



# The American Revenuer

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During the Civil War photographs were among the items taxed by the Federal government to raise monies to pay for the war. Photos such as this are still to be found bearing stamps of proper and improper usage. For more, see page 137 inside this issue.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**JULY-AUGUST, 1982**

Volume 36, Number 7  
Whole Number 347

# THE AMERICAN REVENUER

## The Journal of International Fiscal Philately

### Official Organ of the AMERICAN REVENUE ASSOCIATION

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$8 per year. Bruce Miller, Secretary, 30 South First Ave, Suite 332, Arcadia, CA 91006. Second class postage paid at Madrid, Iowa 50156.

**POSTMASTER: Send 35/9 to The American Revenuer, Box 56, Rockford, IA 50468.**

This publication has been awarded the following in philatelic literature competition: Large Silver — CAPEX 78, Silver Bronze — INDIA 80, Silver Bronze — NORWEX '80, Vermeil — London 1980, Silver — PRENFIL '80, Bronze — ESPAMER '80, Silver-Bronze — WIPA 1981, Bronze ROCPEX TAIPEI '81, Silver — PHILATOKYO '81, Best of Literature (Periodicals) — SESCOAL '81, Silver — PHILEXFRANCE '82.

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Cover: Sheaff Design, Chestnut Hill, MA

**Backissues:** \$1.50 each from the Editor.

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**Deadlines:** editorial copy — first of the month preceding cover date.  
advertising copy — 15th of the month preceding cover date.

### AD RATES EFFECTIVE JAN. 1981

(For members only, contact adv. mgr. for rate card)

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## The Editor Notes . . .

...that with this issue of TAR your editor again hopes to accomplish a realignment of our publishing and mailing schedule. This issue will go (has gone) to the printer in early August. The September issue should go in early September. We have been mailed during the last three days of the month since January. Yes, I realize that you Canadian members do not get your TARs for at least two months, but everyone's TAR is always mailed on the same day.

...that we must discuss something that fortunately seldom if ever has to be mentioned in TAR. But, there is a need for original manuscripts of any length dealing with any facet of revenues or cinderella philately. I try to make sparing use of reprint material. I have also been trying to keep an average of 24 inside pages per issue of TAR. This requires a large amount of material. If you have been considering writing an article, please do. I can make the illustrations for you in my home and quickly return material to you (I have a 4 x 5 Polaroid film back for a view camera). If requested, TAR will reimburse you for actual postage expenses. If you have any questions please write or telephone. May I hear from you?

...that in addition to the article length manuscripts needed for TAR, as Editor I am also responsible for other publications produced by the ARA. We have funds available for publishing, I have contacts with printers and book manufacturers. What I lack is publishable manuscripts. If you have such a manuscript in any stage of completion, please contact me. Assistance can be given in all areas of manuscript preparation. We can and will produce first class publications and handle distribution. Please consider the ARA when it comes time to write and publish your book.

...that W. G. Kremper (Box 693, Bartow, FL 33830) has just published his list #105. Listed are revenues of Mexico (including the 100,000 Peso Petroleum Tax stamp) and stamped revenue paper from Columbia and the U.S. The list is free for a stamped addressed #10 envelope.

## New Secretary for CCRT

ARA member Charles Kemp (426 Riverbank, Wyandotte, MI 48192) has taken up the duties as Secretary of the Check Collector's Round Table following the resignation of Larry Adams, ARA.

According to Kemp, a new issue of *The Check List* should have appeared about three weeks prior to this announcement in TAR. The August issue should have the first CCRT auction in several years. It is suppose to feature some Hershfield material of interest to RN collectors.

If any ARA member has any questions about CCRT, Kemp would be most happy to answer them. Write to him at the address above.

## AS A SERVICE TO THE MEMBERSHIP:

### CATALOGS:

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

- Revenue Stamps of Queensland (Craig, et al) \$7.25
- Revenue Stamps of France (ARA-France) \$17.00 (expected to arrive September, 1982)
- Byrum Supplemental Stamp Catalog (pages only) listing telegraph, telephone, return letter, Surtax, Local, and other unlisted stamps, approx. 380 pages Postpaid:
  - To Canada \$19.75 To Europe \$20.75 In U.S. \$18.75
- Liechtenstein Revenue Catalog (Erler) \$3.00
- Adhesive Revenue Stamps of Germany
  - Part I Federals (Erler) \$11.50
- Same, Part II, German Colonies:
  - Overseas Steamship Stamps \$4.00
- Same, Part III, Old German States, A to K (Erler) \$15.00
- Same Part IV, Old German States. L to W (Erler) \$13.00
- Same, Part V, Danzig, Memel, Oberschlesien (Erler) \$11.00
- Same, Part VI, Saargebiet \$6.50
- Same, Part VII, State Court Fees from 1945 \$8.00
- Wurzburg Rev. Stamps for Street & Bridge Taxes \$4.00
- Revenue Stamps of Estonia (Norton) \$4.50
- Supplement to RR Stamps of Mainland Australia—  
gratis for #10 addressed stamped envelope or will be sent upon request if salesbooks requested.

- German Christmas Seal Catalog, to 1980 (Erler) \$3.75
  - Romania Revenues w / German Occupation opts \$1.00
  - Revenue Stamps of Austria, Part I (Erler) \$12.00
  - Revenue Stamps of Austria, Part II (Erler) \$12.00
  - Austro-Hungary Military Border (eagle opts on Hungary) \$3.50
  - Revenue Stamps of Czechoslovakia (hard cover) (Erler) \$15.00
  - Rev. Stamps of British Occup. of Italian Colonies WW II \$3.00
  - The Revenue & Railway Stamps of Tasmania (Craig / Ingles) \$7.00
  - The Railway Stamps of Mainland Australia (Craig / Ingles) \$11.75
  - Fiscal Stamps of Yugoslavian States (Spajic / Ittel) \$12.00
  - British Commonwealth Revenue Catalog (Barefoot / Hall) \$25.00
  - Fiscal Stamps of Portugal: Colonies (Barata) \$21.50
- Catalogs are post-paid in the US at book rate. For Canada and overseas (sea-mail), add 50¢ to each one or two books ordered.*

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# American Phototype Co.

by Henry W. Holcombe, ARA

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The first mention of this company is in Wilson's Business Directory of New York City for 1863-64 under the heading of "Engravers, General":

## AMERICAN PHOTOTYPE CO. 2 Leroy pl

Leroy place ran from 900 to 102 Bleecker street, between Mercer and Greene streets. Samuel Booth was the president and William P. Coe served as the treasurer.

The front man, and certainly the one who came to the fore on behalf of the company, was one Leopold Eidlitz. In 1860 he was listed as an "architect, 128 B'way" — location of the American Exchange Bank and the American Exchange Fire Insurance Co. Then in 1862 the directory listing is "Architect, 2 Leroy pl," which leaves no doubt of his early connection with the American Phototype Co. He seems to have continued as an "architect" at 128 Broadway, even when in 1866 he is listed as "manager, 87 Cedar" — where the company was then situated.

### Eidlitz Patents for Photographic Printing

It is apparent the Eidlitz was keenly interested in printing processes. The United States Patent Office Records show that a patent was issued to him. It reads:

**No. 27,116**, — Eidlitz Leopold, New York, N. Y. — Improvement in Photographic Bank Notes. — Patent dated February 14, 1860. The claim explains the nature of this invention.

Claim.—The use of a photographic process, as a substitute, either wholly or in part, for engraving or printing bank notes, or other instruments requiring security against counterfeiting, in combination with the employment of paper bearing a pressed mark or a water mark, produced as described, or by any similar means.

This is the patent referred to in the Boston Revenue Book<sup>1</sup> which on page 128 quotes a letter from Butler & Carpenter<sup>2</sup> to C. H. Parsons, of the Commissioner's office, under date of August 30, 1864. It is quoted in part: "Mr. E. has but one patent so far as we can discover, and that is for bank note and other documents, obtained in 1860, and which seems to us altogether a different thing from that under which he claims to produce surface printing as described to us."

However, Eidlitz was the assignee of another patent which is recorded as follows:

**No. 36,821**, — Alphonse Louis Poitevin, of Paris, France, assignor to Leopold Eidlitz, of New York, N. Y. — For application of Photography to Printing — Patent dated October 28, 1862. — The nature and object of this invention will be understood from the claim.

Claim.— First, the application in the process of photographic engraving hereinbefore described, of a plate of glass or other suitable surface coated with a solution of gelatine which is allowed to set or solidify, and is then (either before or after being dried) immersed in or exposed to the action of a solution of bichromate of potash or other chromate whose base does not produce an insoluble compound with gelatine.

Second, the application in the process of photographic engraving, in manner hereinbefore described, of a plate or surface coated with a mixture of gelatine and bichromate of potash or other suitable chromate, or first coated with gelatine, and then exposed to the action of the bichromate of potash or other suitable chromate, in either case without the addition of nitrate of silver.

Third, the application of a solution of photo-sulphate of iron to the surface of the photographic gelatine engraving, before pouring the plaster upon it, in the process of taking a plaster cast from the gelatine, as hereinbefore described.

Fourth, the mode hereinbefore described of metallizing the surface of the gelatine before submitting it to the electrotype process.

This is one of the earliest known applications of a "gelatine" process. No doubt the facility and speed which marked the varied productions of the American Phototype Co. can be attributed to their use of the Poitevin patent.

In the Butler & Carpenter letter mentioned above it is further stated: "Prior to meeting that gentleman (Mr. Eidlitz) we instituted inquiries with regard to the nature of the patent; and it is but just to Mr. Lewis, to you and to

<sup>1</sup>"An Historical Reference List of the Revenue Stamps of the United States," by Messrs. Toppan, Deats and Holland, a Committee of the Boston Philatelic Society — 1899.

<sup>2</sup> The Government revenue stamp contractor, located in Philadelphia.

ourselves, to say that we have failed to find that he has any such patent right. On the contrary, an application filed by him March 27, 1860, and July 8, 1862, for the process of preparing and printing, as described by him to us, were refused respectively March 29, 1860, and Aug. 25, 1862. Mr. E. also applied for the patent that Lowenberg had filed an application for, but L. secured it."

### Loewenberg's Transfer Patent

The only mention of Henry Loewenberg found is in Trow's Directory for 1864-65 which lists him as an "inventor, h 50 E 4th." As Mr. Eidlitz appears to have been anxious, it is just possible some arrangement was worked out whereby the American Phototype Co. had the use of this Loewenberg Patent. It reads:

No. 40,489 — Henry Loewenberg, New York, N. Y. — Process for Transferring Prints &c. — Patent dated Nov. 3, 1863. — A spirituous solution of resins is applied to the paper to render it transparent; the device printed on it is caused to adhere to a second surface, which is made adhesive, and the paper may be removed or not, as preferred.

Claim.—Printing or drawing designs or characters on paper or cloth rendered transparent in the manner described, and afterwards covering the printed surface with an adhesive substance to adapt the design to be transferred to another surface by moistening the adhesive substance, as hereinbefore explained.

### The First Byam, Carlton & Co. Match Wrappers

From the correspondence quoted in the Boston Revenue Book it is learned that S. A. Carlton, a banker of Boston and junior member of Byam, Carlton & Co., called on Commissioner of Internal Revenue Joseph J. Lewis in Washing-

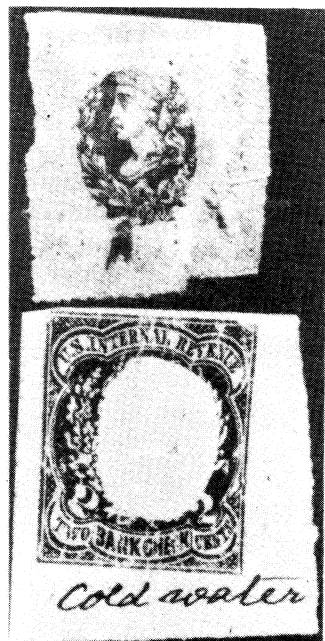
ton on August 16, 1864. His object was to arrange to obtain a stamped wrapper in which to pack the firm's matches.

Byam, Carlton & Co. were then the largest manufacturers of matches. Less than ten per cent of their output was packed in boxes or plugs to which an adhesive revenue stamp could be readily affixed. The remainder of their production was "card" or "comb" matches, measuring  $2\frac{1}{2}$  by  $1\frac{13}{16}$  by  $3\frac{1}{32}$  inch thick, cut into twelve matches. Six or eight of these were stacked and the tax of one cent paid thereon. Another popular type was "block" matches. For many years the firm had packed these cards and blocks in tissue wrappers but now they found it expensive and inconvenient to have to affix an adhesive stamp in another operation. So Mr. Carlton insisted to the Commissioner that the firm be supplied with "stamped paper," which under the law it was their right to have.

Mr. Carlton had previously talked with Leopold Eidlitz, representing the American Phototype Co. of New York. This firm had a new patented process by which the wrappers could be produced at a nominal expense. Mr. Carlton was impressed. Now Mr. Eidlitz appears in the Commissioner's office and said: "I have a beautiful, safe, and admirable patent especially applicable to this purpose. I offer every guarantee. I will furnish the impressions at once (a great desideratum), and at prices that Messrs. Byam & Carlton cannot afford at all without great injury to themselves." Naturally the Commissioner was in a quandary.

Commissioner Lewis wrote a letter to Butler & Carpenter, who held the contract for U. S. Revenue stamps, which was handed to Joseph R. Carpenter by Messrs. Carlton and Parsons when the latter arrived in Philadelphia on August 17th. After discussing the matter at length it was agreed that under the Proprietary Regulations of Jan. 1, 1863, the stamp contractors would be entitled to demand 87 11 / 37 cents per thousand wrappers, the size required being 6 by  $3\frac{1}{2}$  inches. This expense would be prohibitive to Byam, Carlton & Co.; yet the stamp contractors could not print them for less except at a ruinous loss.

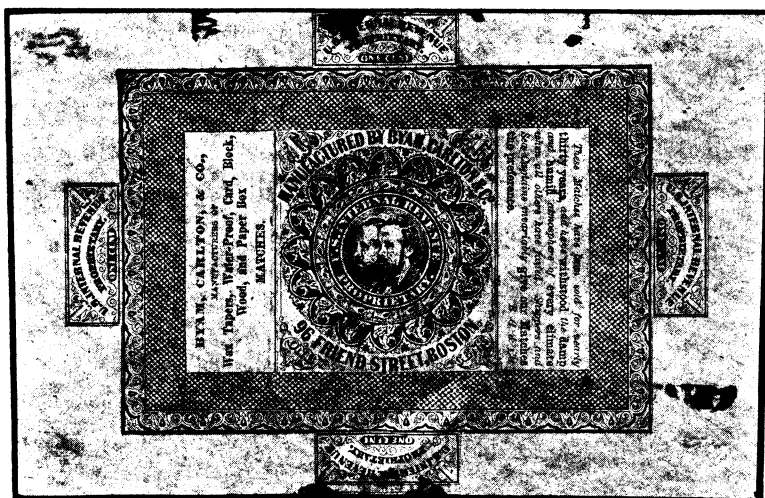
Mr. Carpenter then spoke alone with Mr. Eidlitz, who had come from Washington with Messrs. Carlton and Parsons. Eidlitz was frank, stating his firm did not wish to compete with Butler & Carpenter, had no wish and intention to hurt their interests under the contract nor to interfere with their regular Government stamps. But he represented a company



Lowenberg's patent No. 40,489 dated November 3, 1863, was used to produce a 2¢ "BANK CHECK" essay. The stamp was printed on the under side of onion or goldbeater's skin paper with adhesive adhering to the ink as a decalcomania. When the adhesive was moistened and applied to a document the transparent paper if removed left the ink design on the document or destroyed it. These



illustrations from the Turner work *Essays and Proofs of USIR Stamps* show three impressions, in reverse as viewed from the gum side of the stamp. The other illustration shows the head and part of the central area removed, in reverse, on a second piece of tissue paper. Turner listed this essay imperf in 6 different colors and perforated 12 in 17 different colors.



RO50, the first match wrapper printed by the American Phototype Co. It is noted as a poor piece of work and printed on tissue paper. According to the Boston Book, over 25,000,000 of them were delivered but the wrapper remains a scarce item.

who were determined to push their invention forward whenever they had a fair chance. Mr. Eidlitz was perfectly willing to pay Butler & Carpenter for every contract to work of this kind which came under Government contract and yet could not be filled by them to the same advantage as by the American Phototype Co., He offered \$5,000 for the Carlton contract, but Mr. Carpenter declined consideration until definite arrangements were settled.

Under date of August 17, 1864, Mr. Carpenter wrote to Commissioner Lewis. After detailing the prohibitive cost of their doing the work, he went on: "Finding the expense of steel-plate engraving & printing beyond their means & interests . . . Byam & Carlton are unwilling to have lithographed or electrotyped surface printing, deeming the security inadequate . . . their Mr. Carlton would seem to prefer to have their stamps phototyped." And he concluded: "But, Sir, in the case of Messrs. Byam & Carlton and, perhaps, others who may want their stamps incorporated in their labels or wrappers, and who are yet unable to encounter the necessary cost of steel engraving and printing, we are willing to acknowledge a peculiar claim upon our forbearance of insistence of our ceded rights, and we would be very happy to give them every accommodation consistent with generosity to themselves and a fair regard to our own interests. We believe in this spirit of conciliation we will meet with the aid and approval of the Dep't. Therefore, honored Sir, we submit for your consideration the suggestion that we shall make an arrangement with the American Phototype Co. which may be mutually satisfactory, relieve the Dep't. from the embarrassment and annoyance of a questio vexata and gratify Messrs. Byam & Carlton and others in similar circumstances . . ."

On August 23, 1864, Mr. Carpenter wrote to Mr. Parsons stating he had had another interview "with Mr. Eidlitz in relation to the application of his process of printing to stamped paper—as labels and wrappers, check-books, &c., &c. . . . we withdraw any opposition to Mr. E.'s propositions to the Department for this work . . . We will also add that for the first time we have had the opportunity to examine specimens of Mr. E.'s work; and we have no hesitation in expressing our commendation thereof as being well adapted to the style of printing applicable to label wrappers, stamped paper, and vellum . . . we have conceded him (Eidlitz) the privilege to make such propositions for stamped

vellum and stamped paper as may be judicious and in the interest of the Dep't. to accept."

Another letter to Mr. Parsons on August 30, 1864, was in a most apprehensive frame of mind. Mr. Carpenter knew of only one patent to Eidlitz and that one apparently not applicable to the process described—he not being cognizant of the Poitevin patent assigned. As a safeguard to Butler & Carpenter, and to the Department, Mr. Carpenter rather insistently urged that Mr. Eidlitz be made to offer guarantees for his assertions, as well as much pecuniary offset to Bulter & Carpenter for this concession as may be satisfactory.

Information concerning the contract of the American Phototype Co. with the Internal Revenue Department, or their arrangement with the Government stamp contractors Butler & Carpenter, is lacking. However, some agreement must have been made as the American Phototype Co. supplied wrappers starting in September, 1864, until sometime in 1866.

The American Phototype Co. made good on Mr. Eidlitz' promise of prompt delivery. Within four weeks, in September, 1864, the first issue of match wrappers was forwarded to the Byam, Carlton & Co. factory in Boston. Printed in black and bearing portraits of Messrs. Byam and Carlton to left on a circular disk, this wrapper was printed on manila tissue paper approximately 161 by 100 mm. The main horizontal-rectangular design measures 117 by 76 mm., and rectangular blocks 29 by 10 mm. were added at the center of each of the four sides. Thus the overall dimensions of the design are 131 by 99 mm. This is Scott's No. RO50. The records do not indicate the date of last issue but in about a year some 25,000,000 are known to have been delivered. The Boston Revenue Book states that this "is a very poor piece of work," and over the past 85 years many have been inclined to agree. Still every "M & M" collector has ever been most anxious to obtain this wrapper — yet it is so scarce that many who have two century greenbacks on hand are unable to swap them for it.

### Revenue Stamped Paper

Apparently Mr. Eidlitz had had revenue stamped paper in mind for some time, the first pertinent reference being in Mr. Carpenter's letter of August 23, 1864—previously quoted. Again Carpenter wrote the Department on August

30th, in part: "In the meanwhile we would be glad to know whether Mr. E. has made proposals to the Dep't., and, if so, for what? He intimated to us that an application would be made for check stamps printed in bank books, to be sold to banks, &c. Of course this cannot be done on steel save at great expense. By surface printing it can be done. It is a question for the Dep't. to decide whether the change is proper or desirable."

The Revenue Act of 1862, under Section 102, passed July 1, 1862, and effective October 1, 1862, provided for the issuance of stamped paper, vellum or parchment. However, this mode of tax payment was not used in the beginning along with adhesive stamps. Of course the Government contractor for revenue stamps, Butler & Carpenter, was fully occupied in producing the many varieties of stamps required. Furthermore, it would not have been to their advantage to openly encourage the use of stamped paper which necessarily would have to be produced by a method less expensive than steel-plate engraving and printing.

Presumably soon after being given the Government contract for "revenue stamped paper" in September, 1864, the American Phototype Co. started work on the dies. Upon completion and approval these dies were held in the custody of a Government agent at the printing plant, who had the responsibility of tax collection. When a bank or its customers desired checks imprinted with the tax stamp, a requisition was made. The imprint was applied separately from the regular printing. Payment was then made for the checks and the total amount of the tax. The same procedure applied on the various kinds of stamped paper which the firm subsequently produced. This mode of pre-collection was, of course, most acceptable to the Government.

"Sterling's Standard Descriptive and Price Catalogue of the Revenue Stamps of the United States" gives an interesting listing of the stamped paper issued. The first design produced by the American Phototype Co. was the "B" imprint. Variety 6 of this die is a receipt, printed on both sides and issued in 1865. The firm lost no time, for in the same year they launched an advertising program to pro-

mote the use of stamped paper. Variety 7 is an American Phototype Co. bill head, subject to tax when receipted. The card at upper left reads:

This Company, under contract with the  
Internal Revenue Department,  
Prints  
Revenue Stamps

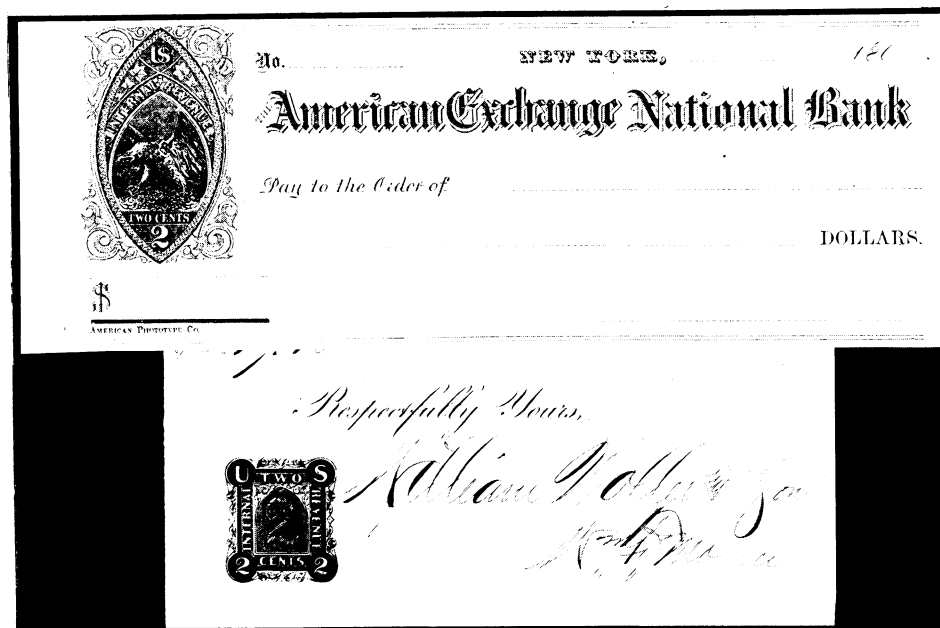
on the following vouchers, viz: Checks, Bills of Exchange, Drafts, Bills of Lading, Bills of Sale, Certificates, Brokers' Notes, Original Process, Pawnors' Checks, Passage Tickets, Powers of Attorney, Proxies, Protests, Warehouse Receipts, Weighers' Returns, Satisfaction of Judgments, Sheriff's Returns, Receipts for Money or Property, &c.

Variety 8 is a sample check also part of the advertising program, which extols the advantages of using pre-stamped paper.

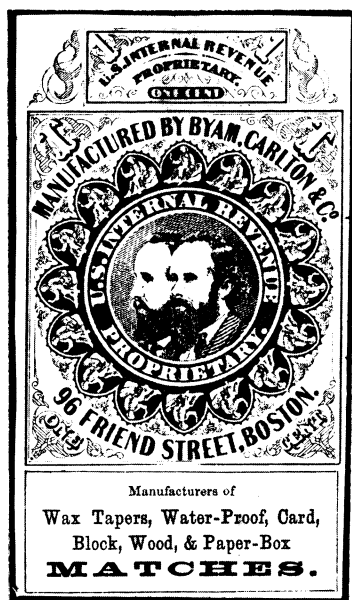
Other varieties of the "B" die, and two of the "A" die used on receipts, were first printed by the American Phototype Co. in 1866. Variety 3 of the "A" die, issued in 1867, is a showpiece and highly prized by collectors. It is the "Tape worm stamp, or Specie clerk statement." Printed in deep orange on white paper, the entire measures 22 by 445 mm. Showing the value "(2) Cents (2)," the stamp is repeated fifty-seven times in one continuous strip. As the popularity of stamped paper increased after 1866 the many varieties came into wide use in all parts of the country.

It is known that dies A, B, C, D, E and F of the "New York Series" were produced by the American Phototype Co. from 1865 until sometime after 1872. An examination of proofs of these dies developed that the process used was typography. A close study of the various wrappers and die proofs leads to the same conclusion. Typography is the exact reverse of steel-plate printing. The parts of the design which are to show in color are left at the original level and the spaces between are cut away. Ink is applied only to the raised portions. The pressure of printing tends to force these portions into the paper, thus impressing the colored lines of the face of the stamp and slightly raising them on the reverse.

An RN A type and B type, two of the types printed by the American Phototype Co. The B type in this illustration shows an American Phototype Co. imprint at the bottom of the check.







RO48, a smaller wrapper produced by Byam, Carlton & Co. It was originally thought to be an adhesive rather than a wrapper.

## Later Byam & Carlton Match Wrappers

For the same reason, early in 1865 it was decided to slightly alter the design of the Byam, Carlton & Co. wrapper. The rectangular blocks at top and bottom were mortised into the design proper, instead of jutting from the outer frame. The overall dimensions of the design are 131 by 89 mm., otherwise this wrapper is identical with the first one and like it was printed on manila tissue paper. In about a year before March 31, 1866, the date of the final issue, the American Phototype Co. delivered some 35,000,000 wrappers. This is Scott's No. RO51.

Also in the spring of 1865 Byam, Carlton & Co. had need of a smaller "wrapper" and they directed the American Phototype Co. to execute it. The design overall was 41 by 75 mm., with small imperforate margins, and it was printed on white tissue paper. The main portion of the design is identical with the central rectangle of the previous wrappers, but it is smaller and lacks the band containing the "hands" which in the wrappers immediately surrounds the inscribed, circular band. Above is a rectangular block, 26 by 10 mm., inscribed and ornamented as in the wrapper. Below is another rectangular block, 40½ by 15½ mm., inscribed in four lines:

Manufacturers of  
Wax Tapers, Water-Proof, Card,  
Block, Wood & Paper-Box  
MATCHES.

It was first contended that this was a wrapper, but evidence subsequently brought to light indicates otherwise. Byam, Carlton & Co. wrote Butler & Carpenter under date of April 2, 1866, referring to their small, steel-engraved stamp which was being prepared:

It is to take the place of a small-sized made by the Am. Phototype Co., which you told Mr. C(arleton) they had no right to make under your contract. \* \* \*

The Sterling Catalogue of 1888 had listed this as an adhesive but it was not until after publication of the Boston

Revenue Book in 1899, where the above extract and seemingly prima facie evidence was printed that its true character was fully recognized. The Scott Catalogue listed it as an adhesive in 1902. The date of final issue is recorded as April 2, 1866. In the approximate year of use some 8,400,000 were delivered. Scott's No. RO48 is a very rare item—probably not many more than a dozen exist. The thin tissue paper on which it was printed made it well nigh impossible to remove without tearing, and certainly few were saved.

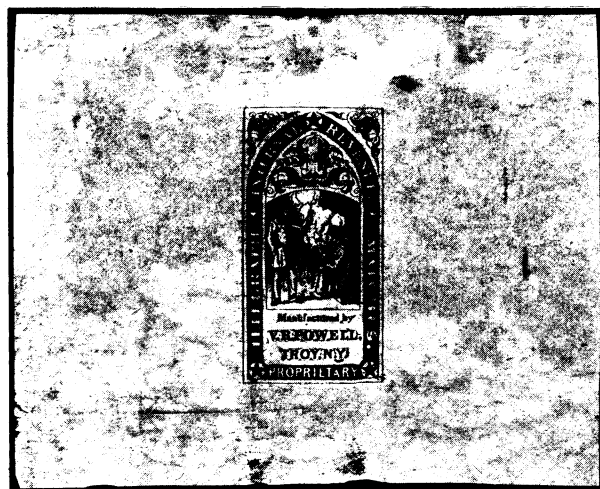
## The John J. Macklin & Co. Match Stamp

It was probably in April, 1865, that John J. Macklin & Co., Cor. 13th & Holman Sts., Covington, Ky., contacted the American Phototype Co. A design was immediately prepared, showing a rooster to left holding a lighted match or cigar in his beak. According to the records the die was approved May 8, 1865, and the stamps were first issued shortly thereafter. Printed on white tissue paper, rouletted in colored lines, it measured approximately 36½ by 51¾ mm. The stamps were not uniform in size, the paper varies in texture and color, and each stamp on the sheet apparently differed from the others in details.

The known history is recorded in a series of letters printed in the Boston Revenue Book. Presumably William Gates, the match manufacturer of Frankfort, N. Y., was the first to bring the Macklin stamp to the attention of Butler & Carpenter. They wrote Mr. Macklin and he referred them to Commissioner Lewis in Washington. Evidently no further action was taken. Eight months later Mr. Gates advised Butler & Carpenter that Macklin was still using what he called "a coarse thing." Thus on March 29, 1866, Butler & Carpenter wrote to the then Commissioner E. A. Rollins, enclosing the Macklin stamp, stating the preparation of it was a "clear violation of our privileges" and asking that the infringements be stopped. The natural inference is that, following receipt of the Butler & Carpenter letter, the Commissioner informed Mr. Macklin he must discontinue the use of the stamps printed by the American Phototype Co. This being so, the Macklin stamp, RO129, was in use about one year. It is now known how many were delivered.

## The V. R. Powell Match Stamps

Another production of the American Phototype Co. was the match wrapper for Van Renselear Powell of Troy, N. Y.



The V. R. Powell match wrapper.



The die proof bears the inscription: "Approved May 8, 1865, Joseph J. Lewis" in the hand of Mr. Lewis. The design is an upright rectangle 28 by 54 mm., the entire being 118 by 95 mm., printed on manila and also on a thicker white tissue paper. The Scott Catalogue has assigned Nos. RO149-150-151. In the center is a representation of two men; the one at the left standing with a lighted match in his uplifted hand the other sitting down and smoking. The first delivery was made shortly thereafter.

Had Mr. Powell continued to enclose his matches in the wrapper as originally intended, all might have gone well. However, he seems not to have done so. Instead it appears the wrappers were cut to shape in the factory and the center design used as an adhesive. Good evidence of this is a letter<sup>3</sup> written by J. G. Treadwell, Assessor of the 14th District of New York to William A. Dart, District Attorney, dated August 18, 1865 which reads:

"You will please commence suit against Van R. Powell of Troy, N.Y., manufacturers of matches, in violation of Sec. 156 of the Act of June 1864 as amended by Act of March 3, 1865, in not so affixing the stamp on the bunch of matches so as to effectually destroy the same. The sample enclosed will show that it is a private stamp and is simply wrapped around the bunch of matches without any intention of having same cancelled. I will send you a bunch, or rather a package, if you so wish. Mr. Robert Harris is the complainant in the case. The probability is that the stamp is an unauthorized one. I have sent the sample to Washington and will know the facts in a few days. See Sec. 155."

Written on the reverse of this letter, evidently at some later date was "U.S. v. Van R. Powell suspended by order of the Court." Pinned to this document was a Powell wrapper, entire, on thin yellow paper. It was somewhat stained and creased and showed signs of having been used.

It can be presumed Mr. Powell preferred to abandon the wrapper and use his steel-engraved stamp, rather than fight the suit. At any rate the Powell wrapper abruptly went out of use only a few months after its initial appearance.

### The American Phototype Company Moves

The plant of the American Phototype Co. must have been a very busy place in the fall of 1864 and in 1865. With several match wrappers, various types of stamped paper and other work, they surely were cramped for space at 2 Leroy place. Trow's Directory for 1866-67 shows the firm had moved and on page 35 is this listing:

#### A. M. PHOTOTYPE CO.

87 Cedar, under contract with the INTERNAL REVENUE DEPARTMENT, print the INTERNAL REVENUE STAMP on the following vouchers, viz:—checks, bills of exchange, drafts, bills of lading, bills of sale, certificates, brokers' notes, original process, passage tickets, pawn-ers' checks, powers of attorney, proxies, protests, warehouse receipts, weigh-ers' returns, satisfactions of judgments, sheriffs' returns, receipts for money or property, &c.

The new location, 87 Cedar street, was near the north-east corner of Broadway. Samuel Booth, who had been president and at the same time was also listed as a printer at 24 Vesey street, does not appear to have been connect-ed with the company after 1866. William A. Booth, prob-ably his brother, was mentioned as heading the firm. William P. Coe continues as "treas." and later as "sec."

<sup>3</sup>"Notes" of Christopher West in Mekeel's, Vol. XXXVII, No. 32, August 11, 1923.

As early as 1860 William A. Booth was listed as "pres. 128 B'way, & sugar, 95 Front, & West c King, h 19 E. 14th." The first address was at or near the northeast corner of Cedar street; Nos. 126 and 128 were the same building, and probably 124 was included. It was occupied by the American Exchange Bank—"Capital \$5,000,000; Par, \$100; William A. Booth, Pres.; Geo. S. Coe, Vice Pres." Both men were directors. The building also housed the American Exchange Fire Insurance Co.—"Capital \$200,000; Par \$100" of which Booth was a director. In 1862 Booth is out as President of the bank but continued as director of both the company and bank until 1866. In 1865 he was president of the American Seamen's Friend Society at 80 Wall Street.

The second address "95 Front" was the office of the sugar business in which Booth was interested. There he was in partnership with James A. Edgar in the firm of Booth & Edgar. The directory listing reads: "com. mers. & office for New York Steam Sugar Refinery, 95 Front." The build-ing at "West c King" seems to have been a warehouse.

Sometime before May 1, 1870, the business of the American Phototype Co. was removed to 24 Vesey street where it remained, with the same officers, until late in 1877. This location was on the north side between Broadway and Church street, facing St. Paul's graveyard.

### The 1877 Postal Card Contract

The government contract for U. S. Postal Cards with the Morgan Envelope Co. was about to expire on July 1, 1877.<sup>4</sup> Accordingly, on April 10th the Postmaster General advertised for new bids, the period being four years. The eighteen bids were formally opened May 16th and the low bidder was:

per 100 in 1 color in 2 colors

American Phototype Co., N.Y..... 65 56/100c 73 43/100c

The new contractor had a plant in Springfield, Mass., and work preparatory to making postal cards started im-mediately. Arrangements were made with the Parsons Paper Co. of Holyoke, Mass. for the card stock. The date of the new issue is started to have been September 28, 1877.

The business was carried on in Springfield for two years. Then in order to save the expense and risk of transport-ing the card stock from the mill, a new building was erected in Holyoke and the company removed there in the spring of 1879 to remain until the expiration of their contract.

### The Final Address

Am. Phototype Co. (William A. Booth, Pres.; William P. Coe, Sec. Capital \$30,000. Par, \$5.00) 182 William

This address was one door removed from the northeast corner of Spruce street. It is the final listing of the com-pany in New York City, which appears in Wilson's Co-Partnership Directory for 1879.

In 1899 the authors of the Boston Revenue Book wrote: We now come to the most interesting and, unfortunately, mysterious subject, i.e. the American Phototype Co., and the stamps printed by it \* \* \*

Perhaps the story related here, half a century later, has brought some little light out of the darkness.

### Postscript

The preceding article is reprinted here with the kind permission of its late author Henry W. Holcombe, ARA Honorary Life Member and one of the foremost writers

<sup>4</sup> See Essay-Proof Journal No. 28, p. 205.

# Current Honduras Fiscal Stamps

By Roger E. Allen, ARA

In the course of the last two and a half years, Honduras has adopted a policy of printing all its own fiscal stamps, instead of placing orders abroad with Thomas de la Rue in Columbia and Waterlow and Sons on London.

It has long been the practice of the Honduran Department of Revenue to print their own Centavo values, but now they are also producing the Lempira values. While all previous printings continue to be valid, a survey of the stocks on sale at the Revenue offices of San Pedro Sula and Tegucigalpa revealed the details given in the list below.

The issues have been divided into perforated and rouletted values.



Type 1

## Perforated Values

1 cent.	Violet blue
2 cents	Bluish purple
5 cents	Blue green
2 lempiras	Orange

Sheet formations:- 10 X 10

Inscriptions in the margins :- None.

Stamp measurements:- 26 X 30mm

Perforation size:- 12

N.B. Bottom and right hand sheet edges—Perforations continue through the margins to the sheet edges.

Top and left hand sheet edges—Perforations do not continue into the sheet margins.

Paper:-Wove cream paper. No watermark.

Gum:-Dull tropicalised gum.

## Rouletted Values

Overprinted:- Vertically upwards at left "Gobierno de Honduras"

:- At base of stamp "B.C.H." (Baco Central de Honduras)



Type 2

50 cents.	Grey-Green	Opts. in Red.	Type 2
1 Lempira.	Purple	Opts. in Black	Type 2
5 Lemp.	Orange-Yellow	Opts. in Red.	Type 2
10 Lemp.	Vermillion	Opts. in Blue	Type 1
50 Lemp.	Blue	Opts. in Red.	Type 1

Sheet formation:- 10 X 10

Inscriptions in margins:- None, but printers marks + appear over the 6th and 7th stamps at top of sheets in 50 cent. and 1 Lemp. values and at the same position on the bottom of the sheet in the case of the 5 Lemp.

Stamp measurements:-

50 cents, 1 Lemp. 5 Lemp. :- 24 X 34mm

10 Lemp. 50 Lemp. :- 26 X 30 mm

Roulette size:- Straight roulette 7.

N.B. The continuation of the rouletting into the sheet margins varies considerably from value to value.

50 cents. 1 Lempira.

Left and Right sheet edges :- rouletting continues into margin but does not actually reach sheet edges.

5 Lemp.

Top, bottom and left hand sheet edges :- rouletting continues into margin but does not actually reach sheet edges.

Right hand sheet edge :- rouletting continues through margin to sheet edge.

10 Lemp. 50 Lemp.

Rouletting continues through margins to sheet edges on all four sides.

Paper :- Wove white paper. No watermark.

Gum :- Shiny transparent gum.

Apart from the above list, there is an intriguing variety of the 50cents. value not now generally on sale. This item is identical with the 50 cents. stamp described above, except that the inscriptions "Gobierno de Honduras" and "B.C.H." are in the same green as the stamp and printed at one and the same process as the actual stamp. The result is that the words "Gobierno de Honduras" are lost in the background pattern and become completely illegible.

The paper of this variety is slightly cream coloured as opposed to the pure white shade used for the other rouletted values.

It is not possible to ascertain whether other values have been printed in this form.

## American Phototype

and researchers in the match and medicine field, and Barbara Mueller, editor of *The Essay-Proof Journal*.

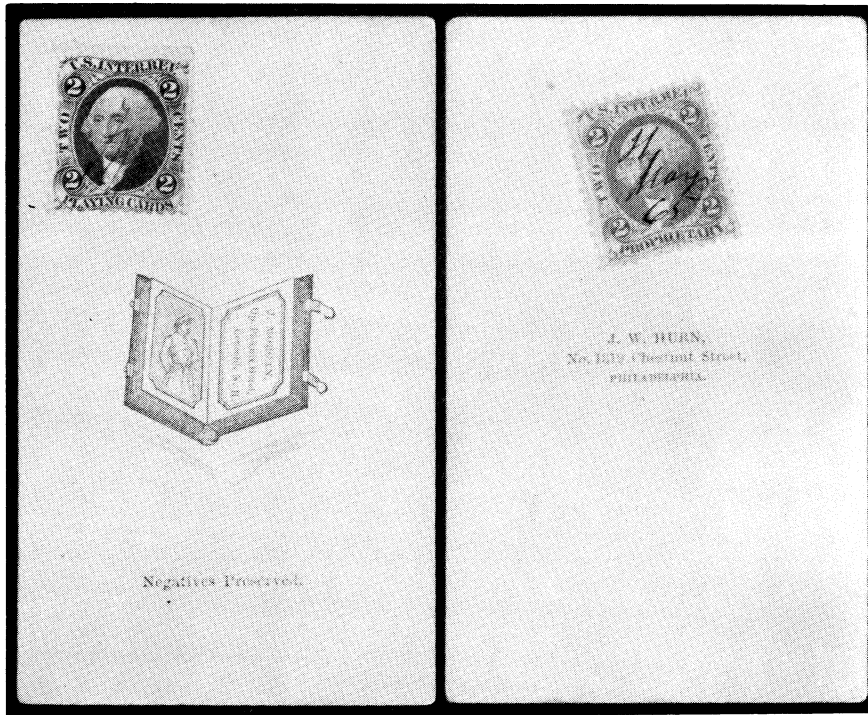
Although the American Phototype Company produced a number of stamp, wrapper and stamped paper designs, according to Henry (in a letter to this writer May 6, 1970) the unique die proof in black of the 1¢ Powell wrapper "was the only known proof submitted by this firm."

The American Phototype Company's postal card contract ran from July 1, 1877, through June 30, 1881. They printed

both the 1¢ Liberty domestic card (UX5) for the duration of the contract, and the 2¢ Liberty international card (UX6) starting late in 1879.

The history of the American Phototype Company seems to end with the expiration of its postal card contract. Since by 1899 (according to the Boston Revenue Book) the firm and the stamps it printed were a "mysterious subject", it must have been long out of business by then. (Bruce Miller).

## When Revenue Stamps were Required on Photographs



Two examples of proper usage on photographs. Either the PROPRIETARY or PLAYING CARD stamps could be used.

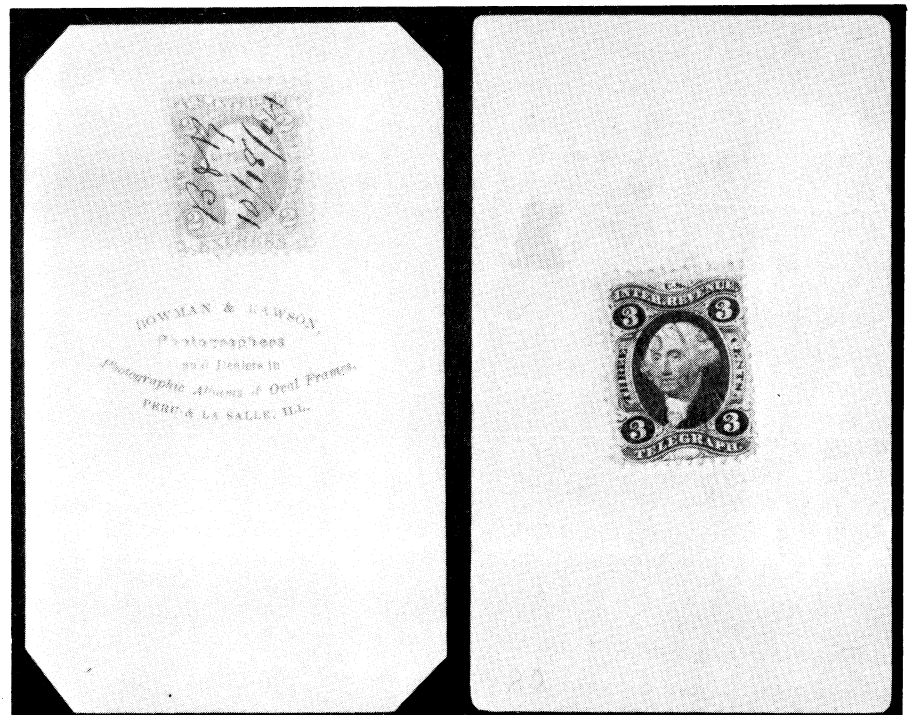
by Vernon A. Zietler, ARA

When discussing the use of revenue stamps on documents and articles two questions frequently arise: "Why do some photographs have revenue stamps and others do not?" and "Which stamps were required?" The answers lie in two tax acts, viz:

### Act of 30 June 1864

Section 151. . . . "on and after the first day of August, eighteen hundred and sixty-four, there shall be levied, collected, and paid, for and in respect of the several instruments, matters, and things mentioned and described in the schedule (marked B) hereunto annexed," . . .

Examples of improper usage. While indiscriminate use of other classes of stamps was permitted, Schedule C items, such as photographs, always required Schedule C stamps, i.e.: PROPRIETARY or PLAYING CARD.



## Photographs

Section 164. "And by it further enacted, that all the provisions of this act relating to dies, stamps, adhesive stamps, and stamp duties shall extend to and include (except where manifestly impracticable) all the article or objects enumerated in the schedule marked C, subject to stamp duties, and apply to the provisions in relation thereto."

Schedule B and Schedule C preceed section 171. In Schedule C we find:

"Photographs, ambrotypes, daguerreotypes, or any sun-pictures, except as hereinbefore provided, upon each and every picture of which the retail price shall not exceed twenty-five cents, two cents . . . . .  
Exceeding the retail price of twenty-five cents and not exceeding the sum of fifty cents, three cents . . . . .  
Exceeding the retail price of fifty cents, and not exceeding one dollar, five cents. . . . .  
Exceeding the retail price of one dollar, for every additional dollar or fractional part thereof, five cents . . . . ."

### Act of 13 July 1864

The above requirement was repealed by this act, viz:

Section 9. In this long section we finally find: "That schedule C be further amended by striking out the paragraph in relation to photographs. That schedule C be further amended by striking out the paragraph relating to cigar lights" . . . etc.

Section 70. "And be it further enacted, that this act shall take effect, where not otherwise provided, on the first day of August, eighteen hundred and sixty-six, and all provisions of any former act inconsistent with the provisions of this act are hereby repealed:"

Photographs are listed in Schedule C therefore they required Proprietary stamps. Since Playing Card and Proprietary stamps were regarded as identical by the Commissioner of Internal Revenue (July 19, 1864) either stamp was valid. However, Documentary stamps were not acceptable. If the latter were used the tax was not paid and the user was subject to a \$100 fine (section 167 of the Act of June 30, 1864). Hence, based on these data Proprietary stamps were required on photographs for a period of two years from August 1, 1864, to August 1, 1866.

## 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 5

Dear Decal:

Until I got into the meat and potatoes of your letter which came in the morning mail describing the FDC caper I had thought you were really going to make a convert of Tetebeche. I must now admit to feeling some despair in this regard. Moreover I find that you are apparently completely oblivious to what amounts to a resounding defeat which you have suffered at the hands of Tetebeche.

The FDC caper was so well laid out and executed right up to the crucial moment, and then the slippery fish wiggled out of your hands. I know it was a lot of work to get all 53 different cachets available for that stamp; and a pretty gaudy looking lot they must have been for all of that. And as you described the look of envy on the face of Tetebeche when you showed them to him! I thought then probably you were already half repaid for your investment. As predicted the sale to him followed readily "after you had thought it over" and decided "not to collect FDCs".

Finally my dear Decal, you pulled the rug by planting the seeds of suspicion etc. but alas, you were not prepared to sustain Tetebeche through the difficult period when he realized his motivation had been misguided and he was lacking in philatelic maturation. At this point if you had utilized his interest in covers to switch him, for example, to gun company corner cards, it would have been an easy trick to later switch his interest into collecting Swiss gun club stamps. But no, you turned your back and he sold the FDCs and bought a collection of baseball cards! We don't give a damn about baseball cards. They are **not**

revenue stamps. In effect you have turned off a considerable fraction of his interest in stamps and into one for baseball cards. Are you also trying to turn him on to cigarette cards, trade cards and other similar nonsense?

It is too late in this instance for repairs so let us hope you bring your wits along on your next educational endeavor. The only possible solace I might take from this sorry affair is that Tetebeche is evidently sportsminded and sometime it might be possible to interest him in lottery tax stamps but I wouldn't bet on it.

Have you given any thought to Tetebeche's U.S. commemorative plate block collection? I could believe that some of the introspection he must have made about monotony etc. of his FDC mania would have carried over to the plate block business. He can hardly be oblivious to the WW II commemoratives used on lots from his new issue dealers. It might be time for you to plant another idea and make a dollar at the same time.

What would you think of buying a bunch of commemoratives below face at auction and offering them to him at a price around face for regular postage? A verbal aside at that time about inflation, lost investment potential and so on delivered in a saddened non-accusatory tone of voice just might start a train of thought in that convoluted brain of his. However, this time you should be prepared and in the wings ready with adequate succor when the light of realization turns on. Something flashy, perhaps a beautifully engraved stock certificate with a documentary or two properly applied would ease the pain. Give it some thought and continue to keep me informed.

If I seem at times to sound harshly critical of your efforts, please bear in mind that I am only trying to educate you as quickly as possible in the techniques needed to save more collectors like Tetebeche from themselves.

Your affectionate Uncle  
Taxpaid

# Provisional Cigarette Stamps Revisited —

## New Taxes, Floor Taxes and Temporary Taxes

By Hermann Ivester, ARA

In the January, 1982, TAR Herman Herst described a rectangular, imperforate stamp printed on white paper which read "Floor Tax / PAID / Internal / Revenue Act / Nov. 1942." Mr. Herst sold this stamp at auction in 1971 and sought information as to what it is.

The Revenue Act of 1942 became effective November 1, 1942. In Section 605 increased taxes on Class A and Class B cigarettes were imposed, and Subsection (e) imposed the increase on stocks already on hand:

(e) 1942 Floor Stocks Tax. —

(1) Tax. — Upon large cigars (weighing more than three pounds per thousand) and all cigarettes subject to the tax under this section, which on the effective date of Title VI of the Revenue Act of 1942 are held by any person for sale, there shall be levied, assessed, collected, and paid a floor stocks tax at a rate equal to the increase in rate of tax made applicable to such articles by the Revenue Act of 1942.

Other sections of the Act imposed floor stocks taxes on distilled spirits, fermented malt liquors, and wines. Payment of these taxes by returns was required. Provision was made for payment of the floor stocks tax on cigars and cigarettes by return also, but with a difference:

(2) Returns. — Every person required by this subsection to pay any floor stocks tax shall, on or before the end of the month next following the month in which Title VI of the Revenue Act of 1942 takes effect, under such regulations as the Commissioner with the approval of the Secretary shall prescribe, make a return and pay such tax, except that in the case of such article held by manufacturers and importers, the *Commissioner may collect the tax with respect to all or part of such articles by means of stamps rather than return*, and in such case may make an assessment against such manufacturer or importer having cigar and cigarette tax stamps on hand on the effective date of Title VI of the Revenue Act of 1942, for the difference between the amount paid for such stamps and the increased rates imposed by the Revenue Act of 1942. (Emphasis added).

It is tempting at this point to conclude that the stamp described by Mr. Herst is indeed a stamp produced to evidence payment of the floor stocks tax on cigars and / or cigarettes. The possibility is intriguing, but the meager information contained above is hardly sufficient to settle the matter. The first question that comes to mind is, did the Commissioner of Internal Revenue provide for payment of this floor stocks tax by stamps as authorized by the Act? Who is willing to search out this information?

If the Commissioner did provide for payment of the tax by stamps it seems strange, at least to me, that such action has not previously come to light. But then the nature of the usage may have limited the number used to only a few. Was one floor tax stamp per manufacturer or importer attached to one document? Were floor tax stamps attached to bulk packages? It seems reasonable to expect that if floor tax stamps had been attached to individual packages of cigars or cigarettes numerous examples would exist. To the unknown owner of the floor tax stamp, the following question is addressed: Does the stamp itself show evidence of the manner in which it was used, such as staple holes, gum residue, creases, etc.?

If the Commissioner did not authorize such a stamp, then it may have been a concoction of a district collector or even of a taxpayer. If either of these possibilities is actuality, then it may have represented payment of the floor tax on distilled spirits, fermented malt liquor or wine instead of cigars or cigarettes.

Another question that invites speculation is whether the floor tax stamp is a provisional stamp. Various categories of revenue stamps fall under the term provisional, such as:

1. Stamps that are revalued by official overprint or other marking to indicate payment of a tax at a rate different than the originally intended rate. (Example: TA13-16, Bureau of Engraving and Printing overprints.)
2. Stamps that represent payment of an amount different than the originally intended or face amount and are privately overprinted or otherwise marked to indicate payment of the different rate. (Example: TA118, "Act of 1918" included as a line in the cancellation on a Series of 1910 cigarette stamp.)
3. Stamps that are officially overprinted or marked to indicate a totally different usage than originally intended. (Example: R153-155, Bureau of Engraving and Printing overprints transforming postage stamps into revenue stamps.)
4. Stamps that are privately overprinted to indicate a totally different usage than originally intended. (Example: RS307-315, Dr. Kilmer & Company Overprints on postage stamps to indicate payment of tax on proprietary articles.)
5. Stamps that are privately produced to evidence payment of a tax. (Example: The St. Louis Provisional labels

## Floor Taxes

of 1898, noted in Scott's Specialized United States Catalog, produced by drug manufacturers and used in lieu of proprietary stamps.)

With these examples in mind we can turn our attention to the character of the floor tax stamp. If the Commissioner of Internal Revenue did not provide for payment of the floor stocks tax by means of stamps rather than return, then no stamp was needed to evidence payment of the tax. Thus any stamp produced by a district collector or taxpayer under these circumstances is not a revenue stamp at all, but instead is a label or receipt of some sort used for someone's convenience.

If the Commissioner did provide for floor stocks tax stamps for cigars or cigarettes, then the stamps so provided would be the very stamps authorized by statute and administrative action to represent payment of a tax fixed as of November 1, 1942, and payable only once. The *tax* itself certainly had a temporary character, and it is understandable that no effort would be made to produce a stamp with a customary design. But the stamps produced would be the very stamps contemplated by the law; an officially produced floor tax stamp, crude though it may be, could only be considered a regularly issued stamp. If it is not, however, a sixth category of provisional revenue stamp must be defined to include stamps officially produced to represent payment of a temporary tax. But, what if a normal stamp had been designated and produced to collect the transitory tax? Would it, too, be a provisional stamp? There are two precedents which indicate not.

Stamps for a similar purpose have been issued. By Act of July 20, 1868, a new tax was levied on all distilled spirits "on which the tax prescribed by law has not been paid," Section 1. An engraved stamp for "stock on hand" on which the tax had been paid was prescribed, Section 57. The stamp issued depicts a vignette of Justice and contains the statutorily mandated declaration "Tax paid prior to November 1st, 1868." The stamp is listed as distilled spirits stamp Number 1 in the Springfield List (1912). This stamp was not used to collect the old tax and it did not signify payment of an additional tax, but rather evidenced a previous payment of an old tax and exemption from the new.

An Act of August 27, 1894, Section 38, imposed a tax of two cents per pack on playing cards and required that its payment be evidenced by stamps. This tax was applied to stocks on hand, and Scott's Number RF 1, inscribed "on hand", was used for such stocks when the tax became effective. However, this stamp also is different from the floor stocks tax stamp. Prior to the Act of August 27, 1894, playing cards were untaxed. The Act defined the point in the manufacturing / distribution process at which the tax attached, and the new tax for stocks on hand was the same as the tax on the unfinished products.\*

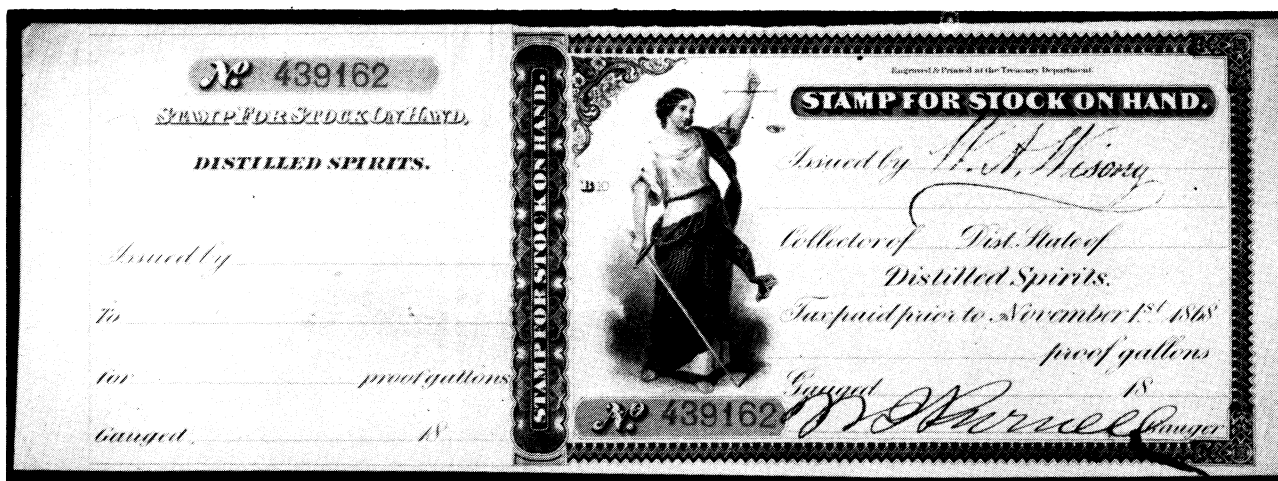
Whatever the outcome of the above speculation (alas, that fun could be spoiled by evidence that floor stocks tax stamps were never authorized by the Commissioner) the search has led me to examine more closely the Series of 1910 and Series of 1917 cigarette stamps. The Tariff Act of 1909 imposed a tax on class A cigarettes (those weighing less than three pounds per 1,000) of \$1.25 per 1,000 and on class B cigarettes (those weighing more than three pounds per 1,000) of \$3.60 per 1,000, effective July 1, 1910. The War Revenue Act of 1917, adopted October 3, 1917, in Section 400 increased the tax rates by \$0.80 and \$1.20 respectively, effective November 2, 1917. But Section 403 contained the following provisions:

That there shall also be levied and collected, upon all . . . cigarettes in excess of one thousand, which were manufactured or imported and removed from factory or customhouse prior to passage of this Act, bearing tax-paid stamps affixed to such articles for the payment of the taxes thereon, and which are, on the day after this Act is passed, held and intended for sale by any person, corporation, partnership, or association, and upon all . . . cigarettes, removed from factory or customs house after the passage of this

\*After writing the above I discovered that much of this information had been provided by Mr. Herst himself in an earlier TAR (Herst, 1972). However, the above comments are still pertinent in view of the gap in our information which still exists.

**Springfield list Distilled Spirits No. 1, Stamp for Stock on Hand. This stamp does not represent additional tax paid but rather is a tax exemption**

**stamp. It indicates the amount of distilled spirits taxed at the old rate and not subject to additional tax under a new rate.**





Act but prior to the time when the tax imposed by section four hundred . . . upon such articles takes effect, an additional tax equal to one-half the tax imposed by such sections upon such articles.

This is a floor stocks, tax, but it is also more, a temporary tax that lasted less than one month. The cigarette taxes in effect were as follows:

	Class A	Class B
Before October 4, 1917 . . . . .	\$1.25 / 1,000	\$3.60 / 1,000
October 4 to November 1, 1917 . . .	\$1.65 / 1,000	\$4.20 / 1,000
November 2, 1917 and after . . . . .	\$2.05 / 1,000	\$4.80 / 1,000

Series of 1910 cigarette stamps were used throughout this period. Such a class A stamp canceled on October 3, 1917, would represent payment of tax at the rate of \$1.25 / 1,000, to which a floor stocks tax was also undoubtedly added. However, a class A Series of 1910 stamp canceled between October 4, 1917, and November 1, 1917, would evidence payment of the temporary tax of \$1.65 / 1,000. The additional floor stocks tax applied to packages stamped previously but held for sale the day after passage of the Act (October 4, 1917). The temporary tax applied to all cigarettes removed from factory *after* passage of the Act. Series of 1910 stamps bearing cancellations prior to October 4, 1917, evidenced payment of tax at the old rate, to which an additional tax may have been applied. Those canceled between October 4, 1917, and November 1, 1917, evidenced payment at the temporary tax rate, and those canceled after November 1, 1917, evidenced payment at the final rate fixed by the Act. Series of 1910 stamps were also used after the tax rates are again changed by the Revenue Act of 1918. On February 25, 1919, the class A and B tax rates changed to \$3.00 and \$7.20, respectively.

Charles Hermann (1974) once raised the question as to the status of these stamps whose cancellations indicate that they paid a tax at a different than the rate for which they were originally issued. I am of the opinion that such stamps are provisionals and should be cataloged and collected as such. But, you protest, there is no official overprint. Quite true, but refer to definition two given above. A number of cigarette stamps long recognized as provisionals are marked only by the manufacturer's cancellation, with an added reference to the next tax or act. The copy of TA57a in my collection, for example, has one overprint / cancellation which reads:

SERIES OF 1898  
\$1.50 per M.  
FACTORY No. 25  
JUNE, 1898  
SECOND DIST. OF VA

Other examples are available. TA118, the Series of 1910, ten cigarette stamp canceled / overprinted as follows, is recognized as a 1918 provisional:

Factory No. 171  
1st Dist. Cal.  
April, 1919  
Act of 1918

Does the same status not attach to the Series of 1910, eight cigarette stamp from my collection with the following overprint / cancellation?

Factory No. 171  
1st Dist. Cal.  
September, 1919.



Scott RF1, a stamp issued for playing cards on hand when the tax went into effect.

I believe the answer must be that the latter stamp is also a provisional. At least no distinction that I can think of satisfies me that the former stamp is a provisional but the latter is not. All tax paid stamps represent payment of a specific tax which can be expressed in dollars by multiplying the tax rate per amount of product by the amount of product stated on the face of the stamp. When a stamp is marked in a way that indicates that its taxpaying value is different than it was when issued, be it by cancellation or overprint, logic dictates that it be considered a different stamp than one which is not so marked.

The following listing in the format of Springer's catalog is offered as a means of cataloging the provisionals whose usage is established by their cancellations for the class A, Series of 1910 and Series of 1917 stamps. Springer's prices are used to indicate existence of the various provisionals. All those listed are in my collection.

#### Series of 1910

The tax rate on class A cigarettes originally paid by Series of 1910 stamps was \$1.25 / M. Stamps of this Series were used at least until the latter part of 1919, a total period which covered four different tax rates. Stamps with date cancellations indicating payment of a tax rate different than the original rate are provisional stamps and are listed as follows:

Basic stamp, no date cancel or canceled before October 4, 1917 — tax rate \$1.25 / M

D. Canceled during period of October 4, 1917, to November 1, 1917 — tax rate \$1.65 / M

E. Canceled during period of November 2, 1917, to February 24, 1919 — tax rate \$2.05 / M

F. Canceled after February 24, 1919 — tax rate \$3.00 / M.

		a. r. 3½	b. r. 7	c. imp.
TA84	5(\$0.00625) blue . . . . .	5.00	3.00	
D.	5(\$0.00825) blue . . . . .			
E.	5(\$0.010.25) blue . . . . .			
F.	5(\$0.015 ) blue . . . . .			
TA85	8(\$0.01 ) blue . . . . .	.20	.40	
D.	8(\$8.0132) blue . . . . .	.20	.40	.80
E.	8(\$0.0164 ) blue . . . . .	.20		.80
F.	8(\$0.024 ) blue . . . . .	.20		.80
TA86	10(\$0.0125 ) blue . . . . .	.10	.10	1.00
D.	10(\$0.0165 ) blue . . . . .			
E.	10(\$0.0205 ) blue . . . . .	.10		
F.	10(\$0.03 ) blue . . . . .			1.00
TA87	15(\$0.01875) blue . . . . .	.50	.50	—*
D.	15(\$0.02475) blue . . . . .			
E.	15(\$0.03075) blue . . . . .		.50	
F.	15(\$0.045 ) blue . . . . .			

\*Unlisted by Springer (1980). I have one copy.



## Floor Taxes

TA88	20(\$0.025 )	blue.....	.05	.05	1.00
D.	20(\$0.033 )	blue.....			
E.	20(\$0.041 )	blue.....	.05		
F.	20(\$0.06 )	blue.....			
TA89	50(\$0.0625 )	blue.....	5.00	3.50	
D.	50(\$0.0825 )	blue.....			
E.	50(\$0.0125 )	blue.....			
F.	50(\$0.15 )	blue.....			
TA90	100(\$0.125 )	blue.....	6.00	2.25	
D.	100(\$0.165 )	blue.....			
E.	100(\$0.205 )	blue.....			
F.	100(\$0.30 )	blue.....			

### Series of 1917

The permanent tax rate imposed on class A cigarettes by the War Revenue Act of 1917 was \$2.05 / M. Series of 1917 satmps were used after the tax rate was changed to \$3.00 / M by the Revenue Act of 1918. Stamps with a date cancellation indicating payment of the latter tax rate are provisional stamps as follows:

Basic stamp no date cancel or cancelled February 24, 1919, or earlier — tax rate \$2.05 / M

C. Canceled after February 24, 1919 — tax rate \$3.00 / M

#### a. r. 3½ b. imp.

TA 107	10 (\$0.0205 )	blue (type I).....	.60	1.75
C.	10 (\$0.03 )	blue (type I).....	.60	
TA 108	12 (\$0.0246 )	blue (type I).....	4.50	
C.	12 (\$0.036 )	blue (type I).....		
TA 109	15 (\$0.03075)	blue (type I).....	4.50	
C.	15 (\$0.045 )	blue (type I).....		
TA 110	16 (\$0.0328 )	blue (type II).....	.20	1.50
C.	16 (\$0.048 )	blue (type II).....		
TA 111	20 (\$0.041 )	blue (type II).....	.15	1.25
C.	20 (\$0.06 )	blue (type II).....	.15	
TA 112	24 (\$0.0492 )	blue (type II).....	6.00	
C.	24 (\$0.072 )	blue (type II).....		

Even the provisionals saw further provisional usage during this period. I have copies of TA102 and 103, the 50 and 100 class A cigarette 1917 provisionals with 1920 cancellations indicating payment of the Act of 1918 rate. The same is true for a copy of TB48 with a 1923 cancellation.

Examples exist in the Series issues also. The tax rates changed on July 1, 1940, November 1, 1942, and (class A rate only) November 1, 1951. Thus the same sort of provisional overprints / cancellations can exist on Series 108 (1938), 109 (1939), 110 (1940), 111 (1941), and 112 (1942), and, for class A stamps only, 119 (1949), 120 (1950), and 121 (1951). Series stamps could be sold during their year of issue and the following year and used until the end of the second year after issuance. Thus, Series 110 (1940) spanned three different rates. The rates in effect during this period were:

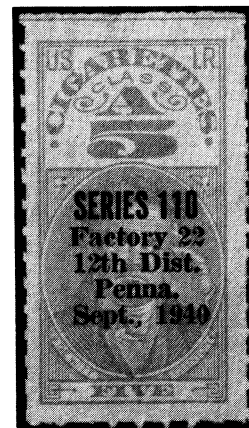
Effective Date	Tax Rate For:	Class A	Class B
February 25, 1919.....		\$3.00 / M	\$7.20 / M
July 1, 1940.....		\$3.25 / M	\$7.80 / M
November 1, 1942.....		\$3.50 / M	\$8.40 / M
October 20, 1951.....		\$4.00 / M	

The only examples I have of provisional cancellations after the rate changes are:

TA230a, 5 cig., Series 110, cancelled September 1940 (illustrated)

TA315b, 10 cig., Series 121, cancelled March 1953

TB115a, 5 cig., Series 110, cancelled August 1940.



### 5 Class A Cigarettes, Series 100

Cigarette stamps are certainly not the only stamps that saw the provisional usage described in this article. A cursory examination of my collection reveals examples of beer and cigar stamps with printed and perforated initial cancellations indicating payment of tax at a rate different than the original or face value rate.

I would welcome correspondence on the subject, and reports of specific examples of provisional cancellations on cigarette stamps. My address is 5 Leslie Circle, Little Rock, Arkansas 72205. For your hunting pleasure the effective dates of the various tax rates on cigarettes are listed below:

Effective Date	Tax Rate For:	Class A	Class B
Prior to March 3, 1875.....		\$1.50 / M	\$5.00 / M
March 3, 1875.....		\$1.75 / M	\$6.00 / M
May 1, 1883.....		\$0.50 / M	\$3.00 / M
July 25, 1897.....		\$1.00 / M	
June 14, 1898.....		\$1.50 / M	\$3.60 / M
July 1, 1901.....			
Wholesale value less than or equal \$2.00 / M.....		.54 / M	
*Wholesale value greater than \$2.00 / M.....		\$1.08 / M	
July 1, 1902.....			\$3.00 / M
July 1, 1910.....		\$1.25 / M	\$3.60 / M
October 4, 1917.....		\$1.65 / M	\$4.20 / M
November 2, 1917.....		\$2.05 / M	\$4.80 / M
February 25, 1919.....		\$3.00 / M	\$7.20 / M
July 1, 1940.....		\$3.25 / M	\$7.80 / M
November 1, 1942.....		\$3.50 / M	\$8.40 / M
November 1, 1951.....		\$4.00 / M	

\*Stamps issued to show payment of this rate are incorrectly listed as Class B stamps (TB18-24)

### References

- Barlett, J. Delano, and Norton, Walter W., *Hand Book and Check List of United States Internal Revenue Stamps, Hydrometers and Lock Seals*, Springfield, MA.; United States Revenue Society, 1912.
- Hermann, Charles H., *Some Notes on the U. S. Cigarette Stamps of 1910-20*, *The American Revenuer*, June, 1974, p. 173.
- Herst, Herman, Jr., *What Is It?*, *The American Revenuer*, Jan. 1972, pp. 13-14.
- Herst, Herman, Jr., *Floor Tax Paid*, *The American Revenuer*,

## 1982 Guam Hunting Stamp

A design featuring the beautiful Marianas Fruit Dove has been chosen to grace the 1982 Guam hunting license validation stamp. Printed in four colors, the stamp vignette was adapted from a painting by Dr. H. Douglas Pratt of Louisiana State University, an expert in the ornithology of the Pacific.



The Tot-tot, as the bird is known in Chamorro, the native language of the Marianas, is becoming increasingly rare on the more heavily populated Mariana Islands of Saipan and Guam where both hunting pressure and the loss of suitable habitat have contributed to its decline in numbers.

Copies of the 1982 Guam hunting license stamp are available for \$5.00 each mint or .50¢ each for canceled copies. First day of issue covers cacheted with an enlargement of the stamp design are available for \$2.50 each. In addition, 8x10 prints of the Tot-tot are also available for \$2.50 each; all orders should be sent to:

Aquatic and Wildlife Resources Division  
Guam Department of Agriculture  
P.O. Box 23367 GMF  
Guam 96921

It will be appreciated if a self-addressed stamped No. 10 envelope is included with all orders for stamps and covers only. A large envelope will be provided at no extra charge for flat mailing of all orders that include a request for 1 or more prints.

## Municipal Tax Stamp

Tampa, FL

by Herman Herst, Jr., ARA

While between planes at Tampa airport, I spotted some binoculars available (free) for viewing takeoffs. Each one, mounted on a stand, bore a tax stamp of the City of Tampa, reading

CITY OF TAMPA, FLA.

LICENSE STAMP

006

KEEP THIS STAMP POSTED ON  
MACHINE

Another pair nearby had a similar stamp on it, but it was No. 007. The latter would have been ideal for aa James Bond collection.

The stamps had white lettering on a green background, two by one and one-half inches in size.

## Floor Taxes

Jan. 1982, p. 5.

Springer, Sherwood, *Springer's Handbook of North American Cinderella Stamps*, 9th Ed., 1980.

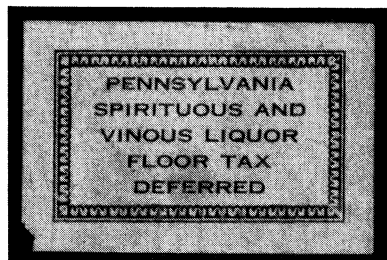
### Editor's Postscript

In addition to this article from Mr. Ivester, I received replies to the questions posed by Mr. Herst from three other members. The stamps provided by Amos Henely are shown and described in the article.

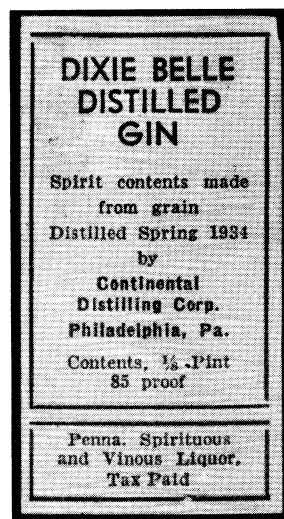
Norman Rushefsky refers us to Mr. Herst's article which

appeared in the January, 1972, issue of TAR, pages 13-14.

Henry Tolman writes, "I was the one who bought this lot (the one described in Mr. Herst's articles) some ten years ago. Since that time I have acquired a letter written by Edwin N. Griswold, who at the time of the auction referred to was Solicitor General of the United States. Herewith follows paragraphs from his letter . . ." (The paragraphs are all in Mr. Herst's article of 1972 and are all explained in the preceding article.)



Amos Henely, ARA, has provided us with two examples of Floor Tax stamps. These both refer to Pennsylvania state tax. The reader is also referred to JunTAR 81, page 111, where in the "Stateside" column Ron Leshner discusses the post prohibition stamps from West Virginia.



## REVENUE PERFIN DATA WANTED

A letter from Robert J. Schwerdt (9 Memory Lane, Poughkeepsie, NY 12603) asks us to assist in compiling a list for publication of perfin on revenues, particularly for the British Caribbean area and Latin American countries. This will be for The Perfin Club. He mentions, for example, the Mexican Aduanas and Chilean fiscals. The material will be needed to fotocopy, or, alternatively, usable photocopies will suffice IF the letters read properly and not backwards. Those who are able to assist are requested to write to Mr. Schwerdt directly.

## THE EGYPTIAN / SUDAN CATALOG

mentioned here previously should be available by the time you read this. It is (will be) a hardbound book of some 236 pages with some color plates and hundreds of illustrations. You may order directly from the compiler / author Peter Feltus, at 5709 Keith Ave., Oakland, CA 94618. The price postpaid is \$40 (US) plus \$2 P / H charges . . . or the equivalent in the reader's currency. UK members may order directly from Vera Trinder in London.

## AUSTRALIAN PARTIALS

in series format (a la Erler) on revenue catalogs have been announced. That for Queensland should be available by now (if announced April publication occurred) while that for New South Wales is scheduled for November forthcoming. These are the work of those who brought you the Tasmanian catalog and the Australian Railway Stamp Catalog. Estimated prices are \$5 and \$6 (Australian) respectively. Stay tuned for details (and these may be available via ARA Sales).

## PSEUDO-KUDO

Noted that at STAMPEX 82, held in London in February past, the trophy of the Cinderella Stamp Club and a show Silver were awarded to Mr. O. J. Simpson (no, I doubt if it's the same one) for a display of Channel Island revenues. Regrettably, Simpson is not an ARAer, and, therefore, we cannot mention this at all.

## AND TO THE REAL ONES . . .

. . . to **Bill Fitch** (Once again) who received a Gold for his display of US Private Props at The Garfield-Perry (Cleveland) and expo in March.

. . . to **Margaret S. McCoy** for the Vermeil taken at

the same show by her exhibit of Trial Colors, Essays and Proofs of the USIR First 3 Issues and Early Props.

. . . ditto to **Ed Cutler** whose Private Die Medicines captured a Silver.

. . . to **Ed Zaluski** for the Large Gold awarded at ORAPEX (Toronto) in May for display of Canadian revenues. And on the same subject.

. . . to **Pat Herst** for the paper in the Stamp Wholesaler recommending Canadian revenues and other BOB material as something for the collector / dealer to jump into while the demand remains (relatively) low and also for the paper in a recent Stamps magazine (out of NY) which introduced the lay public to fiscals in general . . . and plugged the ARA. Thanks, Pat.

## A PAPER PREDICTING THE NEW ISSUES (IN JEST)

forthcoming worldwide for the balance of 1982 and into 1983 recently appeared in a British magazine. I consider it a classic, and revenues figure prominently in the narrative. Well illustrated (cartoon style), copies may be obtained directly from me in return for usable mint US first class postage, in the US / Canada. Overseas, 80c in mint US postage, and no reply coupons please.

## COMMENTARY: HERE WE GO AGAIN

An advert noted in the media offering FDCs of the new RW duck stamp (July 1 issued) with colored cachets affixed, no less. It is my opinion that a first day cover of a non-postal item is nothing but a ripoff, since the stamp is not usable for postage. Pre-issue orders were offered at a mere \$12.50 (face value of the RW is \$7.50) . . . and 5 bucks for a color cachet and postmark makes a fairly neat profit. Post-issue orders (after 1 July) were offered at \$16 (even better for the dealer). In short, "order now before the price goes up." What you collect is your business, and if you wish to indulge . . . your option. Remember, this is going to be an annual affair. It is regrettable that the media accept ads like this, despite their announced NO FRAUD advertising policies . . . but then, their income is from the ads, and NOT from subscriptions or from useful, informative philatelic articles. Opposing viewpoints welcome. Send directly to the Editor.

# Secretary's Report

Bruce Miller

## APPLICATIONS FOR MEMBERSHIP

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

A. H. ALECK 3796, 118 Walm Lane, London NW2 4RT, England, by J. Barefoot. Collector / dealer, Alexander's—GB revs and cypher labels.

DR. LAWRENCE D. ALEXANDER 3779, 119 Hilltop Rd., Norristown, PA 19401, by Secretary. All US BOB, incl revs, telegraphs, some cinderellas.

VICTOR R. ALGARIN 3799, H-138 San Raimundo St, Los Dominicos, Bayamon, PR 00619, by APS. Latin America.

DENNIS L. ALLEN 3776, Box 6211, Chattanooga, TN 37401, by Tom Carson. US first 3, M&M.

BRADLEY J. ARCH 3784, 144 Hamilton Ave, Clifton, NJ 07011, by APS. Any US BOB used in New Jersey; France and Bermuda BOB.

NEIL H. BARKER, JR 3777, 1900 Richard Jones Rd, Apt 1205, Nashville, TN 37215, by Eric Jackson. US and Canada revs.

JOSIAH BRIDGE 3798, 188 Sundance Rd, Stamford, CT 06905, by G.M. Abrams. Collector / dealer, Monogram Stamps — US locals, M&M, Scott and non-Scott revs, licenses, usages, etc; also US possessions and genl foreign.

CARDINAL SPELLMAN PHILATELIC MUSEUM, INC 3792, 235 Wellesley St, Weston, MA 02193, by Kenneth Trettin. Exchange NDP.

TRENT P. CONDELLONE 3785, 5002 Marc Dr, Nashville, TN 37211, by Eric Jackson. US revs, locals, telegraphs, proofs and all BOB.

PAUL G. DESLAURIERS 3797, 255 Highview Ave, Somerset, MA 02726, by G.M. Abrams. US and Canada.

MIKE GIBSON 3786, 2014 Danley Court, Flower Mound, TX 75028, by Richard A. Friedberg. US wines, 1898 cancels, playing cards and first issue.

HENRY P. HARRISON 3780, Box 151, Station S, Toronto, Ont M5M 4L7, Canada, by G.M. Abrams. Collector / dealer — "anything."

PAUL R. HASKELL 3787, 253 Coventry Rd, Virginia Beach, VA 23462, by Eric Jackson. US.

RONALD D. HOWLAND 3794, 408 California Ave, Wahiawa, HI 96786, by Randall E. Burt. Potato and cotton stamps and booklets; anything relating to WWII — ration books, seals, labels, etc; test coils and booklets / covers; food stamps and booklets and coupon books.

RICHARD ALAN KASE 3802, 6 Starwood Dr, Rochester, NY 14625, by Bert Keiner. All revs, incl M&M, proprietaries, revs on photos.

DONALD R. LEE 3788, 24 Airshire Pl, Hazelwood, MO 63042, by Ronald Thompson. US, Germany, Canada.

JAMES K. LEONARD 3781, 8700 Ann Arbor Rd, Grass Lake, MI 49240, by Secretary.

JOHN F. LYDING 3794, Box 3342, Crofton, MD 21113, by G.M. Abrams. Dealer, Crofton Stamp Co. — GB, incl revs and stamped paper.

SIDNEY MERLIS 3782, 12 Bradish Lane, Bay Shore, NY 11706, by G.M. Abrams. Private die med.

HOMER L. NEEL 3795, 4213 Westridge Dr, North Little Rock, AR 72116, by G.M. Abrams. Genl revs, incl fed ducks; state waterfowl, fishing and hunting.

FRANCIS E.W. OGLE CM3789, 7 Meadow Wood Ct, Medford, NJ 08055, by G.M. Abrams. US first issue; any Carroll County, MD cancels.

DENNIS T. PARKER 3800, 3129-A E. University, Odessa, TX 79762, by Eric Jackson. Collector / dealer, Texas Coins & Stamps, Inc-US rev cancelled checks with 2¢ stamps; also all Texas material.

HARRY PATSALOS 3801, 5401 W. Park Rd, Hollywood, FL 33021, by Kenneth Trettin. Genl US; Cyprus.

JOEL M. RIND 3790, 502 Barrington Rd, Signal Mountain, TN 37377, by Hugh T. Carson. Dealer — "The Revenue Specialist" and "The Stamp Collector" — all BOB revs, esp first 3, M&M, proofs, some non-Scott and Spriner material.

ANN M. ROGERS 3783, 178 Furnace St, Cobourg, Ont K9A 2E8, Canada, by Secretary. Anything pertaining to bicycles, bees or chickens, esp Army stamps of Swiss cyclist units.

J. B. SHASTID 3778, PO Box 1130, Modesto, CA 95353, by Secretary. Foreign, mainly India and native states.

IVAN G. SPRINGER 3791, 840 S. Dickerson St, Apt 511, Arlington, VA 22204, by G.M. Abrams. Collector / dealer—GB and Commonwealth revs, GB RR letter stamps; Germany city, state and fed republic revs; Nazi propaganda labels.

Highest membership number assigned on this report is 3802.

## NEW MEMBERS

Numbers 3741-3759

## APPLICATION FOR REINSTATEMENT

MARVIN R. MIKESKA 2042, PO Box 26, Longview, TX 75606, by Secretary. US BOB.

## NAME CHANGE

1995 Helen P. Kpper to HELEN PECK

## MEMBERSHIP SUMMARY

Previous membership total	1641
Applications for membership	27
Application for reinstatement	1
Current membership total	1669

## Literature in Review

**The Revenue and Railway Stamps of Australia, Part 4, Queensland, General Editor William D. Craig, published 1982 in Hobart, Tasmania, Australia by Revenue & Rail-stamp Publications. Looseleaf format, 8¼x11¼ inches, card covers, 36 pp. Obtainable via ARA Sales Dept.**

This is the first portion of what will be a general catalogue covering all of the Australian, Provinces / States thereof and ancillary material. Publication will occur sporadically as each section is completed. These will include 1. Commonwealth, 2. New South Wales, 3. Victoria, 4. Queensland (first to be published), 5. South Australia, 6. Western Australia, 7. Tasmania (previously published but to be redone in matching format), 8. Territories and 9. Private Parcels. The numbering system will follow this plan, i.e., all catalogue numbers within this section begin with 4-XXX, thus all such numbers will start with 4- while, for example, all numbers beginning with 6-XXX will be used for Western Australia. When all sections have been completed, they will be reissued as required to provide a complete book, in loose-leaf format, and will include all further corrections / discoveries etc., as well as the railway stamps. Yearly (it is planned) there will be published corrected pages for each section which will simplify the removal and replacement of the obsolete pages, the specific reason for the loose-leaf format.

This section begins with the first issue of 1866 (QV) and lists in detail the paper varieties, perf variations, wmk's, plate proofs (perf and imperf) through the stamps in current use. All stamps are priced (\$A) except where there is no data on quantities issued, which are then priced from R to RRRR depending on the quantities known to exist, R reflecting 100 + or 300 copies and RRRR from 1 to 10 copies. These appear in the text as R1 thru R4.

The contents include, in order of appearance, the Adhesive Duty, the Impressed Duty, the Berr Duty, Unemployment Insurance, Unemployment Relief Tax, State Development Tax, Joint Commonwealth-State Income Tax and Agricultural and Pastoral Tax stamps.

Surprising to this reviewer is the existence of stamps to tax Bananas, Beans, Citrus, Pawpaw, Pineapples, Tomatoes and other such vegetables and fruits.

No claim is made that the listings are complete, and help is solicited toward gaining additional data with which to head in that direction. The catalogue is fully illustrated (face different) and published by offset printing. It is a beginning, and the material herein (portions of which have appeared elsewhere over the years) has finally been gathered into one convenient tome. The next scheduled effort will be Part 2, New South Wales, tentatively to be available later in 1982. Highly recommended.

G.M. Abrams

# AS A SERVICE

## PACKETS AVAILABLE (Postpaid in the US)

—Romania, 80 different	\$5.00
—Czechoslovakia, 80 different	\$8.00
—France, 250 different	\$15.00
—Yugoslavia, 150 different	\$8.00
—German Reich after 1945, 740 diff.	\$47.50
—Old German States (Excl. Prussia & Hessen), 240 different	\$47.50
—Prussia, 205 different	\$20.00
—Hessen-Darmstadt / Kurhessen, 120 different	\$20.00
—SPAIN, 28 diff large Sellos	\$20.00
—FRENCH COLONIES revenues, 25 diff	\$10.00
—FR CONGO & GUADELOUPE Fiscal opts on postals, 5 diff	\$10.00
—ITALY, 135 diff revenues	\$5.50
—FIUME, 50 diff. revenues	\$6.00
—LOMBARDY-VENETIA, 70 diff. revenues	\$8.50
—HUNGARY, Starter Collection of 550 diff. revenues	\$47.50
—Hungary, 350 different	\$28.00
—Hungary, 300 different	\$15.00
—MILITARY BORDER, Eagle opts on Hungary revenues, 26 diff.	\$8.50
—HUNGARY, Kaposvar Municipals, 17 diff.	\$5.50
—HUNGARY, Rakospalota Municipals, 14 diff.	\$5.00
—HUNGARY, Szekesfehervar No. 5 Munic. revenue, Miniature sheet of 4 with tete beche pair, mint	\$4.00
—AUSTRIA, Starter Collection of 500 diff. revenues	\$45.00
—Austria, 260 different	\$12.00
—GERMANY, Starter Collection of 500 diff. revenues	\$45.00
—GERMANY, Christmas Seal Collection, 300 plus stamps, incl. 57 perf or imperf blks of 4; 7 souv. sheets; progressive proofs; 1952 to date	\$30.00
—CROATIA, 50 diff. revenues	\$4.50
—PORTUGAL, 300 diff. revenues	\$52.00
—PORTUGAL, 200 diff. revenues	\$32.00
—QUEENSLAND, Tall Number type Impressed Duty, 69 values complete, 1d to £ 1000 including the scarce £ 400 value	\$150.00
—QUEENSLAND, same 68 values missing F400	\$120.00
—QUEENSLAND, same 31 values to £ 500 with Rockhampton "blue" cancel	\$40.00
—QUEENSLAND, as above but only 16 value to £ 500	\$25.00
—QUEENSLAND, same, 17 values to £ 1000 with Townsville brown cancel	\$40.00
—QUEENSLAND, same 11 blue cancels, 8 brown cancels	\$25.00
—GREAT BRITAIN Embossed Revenues, mostly on colored papers with tin foil seal:	
- 101 Different	\$65.00
- 50 Different (duplicates above)	\$36.00
- 25 Different (duplicates above)	\$16.50

## ARA SALES DEPT. DONALD L. DUSTON

Sales Manager  
1314 - 25th St.  
Peru, ILL. 61354

## RN-Update Joseph S. Einstein

A type K PINK, which will be regarded as a member of the K-8 listing, has surfaced in the hands of one of our younger active members.

This item was drawn by Isaac J. Smyth on his account in Mechanics' National Bank, Philadelphia Nov. (?) 24, 1875 and is hand numbered 627. Wonder if all the others were also Pinks? Anyhow, this was sold as K8 but our lucky correspondent saw it as Pink and promptly bought. Because the check is printed on white paper, there is no question of distortion by tinted paper.

The difficulty in this discovery is this: the Committee decided long ago that shades of a basic color would be classified as a variety or shade of the listed number. Pink can be called a light red so this item is K 8 and shade will describe it.

On similar subject, the Census revealed L 6 — Olive or Olive-Drab — which was listed in the handbook. Now, a small number of checks in Light Olive have been offered by Eric Jackson. Very pretty — pretty high, too! The only defense is to pass it up.

**MEMO FROM THE SALES DEPARTMENT:** The following Sales Books are available. All have been sent to members *who have expressed an interest* in receiving the type of material offered.

US — Bank cancels on 1st Issues; Common RR cancels on 1st issues (NYCRR, Cent. RR of NJ, Phil & Reading); State Hunting & Fishing (mostly remaindered stamps).

Spain, incl Municipals & Cols.; Portugal and Cols; Swiss Municipals; Sweden; Norway; Belgium; Poland; Liechtenstein; Bosnia; Czechoslovakia; Yugoslavia.

In addition, there are a good number of Sales-books being circulated for Canada, Germany, Austria, Hungary, and Italy & Colonies, Fiume, AMG,s. If you are not now receiving these books, you are not on record as having requested them. A small book of World Medicine stamps is available, and other Topical interests (ie Birds, Railroads, Horses, etc. ) on stamps can be accommodated by individual request. Contact the Sales Manager.

**ARA SALES DEPT.**  
Donald L. Duston  
Sales Manager  
1314 - 25th Street  
Peru, IL 61354

## 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

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