

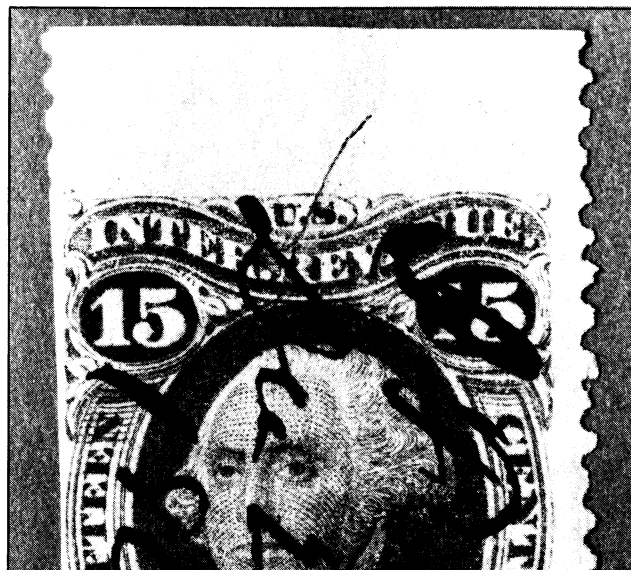


The American Revenuer

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Plate cracks have long been an object of intense study. But what is crack and what is just a scratch or other flaw have long been objects of discussion. Tony Giacomelli illustrates a definite crack in "Plate Varieties" on page 178, inside.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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The Journal of International Fiscal Philately

Official Organ of the AMERICAN REVENUE ASSOCIATION

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Editor:

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

Associate Editors:

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

Richard Riley, 649 Bienveneda, Pacific Palisades, CA 90272

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

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

Affiliate No. 51 of the APS

The Editor Notes . . .

...that this issue has been severely delayed due to the extremely large amount of typesetting and pasteups that must be prepared for the directory which will appear next time.

...that because of schedule conflicts there was a joint meeting of the ARA and the Cinderella Stamp Club in London November 20 (they had originally planned separate meetings unknowingly at the same time). What it brings me to is this, local clubs composed of ARA members can be a great way to add a little extra to your hobby.

...that Vernon Zeitler has pointed out a typo in his article appearing on page 137-8 (Jul. AgutAR 82). The Subhead on page 138 should read "Act of 13 July 1866." The dates mentioned in the text are correct.

...that a most interesting little magazine, ATALAYA, is available from member Christer Brunstrom (Kungsgatan 23, S-302 45 Halmstad, Sweden). The newest issue of this English language semi-annual publication features an article about the Hutt River Province. Also articles about the 1981 British Christmas Charity Posts, Mail Art, Labrador bogus issues and various reviews and cinderella news. Christer produces this as "a hobby." A sample copy by air is \$2, a two issue subscription \$3 and as a special, the current issue + seven back issues for \$8--bank notes preferred--please no checks.

...that Tom Carson has just had published an article for non-philatelist published in the magazine

OLD BOTTLE. In the September, 1982, issue he begins the first of four parts describing the Private Die Medicine stamps and their use.

...that revenueurs have been invited to exhibit at:

--The Vermont Philatelic Society exhibit VERPEX 83. The exhibitor must be a member of the VPS or one of its 6 Vermont stamp clubs. Details from Glenn Estus, Box 451, Westport, NY 12993.

--HERFILEX 83 in Sonora, Mexico. The exhibit should pertain to the Mexican Revolution (1913-16) exclusively or to Vera Cruz material--revenues and/or stamped paper are included as are other cinderellas of the period. Details from HERFILEX 83, Apartado Postal #12, Hermosillo, Sonora 83000, Mexico.

...that I again wish to make a most important announcement:

* * *

MANUSCRIPTS ARE DESIRED FOR PUBLICATION IN TAR. I would like to receive your manuscript of any length dealing with any revenue or cinderella subject. Postage and photo expenses can be reimbursed. Help with any technical aspect of preparation can be provided...

Contact the Editor, Box 56, Rockford, Iowa 50468 or 515-756-3680.

* * *

...that Harry Heuer has a printed list of foreign revenues for sale available (address in directory).

To The Editor...

I have a few additions to Martin Erler's THE RAILROAD STAMPS OF AUSTRIA in the September, 1982 issue of TAR:

P150 ca 1900 Ausfertigungsgebühr I have both stamps (50h and 100h) in perforation 12½.

P151 1905 Express Delivery I have two similar stamps: Heller 80 halerzcy for use in Galicia and Heller 50 Haleru for Bohemia.

P151 ca 1905 Bosnia I have a similar 1K stamp with BHHZZ at the bottom in both Roman and Cyrrillic characters.

William Ittel, ARA

A letter by Mr. E. E. Fricks to the editor of *The American Revenuer* was published on page 11 of the June, 1982, issue. The author referred to my article "The Duty on Cocoa" which appeared in the April issue of this journal, and he questioned my statement that the described stamps were printed from plates patented by William Congreve. Mr. Frick suggested that, because of the white-line rose-engine design, which is more indicative of Jacob Perkins' work, the latter may have been the printer of the stamps.

In the absence of documentary proof of whoever printed these stamps, the following facts will probably establish that, although Perkins was particularly involved with rose-engine work, he could not have been the printer of the cocoa duty stamps.

Neither two-colour printing nor rose-engine work were new

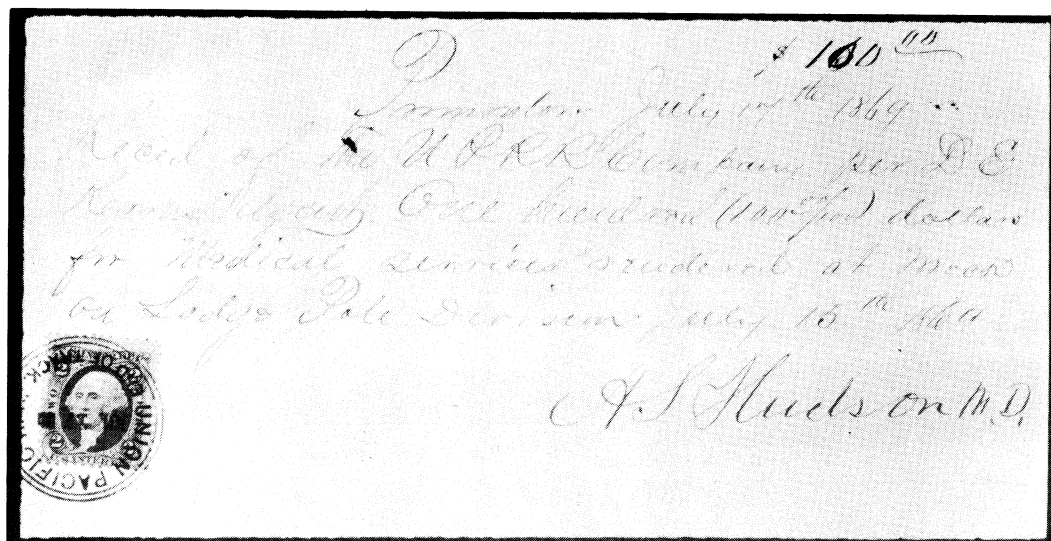
processes at the time; the former had been used already in the 15th century and the latter about 200 years later. Since the precedents to both techniques are traceable back into ancient history, it was never possible to file for a patent on the basic processes. However, it was possible to take out patents for certain improvements, methods, or new applications for the processes, machinery, etc.

William Congreve patented a **method** of making interlocking plates (BP 4404), and also a new kind of two-colour printing press (BP 4521). Jacob Perkins patented machinery by which engravings and ornamental turnings (viz. rose-engine work) could be **transferred** to plates for printing banknotes (BP 4400). It should be clear from these statements that Congreve was free to use rose-engine designs as such in whichever way he wanted, whereas Perkins could not duplicate his competitor's plate and printing method. In fact, although dozens of patents relating to two-colour printing were claimed in the early 19th century and before, none of them approached the speed, precision, and economy attained by the Congreve process. These advantages were impossible to be copied. For nearly a hundred years his printing method was used by the British government in the production of various fiscal stamps, such as banknote duty, paper duty, medicine duty, apart from the short-lived cocoa duty stamps.

It appears that around 1824 Congreve turned over his patents for compound plate printing to James Whiting and Robert Branston: he died in 1828.

Josef Schonfeld, ARA

A Small Piece of History



**"Promontory, July 17th 1869
Recd of the UPRR Company per D E Reams
Agent One hundred (100 00/100) dollars for Medi-
cal services rendered at Meck on Lodge Pole
Division July 15th 1869.**

A S Huckson M.D."



Although oxidized to a dull down, this R15c proudly bears the cancellation "UNION PACIFIC R.R. / JUL 17 69 / END OF TRACK." It is tied to a receipt dated "Promontory (Utah)." This was truly the end of the track.

A member of the ARA since July, 1982, John Slane shares an historically interesting item with us which happens to bear a cancellation unlisted in Tolman's Railroad Cancellations on US Revenue Stamps. John states that "the receipt was obtained by my father over 60 years ago and enjoys a prominent place in my collection."

by John L. Slane, ARA

In 1862, President Lincoln signed the Pacific Railroad Act. Construction of the Union Pacific Railroad began the following year. Tracks slowly stretched West from Council Bluffs, Iowa, as the tracks crept across the vast and undeveloped wilderness they took with them a town, nicknamed "Hell On Wheels". This name was associated with the construction crews and their hanger-on friends.

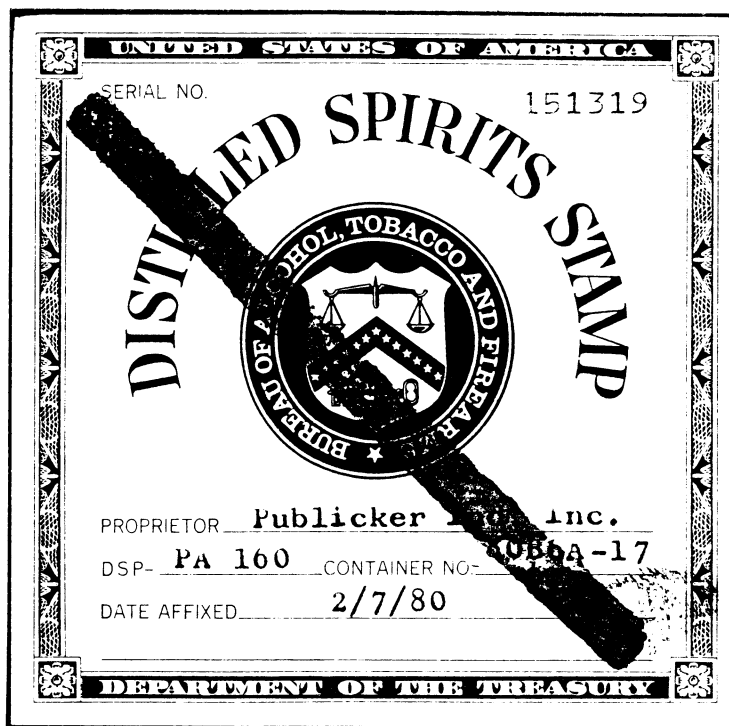
It became necessary to have a Post Office that kept pace with the rail gang. Along with the Post Office came shacks, tents, furniture and personal belongings and even a weekly newspaper, plant and all. Some times after the crews left the town which had been "end of track", nothing but deserted prairie sites with street lines and piles of junk remained.

"Soldiers, herdsman, teamsters, women, railroad men are dancing, singing or gambling. There are men here who would murder a fellow creature for five dollars . . . mostly everyone seemed bent on debauchery and dissipation," so wrote Henry Stanley, British journalist, when he visited the wild and woolly, end of track town of Julesburg in 1867.

Finally the Central Pacific and the Union Pacific workers met at a point North of Salt Lake City at a place called Promontory, Utah. Here truly would be, "End Of Track". The Golden Spike was put in place on May 10, 1869, symbolizing completion of the first transcontinental railroad.

As a Revenue collector, Scott No. R15, soaked "Union Pacific End of Track" and dated, "Promontory July 17, 1869" takes on added meaning and pride for me, here is "A Small Piece Of History".

ATF DISTILLED SPIRITS STAMP



By Ronald E. Leshner, Sr., ARA

Although we're all familiar with ATF red strip stamps, the large distilled spirits stamp has not been illustrated. The design is very similar to its predecessor, but it has been printed in a decidedly darker shade of blue. The seal in the middle, of course, has been replaced by the ATF seal and there is more dark space on the new seal. The small Bureau imprint on the stamp's predecessor has disappeared. The stamp is printed by offset on unwatermarked paper, just like the current ATF red strip stamps.

Does anyone know if any of the ATF red strip stamps come on the watermarked paper? I suspect not, since ATF is not a part of the Internal Revenue Service, and thus the familiar USIR paper would be inappropriate. However, in the past the Bureau has occasionally used watermarked paper for printing of stamps for the U.S. Customs Service (admittedly, by mistake).

Update: 1898 St. Louis Provisional Medicine Labels

by Norman Rushefsky, ARA

The John W. Kaufmann, Inc. sale June 5, 1982, of the John J. Gaudio collection of United States revenue including private die proprietary stamps was particularly noteworthy in the inclusion of 9 lots of the so-called St. Louis provisional medicine labels of 1898. These labels were privately printed and placed by various manufacturers on proprietary med-

icines in lieu of the unavailable required tax stamps to indicate that the appropriate taxes for the medicines would be paid. An article about these labels was published by Morton Dean Joyce in the December, 1970, issue of *Scott's Monthly Stamp Journal* pages 291-297 and another article appeared in TAR, May, 1956, pages 16-17.

The sale included the following items not noted previously in the above articles. All descriptions of these items are those found in the auction catalog.

Lot #1051 — Meyer Brothers, 1¼c Green on buff, Fine and Rare. This lot realized \$500. (Author's comment: the 1¼c denomination appears to be previously unreported and was perhaps on an article retailing for more than 25¢ but not more than 50¢.)

Lot #1052 — John T. Milliken & Co., 1 / 8c Black on white, minor toning, VF & Scarce. (This lot realized \$140 and its existence was noted in my article in TAR dated February, 1980, pages 20-21.)

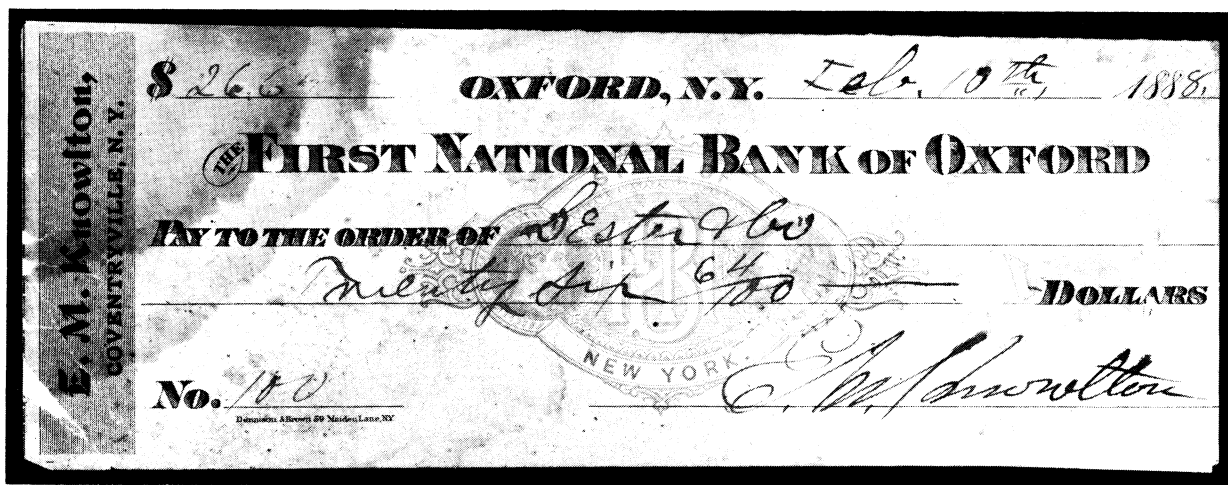
Lot #1053 — Phenique Chemical Co. 1/8c, 5/8c, 3 1/8c & 3 3/4c Black on buff, 4 of the 8 values, all w/small hinge thins (last 2 are heavy, almost through paper), 3 1/8c has ½" sealed tear; VF looking and looking and Scarce. This lot realized \$1500. (Author's comment: The Joyce articles do not list this on buff paper but on yellow paper. In addition the 1/8c and 3 1/8 c denominations also appear to be previously unreported denominations. The first would have been used on an article retailing for 5¢ or less and the latter for an article retailing for more than \$1.00 but less than \$1.25.)

The high prices realized on all the St. Louis provisional labels in the auction reflect the great scarcity of these items and the importance that collectors feel they play in a private die medicine collection.



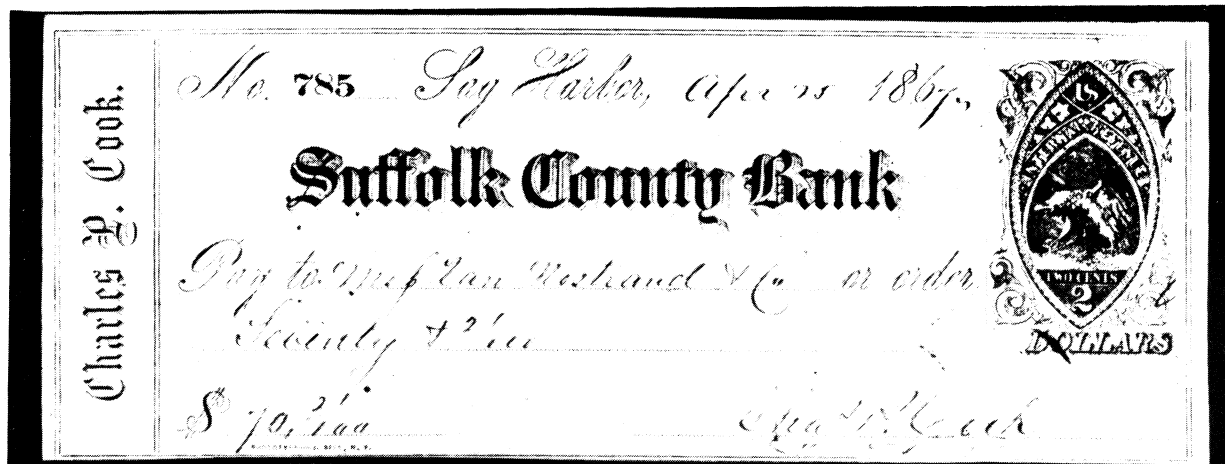
Two new FACs to report: the first from Charles Kemp of both the ARA and CCRT. His is the Bismarck National Bank item with the most unusual vignette —

am baffled by the seascape because I know of no need for light houses in the Dakotas! However, it is new and makes a pretty check.



The second came to hand from Mike Mahler; it, too, is a new item and, as can be seen, has suffered

greatly in the passage of time. But, the central FAC vignette is clear and readable which is a blessing.



Literature In Review

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenues or cinderellas who wish their works reviewed should forward a copy to the Editor, Box 56, Rockford, IA 50468. A second copy for the ARA library would be appreciated.

CATALOGUE OF THE ADHESIVE REVENUE STAMPS OF GERMANY, PART IX, SUBTITLED FEE STAMPS OF BAVARIA, ISSUE OF 1957, by Martin Erler and Dr. Norbert Backmund; published 1982 by Mr. Erler. Usual format for the series, card covers, circa 6x8 inches, 152 pp and bilingual (German/English). Obtainable via the ARA Sales Dept., \$8.00.

It appears that in 1957 (starting, and in use through 1980, although some were discontinued as early as 1970), the QUITTUNGSMARKE/KOSTENMARKE double stamps used throughout Bavaria were overprinted by the using entity to reflect the income from funds scheduled for the province/state, the district AND the municipality. When used, these stamps were separated, one half, usually the Quittungsmarke, was affixed to the document and cancelled, while the other half remained within the entity's accounting office as evidence of payment. Thus, used (intact) pairs presumably don't exist, and the mint pairs MAY exist, except that these were not sold to the public, and may be found in the archives.

The authors have listed and illustrated all of the known

stamps they have found, starting with those used by the state (including MUSTER...specimen...issues) and by the district (LANDRATSAMT) and municipality (actual name). These overprints are found in diverse fonts, ranging from clear machine impressions to handstamps which vary in size, color and you-name-it. The catalog works its way from the state issues and district issues WITHOUT an overprint (nobody's perfect) and into listings from AICHACH to ZORNEDING, illustrating the particular overprints known.

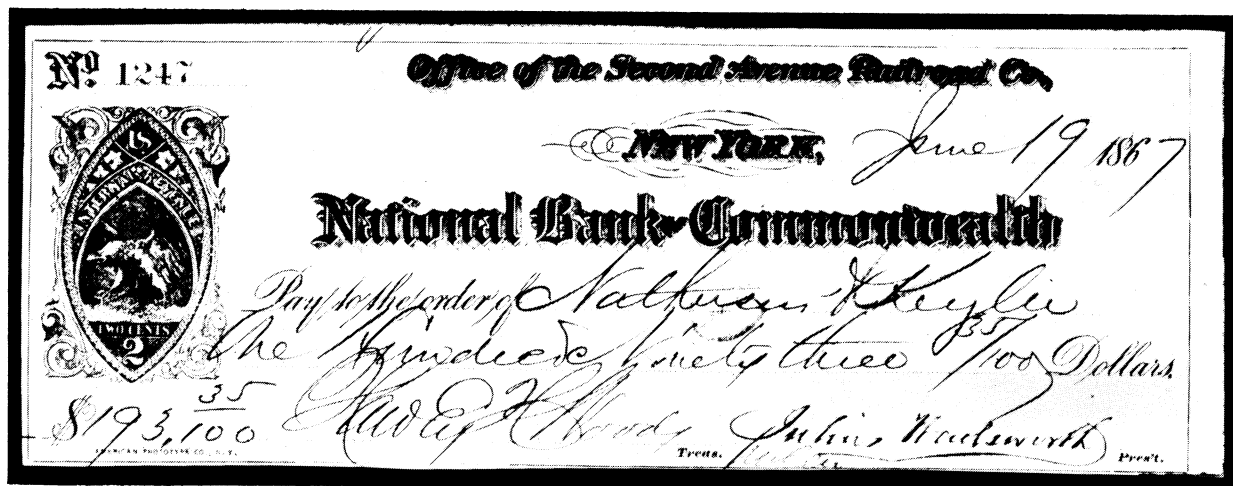
Since little information is/was available on how many were issued/used by any particular entity, it is impossible to price these. So this is, then, a handbook on what stamps are known, rather than a priced catalog (and in that, it differs from the preceding volumes). Collectors will find these stamps hard to come by, and the authors have accomplished an almost impossible feat to get as far as they did. Get your copy soonest.

G. M. Abrams

CATALOGUE OF EGYPTIAN REVENUE STAMPS, by Peter R. Feltus, published by Roger Koerber's Postilion Publications in Southfield, Mich., 1982; green hardcover with gold inscriptions, 7 1/4 x 10 1/4 inches, 209 pp plus 26 pages of front matter, 4 color plates, fully illustrated B&W; obtainable from Mr. Feltus, 5709 Keith Ave., Oakland, CA 94618, USA, and priced at \$40 (US) plus \$2 p/h charges.

Fifteen years in the making, this tour de force. And well

RN Update



From Coleman Leifer of Rockville, MD, came the checks illustrated. The Suffolk County check is the second bank using the B 1 imprint at the RIGHT side of the check and the other, on the National Bank of the Commonwealth, drawn by the Second Ave. RR Co., is the first reported use of the B11 deep Purple. This item, if you please, was in a lot of checks described simply as "mixed group of checks, B1-B11" in the 1980 Turner Sale in Boston. Nice, huh?

Lastly, "Revenue Specialist" of Chattanooga, TN, (who are Tom Carson and Joel Rind) latched on the largest batch of RN material to be reported in recent times. Included were four or more H10 drafts in good to deplorable condition and big runs of attractive B, C, D, E and G types with a smaller showing of F, J, K and L's. Also, I must tell this — no 0 types were in the bunch. So it goes...

More to follow, soon — it is hoped.



Engelberg poster stamp of about 1930. Canton Obwalden. On piece with Police cancellation.

When is a Stamp Not a Stamp? No. IV.

This one is a municipal stamp (or whatever it may be) put out by the city of Engelberg to be applied to posters. As you know, Swiss cantons and many cities and towns have controlled the posting of billboards and posters in their streets. The French word is "affiche" and the German word is "plakat".

This town, in the Canton of Obwalden, issued die-cut paper stickers that have the appearance of seals of sealing wax to be stuck onto posters and cancelled by the rubber stamp of their police department. The value is applied by rubber stamp in the center as 30c.

They are strange-looking and we have no idea how they were produced or when. Schaufelberger's unfinished municipal catalogue carries them. Their color is red and black and the legend in the circle is PLAKAT-KONTROLLE ENGELBERG. There is no evidence on the "stamps" that a quantity were connected together to form a sheet and for all we know they were issued in bulk, like cheese snacks.

Our fourth answer for the question "When is a stamp not a stamp?" is — when it's a sticker.

Literature in Review

worth waiting for, except that the title is a misnomer (cover-wise). Inside title page adds "with Sudanese Revenues & Egyptian Cinderellas", which are indeed included. There are 28 categories of fiscals studied, listed and illustrated, with Sudan tacked on afterward. Further, proofs, freaks and errors are shown which the author has discovered. Up front you will find illustrated the both the arabic numerals and the arabic currencies, which will serve to determine the denominations of some of these stamps which bear no English. All of the known watermarks are also illustrated. And, surprisingly, the Israeli issues for the occupied Egyptian territory are also there.

The appendices, of which there are 15, are alone worth the price of admission, for the cinderella buffs... if you wish to get into such things as cancellations, revenues used postally and vice versa, postal etiquettes, the inter-postal seals, officially sealed labels, and propaganda and publicity labels.

Considering that Forbin (1915) devoted 1½ pages to Egypt, Peter has brought us a long way, picking up on 67 years worth of updating. The book is a masterpiece, and deserving of Gold awards should it be entered into any literature competitions (which I heartily suggest). Even if you don't collect this material, the catalogue (which is also a misnomer... it is far more than a "catalogue"), the effort is well worth the space on your library shelf. I cannot over-recommend it. When you finish scanning (or reading) it, you may find yourself with new collecting interests, since Peter also deals in this material. Jump in with both feet. A big fat KUDO.

G. M. Abrams

They Get Letters

In the President's Page, Feb. 1981, page 42, we published a letter defaming revenues as it had appeared in the journal of the Society of Israel Philatelists in Dec. 1980. What follows is a response to that letter, FROM NON-ARA MEMBER, which appeared in the June 1981 edition of the SIP journal.

"Dear Dr. Stadler,

"In his letter to the Israel Philatelist of December 1980, page, 2178, Mr. Hartwig Danesch mentions that "Revenues do not have a connection with the post; even when the post offices sell the revenues . . . Also the use of postal stamps as revenues does not make philatelic material".

"I am of the opinion that Dr. Danesch, who is a very experienced and well known philatelist, should not have made such a sweeping statement, for one of the most interesting phases of Holy Land, Palestine and Israel philately is the use of postage due stamps, and also the use of NORMAL postage stamps **used** as postage dues, to collect the amount due to the post office, are genuine used postal items. Would Mr. Danesch still adhere to his statement that these items are "not collectable", for there are primarily concerned with the post offices to exact the revenue due to them (the post office).

"After all, collecting is a personal hobby, and shared with others, and NO set rules are laid down as to what we should or should not collect for we simply please ourselves. All collecting, whether stamps, postal history, revenues, labels and even including Taxi-mail (as in Israel), appertaining to the Holy Land, Palestine and Israel philately, ARE philatelic material and is collected as such. Specialists and all experienced philatelists generally help and advise the newest collectors, to whatever field they aspire, not to deter them, as Mr. Danesch's letter implies.

Norman Gladstone
Hon. Vice President BAPIP,
London"

Passenger Tax Stamps of Haryana State (India)

by K. D. Singh, ARA

On a recent visit to Haryana State in India, while boarding a bus at the Inter-State Bus Stand in New Delhi I noticed that the tickets had halves of a few fiscal stamps affixed. On enquiry to the conductor I was told that these are the passenger tax stamps which are to be affixed on the tickets of buses plied by the private transporters.

I requested a mint set of stamps from the conductor and he readily obliged. There might be a few more values of these stamps that the conductor did not possess at the time I purchased them. I thought it worthwhile to report this in the columns of TAR. I am also illustrating the tickets on which these stamps were used to give an idea of their use. While returning from my visit to Haryana State I boarded a State Road Transport Bus, Haryana and found that the passenger tax stamps were not used on the tickets of Haryana State Road Transport buses. Their ticket is also illustrated. It is evident that these stamps are in use only on the private owned buses and not on State Road Transport buses.

The stamps are 8 x 25 mm., on white unwatermarked wove paper and perforated 14.

Values so far recorded: 5p., Brown; 20 p., Magenta; 30p., Olive Grey; 1 Re., Lilac; 2 Rs., Blue Green; 5 Rs., Orange.



The common design used by the Haryana passenger tax stamps.

Half of a Rs 5 Passenger Tax Stamp used on a ticket of a private bus company.

182 34113 Dated
Kishan Bus Service Pvt. Ltd.
H.O DELHI

PASSENGER TICKET
P.T.T-4 Sec. Rule 7 of P.P. & G.T. Act

UP		DOWN	
1. Delhi	1. Hissar		
2. Nangloi	2. Sat Road		
3. B. Garh	3. Mayod		
4. Sampla	4. Hansi		
5. Rohtak	5. Garhi		
6. Madina	6. Sorkhi		
7. Kharkara	7. Mundhal		
8. Meham	8. Meham		
9. Mundhal	9. Kharkara		
10. Sorkhi	10. Madina		
11. Garhi	11. Rohtak		
12. Hansi	12. Sampla		
13. Mayod	13. B. Garh		
14. Sat Road	14. Nangloi		
15. Hissar	15. Delhi		

SEAT ONE

Fare..... Freight.....
Tax..... Luggage.....
Total.....
Neither refundable nor refundable
Note: Luggage carried owner risk
Conductor's \$5.

Tickets of the Haryana State Roadways bus service which did not require the use of a stamp tax.

हरियाणा राज्य परिवहन
सिरसा

1	23	44	22
2	24	43	21
3	25	42	20
4	26	41	19
5	27	40	18
6	28	39	17
7	29	38	16
8	30	37	15
9	31	36	14
10	32	35	13
11	33	34	12
12	34	33	11
13	35	32	10
14	36	31	9
15	37	30	8
16	38	29	7
17	39	28	6
18	40	27	5
19	41	26	4
20	42	25	3
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टिकट जारी होने की तारीख

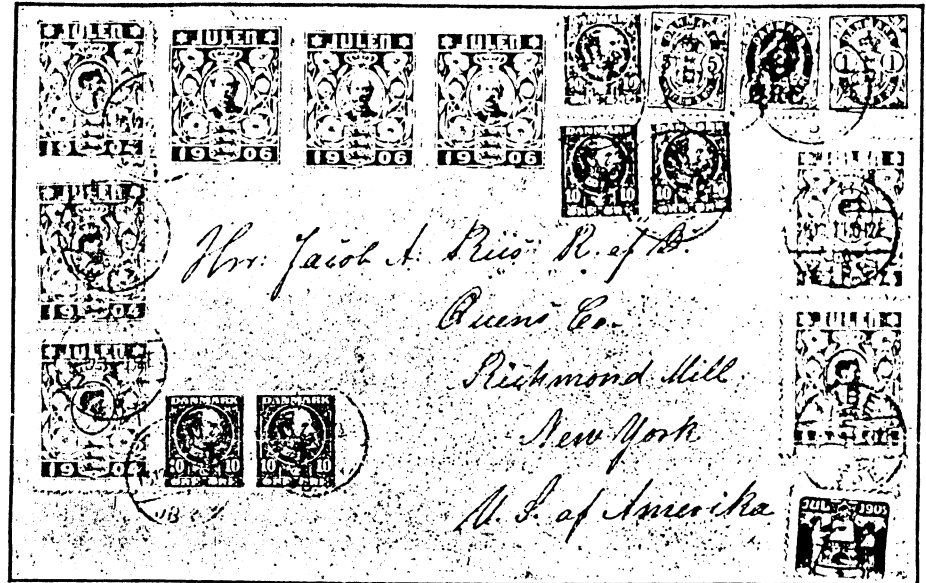
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कच घर

Nº 052672

8110

THE CHRISTMAS STAMP



By Jacob A. Riis

In my Christmas mail, three years ago, there came a letter with a story to tell that was queer in this, that it was all on the outside of it, where no postmaster, not even Uncle Sam himself, could prevent everybody from reading and telling of it. And I guess everybody who saw it did just that and was heartily welcome. For, in truth, that was the intention, or part of it. And yet there was but a single word to read, the word Christmas—Jul, as they still call it where they speak Santa Claus's own tongue. At least that is the way it sounds to me when I think of my childhood under those northern skies. Ever since, the holiday mail from Denmark has rehearsed to me that story with the clear intent that I should pass it on. And here it is now, at last. I did not mean to wait so long.

It was in October, 1904, that a Committee of Fifteen met in Copenhagen to devise ways of putting in practice the idea of a Christmas stamp, advanced by a postal official, Mr. Holboell. I do not know how much of it was original with him. There had been charity stamps before. They are used in Austria, and in Holland whence there came recently a wail begging people to buy them for stamp collections. And I know that they were considered in Germany, but for some reason, I believe, did not find favor. I think I can guess the reason. They didn't have the right spokesman. It remained for Hans Christian Andersen's countryman to enlist Santa Claus. With him as their champion they don't have to ask

anybody to buy the stamps in Denmark. Their only trouble is how to print enough. The people, the king, and the post-office think of nothing else than how they can best help along the cause.

This was the upshot of the Committee's work: that two million stamps were to be printed, and sold through the post-offices at two oere each (about half a cent) during the Christmas season—to be exact, from December 9 to January 6—the proceeds to be used in building a hospital for tubercular children, something like our Sea Breeze in New York. The Government stipulated only that the stamps should be different in size and shape from the ordinary postage stamps, so as to be easily distinguishable from them. The Christmas stamp is not good for postage; every other way it is good—for the man who buys it and puts it on his letter; for the clerk who cancels it with a glad thought for the little waifs with every whack; for the postman who delivers the letter with a smile as broad and as good as Christmas itself. The proof that they like it is this: that they refused to a man to take anything for their work. In the plan of the Committee there was provided a small profit of ten oere on each sheet of fifty stamps, for the local post-offices, but it was refused. They all wanted to help.

The newspapers joined hands; that was another part of the plan. Posters telling of it were put up everywhere. Denmark is a small country, and a thing gets quickly to be talked of from one end of it to the other. There was a run on the post-office as soon as the stamps were out. The two million became four, then six. Business houses asked the privilege or retailing the stamps; but that was refused. They were told to buy them at the post-offices, and they did. Many business houses let no letter or package pass out in the holiday season without the Christmas stamp. The executive

This article was originally published in 1907. For additional commentary see The President's Page in this issue.

committee of four that was appointed to manage things had their hands full giving out stamps. They were not allowed to give out much else. Labor, office rent, furniture—everything outside of the actual printing of the stamps—was given to them. When it was all over, it was shown that 4,113,000 stamps had been sold and paid for—about two for every man, woman, and child in the country. The children's hospital had to its account in the savings bank 68,000 kroner through this penny subscription.

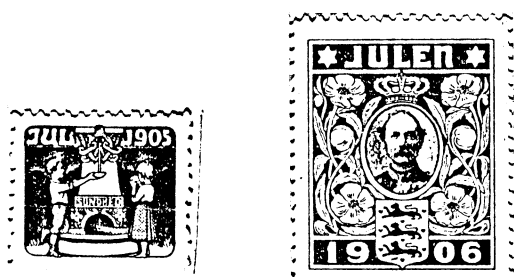
That was the first year's showing, when the matter had been talked of only a month or two. I saw in the Danish papers that last year's receipts—the third season's—were nearly four times as big. The hospital is built, I suppose, by this time, or under way, and out of a small beginning has grown a great benefaction. But that is not the greatest thing about it, to my mind. The thought itself, with its power of setting everybody to thinking of a great wrong that can only be righted through everybody's thinking of it, deserves that place. What else is the tuberculosis scourge than such a wrong? Nothing in all the world is better proven to-day than that it is a preventable disease, and therefore needless. And yet in our own country, to bring the matter home, it goes on year after year killing an army of one hundred and fifty thousand persons, and desolating countless homes in which half a million men and women are always wearily dragging themselves to graves dug by this single enemy. Perhaps I feel strongly about it, and no wonder. It killed six of my brothers, and I guess I know. That was in the days when there was no help for it. There is now.

What I want to know is why we cannot here borrow a leaf from Santa Claus's Danish year book, and do as they have done. Why should we not have a Christmas stamp, printed by a Tuberculosis Committee, and sold by the Government, not for the purpose of building a hospital—let each State or town build its own—but for the purpose of rousing up and educating the people on this most important matter? Look at the photograph of the three-years-old letter here. It is just as it came to me except that in the upper row, whence collectors had pirated three stamps, three of last year's have

been pasted in instead, while in the lower right-hand corner I have placed one of the 1905 kind, so that all the three years are there represented. Assume that the practice became general of putting on letters even one or two Christmas stamps, instead of eight as on this letter, and think of Uncle Sam's mail in the same breath! What might it not mean in revenue to finance the cause that creeps along where it ought to run? But, much more than that, what might it not be made to mean as an educating medium in fighting the White Plague? Practically every man who saw this stamp on a letter, or on a postal card—it is pasted on both in Denmark—would want to know what it meant. And when people want to know, half that fight is won. It is because they do not know a few amazingly simple things that people die of tuberculosis.

Why should it not be done? Is the country too big? The bigger the mortality from this pestilence and the bigger the results to be got from that kind of education. Are the mails too heavy? There would not be any more letters because of it, and even if the number of stamps per letter were limited to save labor in canceling, the object would be attained. Would there be a rush on the Government by all the charities in the land for a like privilege? That could be prevented by giving notice at the outset that permission to use the mails for this purpose was only for the one cause because its appeal is incomparably the greatest. The object attained, it should be dropped. At any time it might be revived in the face of a National emergency, for which alone it should be used.

At the very time, three years ago, when the Christmas stamp was invented in Denmark to provide a hospital for tubercular children, the National Association for the study and Prevention of Tuberculosis was formed in New York. Upon basis of careful and conservative computation, its president estimated that the mere loss of revenue to the country in nursing and burying tuberculosis victims was three hundred and thirty millions of dollars a year. The society, often spoken of as "the Tuberculosis Committee," has today fourteen hundred members, doctors and laymen. Education is its shibboleth. The three points it tries early and late to impress upon the consciousness of the people are: (1) that tuberculosis is infectious; (2) that, if infectious, it is preventable; and (3) that, taken in the early stages, it is, as a rule, curable. It has organized associations in fifteen States and seventy-four towns, and maintains a tuberculosis exhibition that travels about the country, from city to city, leaving a wave of aroused, intelligent interest in its wake. A campaign is now being planned for the South, where it is badly needed, but money is lacking. The secretary tells me that if instead of one there were a dozen, two dozen, such exhibitions, the country might be aroused from one end to the other to action that would result in the passing of proper sanitary laws and the building of sanatoria and dispensaries for the sufferers, and so speedily in a greatly diminished mortality from this cause. Last year the funds as the disposition of the Association aggregated \$12,000, no more. It



(Christmas Stamp — continued on page 179)



I find many of the so called cracked plate varieties are at best questionable. The most experienced plate variety collector will not stick his neck out and state that this or that line of color on a given stamp is definitely a crack. For years it has been a problem to ascertain true cracks, for some cracks look like scratches and other scratches look like cracks. But, there are lines of color that have characteristics that will determine if it is a crack or a scratch. Here is a good example.

Our subject this time is a copy of Scott R40b — the 15¢ Inland Exchange. This stamp is listed as having a cracked plate in both the imperforated and perforated varieties. Surely, the item shown is a part perforate example, and as such is not listed by Scott as having a cracked plate.

This crack is obvious and startling. The crack seems to start on the forehead just above the bridge of the nose and the right eye. It goes upward out of the vignette, tilting to the right parting the left of the letter "R" in "REV" continuing upward to about the middle of the medallion containing the letters "U.S." then up and off of the plate.

At first inspection the line of color appears to be a light paper crease. What looks like a crease can be seen and felt on the face of the stamp. On the back there can be seen a crease or indentation in the paper. This indicates to me that 1) there was a crack in the plate and that this crack indeed received ink and 2) that the moist printing paper was impressed into the crack and that it did indeed pick up ink producing a raised line of color. This gives me proof enough to state that this was a cracked plate.

Any comments?

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 7

Dear Decal:

Your last letter made it clear that my supposition that Tetebeche might not be quite ready to take up foreign revenue stamp collection was correct; at least in any area as esoteric as Argentine municipals. That he is continuing to collect liquor tax strips is encouraging but please impress on him the desirability of obtaining new additions from revenue stamps collectors—so he learns who his friends are—not liquor stores. Your account of his befuddled attempts to mount his growing collection was de pressing indeed.

You also express some surprise about the behavior of your brother Facsimile. In retrospect however, nothing he has done should be particularly surprising. If you will recall, some years back when you were a teenager you too gave up

stamp collecting—for girls. When Facsimile gets that part of his life well organized it will be time enough for him to get back to stamps, as you did. By setting him a proper example it may be possible then to bring him to the revenue field directly without any intermediate messing around with the heavily contaminated postal area in which the Enemy revels. At least you can take some consolation, as can I, in the fact that Facsimile is no longer drooling over the issues of the Guanoisles, but over the fair sex.

I was amused at your account of your attempts to acquire copies of the new general tax stamps of the La Manchian Islands. It is indeed fortunate your agent was not given carte blanche—the cost of their high denominations would have left you with no funds for missionary work, a terrible position in which to find yourself.

You would be well advised in the future not to attempt to acquire current mint revenues. If that trend were ever to spread in our ranks, we too could become victims of the NH-OG virus. Worse yet governments would soon seize the opportunity by issuing higher denomination stamps, frequently changing designs of series, and more appalling yet by issuing "commemorative" revenues. Obviously it would only be a matter of time until the selvage of such material would become cluttered with endless marginal inscriptions.

Bermuda Pension Insurance Stamps

by Norman Seidelman, ARA

In TAR, Nov/Dec, 1981, p. 179, appeared a listing of the then current stamps issued for the subject purpose . . . through the 1980 series. There have been two more stamps issued since:



1981

\$8.00, black overprint on the 1980 \$5 deep green

1982

\$10 black, perf 14½ (illustrated)

Christmas Stamp

(continued from page 177)

might have spent \$100,000 to advantage, but no millionaire came forth to endow it.

No millionaire is wanted to do it. It were far better done by the people themselves, for only in doing it so will they learn that which is of more value than preaching and doctoring—namely, how to help themselves. Why should not the Government add itself, in the person of some competent official or officials selected for the purpose, to the “Tuberculosis Committee” and try the Danish plan next Christmas? Or at any other season, if it were thought best, though I do not think that would be best. The season of good will opens hearts and minds and pocketbooks as nothing else can, and takes the growl out of it, if there is any. Five years of that sort of campaigning, and we ought to be on the home-stretch.

I hold no brief for the “Tuberculosis Committee,” and I am not pleading for it. But I am pleading for the half-million poor souls all over the land whose faces are set today toward an inevitable grave because of ignorance, heedless ignorance, and for the friends who grieve with them and for them.

Taxpaid Letters

One can even envisage the manipulators creating a market for cached first day revenue documents, and in the end we would be much, much worse off than The Enemy. I hope you see my point about obtaining mint current revenues.

Since our field is remarkably free of such excesses, I wouldn't hesitate, on the other hand, to suggest that you try to obtain the older material on original “cover” (without worrying about first day usage). Of course in some instances restraint would be appropriate, for example in the case of our metallic cotton bale tax stamps and our early beer stamps.

Your affectionate Uncle

Taxpaid

Members interested in the above can obtain same from Philatelic Consultants, Inc., 402 South Main St., Providence, R.I. 02903, at FACE VALUE.

The full set thusly consists of the \$1, \$2, \$5, \$8 on \$5, \$10, \$25, \$50 and \$100; total face value therefore \$201 Bermudan dollars. These may be obtained (mint) for a total of \$34.59 U.S. dollars, from the above agent. It is suggested that you write first for ordering instructions, enclosing U.S. mint return postage, within the USA/Canada.

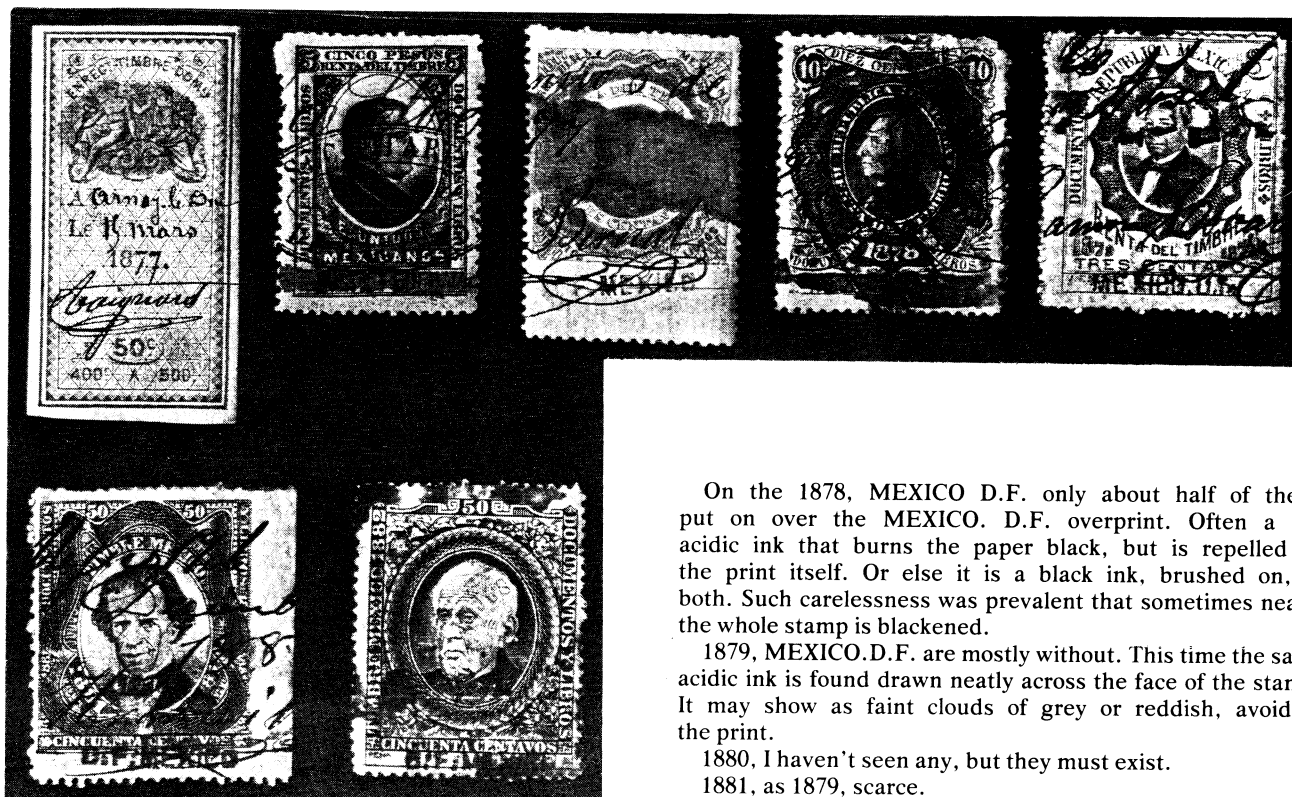
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Ink Control Marks on Mexico Federal District Overprinted Documentaries, 1876 - 1882



by V. Kreloff, ARA

A forerunner of these control marks is the little oval of "Greasy Ink" found on French bill stamps ca. 1875-77.

On the 1876, 25 cvos. and higher values only, there is a stripe of dark blue ink across the overprint panel. The DIST^o FEDERAL was overprinted on top of this.

On the 1877 D.F. MEXICO (also TLALPAM — and other suburbs?) is the familiar, dirty looking, band of "Greasy Ink". It soaks through the paper, and looks acidic. The D.F. MEXICO was printed afterwards. So far these marks seem to have been mandatory; they could be thought of as a kind of precancel. A few 1877 D.F. MEXICO copies do exist without.

On the 1878, MEXICO D.F. only about half of them, put on over the MEXICO. D.F. overprint. Often a red acidic ink that burns the paper black, but is repelled by the print itself. Or else it is a black ink, brushed on, or both. Such carelessness was prevalent that sometimes nearly the whole stamp is blackened.

1879, MEXICO.D.F. are mostly without. This time the same acidic ink is found drawn neatly across the face of the stamp. It may show as faint clouds of grey or reddish, avoiding the print.

1880, I haven't seen any, but they must exist.

1881, as 1879, scarce.

1882, as above, scarce.

1883?

A special usage may have been in force inside Mexico D.F., such as a higher tax rate. Experimental blue and "Greasy" inks of 1876 and '77 were replaced by the red acidic fluid, and at the same time, use of the controls fell away until by 1881 only a very few officials kept it up. Maybe it was a one person — one time usage.

If anyone can clarify, add to, or correct the above speculations about these controls, or has seen them on 1880-83 dated copies, or on Mexico D.F. suburbs (Tacuba, Tacubaya, Chalco, Cuautitlan, Otumba, Xochimilco, Lagos, Jilotepec, Sultepec, Texcoco, etc.) I would like to hear from you (Box 13, Caspar, CA 95420).

Information Wanted

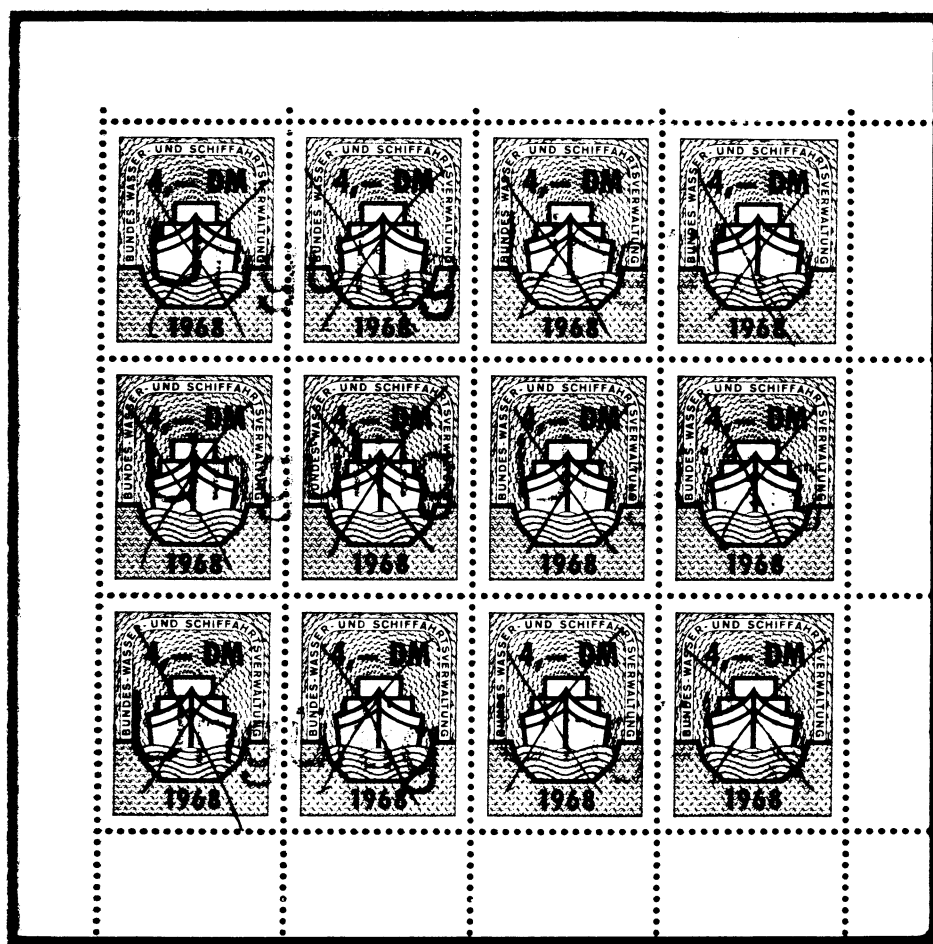
Meat Inspection Stamps

Member Bill Smiley (Box 361, Portage, WI 53901) is seeking additional information regarding the stamps issued by the U.S. Department of Agriculture under the Acts of March 3, 1891, and June 30, 1906, and later.

W. H. Waggoner also wrote about these in the September, 1982, issue of TAR. There he illustrated an 1891 inspection stamp with the printer's imprint "C. O. Brockway, Chicago". Illustrated here is a similar stamp with the imprint "Goes Litho Co., Chicago". Both have the James Wilson signature. Your Editor has a series E and F with the Brockway imprint but with the signature J Sterling Morton.

If anyone can furnish additional information it would be appreciated. With sufficient replies Bill will be able to report more here in TAR.





Thoughts On That “Crease Before Printing”

By Herman Herst, Jr.

It does not take much to remind me of a story, even if it happened almost a half century ago.

When the legendary Dr. Carroll Chase was studying the 3c 1851 (Scott#11) in the 1920s and 1930s, he would visit Nassau Street, and look through quantities of his favorite stamp. It was a cheap stamp then, quantities being available for about 50c per 100.

One day he came into my Nassau Street office, and for lack of nothing better to do, he started laying out nice singles according to shade, assigning to each one the year in which it was printed. I was duly impressed, and I studied them so well that I could look at a stamp and suggest that it was printed in 1852, or 1855, as the case might be.

Some years later another philatelic great paid me a visit. It was Clarence Brazier, the one man who made proofs and essays into a desirable thing to collect, rather than something hardly worth a second look since they were not issued for use on letters.

Clarence was impressed with a 5c brown (Scott No.12) which I showed him. It was unusual because it had a wide paper crease, that had occurred before printing. Because of the crease, the ink had not covered the stamp. It was caused by exactly the same phenomenon that the medicine stamp

Germany

Navigation and Waterway Stamps

by Martin Erler, ARA

Created by order of February 9, 1967, and put into use March 1, 1967, the Federal Republic of Germany issued revenue stamps for navigation and waterways. The stamps paid fees on the federal waterways for exceptional sluicing or for exceptional attestations. Their use was discontinued in 1971.

The stamps were printed at the Bundesdruckerei in Berlin. They are indistinctly watermarked with crosses and circles, perforated 12 (not 12½) and all are year dated.

Known year dates are:

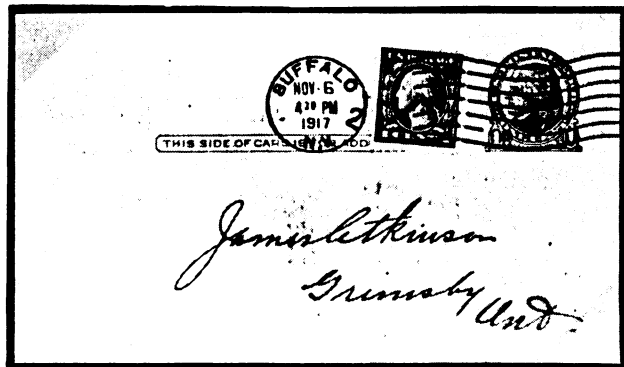
1 DM light blue & black 1967, 1968, 1969
2 DM orange & black 1967, 1968, 1969
4 DM red & black 1967, 1968
10 DM light green & black 1967

The stamps were printed in booklet panes of 12, except for the 10 DM which was printed in panes of 6 stamps and 6 fields with St. Andrews crosses. There are pairs with a 10 DM stamps and a St. Andrews cross. The stamps are comparatively rare, especially the 10 DM which was seldom used.

showed in the article by Tom Carson in the September 1982, TAR.

“I would like to borrow that stamp”, Clarence said. “I think I have the mate to it, which will match that opened

Vagaries of the World War I Postal Tax



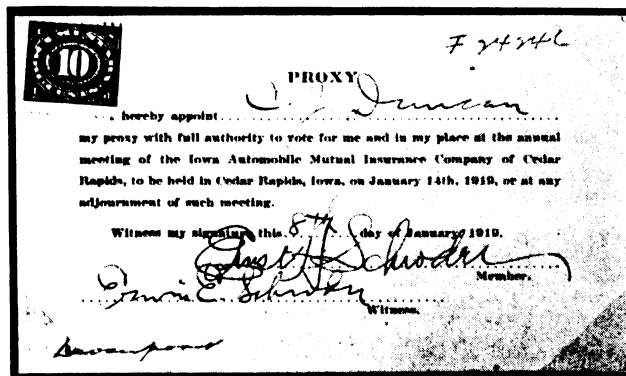
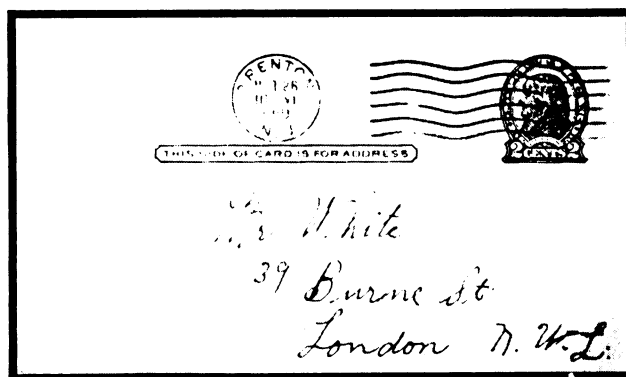
by Theodore W. Bozarth, ARA

In the March, 1981, issue of *The United States Specialist* (the journal of the Bureau Issues Association), Louis Alfano argues that the 1¢ adhesives added to domestic envelopes or cards to pay the 1917 war tax should be considered postal-fiscal stamps since they paid a tax sent to the U.S. Treasury and were not part of the postal rate. In fact, revenue stamps were used to pay the war tax on parcels in the mail, but for bookkeeping simplicity, the Postmaster General paid an estimated amount each month for first class mail, rather than accounting for each individual letter and card. Mr. Alfano's research complements the rate data collected by Henry Beecher for our latest *U.S. Postal Card Catalog* (page xxiii et seq), and both show that the 1917-19 war tax applied only to domestic mail, plus mail to Mexico and Canada, which were served at domestic rates at that period. Hence, the postal card sent to Ontario in November, 1917, had to have the extra 1¢ tax paid in addition to the 1¢ postal card

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rate, while for the same amount (2¢) a card could be sent anywhere else in the world, like the S 41 used as an international card to London, England in March, 1919, without paying the tax.

A number of other taxes were enacted during WWI, as had been the case previously in both the Civil War and the Spanish-American War of 1898. Here on the back of another S 41, used from Davenport, Iowa, in January, 1919, is a 10¢ documentary stamp validating an insurance proxy form.



Crease Before Printing

crease''. We let him have it.

A few days later he again visited our office, and put the two stamps together, forming a vertical pair. There was no doubt that the stamps were twins, and that at the time of printing, they were adjacent on the sheet. But what a difference between them!

One stamp in the eight decades since its birth had apparently been in several collections. It had been soaked and exposed to light and soaked again. The other stamp was a deep rich brown, almost exactly as it was the day it was printed. Yet at one time they must have been identical in color.

I thought of Carroll Chase and his ability to determine the year in which a stamp was printed by its color and shade. And then I thought of the two stamps which were sisters, and now of entirely different appearance.

No one knows what a stamp may have been exposed to over the years, and with due deference to Dr. Chase's knowledge of his favorite stamp, I have never been too impressed with a definite statement that one stamp represents a "late September shade" and another an "early 1864 color."

Sorry, Doc, but on this score I do not think your identification took into consideration things that a stamp may have experienced in the many years between its birth and its coming to rest in one's album.

ACTS OF CONGRESS IMPOSING TAXES ON TOBACCO AND SNUFF AND RATES OF TAX

	Rate Per Pound	Act Imposing Tax	Effective	
			From	To
Smoking, made exclusively of stems.....	\$.02	July 1, 1862	Aug. 1, 1862	March 3, 1863
Smoking, prepared with all the stems in.....	.05	" "	" "	June 30, 1864
Cavendish, plug, twist, fine-cut, valued at not over 30 cents per pound.....	.10	" "	" "	March 3, 1863
Cavendish, plug, twist, fine-cut valued at over 30 cents per pound.....	.15	" "	" "	" "
Snuff20	" "	" "	June 30, 1864
Cavendish, plug, twist, fine-cut, and manufactured tobacco of all descriptions, except smoking tobacco.....	.15	March 3, 1863	March 3, 1863	" "
Smoking, made exclusively of stems.....	.05	" "	" "	" "
Smoking, made exclusively of stems.....	.15	June 30, 1864	June 30, 1864	Aug. 1, 1866
Smoking, prepared with all the stems in, and fine-cut shorts.....	.25	" "	" "	April 1, 1865
Cavendish, plug, twist, etc., and fine-cut chewing.....	.35	" "	" "	" "
Snuff35	" "	" "	" "
Twisted by hand.....	.30	March 3, 1865	April 1, 1865	Aug. 1, 1866
Smoking, of all kinds, not otherwise provided for.....	.35	" "	" "	" "
Cavendish, plug, twist, etc., and fine-cut chewing.....	.40	" "	" "	" "
Snuff40	" "	" "	" "
Smoking, not sweetened, stemmed, or butted.....	.15	July 13, 1866	Aug. 1, 1866	July 20, 1868
Twisted by hand, etc., and fine-cut shorts.....	.30	" "	" "	" "
Smoking, sweetened, stemmed, or butted.....	.40	" "	" "	" "
Chewing40	" "	" "	" "
Chewing, etc., smoking, etc., part of stems removed.....	.32	July 20, 1868	July 20, 1868	July 1, 1872
Smoking, exclusively of stems, etc.....	.16	" "	" "	" "
Snuff32	" "	" "	May 1, 1879
All kinds, except snuff, cigars, cheroots, and cigarettes.....	.20	June 6, 1872	July 1, 1872	March 3, 1875
All kinds, except snuff, cigars, cheroots, and cigarettes.....	.24	March 3, 1875	March 3, 1875	May 1, 1879
All kinds, except cigars, cheroots, and cigarettes.....	.16	March 1, 1879	May 1, 1879	May 1, 1883
All kinds, except cigars, cheroots, and cigarettes.....	.08	March 3, 1883	May 1, 1883	Jan. 1, 1891
Smoking, and manufactured tobacco and snuff.....	.06	Oct. 1, 1890	Jan. 1, 1891	June 14, 1898
Manufactured tobacco and snuff.....	.12	June 13, 1898	June 14, 1898	June 30, 1901
Manufactured tobacco and snuff.....	.12	March 2, 1901	July 1, 1901	June 30, 1902
Manufactured tobacco and snuff.....	.096*	March 2, 1901	July 1, 1901	June 30, 1902
Manufactured tobacco and snuff.....	.06	April 12, 1902	July 1, 1902	June 30, 1910
Manufactured tobacco and snuff.....	.08	Aug. 5, 1909	July 1, 1910	Oct. 3, 1917
Manufactured tobacco and snuff.....	.105	Oct. 3, 1917	Oct. 4, 1917	Nov. 2, 1917
Manufactured tobacco and snuff.....	.13	" "	Nov. 2, 1917	Feb. 25, 1919
Manufactured tobacco and snuff.....	.18	Feb. 24, 1919	Feb. 25, 1919	Nov. 23, 1921
Manufactured tobacco and snuff.....	.18	Nov. 23, 1921	Nov. 23, 1921	June 2, 1924
Manufactured tobacco and snuff.....	.18	June 2, 1924	June 2, 1924	Feb. 26, 1926
Manufactured tobacco and snuff.....	.18	Feb. 26, 1926	Feb. 26, 1926	Nov. 1, 1951
Manufactured tobacco and snuff.....	.10	Oct. 20, 1951	Nov. 1, 1951	**Dec. 31, 1965

* This rate effective only where the tax is paid by stamp, but where paid by assessment the full 12-cent rate is effective (See T. D. 307).

** Tax on manufactured tobacco and snuff repealed effective January 1, 1966 by Public Law 89-44.

This information was provided by E. E. Fricks, ARA and fellow Editor (The Collector's Club Philatelist). He states that he does not recall previously having seen it in TAR.

The table was provided by the Bureau of Alcohol, Tobacco and Firearms to Jules Seldon, who collects tobacco tins. As

with Scripophilists, the tin collectors (currently organized numbering about 800) have their own magazine, meetings etc. They find the tax stamps of greatest value in dating the period of use of the tins.

A Stock Certificate



by Paul Nelson, ARA

Illustrated here in reduced size is a stock certificate for a Finnish corporation, with a face value of 10,000 Finnish Marks, dated in 1943. Along the left margin are two copies of a 100 Mark Revenue stamp, Ittel Catalog Number 37, in sepia. These are the normal Finnish revenue stamps of 1928-1935 with additional overprints OSAKEANTI at the top and AKTIEMISSION at the bottom. This in itself makes this a desirable possession, but at the top is another stamp, without denomination, inscribed ARVOPAP LEIMAUUS at the top and VARDEP. STAMPLING at the bottom. The stamp is red, and

additionally bears the date 1946 and the Finnish lion coat of arms in the design. It is tied with a circular violet cancel, which did not come out in this photocopy, and which is not legible enough to repeat here. The question: What is the little red stamp? Iceland issued, in 1948, a "Tax Declared Stamp", also without denomination, which was required to be placed upon all valuable securities in order to record an inventory of possessions. Securities bearing these stamps were later granted a tax discount. Is this Finnish stamp from 1946 such an inventory control stamp? The signs point toward that, but we're interested to hear some facts instead of this intuitive guess.

(Ed. note: This article is reprinted with permission from the July 1982 edition of LUREN, journal of the Los Angeles Chapter of the Scandinavian Collectors Club.)

AS A SERVICE TO THE MEMBERSHIP:

PACKETS AVAILABLE (Postpaid in the US)

—Romania, 80 different	\$5.00	—BRAZIL, 100 Diff Tobacco Tax stps	\$11.50
—Czechoslovakia, 80 different	\$8.00	—BOSNIA, 30 diff 1898 issue, to 50Kr	\$22.50
—France, 250 different	\$15.00	—AUSTRIA, Starter Collection of 500 diff. revenues	\$45.00
—Yugoslavia, 150 different	\$8.00	—Austria, 260 different	\$12.00
—German Reich after 1945, 740 diff.	\$47.50	—GERMANY, Starter Collection of 500 diff. revenues	\$45.00
—Old German States (Excl. Prussia & Hessen), 240 different	\$47.50	—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
—Prussia, 205 different	\$20.00	—CROATIA, 50 diff. revenues	\$4.50
—Hessen-Darmstadt / Kurhessen, 120 different	\$20.00	—PORTUGAL, 300 diff. revenues	\$52.00
—SPAIN, 28 diff large Sellos	\$20.00	—PORTUGAL, 200 diff. revenues	\$32.00
—FRENCH COLONIES revenues, 25 diff	\$10.00	—QUEENSLAND, Tall Number type Impressed Duty, 69 values complete, 1d to £ 1000 including the scarce £ 400 value	\$150.00
—FR CONGO & GUADELOUPE Fiscal opts on postals, 5 diff	\$10.00	—QUEENSLAND, same 68 values missing F400	\$120.00
—ITALY, 135 diff revenues	\$5.50	—QUEENSLAND, same 31 values to £ 500 with Rockhampton "blue" cancel	\$40.00
—FIUME, 50 diff. revenues	\$6.00	—QUEENSLAND, as above but only 16 value to £ 500	\$25.00
—LOMBARDY-VENETIA, 70 diff. revenues	\$8.50	—QUEENSLAND, same, 17 values to £ 1000 with Townsville brown cancel	\$40.00
—HUNGARY, Starter Collection of 550 diff. revenues	\$47.50	—QUEENSLAND, same 11 blue cancels, 8 brown cancels	\$25.00
—Hungary, 350 different	\$28.00	—GREAT BRITAIN Embossed Revenues, mostly on colored papers with tin foil seal:	
—Hungary, 300 different	\$15.00	- 101 Different	\$65.00
—MILITARY BORDER, Eagle opts on Hungary revenues, 26 diff.	\$8.50	- 50 Different (duplicates above)	\$36.00
—HUNGARY, Kaposvar Municipals, 17 diff.	\$5.50	- 25 Different (duplicates above)	\$16.50
—HUNGARY, Rakospalota Municipals, 14 diff.	\$5.00		
—HUNGARY, Szekesfehervar No. 5 Munic. revenue, Miniature sheet of 4 with tete beche pair, mint	\$4.00		

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.

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.

—Revenue Stamps of Queensland (Craig, et al)	\$7.25	—German Christmas Seal Catalog, to 1980 (Erler)	\$3.75
—Revenue Stamps of France (ARA-France) (expected to arrive September, 1982)	\$17.00	—Romania Revenues w / German Occupation opts	\$1.00
—Byrum Supplemental Stamp Catalog (pages only) listing telegraph, telephone, return: letter, Surtax, Local, and other unlisted stamps, approx. 380 pages Postpaid:		—Revenue Stamps of Austria, Part I (Erler)	\$12.00
To Canada \$19.75 To Europe \$20.75 In U.S. \$18.75		—Revenue Stamps of Austria, Part II (Erler)	\$12.00
—Liechtenstein Revenue Catalog (Erler)	\$3.00	—Austro-Hungary Military Border (eagle opts on Hungary)	\$3.50
—Adhesive Revenue Stamps of Germany Part I Federals (Erler)	\$11.50	—Revenue Stamps of Czechoslovakia (hard cover) (Erler)	\$15.00
—Same, Part II, German Colonies: Overseas Steamship Stamps	\$4.00	—Rev. Stamps of British Occup. of Italian Colonies WW II	\$3.00
—Same, Part III, Old German States, A to K (Erler)	\$15.00	—The Revenue & Railway Stamps of Tasmania (Craig / Ingles)	\$7.00
—Same Part IV, Old German States. L to W (Erler)	\$13.00	—The Railway Stamps of Mainland Australia (Craig/Ingles)	\$11.75
—Same, Part V, Danzig, Memel, Oberschliesien (Erler)	\$11.00	—Fiscal Stamps of Yugoslavia States (Spajic / Ittel)	\$12.00
—Same, Part VI, Saargebeit	\$6.50	—British Commonwealth Revenue Catalog (Barefoot / Hall)	\$25.00
—Same, Part VII, State Court Fees from 1945	\$8.00	—Fiscal Stamps of Portugal: Colonies (Barata)	\$21.50
—Wurzburg Rev. Stamps for Street & Bridge Taxes	\$4.00	—Revenue Stamps of Slovakia (Erler)	\$3.00
—Revenue Stamps of Estonia (Norton)	\$4.50	—Prussia Stamped Paper	\$4.50
—Supplement to RR Stamps of Mainland Australia-gratis for #10 addressed stamped envelope or will be sent upon request if salesbooks requested.		—Same, Part ix, 1957 Fee Stamps of Bavaria	\$8.00
		—Impressed Duty Stamps of Great Britain (1981) Frank, et al, 360 pp	\$17.00
		—The Revenues of Israel, 130 pp (Wallerstein)	\$12.00

ARA SALES DEPT. DONALD L. DUSTON

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

ELECTION OVER,

thankfully. You will note (see masthead) that we have a new Board of Directors, with some holdovers and some new electees. On behalf of the Association, I wish to personally express gratitude to all of you who took the trouble to vote, in which direction immaterial, for without you, we have no organization. To those who were successful candidates, congratulations (and condolences) are in order. To the losers...we'll do it again two years hence. Never give up. It is also to be noted that all By-law amendments offered were approved, and are (will be) incorporated in the new Directory. The most important of these was the revision of the Life Membership section which has now established a rate. Those who may be interested in purchasing same are invited to write directly to Secretary Bruce Miller (address in masthead) for an application. For some, it will pay. For others, it won't. Your option. Please bear in mind that our dues levels will NOT remain where they are forever, since our costs to operate continue to rise. Enuff said.

BNAPS REVENUE COLUMN TO START

In a recent Canadian Revenue Society Newsletter, it was announced that an Editor has been found which will enable the British North American Philatelic Society (BNAPS) to implement a regular column on Canadian and related fiscals. The Editor (a volunteer) will be I. M. Cowan, an ARAer, and it will be pleasurable to have this column as a regular feature. Those who are Canadian fiscal buffs (you need not be Canadian) should write directly to Wilmer C. Rockett, 2030 Overlook Ave., Willow Grove, PA 19090 for full details on joining BNAPS... and the CRS.

THE POLICE

are in for it. We note the formation of a society (CONSTABULARY AND OTHER) to bring together all who may be interested in philatelic items connected with postal, fiscal, seals and cinderella issues which concern: Traffic Law, Road Safety, Prisons, Drugs, Law and Military Police, etc. A quarterly journal will be issued. Details of membership may be obtained from R. Holderman, P.O. Box 27, Bognor Regis, West Sussex, England PO21 2SS.

WE GET LETTERS

Please refer to the commentary on RW FDCs which appeared in the July/August edition. From member Doug Lehmann the following in opposition was received, which reflects extracts from his letter: "I half believe you wrote that piece to get a response from those who never write (like me). Well, it worked. First, these offerings of RWs to my knowledge have been going on for 3-4 years. This year, however, major cachet makers (including my brand) joined in. I was tempted, but declined. But collecting non-postal stamps/seals 'tied' on cover with postage goes back to at least 1904. Christmas seals (1907 for the US) are the prime example. These (tied) covers are beautiful and I enclose an article (**which hopefully appears elsewhere in these pages...GMA**) published on the subject in 1907. So a 'tied' cover is hardly a ripoff. The fact the media does the advert shows no fraud at all. (It might be fraud if offered in the non-philatelic press.)

I recommend a little bit more tolerance in Cinderella collecting, especially since so many ARA members dabble in one or two areas on the side. (Signed)."

AND IN REPLY...

Thanks to Doug for taking the trouble to write. Everyone is entitled to his/her opinion. My belief is that anything that is non-postal (whether cancelled with a First Day postmark or not) tied to a cover which cannot be sent through the mails with that label alone (I am aware there are FDCs on postage dues) is simply a souvenir, saw no valid postal use (unless some clerk missed it) and serves no purpose beyond being a souvenir. These may be of value to some (depending on what you prefer to collect) but, once more, it is my opinion that FDC's of non-postal material serve no philatelically valid purpose. And strictly an opinion. I have never prevented people from buying what wish, but I have better things to do with my philatelic allowance. You pays yer money and takes yer chance. As regards fraud...see the commentary following, and let me know what you think, Doug. Or anyone else. And I would suggest to Doug that the media are fraught with ripoffs. Some obvious, some not so. And this is in no way is limited to US media. I take many others.

As regards tolerance for cinderella collectors...I have nothing but, since I am one. Beyond fiscals, my interests also include (LEGITIMATE) local posts, telegraphs, railway and parcel stamps, all of which had a *raison d'être* and saw use. But one must draw a line somewhere on the end of tolerance and the suspicion of emissions aimed solely at your wallet, which otherwise serve absolutely no other purpose. When was the last time, for example, anyone ever saw a validly used cover from Nagaland? To clinch the argument...it is reported that the Disney stamps (very popular, and on which the Disney Corp. collects royalties on every stamp sold) ...have been detected with gum laced with LSD. Apparently the kids literally eat this up. Shall we consider these as legitimate cinderellas, since they were not issued thusly by the country which presumably issued the original stamps? Enough?

Treasurer Post Changes Hands

For personal reasons, our Treasurer for the past few years, Mr. Glennon, has submitted his resignation from the post. Gratitude is expressed on behalf of the ARA for the work accomplished during his tenure. To replace him, temporarily appointed to the post is our Publicity Director, Richard Martorelli. If there are others who may wish to assume this laborious job, please send your resume in finance along with your request directly to this office. U.S. residents only, please.

KUDOS

...to **Pat Herst**, again, for another interesting revenue/fiscal plug and story which appeared in the 3 August edition of the Canadian Stamp News. Copy in the library.

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.

FRANK P. AMARI, JR 3825, 1510 30th St NW, Washington, DC 20007, by Linn's. US Scott-listed.
WILLIAM BATES 3822, 801 Residence Ave, Albany, GA 31701, by Secretary. US Scott-listed, states, Confederate.
ROBERT W. EVANS 3835, 1217 E. 84th St, Brooklyn, NY 11236, by G.M. Abrams. US Scott and non-Scott.
ERIC L. FEIGEL 3837, 127 Dunneham Ave, Charleston, SC 29403, by G.M. Abrams. US fed and state ducks, licenses; also other fish and game, cinderellas.
HAROLD J. HESSENTHALER 3828, 52 Ridge Park Ave, Buffalo, NY 14211, by G.M. Abrams. US revs.
STEPHEN G. JOHNSON 3823, 1524 Bloomfield St, Cape Girardeau, MO 63701, by G.M. Abrams. US and foreign revs.
RICHARD T. LESNEWSKI, JR 3829, 4132 E. Sweetwater Ave, Phoenix, AZ 85032, by Secretary. US Scott and non-Scott, stamped paper.
JAMES B. MASON CM3830, 2204 E. Bancroft, Springfield, MO 65804, by G.M. Abrams. US prop, future del, narcs, PD medicine and perfumery; Pakistan revs.
A.N. MEDHORA 3833, Adjacent Hotel Palace, 459 Station Road, Hyderabad 500 001, A.P., India, by G.M. Abrams. Hyderabad fiscals and stamped paper.
PETER MOSIONDZ, JR 3834, PO Box 180, Gardenville, PA 18926, by Linn's. Dealer, all US revs.
STEVEN A. PLA 3832, PO Box 1066, State College, PA 16801, by Guy A. Rossi. China revs and Treaty Port locals; Indian states revs and locals; Sikkim; Manchuria local ovpts, Tibet, Tannu Tuva, Nepal.
CLYDE T. POLLE 3824, 7601 Primrose Dr, New Orleans, LA 70126, by G.M. Abrams. US Scott-listed revs; rev proofs.
GEORGE D. RAMIG 3827, 102 Chippewa Dr, Butler, PA 16001, by G.M. Abrams. 19thC. foreign revs.
WALTER R. RATH 3838, 5900 Bimini Way North, St. Petersburg Beach, FL 33706, by Michael E. Aldrich. US revs.
ROBERT SHERMAN 3836, 1555 Rising Glen Rd, Los Angeles, CA 90069, by Eric Jackson, US M&M; plate no. singles and strips of any US revs.
THEODORE WASSERMAN 3831, 1619 Oakview Ave, Kensington, CA 94707, by John W. Stansfield. "Various."
STANLEY R. WEITZ 3821, 8568 Burton Way, Apt 104, Los Angeles, CA 90058, by G.M. Abrams. Japan revs.
KURTIS W. WIZOREK CM3826, 308 Oak Hills, Dr, Belton, TX 76513, by Eric Jackson. All US and US admin revs and cinderellas.
Highest membership number assigned on this report is 3838.

NEW MEMBERS

Numbers 3776-3802

REINSTATED FROM 1982 NPD List

Herbert Portnoy
Joe L. Snyder, Jr.

RESIGNED

Charles L. Otis 1664 - Union City, CA 94587

DECEASED

Paul B. Darrell 1165

MEMBERSHIP SUMMARY

Previous membership total	1688
Applications for membership	18
Reinstated from 1982 NPD list	2

Resigned	1
Deceased	1
Current membership total	1706

American Revenue Association Treasurer's Report October 1, 1981 — September 30, 1982

Cash Balance - October 1, 1981 \$12,265.85

Add Income:

Dues	\$ 7,056.15
Advertising	2,294.25
TAR	28.50
Library	67.00
Franklin Money Fund Transfer	
Net	4,000.00

Total Income

13,445.90

Deduct Expenses:

TAR	\$18,799.09
Membership Director	245.08
President	344.03
TAR Editor	1,963.10
Library - Binding Equip.	640.00
Treasurer	458.37
Western Representative	26.58
Publicity Director	29.59
Secretary	100.50

Total Expenses

22,606.34

Bank Balance - Sept. 30, 1982 \$ 3,105.41

Investment - Franklin Money Fund:

Publication Fund	\$ 2,808.04
Interest	395.52
	\$ 3,203.56
ARA Investment	\$ 3,604.91
Transfer of Funds	(4,000.00)
Interest	1,105.41
	710.32
Vanderhoof Fund	\$ 2,349.41
Interest	325.88
	2,675.29

Total Treasury - Sept. 30, 1982 \$9,694.58

COMMENTARY: THE TURKEYS WERE JUST THE START

In the recent media, we noted the availability of further folderol aimed at the topicalist...hunter...fish buff etc. Now there's a Quail stamp (face \$5) and a Salmon stamp (\$5) available from the same people who issued the Turkey stamps. From another source (it appears, although nearby address-wise) comes the announcement of...you guessed it...\$5 face...an issue devoted to the Whooping Crane. Ostensibly non-profit organizations, with the money to be spent on research in the area of

the specific topic (and we are promised a yearly issue to ADVANCE RESEARCH ON THESE ENDANGERED SPECIES), the sale of these labels (cost to print fairly cheap) can bring nothing but profit. While no accusation is made of a ripoff...that decision is totally left to the reader...you are reminded that these are not authorized "stamps" issued by any governmental agency...nor are the artist-signed prints selling at phenomenal prices...or even the albums they will graciously sell you. Consider this simply a CAVEAT, since we don't wish to tell any collector what he/she should or shouldn't buy...we have no Black Blot program. Think, if you will, about resale value in these cases, before you jump in with both feet.

The President's Page

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 the copy, one copy for each insertion
 --maximum line length 93mm
 --single space on white paper
 --your copy is photographically reduced and printed as you send it.
 --send copy and payment to Ad Mgr.

State Fish & Game collection for sale. Send SASE to Dr. Edward Miles 888 8th Ave New York, NY 10019 for information. Will trade for or buy auto related items.

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

PORTUGAL/COLONIES FISCALS CATALOG, 100 pages, 800 illustrations, sent in exchange of 1000 world revenues up to 3 each, in sound condition. BARATA, Rua Ricardo Jorge 9/2/E, 1700 Lisboa, PORTUGAL.

FISCAL PHILATELIC SOCIETY BULLETIN Cumulative Index (1908-28) send \$1 bill or the total issue hardbound for \$80 check. Cinderella Stamp Club, G. M. Dorman, 35, Smith St, London SW3 4EP ENGLAND

REVENUE STAMPED PAPER OF FRANCE, GREATER AUSTRIA AND GERMANY. Collector desires especially comprehensive collections, individual scarce items and complete documents. Correspondence and exchange of information on subject welcome. JAMES SIMON ARA 3394, 2108A CROSBY, PHILADELPHIA, PA. 19112

MEXICAN REVENUES 30 different (most pre-1900), 1879 catalog \$80.00+, all for \$15.00. add 50¢ for insurance. Krempfer, Box 693, Bartow, FL 33830

TAR BACK ISSUES--I still have a few remainders purchased from H. Miller. These are the small size TAR from late 1960s up to 1976. A very few complete year sets--\$1.25 ea, \$15 for full year postpaid anywhere. K Trettin, Rockford, IA 50468-0056

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

WANTED: AUSTRIAN REVENUES: Collector desires National Non-documentary issues and all local and municipal issues. Complete documents wanted. Also Liechtenstein, Fiume and Lombardy-Venetia. Exchange of info also welcome. JAMES SIMON ARA 3394, 2108A CROSBY, PHILADELPHIA, PA. 19112

RN - Ula Unissued Chicago & SouthWestern RR Stock w/ "Stamp Redeemed" & "Revenue Stamp Presented for Redemption". \$45.00. Krempfer, Box 693, Bartow, FL 33830

REVENUE EXCHANGE Send 200 different, any country and receive 225 different. Value received for value sent. Krempfer, Box 693, Bartow, FL 33830

GAME HUNTING STAMPS, Victoria, Aust. Complete 1975-81, RH 27 stamps, Face AM186. Send check \$40 airmail return WANTED Great Britain Medicine Duty Labels (long, red & black) & Carrier Parcel Co. Stamps. Dr. Conrad Graham, 25 Rotherwick Rd, London NW11 ENGL'D

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

Liberian Revenues Wanted: Stamps, covers also. AMG T. Richards P.O. Box 4607 Arlington, Va. 22204

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

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

AMERICAN REVENUE ASSOCIATION SALES DEPARTMENT

Financial Statement for Fiscal Year Ending Sept. 30, 1982

SALES — Salesbooks & Misc.	\$24,778.74
Packets and Starter Collections..	\$ 1,656.00
Catalogs	\$ 2,037.50
Blank Salesbooks	\$ 24.50
TOTAL	\$28,496.74

INCOME FROM SALES (Net of \$795.60 in expenses and \$347.48 for Mail Losses) \$ 1,514.34

INTEREST INCOME.....\$ 2,523.92

PAID OUT TO OWNERS.....\$24,385.80

STATEMENT OF ACCOUNT — Sept. 30, 1982

Fiscal Year Income & Earned Interest.....\$ 4,038.26

Allocation for sales from Salesbooks and sales of catalogs and packets not yet returned or paid out to owners.....\$15,905.39
 TOTAL IN ACCOUNT.....\$19,943.65

Income and Earned Interest for the year will be forwarded to the Treasurer, for deposit to the General Funds of the Association.

Revenue Catalog of — 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

BOOKLETS:

• Tobacco Sale Tax Stamps

Reprint of articles by I. Irving Silverman describing the varieties, quantities and usage of the Tobacco Sale Stamps.

Card cover reprint, 12 pp, \$1 postpaid anywhere

• The Pacific Mail Steamship Co. Straight Line Cancels on the 1862-72 Revenues

Reprint of articles from TAR by H. P. Shellabear describing and listing the cancels of the PMS Co. including "MONTANA," "ALASKA," "CHINA" and others.

Card cover reprint, 8 pp, 75¢ postpaid anywhere

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

BUYING AND SELLING UNITED STATES REVENUES



YOUR WANT LIST SOLICITED



Satisfaction Guaranteed Since 1895

Chandler's, Inc.

630 DAVIS ST., EVANSTON, IL 60204 312-475-7200

350

U.S. Revenue Mail Sales

If you are not on my mail sale list, you should be. ARA members send \$1.00 for the next sale catalog and prices realized.

Next Sale: January, 1983

MICHAEL E. ALDRICH

Box 8323A

St. Paul, MN 55113

POSSESS THE CATALOGS OF:

351

- Israel Revenues, \$12
- Egyptian Revenues, \$40
(add \$2 air charge for each volume)
- Free gift with each catalog.**

Dahlia Jacobs, ARA, SIP
Box 14143, Tel Aviv 61141, Israel

Have full details of ZAHAL military sets, & Egyptian military occupation of GAZA overprinted Palestine, during 1948-1967, unknown sets from:

DAHLIA JACOBS

Box 14143, Tel-Aviv 61141 Israel

352

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

Kenneth Trettin

Rockford, Iowa

50468-0056

OFFERS

Nepal courtfee stamps used complete set of 20v.	\$25
India 200 different fiscals used	50
India 100 different fiscals used	20
Indian States 500 different used fiscals	150
Indian States 200 different used fiscals	55
Indian States 100 different used fiscals	25
Sikkim State 8 different mint revenues inc. 3 scarce ovpt. issues	40
10 different Indian state document with court fee stamps, mostly uncommon	50

All the items are inclusive of Registered Air-mail postage paid. We also hold regular Auction, yearly subscription \$11 — (inc. Airmail postage)

Rajesh Kumar Lodha, ARA

GPO Box No. 2806

Kathmandu, Nepal

Cable: Hobbyphila Phone: 21180

359

YOUR BEST BET



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

350

For Sale at Private Treaty

Collection of U.S. Duck Stamps Accompanied by Designers' Autographs

INCLUDES: RW1-RW20 (mint, hinged singles)
19 3x6" cards autographed by the artists
who designed these beautiful stamps.
Of the 19 autographs, 16 include small
original sketches by the artists.

Mounted on 17 8½x11" heavy-stock
3-ring pages, beautifully written-up and
with some additional collateral material,
including a signed monochrome print
of the 1941 duck design by E.R. Kalm-
bach.

**First check for \$750 takes this
unique collection.**

Refund if not satisfied.

Bruce Miller, ARA HLM11

30 South First Ave., Suite 332
Arcadia, CA 91006

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