOEL KUNZE 3769, PO Box 365, Worthington, MN 56187, by Linn's. US revs.

WILLIAM LIGHTFOOT 3770, 14 Rheast Mooar Ave, Ramsey, Island of Man, via UK, by G.M. Abrams. Off-shore islands, mostly non-UPU, e.g. Jason, Possession, Iso, etc.

Hellman

continued from page 125



But it was not very easy to make a living on only stamps, so my father started to collect and catalogue insects from various parts of Finland. He was encouraged by Doctor Einar Fieandt at the Governmental Education Department. During this period of his life he travelled a lot around in Finland.

In the early fifties, my father moved from Helsinki to Littala and bought a house, big enough for all the collections. The fauna in the municipality had not been studied before. This gave him great opportunities to get work for the Universities.

Although the best incomes came from the insects and that took quite a lot of his time, he had not left and forgotten the stamps. Particularly he concentrated on the ship- and railways stamps. In 1955 he published a book about Finish Railway Stamps and six years later a work about Finish Figure Stamps.

He took part in several exhibitions with great success. He was member in several Philatelic and Enthymologic associations, often appointed as honorary member.

JOHN D. ROMMEL, JR 3775, 8 Crocker Hill Dr, Paxton, MA 01612, by Eric Jackson. US revs mint and used.

RICHARD W. RUDOLF 3771, PO Box 19251, Minneapolis, MN 55419, by Michael E. Aldrich. Stamp and coin dealer, Dick Rudolf - US.

DAVID A. SCHAUBROECK CM3761, 4962 Hillcrest, Detroit, MI 48236, by G.M. Abrams. Foreign, items dealing with the Russian republics.

THOMAS H. STITCH 3762, 2514 Lawndale Dr, Amarillo, TX 79103, by Stephen V. Cole. Writzerland, Germany, Austria.

Highest membership number assigned on this report is 3775

NEW MEMBERS

Number 3726-3740

REINSTATED FROM 1982 NPD LIST

William H. Caldwell
Danielle Russell
Richard L. Salzer
Howard A. Schneiderman

DECEASED

1134 Adolph Ernst
1983 Howard G. Staphens

MEMBERSHIP SUMMARY

Previous membership total	1623
Application for membership	16
Reinstated from NPD list	4
Deceased	2
Current membership total	1641

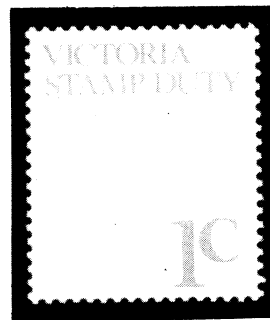
My father was during his lifetime a keen vegetarian and made propaganda for healthy living and biodynamic cultivation. He was one of the founders of an association against tobacco and was during a time the head-editor for their magazine.

My father collected everything; railway-tickets, candy-papers, letters, books, funny translations from and into different languages etc. The house was completely filled with material that could become collections. Unfortunately he had never the opportunity to fulfill his work, as he died due to a car-accident on December 14, 1980.

Victoria Current Usage Stamp Duty

By Max Hayes

(Editor's Note: This listing is reprinted with permission from the February 1982, edition of the Australian STAMP NEWS, Cinderella Corner feature.)



Max Hayes of Melbourne has sent us a listing of the stamps issued for use in Victoria which went on sale October 14, 1981. They were printed by the Victorian Government Printer on unwmkd paper, all in one size, in sheets of 100. Each stamp is printed with a solid background of grey and a map of Victoria within horizontal bars. The words VICTORIA STAMP DUTY in two lines and the denomination are printed in the color listed below.

READER'S ADS

The Reader's Ads are TAR's discount rate advertisements for ARA members only. Please observe the following:
 --25¢ per line
 --pay in advance
 --you type copy, one copy for each insertion
 --maximum line length 93 mm
 --single space on white paper
 --Your copy is reduced photographic-ally and printed as you sent it.
 --Send copy and payment to Ad Mgr.

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

INDIA & INDIAN STATES
 Revenue, Court Fee, Postal Stamps, Covers, Cheques, Bond Papers, Paper Money, Judicial Papers, Hundi-Papers. Please write to:

SWASTIK TRADERS
 RANGADI CHOWK
 BIKANER-334001
 ARA Membership No. 3182

YESTERDAY'S PAPER has a fine selection of checks and documents with revenue stamps. Americana catalog \$2. Yesterday's Paper Inc., Box 294AR, Naperville, IL 60566

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

NEW PRICE GUIDE "Collecting Stocks and Bonds" by George H. LaBarre, 368 pages, 1,158 Large Illustrations with descriptions and Values of American Stocks and Bonds. Includes Railroads, Mining, Automotive, Banking, Western, Southern, 1770's to Present. Complete 3 Volume Set \$14.85 Postpaid. Dealers inquiries invited. Stocks and Bonds Wanted. Superb quality available for sale. 603-882-2411, George H. LaBarre Galleries Inc., Dept. A, Box 27, Hudson, N.H. 03051

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

R84c with HANDSTAMPS & ALL MULTIPLES
 WANTED. Send stamps & offer to Ken LeBow, 6 Applemanor Lane, East Brunswick, New Jersey 08816

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

INSURANCE COMPANY HANDSTAMPS WANTED.
 1st 3 Issues. Send stamps & offer to Ken LeBow, 6 Applemanor Lane, East Brunswick, New Jersey 08816

LINCOLN TOBACCO STRIP: Springer #TG16B
 Very fine unused \$75.00
 Whittier Philatelic Services
 P.O. Box 651, Whittier, CA 90608

FOREIGN REVENUES - 2 Price lists now available. Germany and States, and Great Britain and Commonwealth. R. E. Petersen, P. O. Box 511, West Hartford, CT 06107

The award-winning catalog, "THE IMPRESSED DUTY STAMPS OF GREAT BRITAIN" by S B Frank, J Schonfeld and W A Barber is still available in a second printing for \$17 from Mr. Barber, 42 Simsbury Rd, Stamford, CT 06905

XMAS SEALS, charity and commemorative labels - world collection of 1000 diff. for US\$ 50.00 postpaid. BARATA, Rua Ricardo Jorge 9/2/E, 1700 Lisboa, PORTUGAL.

SNUFF STAMPS: Springer #TE213C VF \$35.00, TE215C VF \$40.00, Both for \$70.00. Whittier Philatelic Services P.O. Box 651, Whittier, CA 90608

RAILROAD CANCELS WANTED: Handstamp, manuscript or embossed railroad cancels on R1-150 wanted - Individual stamps or on piece - Will purchase outright at an attractive price or exchange for different cancels or other revenue material. Jay Miller, c/o Millatetics, P.O. Box 42084, Houston, TX 77042.

WANTED: Revenue Stamps of the World, depicting soldiers or ships. R. H. Thompson, 5 Grant Avenue, Fort Myer, Virginia 22211.

FREE Specialized Revenue net price list available for #10 SASE. Philip E. Arnold P.O. Box 3414-A Birmingham, AL 35255

Value	Grey and
1c	purple
2c	lt blue
3c	orange
4c	blue/black
5c	medium brown
6c	green
7c	dk blue
8c	lt orange
9c	rubine red
10c	medium blue
12c	pale brown
15c	lt brown
16c	musk
20c	olive
25c	deep purple
30c	medium green
40c	pale purple
50c	scarlet
60c	mauve
75c	orange
\$1.00	lt orange
\$1.50	olive
\$2.00	blue/black
\$3.00	deep purple
\$4.00	lt blue
\$5.00	dk blue
\$10.00	green
\$15.00	orange
\$20.00	purple
\$25.00	musk
\$50.00	pale blue
\$75.00	rubine red
\$100.00	medium green
\$200.00	medium brown

New Irish Excise Duty Stamps



by Declan O'Connor, ARA

Collectors of the adhesive stamps of the Irish Republic (or Ireland which is the official title) will be interested to learn of a series of new stamps called EXCISE DUTY (Dleacht Mhail in Irish) stamps. These stamps are in denominations of £15, £25 and £100. They were introduced by Section 78 of the Finance Act, 1980, and are payable in addition to the existing DISTRICT COURT stamps on applications to the District Court for orders to authorize hotels and registered clubs to serve liquor after the legal closing time, and for licenses to hold dances. The District Court is the local court, and is the court with the least jurisdiction in their hierarchy of courts. The stamps are colored varying shades of blue on a yellow background with the values overprinted in black. It is the blue/yellow color which also makes them unique among all the other Revenue stamps which have a standard color combination. I need hardly mention that the high denominations also make them unique. The stamps came into use after September 30, 1980.

TAR Year Sets

The ARA Librarian has the following unbound year sets of *The American Revenuer* for sale. Price is \$15.00 per year set post-paid. No year sets will be broken to sell single issues.

- 1974 — 10 sets magazine only, no Yearbook
- 1975 — 10 sets magazine only
- 1976 — 20 sets includes one auction supplement, no yearbook
- 1977 — 4 sets magazine only
- 1978 — 14 sets includes yearbook
- 1979 — 20 sets magazine only
- 1980 — 15 sets includes yearbook

Make checks payable to the American Revenue Association and send to the Librarian George R. McNamara, P.O. Box 136, Nora Springs, IA 50458.

The intent of this offering by the Librarian is two fold. First the Librarian is running out of storage space and second and most important, the money obtained from the sale of these year sets will be used to help pay for new equipment that has been purchased. (The equipment being a spiral binding machine which was sorely needed in the library.)

— HONG KONG —

Catalog. Huygen, Full Color, Fully Illustrated
7½ x 10½" — 122 PP.

\$10.63 PPD

Limited Quantities

Slick Magazine Stock

JOHN S. BOBO

1668 Sycamore St — Des Plaines, Illinois 60018

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British Medicine Tax Stamps

Stock book containing 450 different plus four sheets. Mostly appropriated (advertising) large oblongs circa 1823-1878 arranged alphabetically by firm name. Some earlier and some errors, American counterfeits, etc. \$2,000 or best offer.

G. Griffenhagen 2501 Drexel St. Vienna, VA 22180

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LATIN AMERICA REVENUES All Different

100 Latin America	\$ 5.00	100 Mexico.....	\$ 9.00
200 Latin America	\$12.00	150 Mexico.....	\$15.00
300 Latin America	\$20.00	200 Mexico.....	\$22.00
400 Latin America	\$30.00	100 Peru	\$ 9.00

W. G. Krempner P. O. Box 693 Bartow, FL 33830

DUCKS, FISH & GAME

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Stamps Bought and Sold

State and Federal in NH, LH, no gum, signed and faulty condition at competitive prices. PRINTS, Frames & Albums also available. Send Stamps or Want List for prompt service. Duck Plates also wanted.



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(Investment Consultant & Appraiser)

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THE BOSTON REVENUE BOOK

A 423 page reprint of the classic 1899 book published by the Boston Philatelic Society under a longer title. Long regarded as the standard reference for 19th century U.S. revenues.

New reprint, hardbound, post paid anywhere — \$35.00

REVENUE UNIT COLUMNS FROM THE AMERICAN PHILATELIST

A 237 page collection of revenue columns that appeared from 1928 to 1942. This is a never before collected work primarily concerned with U.S. revenues in detail.

Hardbound, postpaid anywhere — \$35.00

Kenneth Trettin

Rockford, Iowa

50468-0056

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FOR U.S. REVENUES

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

Address inquiries to Eric Jackson.

WHITTIER PHILATELIC SERVICES

P.O. Box 651

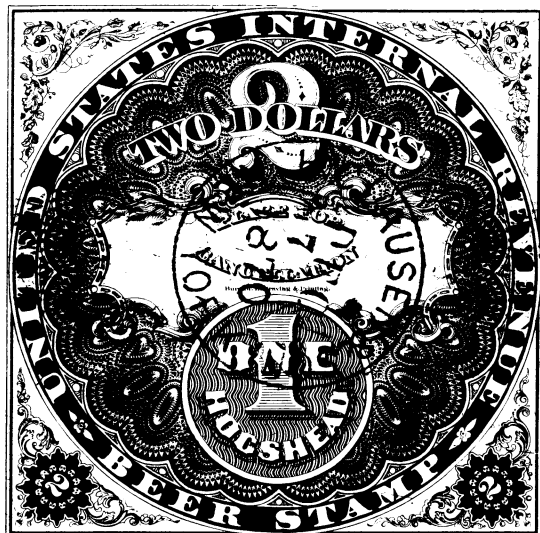
Whittier, CA 90608

(213) 698-2888

ARA ASDA APS SRS

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Beer Stamps



The Michael Zinman Collection

Beginning in the fall of 1982, we will sell by mail auction the Michael Zinman Collection of United States Beer Stamps.

Offerings will range from starter collections to the Hogshead and Third Barrel rarities.

Auctions will be conducted fairly and honestly. Winning bids will be reduced to one increment over the second bid. No information will be given telephone bidders regarding bids on hand.

Free catalogs will be sent upon request.

Thomas W. Priester
Box 400
Davenport, Iowa 52805

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SPECIALS!



RO126b, F-VF \$15.00
RO179d, F-VF \$35.00

We maintain a stock of the first 3 revenue issues (Scott #R1-150), first 2 proprietary issues, Match and Medicine, Revenues on Documents on Checks and Revenue Stamped Paper (RN). We also have regular U.S. Stamps (mint & used) & Postal History as well. We will gladly submit approvals against proper references. Minimum shipment \$100. Maximum \$2000.

W.R. WEISS, JR.
1519 HAUSMAN AVE.
ALLENTOWN, PA 18103
A.S.D.A., A.P.S., S.P.A., A.R.A., etc.

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U.S. REVENUE MAIL SALES!!

If you are not on my mail sale list, you should be. Send \$1.00 for the next sale cat. & prices realized.

—Next Sale —
September

DON'T MISS IT!!

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