



The American Revenuer

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These printed cancellations came
from a former printer of TAR. Do you have any?
More on page 182, inside.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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The American Revenuer

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The Editor Notes . . .

...that although the USPS may not get this issue to you before the holidays, I still extend all of the best wishes to all of you for the upcoming new year.

...that the new year holds promises of continued fine articles covering all aspects of fiscal philately to appear in TAR. However, additional articles in all fields are sought. If you have any inclination to write about your area of interest please do so. If necessary, help can and will be provided to edit or rewrite material. Arrangements can be made to have photographs made for you, at no cost to the author. A postal card or phone call to the Editor (address and number in masthead opposite) is all that is necessary.

...that in order that you will continue to receive TAR and be able to obtain all of these fine articles, you must have your dues paid. Dues were due on October 1, 1983. If you have not paid--DO SO NOW! There will be one final reminder--we will publish your name then you will be dropped.

...that the Autumn-winter issue of Atalaya is at hand. For those of you not familiar with Atalaya, it is a cinderella magazine produced for the past 9 years by Christer Brunstrom, an ARA member from Sweden. Produced as a hobby, this English language magazine contains feature articles about the British 1982 Christmas charity posts, the Principality of Sealand, as well as items about revenues, bogus stamps and other cinderellas. A free stamp from the Principality of Thomond accompanies the magazine. A sample copy is \$2 and a two issue subscription is \$3. As a special offer, the current issue and six back issues are \$7. All copies are airmailed, please send US bank notes only. The Editor/Publisher is Christer Brunstrom, Kungsgatan 23, S-302 45 Halmstad, Sweden.

...that some news regarding the Australian revenue catalogues in preparation has been received from Bill Craig. The next section is due to be published early in 1984. The manuscript is well advanced, but there is still some work remaining on the pre-decimal stamps of the territories (Northern Territory and Papua New Guinea). If any reader can advise details of these stamps in their collection by February, it would be greatly appreciated. (Bill's address is GPO Box 1248M, Hobart 7001, Tasmania, Australia.) The next catalogue will be that of South Australia due to appear in late 1984. Details are sought regarding the Income Tax and Beer Duty stamps unlisted by Forbin or Hall and Barefoot. Interim supplements for all four previous catalogues will be ready by the end of 1983. Information regarding availability from the ARA Sales Department will be made in TAR.

...that CHATTAPEX '84 to be held March 24-25, 1984, in Chattanooga, TN, will again emphasize revenues. A special award (The Busted Still) is being provided by the Revenue Specialist of Chattanooga. Write to ARA member William Caldwell (6020 Porter Dr, Harrison, TN 37341) for a prospectus.

...that again you are reminded to keep the weekend of March 2, 3 and 4, 1983, open for the 1984 Annual Convention of the ARA. This will be held in Milwaukee, Wisconsin, in conjunction with MILCOPEX. It is being held at MECCA, which is where STaMpsHOW 82 was held. Revenue activities are being planned, and, as always, ARA members attending will be assured of having an enjoyable time.

...That William Krempner (Box 693, Bartow, FL 33830) has a pricelist featuring Mexico, U.S. and world-wide revenues, collections and documents available for a stamped addressed envelope.

...that Michael Aldrich (Box 8323, St Paul, MN 55113) notes in his auctions that U.S. revenues continue to hold a strong market value. As always, he notes M&Ms and wines are underpriced in the standard catalogues. Write him for his next catalog.

...that E.S.J. vanDam (Box 300, Bridgenorth, Ont. K0L 1H0 Canada) has a fine 265 page album for the revenues of Canada and provinces. This album comes with two imprinted binders and will be shipped complete for US \$64 anywhere in the US or Cdn \$74.95 anywhere in Canada.

It is often, and very properly, urged that U.S. revenue stamps should be collected as mementos of the great burdens by our people in the way of taxation while engaged in the struggle to prevent the dissolution of the Union, which our southern neighbors seemed bent on accomplishing a few years ago. If it is necessary to keep this event fresh in our memories there would seem to be nothing which would serve the purpose so well as a collection of the postage stamps, both provisional and general, of the confederate states. They are certainly very interesting independent of the political event to which they owe their existence, and no one can look at them without being reminded of the great rebellion. It may be well enough in this connection to call attention to the fact that these stamps are steadily increasing in value, and that now is the best time to secure them.

Be sure you do not miss any of the bargains in stamps which are to be found lurking among our advertisements. □

from The Philatelic Gazette, IV, 11 (June, 1888)

1932 Check Tax

EXCHANGE NATIONAL BANK
COLUMBIA, MISSOURI

CHARGE
ACCOUNT OF C. S. Walker MONTH OF Aug 30-32

FOR COLLECTION OF TAX ON 34 CHECKS, ETC. PAID DURING CURRENT MONTH Aug \$ 1.68

In Accordance with Section 751, Part VI, of the Revenue Act of 1932, as follows:

(a) There is hereby imposed a tax of 2 cents upon each of the following instruments, made or drawn on or after the 15th day after the date of the enactment of this Act and before July 1, 1934: Checks, drafts, or orders for the payment of money, drawn upon any bank, banker, or trust company; such tax to be paid by the maker or drawer.

(b) Every person paying any of the instruments mentioned in subsection (a) as drawee of such instrument shall collect the amount of the tax imposed under such subsection by charging such amount against any deposits to the credit of the maker or drawer of such instrument, and shall on or before the last day of each month make a return, under oath, for the preceding month, and pay such taxes to the collector of the district in which his principal place of business is located, or if he has no principal place of business in the United States, to the collector at Baltimore, Maryland. Such returns shall contain such information and be made in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe. Every person required to collect any tax under this section is hereby indemnified against the claims and demands of any person for the amount of any payments made in accordance with the provisions of this section.

A monthly debit memo listing the charges for the month of August, 1932, made against the ac-

count of C. S. Walker. Provisions of the tax law are given on the form.

By Bruce Smith, ARA

I was particularly interested in the article "1932 Check Tax" by Terence Hines, in the September issue of TAR (page 148). Interested for two reasons. First, I collect Missouri banking material (though I haven't yet managed to get one of those "Federal Tax" checks on the Commercial Bank of Lexington, MO). That check that Mr. Hines illustrated is from a very big hoard (thousands) which has been on the market for about four years.

Secondly, I did some writing on the subject of the federal check tax several years ago when I was the editor of *The Check List*, the magazine of the Check Collectors Round Table. What follows is some of that writing and some new material that has

come my way since the original article appeared (*The Check List*, Vol. II, No. 41, 1980).

Though few are aware of it today, from 1932 to 1934 the Federal government imposed a tax of two cents on every check, draft or any other similar device for the payment of money. The specific law authorizing this tax was the Revenue Act of 1932, Section 751, part 6, the text of which appears on the form illustrated. The law was in effect from June 21, 1932, until it expired on July 1, 1934.

Unlike earlier check taxes, no revenue stamps were prepared for the 1932 tax. Instead, most banks simply counted the number of checks one wrote during the month, multiplied by two cents, and debited that amount from the account. A

A check written on the Exchange National Bank, Columbia, MO with a handstamp reading "Federal Revenue Tax added 2¢".

C. S. WALKER
GENERAL MERCHANDISE
MILLERSBURG, MO.

No. 9

COLUMBIA, MO., Aug 28 1932

DAY TO THE ORDER OF N. F. R. Co. \$ 15.09

Fifteen & 09/100 ----- DOLLARS

TO EXCHANGE NATIONAL BANK C. S. WALKER

80-86 COLUMBIA, MO. 80-86 BY [Signature]

Federal Revenue Tax added 2¢

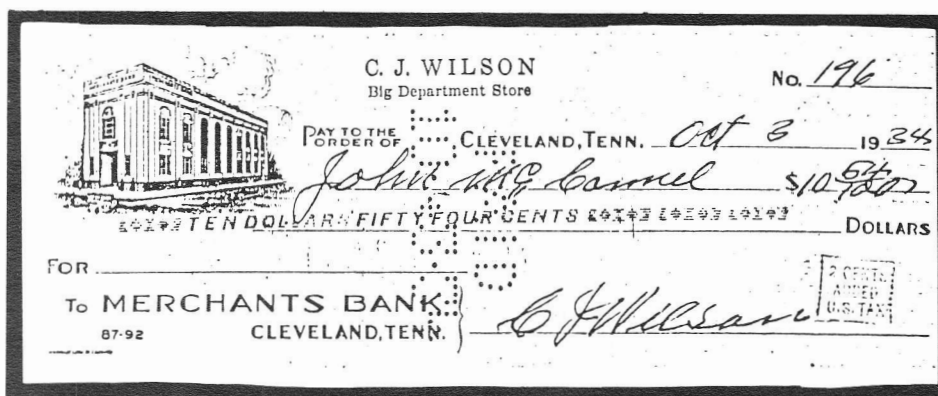
bookkeeping entry transferred the sum from one account to a special account on behalf of the federal government. Then each month, a check was sent to the government, drawn on its account at the bank. At the end of the month, the individual would receive with his bank statement a form indicating how many checks were written and how much had been deducted from his account.

One of the these forms is shown. C. S. Walker ran a general store in the small, central Missouri town of Millersburg, which had no bank. He kept his account at the Exchange National Bank of Columbia, Missouri, whose form indicates that during August, 1932, Mr. Walker wrote 34 checks and was charged 68 cents.

In addition to using these forms, banks in smaller communities sometimes would also stamp the check itself that the

tax was being charged. The exchange National was one of these banks, as one of Mr. Walker's checks from 1932 shows.

The check is clearly stamped: FEDERAL REVENUE TAX ADDED 2¢ near the right end. Checks with this stamp are quite scarce, partly because they were used mainly in smaller towns, but also because no one bothered to preserve them. I have noted the stamps on the checks of only three banks: the Exchange National Bank of Columbia, Missouri; the Bank of Westphalia, Missouri, and the Maries County Bank at Vienna, Missouri. However, Neil Sowards tells me he has similar stamps on perhaps 15 different banks. I'd like to compile a list of banks for which these stamps are known. If you have any, send the name of the bank and the wording of the stamp to the editor. □



A check with the inscription "2 CENTS / ADDED / U.S. TAX" in a box stamped in the lower right.

Romania:

Assistance Stamps

by George Pataki

Assistance Stamps or Charity Stamps are not postage stamps at all. Their purpose was collection of funds for various organizations or charities and not prepayment of postage. While some were used at first voluntarily on postal matter, later their use became mandatory. Others were mandatorily



*This article is reprinted with permission from **Romanian Philatelic Studies** (Vol. 4, No. 3) which is edited by Mr. Pataki. Anyone interested in this journal or the Romanian Philatelic Club may contact Mr. Pataki at 84-47 Kendrick Pl., Jamaica, NY 11432.*

used from the moment they were issued.

We present here three types of such assistance stamps, not listed in the Scott catalogue; however, fully described in the Romanian Postage Stamps Catalogue of 1974 (page 451):

1. TB ASSISTANCE — Issued in 1913, they are typographed on unwatermarked, white porous paper, and are perf. 11½ or 11½:13½. The single 5 Bani value, issued in two different colors — green and orange — portrays the effigy of Queen Maria. Funds collected were used to aid those affected by tuberculosis.



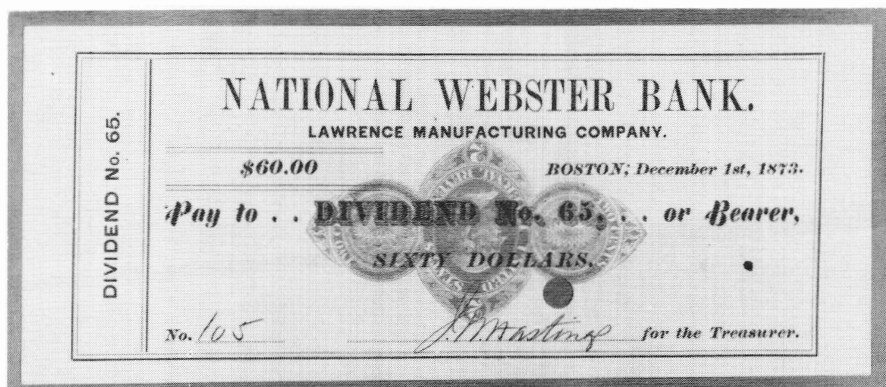
2. ASSISTANCE FOR DRAFTEES or TOWARDS THE CARPATHIANS — Issued in 1914, it is typographed on unwatermarked white paper, perf. 11½ (scarcer) or imperforate.

(Romania — continued on page 179)

Before getting to the news in this report, it must be brought to your attention that there was a real goof in the write-up of the Chandler Auction results (see SEP-TAR p. 145). Fell into the common error (as did Chandler-Kendall themselves) of reporting the RN-R6 as having a catalog value of \$25. In Scott 1983, the full document is catalogued at \$230., so neither the catalog nor the bidder was way out. For 1984, the catalog value was raised to \$300 so the pricing is just

about right.

While on the subject of auction results — the Siegel sale of October 12 and 13 had some RN items. The C19 fetched \$230 and the newly reported RN-X greenish on a check used on the National Exchange Bank of Springfield, MO, 12/6/98 fetched \$1,050. These are hammer prices, so please add 10%. The RN X green was face printed by Hudson Kimberly Publishing Company, Kansas City, MO.



RN-D1c

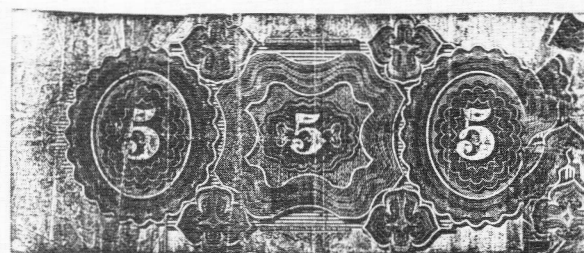
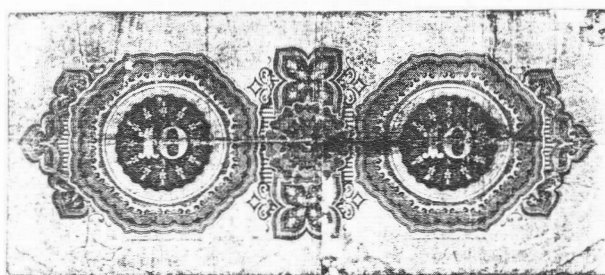
Mike Aldrich of St. Paul, MN, came upon a big bunch of the National Webster Bank checks; with the group were 5 or 6 RN-D1c examples. One is shown here on dividend 65. This find increases the number

known to 7. Current pricing is \$300 to \$350 which is, I suppose, about what might be expected. Nothing is cheap anymore except people.



The obverse and reverse of three bearer notes from the Bank of Mecklenburg, North Carolina, all printed on RN-D types.





Then, Dave Eakins of Carbondale, IL (one of our newer, vigorous dealers) in RN's and more, came across several new early dates which will be listed in a later article but the goodies are the bearer notes (?)

or checks (?) in the 3 values shown. These have never been shown before, as far as I know, and must be exceedingly scarce. Perhaps rare would be a better word.

The Wall Paper Stamps

Exceedingly rare and little known are the Wall Paper Duty Paid Stamps, which came into being as a result of the Wall Paper Tax, Great Britain, 1712. These duty stamps were impressed by hand on to the reverse of small sheets or strips of wall paper during the reigns of George I, II and III. Wall paper as such has been in existence for many hundreds of years and was used as decoration in the great houses. Because of its usage, i.e. being exposed to the elements and the ravages of time, there is a scarcity of old samples.

From very early times paper hangings were in use amongst the Chinese and in fact, up until the nineteenth century most of the fine examples of paper hangings in the great houses of the United Kingdom were imported. It was not, however, until the sixteenth century that paper hangings came into use when they were especially imported by Dutch and Spanish merchants. These hangings did not become a substitute for the existing silks, satins, velvets and other materials that covered the walls of the wealthy of many, many years.

Again, it was a considerable time before they became a

viable product in this country because the excessive tax levied on the paper made it impossible for industry to exploit the market.

In England, paper hangings, it is believed, were first manufactured in 1692 when a patent was granted to a Mr. Bayly, who began by making plain papers. At this time no duty was payable and it was not until 1712 that a duty was enforced. This duty which was for a penny per square yard was imposed on all paper used for decoration and shortly afterwards the tax was increased by an additional halfpenny.

At this time, the paper was not manufactured in rolls or lengths, but each roll consisted of a number of sheets 28" x 23" which were pasted together to make the roll. In 1715 another burden was placed on the manufacturer, when each piece 28" x 23" had to be stamped with a duty frank impressed by hand and on each piece a duty of one penny was charged.

The franks used had no value, but their use signified that in fact the duty had been paid and were as good a receipt as later adhesives. The color of the duty stamps varied from grey black to red.*

As an added tax, an act of 1792 decreed that an annual tax of £4 be paid by all paper stainers in the form of a licence.

The exceptional rarity of wall paper stamps is obvious

This paper is reprinted by permission from Picton's Philatelic Handbook No. 2, PreVictorian Stamps and Franks, by Hewlett and Picton-Phillips, published in England in 1979.

RN Up-date

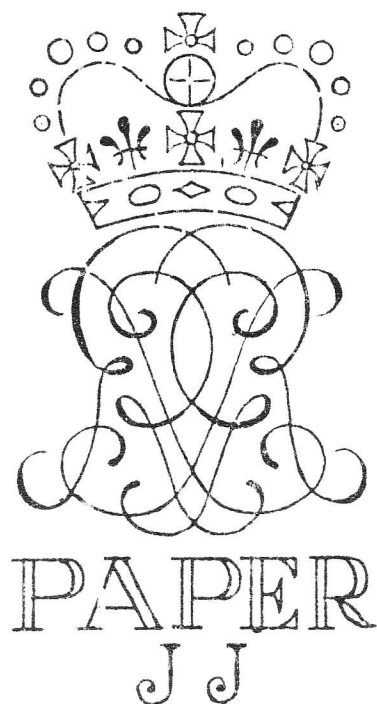


A RN-X7 and an unknown RN-FAC both on a National Bank of Commerce in New York check.

In addition here is a shot of Dave's hitherto unknown RN-FAC with RN-X7 superposed. Our photographer did his utmost to show the X7 over the FAC and I think he did a great job. This little 1901

item, is, at this time, the Only One Known. Please somebody, seek out 3 or 4 more.

Good hunting to all! There is definitely more to be found, as these newly seen items prove.



Wall paper tax stamp imprint of the type used during the reign of George I.



It is assumed that this is the type of wall paper tax stamp used during the reign of George III.



The wall paper tax impression that is thought to have been used during the reign of George II.

because, except in the great houses, no wall papers have been hung for 100-150 years and, owing to the ignorance of workmen engaged in demolishing old buildings or stripping old wall hangings, most have been destroyed.

Initials found in various positions on the franks, are the initials of the official using the stamp and this practice was used in the Post Office between 1790 and 1799 in the franks used by government inspectors on the letters of Members of Parliament, the inspector's initial letters being in the movable center of the stamp.

Between the years 1790 and 1840, several patents and/or licences were granted for the manufacture or staining of wall papers and, in addition, the sheet tax already being levied of 3d per pound on plain paper had to be paid before it was stained.

It is understood that in 1770 the total duty collected from a penny per sheet tax amounted to £13,242 8s 11d, a considerable sum in those days, so the number of sheets on which duty was paid was in excess of three million. It is realised that the tax was not repealed until 1836, the number of sheets impressed was immense which makes their rarity even more impressive.

*The red ink used for the newspaper stamps is often found oxidized to near black. □

Romania — continued from page 175

Its denomination is 10 Bani and its color is blue. Issued just before WWI, it had political implications as the Romanian soldier depicted on it is supposedly marching towards the Carpathian Mountains, thus implicitly towards Transylvania, that time under Hungarian administration. It was withdrawn allegedly at the request of the Austro-Hungarian ambassador.



3. EMPEROR TRAIAN or ASSISTANCE STAMP FOR TRANSYLVANIANS — Issued in 1915, on unwatermarked white grey paper, they are perf. 11½. Showing a bust of Emperor Trajan, the single 10 Bani value comes in two colors: rose or greenish grey. Some have the overprint "CONTROLAT" applied oblique on the stamps' lower half. □

1860 Danish Lottery Tickets

by Paul A. Nelson, ARA

Recently, a correspondent in Denmark provided me with four lottery tickets. Two bear the long documentary stamps from the first two series; two have a printed inscription indicating that the stamp tax was paid.

All tickets are signed Christensen in Frederikssund. The two with adhesive stamps: 1866 on pink paper, has a FIRE (4) SKILLING rouletted adhesive on the rear, countersigned by the same Christensen. 1869 on brown underprint, has an OTTE (8) SKILLING perforated adhesive on the left side of the front, also signed by Mr. Christensen.

The other two might be called Revenue Stamped Paper; the 1866 on yellow paper, has a beehive in the upper left corner,

and below it the inscription "Stempel 4 Skilling" (Stamp, 4 Skilling). The 1867 on green paper, has an oval on the left with the inscription "Stempel-afgift 4 Skilling." (Stamp Tax 4 Skilling).

These seem to indicate that at least from 1866-67, the tax was 4 Skilling on these lottery tickets and that this was changed to 8 Skilling in the year 1869. We are still looking for information to determine why some tickets had printed values and other did not.

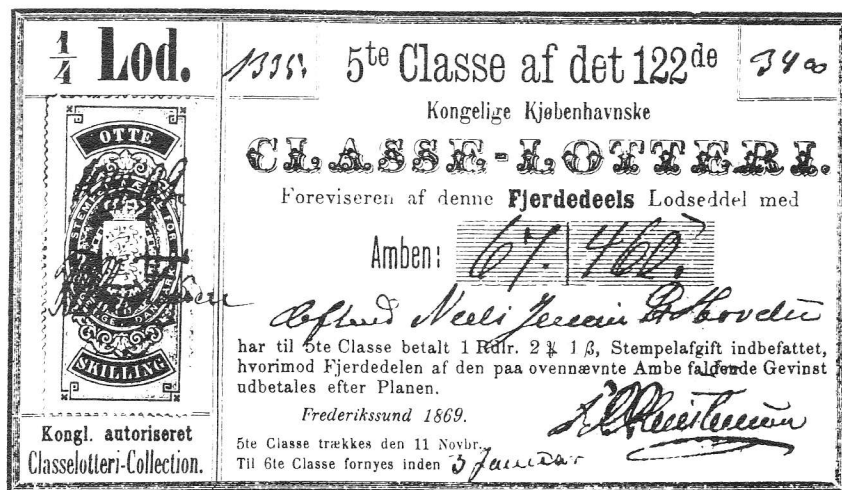
Do TAR readers have examples from other years or with other types of inscription? If so, please provide a photocopy to me at the Scandinavian Collectors Club, Box 57397, Los Angeles, Ca 90057. □



1866 lottery ticket on pink paper



Rear of 1866 lottery ticket with adhesive stamp



1869 lottery ticket with adhesive stamp

Avicenna

In the June, 1980, issue of TAR (page 134) the late Gerald Abrams provided some additional data about a Lebanese pharmaceutical stamp that was described by Pat Herst in the May, 1980, issue (page 103). Gerry pointed out that the one portrait was that of Hippocrates while the other was one of Avicenna. He asked, "Does anyone have data on this gentleman?"

Data was provided by both H. Heuer of New York and Millicent Hansen of California. What follows is the combination of two separate drafts Gerry had prepared and which have been sent to this Editor among other unfinished works by Gerry.

Millicent Hansen wrote that from the book **Medicine on Stamps** (Minkus Stamp Co. written by Joseph Kler, M.D., F.A.C.S.) we learn that:

"Avicenna (980-1037 A.D.) was called the Prince of Physicians by his contemporaries. He represented the zenith of Arabian culture and learning — a man of brilliant intellect who became equally famous as a physician, philosopher, scientist, statesman and poet. He has been called 'one of the greatest names in the history of medicine.'

"His most famous medical book was his **Canon**. It became the most famous medical textbook ever written. Hundreds of years after Avicenna's death, it was still a required textbook of the University of Vienna. His clinical observations were carefully recorded and his medical views showed originality

although he did combine the best of Hippocrates, Galen and the school of Alexandria. He codified all known medical writings."

On the other hand after looking through her medical references she came across another altogether different description which is interesting. From a book entitled **Medicine and Stamps**, published by The American Medical Association, is the following:

"Ibn Sina or Avicenna (980-1037), a Persian, has been called the 'Prince of Physicians'. During the Middle Ages medicine in Persia reached its zenith under his leadership. He was appointed court physician to Nuh ibn-Mansur at 18 and was a great sage as well. His **Canon**, written in Arabic, was a recognized textbook for several hundred years. A fondness for wine, women, and song is blamed for shortening his life.

"In the light of today's knowledge, Avicenna contributed to medical progress; however, many of his theories were of questionable value, if not an actual hindrance to the progress of medicine. His **Canon** promulgated to physicians the pernicious idea that the deduction of conclusions from premises is better than first-hand investigation. He also set back surgery by inculcating the novel doctrine that the surgical art is an inferior and separate branch of medicine and by substituting cautery for the knife. Avicenna is said to have been the first to describe the preparation and properties of



1866 lottery ticket on yellow paper with tax imprint

1867 lottery ticket on green paper with tax imprint



Playing Card Precancels



M. P. S.
Lawrence, Kan.

Kard Kastle Magic Co.
Lawrence, Kansas

Harlan Miller has been printing stamp club papers since about 1930 (including at one time *The American Revenuer*). At one time he even had his own monthly. He read a story I wrote and was published somewhere about playing card stamps. This brought to mind his experience with them. It would be interesting to know if any of his precancels are still around. What follows is part of a letter he then sent to me . . . Herman Herst, Jr.

If you didn't write such interesting articles that jog my memory I wouldn't bother you so much with my epistles. So —

Your article about playing card revenues brings to mind something probably even YOU didn't know. Talk about scarce playing card revenues . . . as you probably know the old *Kaw Chief Stamp Journal* evolved in later years to the *Kaw Chief Journal* the organ for our Jean's Correspondence and Exchange Club. The "Jean Lee" was a house name for our two children's middle names. Really started in the early 40's it

Avicenna

sulphuric acid and alcohol. Postally, he has been honored many times. Poland honored him by an issue (Scott No. 558) in 1952, on the 1000th anniversary of his birth, and he is shown on a recent issue of the Yemen Arab Republic."

Mr. Heuer writes that Avicenna (a corrupt form of Ibn Sina), was born in Afshena, Bokhara, 980 AD and died at Hamadan, Persia, 1037. The most celebrated Arabian physician and philosopher, author of commentaries on the works of Aristotle and of treatises on medicine based chiefly on Galen.

His works, most of which are brief, number over 100. His writing on Aristotle were held in great esteem and his "Canon of Medicine" was long regarded in Europe as one of the highest authorities in medical science.

Avicenna was at once the Hippocrates and the Aristototle of the Arabians, and certainly the most extraordinary man that the nation produced. In the course of an unfortunate and stormy life, occupied by politics and pleasures, he produced works which were long revered as a sort of code of science. In particular, his writings on medicine, though they contain little besides a compilation of Hippocrates and Galen, took the place of both within the universities of Europe. They were studied as models at Paris and Montpellier until the end of the 17th century, at which time they fell into complete oblivion. □

really took off after the war and enjoyed a very wide circulation overseas — all over the world, but many in Great Britain. Our first (female) agent there decided to use our money to emigrate to Australia, our second was good (bought many better stamps and philatelic literature for us. Of course others that wanted to join complained that they couldn't send money over (later we checked with the Bank of England which said they could subscribe to a magazine but couldn't join a club!) And the IRC's cost more than the actual dues (we would get them by the handful). To get off a second, did you ever see the beautiful bank checks from Saudi Arabia they used, about 6x11 inches, engraved! The banks cursed them because of the size. And charged to cash them, so we turned them in on our mortgage payment, no charge!

But to the playing cards. To make it easy, we published a note that a deck (or 2?) would be accepted as dues payment. And they started to come in. As printed matter it was simple. But after a few months some inspector decided to see what they were. So we got a letter from the internal revenue, to the effect they would have to be stamped with the 10c revenue stamp before we could receive them. To enhance their value, as most had plain backs, we'd print a monogram on the back and charge more when reselling. This we explained to the revenuers, so they gave us permission to receive them, then before selling, to stamp them ourselves. To be frank, few were monogrammed, but we precancelled the stamps "M.P.S., Lawrence, Kansas" between lines, advertised the decks in the revenue magazine, wrapping the decks and sealing with the stamp, so they wouldn't be torn before going into an album. How many? Under 50 most likely. Still have a few.

And another scarcer yet, my son did some minor professional magic performances, and sold some supplies, including trick card decks which supposedly also needed revenue stamps, so there appeared some stamps from the "Kard Kastle" too! This unprofitable phase in his life soon went into oblivion, but a few stamps certainly exist outside of a few still in the family.

So there you have it. I wonder how many more precancelled revenues of one type or another have been made but have never been discovered by philatelists. But then if one would be found, a one only, what would be its value? \$5, maybe \$10, \$50?

Yours
Miller

Philippine Certificate of Registration

U.S. MILITARY GOVERNMENT IN THE PHILIPPINE ISLANDS

CERTIFICATE OF REGISTRATION

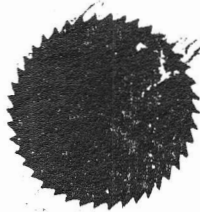
NUMBER 018008

PROVINCE OF MANILA

A. D. 1900.

ONE CLASS, 20. C. DE PESO.

Mr. Albert W. Bryan
native of U.S. Province of Washington,
33 years of age, Married occupation
Contractor residing at #44 Marina
Erm. has this 12th day of Jan'y 1900
registered in book No. 1 of this Department.



A rather unusual U.S. administration item from the Philippine Islands has been sent to us by ARA member Kenneth Goodfellow. This is a Certificate of Registration, Province of Manila reads "Mr. (Albert W Bryan) native of (U.S.) Province of (Washington) (33) years of age, (married) occupation (contractor), residing at (#44 Marina Erm.) has this (1st) day of (Jany.) 190(0) Registered in book No. (1) of this Department.

C. H. Sleeper, 1st Lt., 37th Infty, U.S.A., Collector of Internal Revenue" The document has no adhesive or imprinted stamp but does carry the denomination "One Class, 20 c. de Peso."

Was this was sort of a poll tax? Does anyone have any information on what appears to be a rather unusual tax item? ☐

The Cigarette Strips: 1910 - 1977 (Revised)

by Peter H. Beukes, ARA

The first ever attempt to publish details of these strips appeared in the October, 1980, TAR issue. The editor invited further data. He had three responses and I had one. As a result the number of items listed increased from 23 to 72. With the information supplied to me I made a complete revision

and express my thanks to the following members with whose assistance this revised listing has been made possible. Robert A. Mason, ARA 1156; Robert G. Myers, ARA 2976; Josef Schonfeld, ARA 354; W. R. Wallace, ARA 2604; and John S. Willis, ARA 3089.



Figure 1

Portrait of Geo. V. Figure 1

1. Inscription at right in two lines "Opened by H M

Customs". Design and lettering in black — No value.



Figure 2

Portrait of Geo. V Weight and value now inscribed — Figure 2

2. ½d and ½ oz. — Green
3. 1d and 1 oz. — Red
4. 2d and 2 oz. — Bistre
5. 5d and 5 oz. — Violet



Figure 3

Value in circle — Figure 3 — circle in rectangle. Inscribed Zuid-Afrika at base of circle — Background fingerprint wavy design — diagonal lines

6. ½d and ½ oz — Dark green Zuid-Afrika with hyphen, no period after value
7. ¾d and ½ oz — Green, no hyphen, no period
8. 1 d and 1 oz — Red/vermillion/Carmine. Hyphen, period.
9. 1½d and 1 oz — Rose red, hyphen, no period, horizontal bar between 1 and 2 of ½d
10. 1½d and 1½ oz — Orange, hyphen, no period,

- diagonal bar between 1 and 2 of ½d
11. 2d and 2 oz — Brown, hyphen, period
12. 3d and 2 oz — Bistre, hyphen, period
13. 3¾d and 2½ oz — Blue green, with hyphen, no period (tall thick three) horizontal bar
14. 3¾d and 2½ oz — Blue green, no hyphen, no period (tall narrow three) horizontal bar
15. 3¾d and 2½ oz — Blue green, no hyphen, no period (short thin three) diagonal bar
16. 5d and 5 oz — Violet, hyphen, with period



Figure 4

Value now in OVAL — Suid-Afrika at base of circle (all known hyphenated **Figure 4**

- 17. $\frac{3}{4}$ d and $\frac{1}{2}$ oz — Emerald, no period
- 18. $1\frac{1}{2}$ d and 1 oz — Pink, no period, thick diagonal bar strip size 127 x 15 mm

- 19. $1\frac{1}{2}$ d and 1 oz — Carmine, no period, thin diagonal bar strip size 136 x 18 mm
- 20. $2\frac{1}{4}$ d and $1\frac{1}{2}$ oz — Orange, no period
- 21. 3d and 2 oz — Brown period
- 22. $7\frac{1}{2}$ d and 5 oz — Violet no period



Figure 5



Figure 6

Inscribed Suid-Afrika at Base of oval (all known Hyphenated) background of small squares in border. Figure 5.

- 23. $\frac{3}{4}$ d and $\frac{1}{2}$ oz — Emerald green, no period
- 24. Similar in peppermint green — border design slightly altered
- 25. $1\frac{1}{2}$ d and 1 oz cigarettes, 2 oz tobacco-red, no period note: left side reads in four lines; = **Refer Figure 6**
 - line 1 = excise & surtax under acts 18 of 1911 and 28 of 1933
 - line 2 = contents of this container do not exceed
 - line 3 = if cigarettes — one ounce net

- line 4 = if cigarette tobacco-two ounces net
- 26. $1\frac{1}{2}$ d and 1 oz — Red, no period but without above act reference
- 27. 3d and 4 oz cigarette tobacco — violet
- 28. 3d dark brown with period and acts inscription as 25 above
- 29. 3d brown — 2 oz cigarettes or 4 oz cigarette tobacco
- 30. 3d brown 2 oz, period
- 31. $3\frac{3}{4}$ d blue $2\frac{1}{2}$ oz, no period
- 32. $3\frac{3}{4}$ turquoise $2\frac{1}{2}$ oz no period slight change border design



Figure 7

Background changed to CLOVER PATTERN in border. In addition the inscription heading at left was changed to "CIGARETTE EXCISE DUTY AND SURTAX". The value still in **OVAL**. The length of the strips vary from 109 mm to 134 mm. The width in all instances was 14 mm. — **Figure 7**

- 33. 2d and 0.4 oz — Bluish gray
- 34. $2\frac{1}{4}$ d and 0.48 oz — ultramarine
- 35. 3d and 0.4 oz — Slate green
- 36. 4d and 0.8 oz — Purplish brown
- 37. $4\frac{1}{2}$ d and 0.96 oz — Crimson
- 38. 6d and 0.8 oz — Brown violet
- 39. $6\frac{1}{2}$ d and 0.96 oz — Pink red
- 40. 9d and 1.2 oz — Gray blue

- 41. $9\frac{3}{4}$ d and 1.44 oz — Light brown
- 42. 10d and 2 oz — Green
- 43. 1s3d and 2 oz — Emerald green, period
- 44. 1s4 $\frac{1}{4}$ oz — Orange red

Note: There are differences in the linear relationship between the rectangular inscribed tablets and the details of the background design among these stamps, even if of the same denomination.

Same design as before except 120 x 10 mm and the left inscription ends with "Cigarette tobacco". Overall strip size 241 x 17 $\frac{1}{2}$ mm.

- 45. 5d and 4 oz — Magenta

SOUTH AFRICA



Figure 8

Very small design 96 mm x 9 mm — Rectangle 6½ mm x 10 mm — Figure 8

- 46. 2d and 0.4 oz cigarettes — Purplish brown
- 47. 4d and 0.8 oz cigarettes — Purplish brown
- 48. 7d and 2 oz cigarettes — Brown
- 49. 7½d and 2 oz cigarettes — Purplish brown

- 50. 8¾d and 2.2 oz cigarettes — Blue
 - 51. 10d and 2.0 oz cigarettes — Brownish purple
 - 52. 11¼d and 2.4 oz cigarettes — Blue
- As preceding but new value overprinted in black
- 53. 10d on 7 d and 2 oz cigarettes — Brown
 - 54. 11¼d on 8¾d and 2½ oz cigarettes — Blue

VERTICAL STAMPS



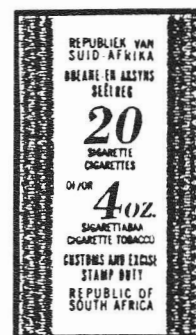
Type A



Type B



Type C



Type E

UNION OF SOUTH AFRICA

TYPE A: Format: A diamond shape insert in oblong, size 19,5 x 39 mm. The 2 d, 3d and 4½d are the only reference in Sherwood's catalogue on Union of South Africa cigarette stamps.

- 55. 2d and 0.4 oz — Blue green — size 19,5 x 39 mm
- 56. 3d and 0.4 oz — Deep green — size 19, 5 x 39 mm
- 57. 3¼d and 0.48 oz — Bright blue — size 19,5 x 39 mm

TYPE B: As before but larger oblong 24 mm x 43 mm.

- 58. 4½d and 0.96 oz — Red
- 59. 4 d and 0.8 oz — Brown

REPUBLICAN PERIOD 1961 - 1977 (Year of Cessation)

TYPE D: New design as before, size 24 x 43 mm with ornate border inscription at top and bottom of stamp changed to republiek/republic.

- 63. 8c 20 cigarettes — Brown violet

TYPE E: New design, as before size 24 x 43 mm with ornate

- 60. 6d and 0.8 oz — Light brown
- 61. 6½d and 0.96 oz — Pink red

TYPE C: New design — Ornate border 24 mm x 43 mm. Unie van Suid-Afrika at top and Union of South Africa at bottom.

Value white in black centre, rectangle with number of cigarettes in pack below.

- 62. 8c 20 cigarettes no weight stated — Pale brown

It is interesting to note that both the Republic and decimalization commenced in 1961 — yet decimal currency is quoted with "Union of South Africa" inscription.

border. Afrikaans at top, number of cigarettes in middle and weight in ounces of cigarette tobacco below.

- 64. 20 cigarettes or 4 oz — Brown violet
- 65. 20 cigarettes or 4 oz — Red brown

End of vertical strips (5 designs)

REPUBLICAN STRIPS



Figure 9

Size 109 x 8 mm Ornate border. Value in white in black rectangle on left followed by Afrikaans inscription, number of cigarettes in middle, followed by English inscription and 3 tobacco leaves ornamental design on right side. No weight

state — **Figure 9**

66. 8c and 20 cigarettes — Brown

67. 12c and 30 cigarettes — Dull blue

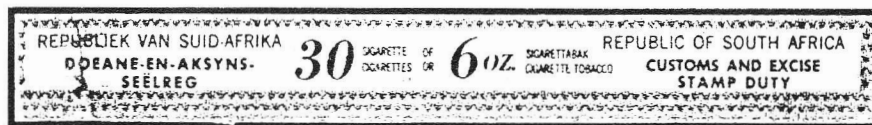


Figure 10

New design: Afrikaans at left followed by number of cigarettes. Tobacco weight, **English at right.** Text within ornate border — **Figure 10**

68. 30 cigarettes or 6 oz cigarette tobacco — Grey on white (Slanted figures)

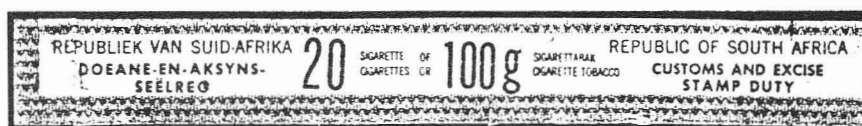


Figure 11

Design as before — Figures UPRIGHT weight in gram — **Figure 11**

69. 30 cigarettes or 150 gram — Grey on white

70. 30 cigarettes or 150 gram — Blue on white

71. 20 cigarettes or 100 gram — Grey on white

72. 20 cigarettes or 100 gram — Blue on white

Those with duplicate strips or further data is kindly requested to write direct to P. H. Beukes, P.O. Box 156, CAPE TOWN, 8000, SOUTH AFRICA. □

Information Please



The Scott U.S. Specialized Catalogue list six major 1917 playing card provisionals and others are known, but not listed. A P.F. Certificate has been issued on a RF4 with a RF9c surcharge. A strip of three known as the Los Angeles Professional Act of October 3, 1917, with the surcharge was described in *The American Revenuer* (Vol. 31, page 90, 1977).

We believe this Act/of/1917 in magenta is a genuine 1917 provisional. The P.F. has defined opinion on the stamp. Our search to date has revealed that a lot of 14 provisionals sold several years ago for \$900 in the Hurt Sale. The owner of these copies is unknown to us, but our two copies are not believed to be part of the 14. The cancel is believed to be that of the Telbax Co., location unknown. Telbax may also have cancelled with a T.T. Co.

H. B. Beaumont identified the cancel as the Lanselle Company, location unknown, but believed to be an importer of cards. (*The American Revenuer*, 22, 84, (1968)). Lanselle may have been the importer for Telbax Cards.

The TC cancel is known on RF28 (issued 1940-65). It has three horizontal red wavy lines on each side and no periods. The cancel NEW ADDRESS/THE LANSELLE COMPANY/837 TRACTION AVENUE/LOS ANGELES, CALIFORNIA is also known on RF28. (*The American Revenuer*, 30, 273, (1976)). Neither of these cancels is common.

Information on either the stamp or the company will be useful in verifying the authenticity of this stamp.

We know of two copies of the Union Home School Fair stamp. Both came from collections made around the turn of the century.

From conversations with Sherwood Springer, noted authority on fantasies and publisher of *Springer's Handbook of North American Cinderella Stamps*, we believe this to be either an unlisted sanitary fair or an early charity seal. The stamp, according to Springer, is not characteristic of the known fantasy creators. (Continued on page 190)

Re-Entries on the 1898 Two Cent Battleship Documentary

by Warren L. Bosch

(Continued from OctTAR, p. 166)



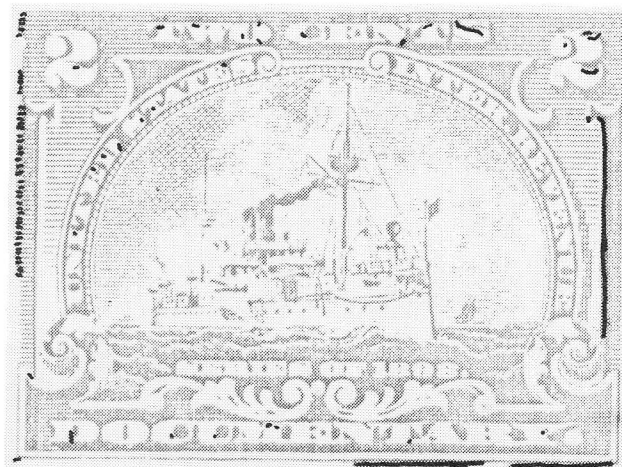
Fortieth Piece

LL14

I would estimate the angle as about 30° down from of any normal shading line in the design, so the scratch (tool damage?) is very easy to see. My copy has inverted correct watermark and hyphen-holes; the date is JU 26, 1901.

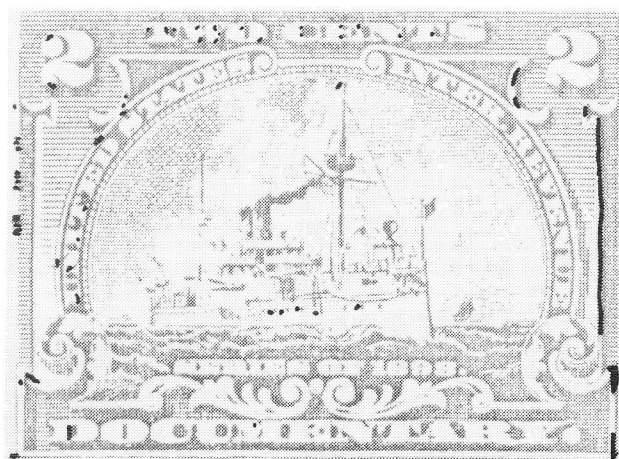
Forty-first Piece:

This upper right part pane of 31 positions has only the merest of possible varieties: a single dot of color in the tail of the right numeral just below the tip of the thick shading line. It occurs at UR 33. The stamp bears the inverted correct watermark and is hyphen-holed. Date is JU 13, 1901. (The variety is not worth illustrating.) The format is almost assuredly 5x10, but this cannot be guaranteed.



Forty-second Piece

L30 or 35



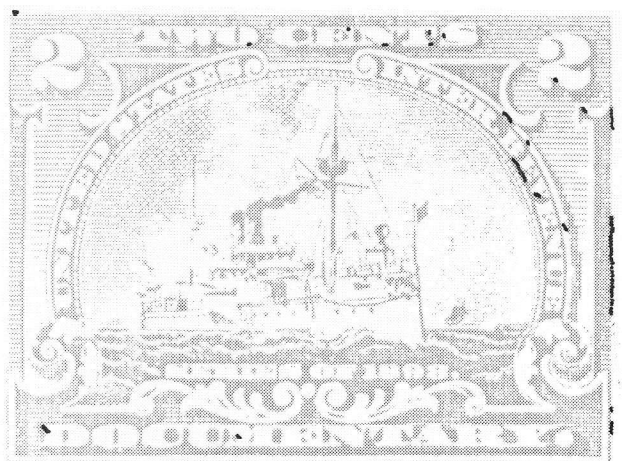
Forty-second Piece

L25 or 30

Forty-second Piece:

The 33 stamps in this part-pane come from a left pane, but there is no hint of it being upper or lower; likewise, we cannot guarantee the presumed 5x10 format even though the odds favor same greatly. Watermark is inverted and correct, while separation is by hyphen-hole. There are three varieties to be mentioned:

At -L 25 or 30 (both based upon the presumption of 5x10), a leftward shift shows up on both sides of the design. The right



Forty-second Piece

L26 or 31

ladder stem is doubled for its entire length, and the frameline just below it is doubled for its top third and bottom third of its length. The vertical curved space near the right "2" shows two arcs of color parallelling the right edge. In "TWO CENTS", there are many small dots and lines just to the left of shaded areas in all letters except the "S"; those in the "O", "N", and "T" are especially light. The left numeral has small arcs at the top of the top ball and at the base of the lower ball. The left ladder shows some extensions into the margins in three separate areas all in the top half of the ladder. There is a hint of doubling of the ornament tip, too. The curved shading line originating in the base of the left ladder (parallel to the top of the crosshatching) is doubled for about 1/2 mm to

the right of the ladder stem. The left bottom frameline is extended to the left by ¼mm past the corner. In DOCUMENTARY, the "D" bears an extra vertical line just to the left of the central colored area. Dots occur in "UNITed" and above the "N" and "D" of same. The curved space above the first "S" of STATES has three dots. The mainmast finial and most portholes are doubled.

Just below the stamp mentioned, at -L 30 or 35, there is a somewhat similar re-entry towards the left. The tips of the top four shading lines on the left and all the lines from the lower ball of the left digit down to the "N" are extended. The very bottom of the left ladder stem and the lower left corner of the frameline are also doubled, barely. The left "2" has a single dot in the center of the top of the tail, while the right "2" has a dot to the right of center of the upper ball, two extensions of shading lines at the top right side of the main curve, and a single arc in the top of the tail, parallel to the thick shading line above it. The letters have an unusually wide range of different markings: "TW" each have dashes in the upper left, while the succeeding "O" has a mark to the lower left of the central area, and two marks (top and bottom) in its right half. "C" of CENTS has a tiny dot touching the central region halfway up, while "E" of the same word is clean. The following "N" has a larger dot in its lower right corner, "T" has a dash at the top of the stem, and the final "S" has a curved line down the middle of the main curve parallel to the edge of that part. At the bottom, "DoCUmentary" each have marks to the lower left of the central shading, while "M" has two dots at the top of the right stem, "T" has a small mark near the lower right serif, and the "Y" has the tiniest of dots just left of the interior shading. Dots exist in various positions in "unItED STatEs, but not in the other lettering. Finally, the bottom frameline is doubled downwards below "documeN-TARY." to the end, with a break under the "R". The entire right ladder stem and ornament is doubled, too. This is a nice example of a shift not only to the left, but also downwards. Date of my copy is SP 12, 1900.

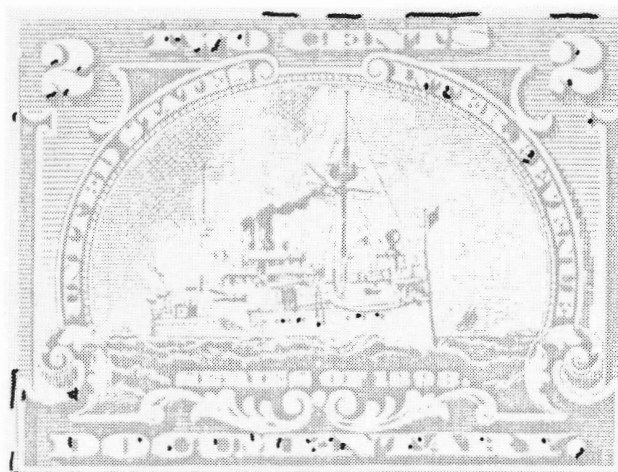
A lesser re-entry, but to the rare rightside, exists on this pane at -L 26 or 31. The extreme tip of the upper left shading line is duplicated in the top margin for the smallest fragment of its length — maybe 0.1 mm. The vertical of the "D" of DOCUMENTARY has a shifted mark just to the upper right of the upper left serif, and the "M" of the same word has the left interior colored area similarly doubled. The ornament of the right ladder is doubled into the margin, and most of the ladder rungs are also, once one looks below the middle. Two tiny sections from the middle of the lower right frameline are shifted. In "CENTS", the "E" and "S" have a single dot each in the top serif and left side of main curve, respectively; the "N" and "T" each have a dash at the lower right side. The picture is completed by considering the marks in and around "REVENUE": in the bottoms of the tail of the "R", the "E", and "V"; in the spaces above the space between "R.R", above the second "R" and above "N"; of "REVENUE". My copy is dated SP 13, 1900.

Forty-third Piece:

In a partial pane of some 41 positions (plus an attached two more from the neighboring pane on top), there is but one variety, and that at LR 50. It is the slightest of barely-sloping dashes exactly in the center of the top ball of the left "2". The pane, in 5x10 format, is hyphen-holed and has the inverted correct watermark. Not shown. Date: July 11, 1900.

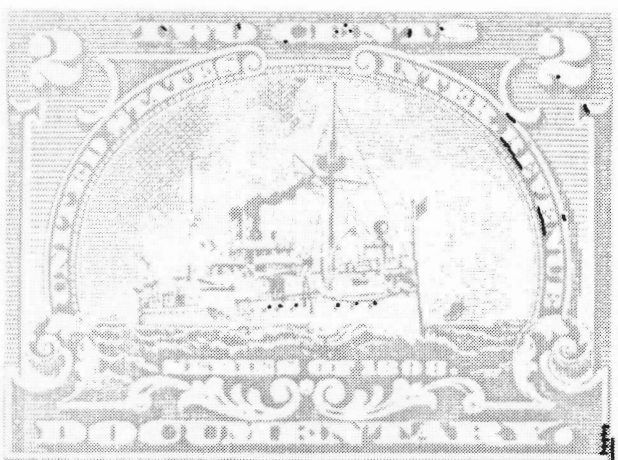
Forty-fourth Piece:

This is a chunk of some 20 stamps from the top five rows of an upper left pane, with an attached group of 18 stamps from the upper middle rows of the upper right pane. The lot is hyphen-holed in a 5x10 format, and has the inverted correct



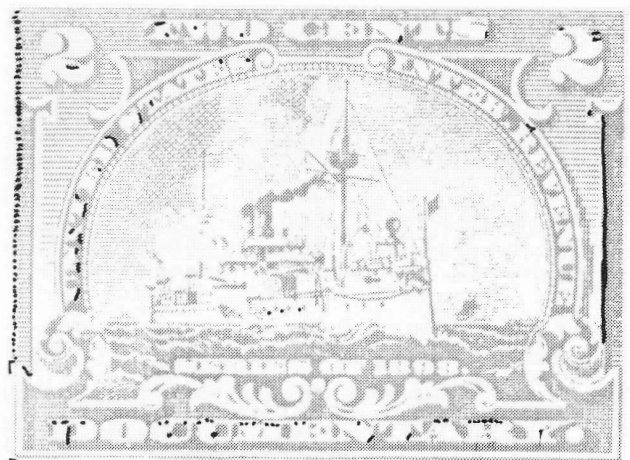
Forty-fourth Piece

UR 1



Forty-fourth Piece

UL 6

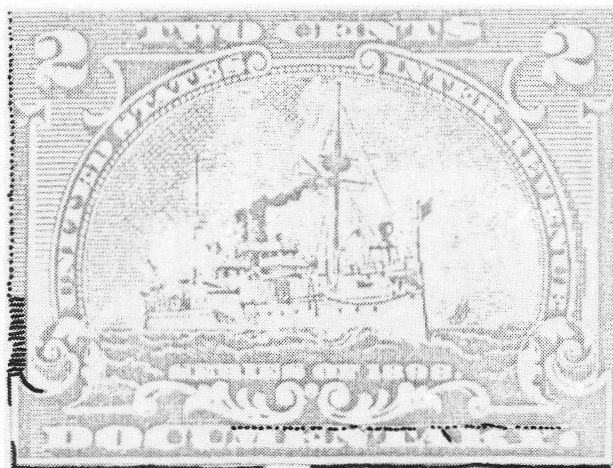


Forty-fourth Piece

UL10

watermark. I find four reportable varieties within these 38 stamps.

The least of these four lies at UL 6 and represents a shift to the right and upwards. We see it in the lower right corner frameline, the lowest vertical section of which is doubled into the right margin. The lowest part of the crosshatching inside the same frameline is also doubled. The point of the ornament on top of the right ladder is slightly doubled to the right, and a speck of color lies in the middle of the lower edge of the tail of



Forty-fourth Piece

UR32

the "2" nearby. In "TWOCENTS", we see a colored diagonal parallel to the lower edge of the right serif of the "T"; a small vertical dash to the upper right of the central region of the "O"; a tiny dot in the bottom of the "C"; a small dot in the middle arm of the "E" plus two more dots in its top serif; a small vertical dash halfway up the left edge of the stem of the

INFORMATION PLEASE



Continued from page 187

The American Philatelic Research Library has been unable to locate a reference to such a fair or a Union Home School. Union Home School, if it existed, was likely an orphanage for children of Union soldiers (design suggests this) or an orphanage in a city named Union.

All help is greatly appreciated. We have followed dead ends on the Union Home School Fair stamp for nearly two years and have been investigating the Act of 1917 for over a year. If you can supply any information on either of these items please write to me, Tom Carson, P.O. Box 15565, Chattanooga, TN 37415. □

"T"; and a tiny speck at the left edge of the upper part of the "S". There is a line through the base sections of "REVENUE" and colored dots or dashes above the space preceding the "R" just mentioned, above the space between "RE", and directly above the serif of the middle "E". Almost all portholes show doubling. My copy has the date JY 7, 1900.

At UL 10, a more extensive doubling towards the left is seen. The entire left edge of the design, from the top down to the top 1/8 of the lower left frameline, is doubled into the margin. In that same region, the bottom frameline is slightly extended left and below the normal level, indicating a downward component to this shift as well as the more obvious leftward component. The left digit has a single dash halfway across the top of the tail for about 0.4mm; the right digit has extensions of two shading lines impinging from the upper right side of the main curve. The right ladder is duplicated throughout the length of its stem, along with most of the vertical part of the ornament, towards the left, of course. There is a dash in the left top of the main stem of "T" of TWOCENTS. Dots occur in the left space of the "W", the lower left of the "O", the lower right of the "N", and the far right of the lower curve of the "S". The word DOCUMENTARY has a bunch of dots, mainly in the tops of letters as extensions of the crosshatching directly above the word. The tops of "DOCUMENTARY" all thusly affected; in addition, colored areas to the lower left of central coloring occur in the "D", "C", and "U", while the "N" and "T" each have a more-or-less vertical dash at the lower right. "N" has a single tiny dot in the middle of the top, and the "Y" has a single small dot of color near the central coloring. For the curved words, we see a base line in "UNIT . . ." plus dots in the tops of the "I" and the right serif of the following "T"; the entire curve of the final "D" is doubled. In "STATES", there is an arc inside the lower right curve of the initial "S"; a vertical in the left middle of the stem of the first "T"; a dot in the top serif of the "E"; and a tiny dot at the middle of the right edge of the final "S". "INTER" has a dot in the lower right side of "I"; a line crossing the top of the stem of the "E"; and duplication of the curve and tail of the "R". Small colored dots or dashes can be made out in the scroll to the left of the "I" of INTER, and in the space above "R" of REVENUE. The portholes amidstships are all doubled, and the bow portholes are not. My copy is dated JY 6, 1900.

At UR 1, there is a nice re-entry towards the left and upwards. The top shading line is doubled into the top margin, especially above the space separating "OC", above the "E", above "TS", and above the right "2". That "2" has a small speck in the main curve, just touching the thick shading line at the left side halfway up, and a small spot in the bottom of the tail near the shading which separates it from the lower ball. The left "2" has four marks, three of which lie in the respective lower right parts of the top ball, the main curve, and the lower ball. The fourth mark is in the lower left of the tail. The ornaments surmounting the ladders have their tips/left edges doubled, the left one into the margin (tip only) and the right one inwards. There is a dot in the lower right corner of "N" of INTER, and two dots or vertical dashes in the right side of the stem of the "T" of the same word. "R" of REVENUE has at least three small dots or dashes in the vicinity of the junction of the curve and the tail with the stem. The lower left frame line is doubled for the top third of its length and again for the lowest quarter of the length along with a tiny piece of the bottom frameline which forms the corner. The crosshatched area just below the left ladder has two areas of doubling: the point into the space near the frameline, and the inner point (above "D") into the space to its left. In DOCUMENTARY, dots occur to the upper left of central shading in "D", "U", "M", "E", "R", "Y"; doubling to the upper left of rightside shading occurs in "M", "E", and "T", as well as "." Other

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 by the last day of the month following publication the applicants will be admitted to membership.

DAVID ABEL 4020, PO Box 610, Virginia City, NV 89440, by Eric Jackson. All US revs and cinderellas.

AMAR BANERJEE 4033, PO Box 8989, Calcutta 700 013, India, by Kenneth Trettin. Dealer-fiscals and revs, incl packets and sets, of India and states, Nepal, Bangladesh, Pakistan, etc.

IRVING BAYER (DIB ENTERPRISES) 4025, PO Box 18032, Cleveland, OH 44118, by Kenneth Trettin, Dealer.

EARLE W. BELKNAP III 4022, 2658 Huffstatler, Fallbrook, CA 92028, by Secretary. Genl revs.

HENRY B. BURNETT, JR 4034, 1422 E. Valley Rd, Santa Barbara, CA 93108, by Richard Friedberg. US and Canada revs; Danish RR stamps; WWI regimental labels.

than those, the "O" has a dot in the upper right, and the "C" has a dot just to the lower left of the central area. The first two porthole in each section are doubled. Copy is dated JY 5, 1900.

The last of this quartet occurs at UR 32, and is a fine example of a shift towards the bottom, with a leftward component added in. The bottom frameline is totally doubled into the margin, save only for a break the width of one of the letters above it, exactly in the middle. The lower left frameline attached to the bottom, is also doubled for the lowest third of its height. The top third of that same frameline and the angle plus curve (inward) from that corner also show duplication. The left ladder and all the shading lines above it have their tips doubled into the margin, while the lowest third of the ladder rungs are clearly doubled within the ladder itself, as well as having the tips in the margin. The left "2" has two extra arcs, each beneath the thin tip of a heavy shading line. Each of the letters "docuMENTARY" has a line or two of dots across the top, reflecting the downwards shift of the crosshatching just above. Nothing else seems doubled, which surprises me, given the enjoyable extent of doubling on this item. Date is JY 6, 1900.

Forty-fifth Piece:

A vertical strip of five stamps contains a nice re-entry at the bottom. While I cannot locate this stamp unambiguously, I strongly suspect that the strip comes from the right edge of a pane, which would make it UR or LR . . . the right side margin is large. The bottom margin is also large, perhaps large enough to make the stamp position -R 50 in a 5x10 format (or -R 54 in a 6x9 format). The strip is hyphen-holed and has an inverted correct watermark. Date is AP 3, 1900.

The stamp is a fine example of a shift towards the right and downwards. The entire right ladder is duplicated in the margin, as are five shading lines in the middle of the top right side, and two sections of the top half of the lower right frameline. Inside the top of the lower right frameline, some of the heavy vertical shading lines are clearly doubled on the left

(To be continued)

Railway Study Group of the Holy Land and Near East

Apart from the H.J.Z. Railway stamps, 30 new values relating to railways discovered.

Dahlia Jacobs (Mrs.) APS, ARA, etc

Box 14143

Tel Aviv 61 141, Israel 361

WILLIAM D. DOWNING 4031, PO Box 9248, Cincinnati, OH 45209, by Secretary. Book dealer, "Significant Books."

DENNIS M. DUVAL 4023, PO Box 363, Hollywood, SC 29449, by Secretary. Embossed rev paper.

G. H. (HALEY) GARRISON, JR 4035, PO Drawer JH, Williamsburg, VA 23187, by Secretary. Collector/dealer, "Antique Stocks and Bonds."

HERBERT B. GREENE 4030, PO Box 483, Southport, CT 06490, by The Revenue Specialist. Collector/dealer, Greene Syngraphics-all revs, esp embossed and stamped paper; US locals and independent mail carriers and cinderellas of same ("Taylors", etc).

TIM HUXLEY 4032, Dept of International Politics, University College of Wales, Penglais, Aberystwyth, Dyfed SY23 3DB, UK, by G.M. Abrams. Turkey and Egypt.

RAY LAPRADE 4036, PO Box 244, Council Bluffs, IA 51502, by George McNamara. Dealer, Ray Laprade Stamps.

WILTON E. MASON III 4028, PO Box 244, Madison, WI 53701, by Kenneth Trettin. US first issue; M&M; ducks.

L. FREDERICK MOOSE 4019, 7177 E. Costilla Dr, Englewood, CO 80112, by Richard Friedberg. M&M; Canada fed and prov revs.

HAROLD SCHARFF 4027, 4210 Barker Ave, Bronx, NY 10467, by Michael E. Aldrich. Genl, incl foreign cinderellas; starting revs.

RICHARD E. STONE 4024, 9 Queens Rd, New City, NY 10956, by Michael E. Aldrich. Ducks.

GARY D. WEAVER 4029, Box 1390, Pearl Harbor, HI 96860, by The Revenue Specialist. US BOB.

ABNER WEED, JR 4021, Callahan Rd, Gazelle, CA 96034, by Richard Friedberg. US Scott-listed revs, officials, ducks, possibly Calif. revs.

JAMES A. WILDE, JR 4026, 314 Grove St, New Brighton, PA 15066, by Richard Friedberg. M&M.

Highest membership number assigned on this report is 4036

NEW MEMBERS

Numbers 3993-4005

REINSTATED FROM 1983 NPD LIST

Dr. R. Leonard Carroll, Jr.

RESIGNED

Gerhard Hausmann

Leo Malz

Alan D. Pisano

Marcus Samuel

Vernon A. Zeitler

MEMBERSHIP STATUS

Previous membership total	1656
Applications for membership	18
Reinstated from 1983 NPD list	1
Resigned	5
Current membership total	1670

American Revenue Association — Sales Department

Financial Statement for Fiscal Year

Ending Sept. 30, 1983

SALES — Salesbooks & Misc.	\$22,884.49
Packets and Starter Collections	\$ 1,021.90
Catalogs	\$ 2,781.72

TOTAL \$26,688.11

INCOME FROM SALES (Net of \$602.16 for Expenses; \$330.28 for Mail Losses; and \$124.77 Loss on circuit not returned by former member)	\$ 1,751.46
INTEREST INCOME	\$ 1,769.53
PAID OUT TO OWNERS	\$18,872.67

STATEMENT OF ACCOUNT, Sept. 30, 1983

4th Qtr Income & Earned Interest	\$ 955.76
Allocation for sales from salesbooks and sales of catalogs and packets not yet returned or paid out to owners	\$21,306.21
TOTAL IN ACCOUNT	\$22,261.97

The 4th Quarter Income and Earned Interest will be forwarded to the Treasurer, for deposit to the General Funds of the Association. □

Member's Ads

Free advertisements will be given to those requesting them subject to the following conditions. Requests not conforming to these conditions cannot be honored.

1. Ads are available to ARA members only (include your membership number with your request for ad).

2. Ads are available without cost on a first-come, first-served basis.

3. Send one ad on a postal card only. Type-written preferred, handwritten acceptable if legible.

4. Ads are limited to 50 words plus the member's name (not business name) and address.

5. Ads must relate to revenue or cinderella material. They may be offers to buy, sell or exchange or they may be requests for information.

6. One-third page of ads will appear per issue, with this space to be increased depending upon the response by the membership and the space available. If there is insufficient space to run all ads, they will be held until the next issue. If there is an insufficient number of ads to fill the space, the last from the previous issue will be run again.

7. Only one new ad per member per issue.

8. It cannot be guaranteed when a particular ad will appear in a particular issue.

9. Mail ads to the Editor ONLY. (Address: Editor, The American Revenuer, Rockford, Iowa 50468-0056.)

WANTED: Scandinavian Revenues and cinderellas. I will return 3 listed for each one sent. State your preferences. Steve Potter, 310 State St., Lemont, IL 60439 *65*

Beer stamps for sale: Priestner Number 197 \$4; 198 \$6; 199 \$4; 212 \$2; 214 \$6. All are F-VF with punch cancel. Erick Jackson, P.O. Box 651, Whittier, CA 90608 *66*

Buying & selling revenue stamped western documents, stocks, bonds, checks etc. If selling,

please send photocopies — if buying, send \$2 for our next three catalogs. Warren Anderson, Box 1475, Orem, UT 84057. *67*

Tin-Foil Tobacco Wrappers: Am interested in information about tin-foils, whether listed or not, imprinted stamp or adhesive usage. Objective is a comprehensive catalog and history of these unusual U.S.I.R. tax-pays. Wish to correspond with other collectors and want to buy or trade for foils needed. Alan Hicks, 11 Warren Place, Brooklyn, New York 11201 *68*

I would like to trade and/or purchase Siamese (Thai) revenue and cinderella material. I'm also interested in exchanging information with other collectors of Siamese revenues and cinderellas. A.G. Smith, Language Centre, Nagoya University, Furo-cho, Chikusa-ku Nagoya 464, Japan. *69*

We pay 1/2¢ each for Scott listed US revenues. Cut or punch cancels OK. Domzall, 904 Wright No. 4B, Richmond, CA 94804 *70*

Wanted: Your listings and information on revenues for inclusion in a handbook on the following countries: Algeria, Bahrian, Djibouti, Iran, Iraq, Jordan, Kuwait, Libya, Mauritania, Morocco, Oman, Qatar, Somalia, Syria, Tunisia, the individual Trucial States, the United Arab Emirates, Yemen, South Yemen. Please write. Dr. S. Carol, P.O. Box 414, Holbrook, New York 11741 *71*

Wanted: Disabled veterans and B.F. Goodrich Key Chain Tags, Auto Windshield Stickers, License Plate Validation Stickers, Chauffeurs Badges, License Plates, Auto Related items. Dr. Edward H. Miles, 888 8th Avenue, New York, NY 10019. *72*

Wanted to Buy: Revenues (mint/used) and Cinderellas from Haiti and Dominican Republic. Reasonably priced items appreciated. Dr. Gerald L. Boarino, 31221 Ceanothus Drive, So. Laguna, Calif. 92677 *73*

Revenue Literature: Revenue Unit columns from The American Philatelist, 237 pp \$35; The Boston Revenue Book, 423 pp \$35; Revenue Stamps of the US, 144 pp \$21.95; US Match and Medicine Stamps, 144 pp \$24.95; Tobacco Sale Tax Stamps, 12 pp \$1; The Pacific Mail Steamship Co. Straight Line Cancels on the 1862072 Revenues, 8 pp 75¢ — ALL POSTPAID. Kenneth Tretin, Rockford, Iowa 50468 *74*

Buying Montana Bow and Arrow Hunting Stamps mint 1955-6, 1957-8, 1958-9, 1959-60, 1961-2, 1966-7, 1967-8, 1968-69 and N. Res. Bird 1970-1 — \$20.00 each. Virginia Elk Hunting any year accepted 1945-6 Res. or

N. Res. — \$10.00 each. David H. Curtis, 1806 Sycamore Drive, Killeen, TX 76543 *75*

Egypt and Sudan. I buy, sell and collect Egyptian and Sudanese revenues and cinderellas (and postage stamps). My book of last year, "Catalogue of Egyptian Revenue Stamps" (235 pages, profusely illustrated, four color plates, hardbound and thorough) is offered (autographed on request) for \$42 postpaid. Lets cooperate! Peter R. Feluts, 5709 Keith Ave, Oakland, CA 94618 *76*

Telephone Stamps from Patiala, India. 1943-47 King George VI postage stamps overprinted "Telephone PATIALA" 1/2A-6A, F-VF used (six values). Hiscocks No.'s 21-26. Catalog \$15.59 - All for \$9.00 plus 50¢ insurance. W. G. Krempfer, Box 693, Bartow, FL 33830 *77*

WANTED TO BUY OR TRADE: I am looking for meat inspection stamps and tags issued by the United States Department of Agriculture. Also, I am looking for used USIR special tax stamps issued 1862 to present. Bill Smiley, Box 361, Portage, WI 53901 *78*

A.R.A. member would like to trade state fish and game stamps. I have the following for trade: Alaska 58-59, N.R. 54-55; Indiana trout 52; all Kansas quail; all Iowa trout; Mississippi archery 60, 61; Michigan bear 59, 63; Pennsylvania N.R. trout 61, 62, 63. Rog Beals, Box 210, Montevideo, Mn. 56265 *79*

I will trade my West Virginia 1981 MNH revenue stamps (resident trout, bear, non-resident trout, national forest, and antlerless deer) for your state hunting and fishing stamps (especially state duck stamps) of similar value. I also need federal duck stamps. Dale C. Stover, 1326 14th Street, Silvis, Illinois 61282. *80*

Russian revenues, revenue paper, fiscal documents, vignettes, locals and Zemstvos wanted. Will exchange or purchase. Martin Cerini, 90 3rd Avenue, Huntington Station, Long Island, N.Y. 11746 *81*

For Sale India and Indian States: Fiscals, Judicial papers, cinderella material, States Gazets, Fund Raising seals with values in them. Hundies, cheques etc. all at through away price to clear stocks. Special through away prices for investors. V.P. Puri, Puri Building, Bhalla Street, Sangrur - 148 001. Punjab, India. *82*

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