



# The American Revenuer

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They were a rather plain looking stamp. But just how were the Future Deliveries used? We illustrate them "on Cover" so to speak inside on page 61.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

**MARCH, 1983**

Volume 37, Number 3  
Whole Number 353

# THE AMERICAN REVENUER

## The Journal of International Fiscal Philately

Official Organ of the  
AMERICAN REVENUE ASSOCIATION

Affiliate No. 51 of the APS

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

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This publication has been awarded the following in philatelic literature competition: Large Silver - CAPEX 78, Silver Bronze - INDIA 80, Silver Bronze - NORWEX '80, Vermeil - London 1980, Silver - PRENFIL '80, Bronze - ESPAMER '80, Silver-Brone - WIPA 1981, Bronze ROCPEX TAIPEI '81 Silver - PHILATOKYO '81, Silver - PHILEXFRANCE '82, Silver - ESPAMER '82, Silver - MILANO '82, Vermeil - SESCAL '82, Vermeil - CHICAGOPEX '82, Vermeil - STaMpsHOW '82.

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Cover: Sheaff Design, Chestnut, Hill, MA

**Back issues:** \$1.50 each from the Editor.

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

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



## The Editor Notes . . .

...that yes, this issue of TAR is a little late; and, no, your Editor probably never will get caught up. Well I do always look forward to the combined issues, it helps align things a little.

...that the unbelievable has happened here in the TAR editorial offices (my stamp den). For the first time in over ten years the thing has been completely cleaned out--it's fantastic! Now if I can just do something about the mess on the desk.

...that Penny Poirier of the Smithsonian Institution (National Philatelic Collections) has informed me that 20 x 24 inch prints are available of 22 first issue U.S. revenue proof sheets in the collection. These are just slightly larger than life size and are being specially printed from 8 x 10 inch negatives. They cost \$20 each. Next issue will include a complete list of those available and the address for ordering the prints. There is just too much information to convey in this column. (If you cannot wait, write or call me for the info.)

...that on occasion I have been asked what the awards look like that are listed in the masthead. I am illustrating two of them here. The first is a Large Silver (Vermiel) which was awarded to TAR at CAPEX

which was held in Toronto in 1978. The 1977 volume was entered in the competition. The second medal shown here is a Silver Bronze which was recieved by TAR at INDIA '80 held in New Delhi.



It must be realized that the major reason TAR has done so well at these international shows is because of the quality of the articles submitted by



(The Editor Notes--continued on page 64)

### Free Classified-Type Ads Approved by Board for ARA Members

The ARA Board of Directors has approved the establishment of free classified-type ads for the membership subject to some general conditions. It is expected that this will be a major benefit to the membership in allowing no cost, easy access to advertising space in TAR and also in placing more offers of revenue and cinderella material before the members.

Free ads will be placed in TAR subject to the following conditions. Requests not conforming to these conditions will not be honored. This is intended to make them available to all and not be monopolized by a few as well as simplify handling of these requests.

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. Typewritten 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.)

The first free ads will appear in the April issue. Anyone wishing to have an ad appear should send it immediately to the Editor.

### Opinion:

#### A word from the ex-president

I subscribe to many world-wide philatelic journals. I see each week, each month, each quarter, listings of new issues — including illustrations, of postal stationary, meters, local posts and of course, the growing and never ending stream of postal emissions. Me thinks it's about time that we, off here on the sidelines, just as those on the sidelines above, could make some arrangements for a monthly world-wide column or listing of new fiscal and related issues.

Is there a volunteer out there knowledgeable enough, with world-wide interests, who would be willing to put together such a column, which would be just as newsworthy for one of the larger circulation publications?

Once we have a volunteer to do this, we can then approach the media with the idea, see if anyone grabs at it and take it from there.

Our hobby is coming into its own and the time is ripe.

If you can commit to undertaking this task, please write directly to the Editor.

G. M. Abrams, ARA

# The Document Issues of the Republic

by G. C. Akerman, ARA

## The fourth Dated Series: 1930 - 37 Centavos Values

This much more modern design shows an allegorical figure carrying a caduceus and a sheaf of wheat, with the date and value tablets at the lower corner, above the Control tablet.

The dating system follows that of the pesos values, with 1932 and the following years all having single entries. A series was also produced for 1932-33, and is overprinted either for one or the other: "Corresponde al/Año 1932", or ". . . 1933" in two lines in red.

An opaque paper with a Large Arms watermark was used throughout the period, apart from:

— 1930-31 Thick opaque paper with Large Arms watermark

— 1931-32 Heavy horizontally ribbed paper for many values

A thin, near transparent paper was used for the 50c value in 1930-31 only. In 1935 many stamps show a granulated texture due to the use of gum-breaking rollers.

The stamps were well made, and the only reported variety is an enlarged left foot to A(RG) in the 1935 75c value.

## The Fifth Series 1938-1954

After the quarter century of simplicity described as the Second, Third, and Fourth Dated Series, we now meet more complicated issues again. But then philatelists like complications, don't they.

The subject group now has four designs current at any one

*This is the third portion of the series dealing with the document issues. The first appeared in the May, 1982, issue (page 96ff) and the second in the January, 1983, issue (page 4ff).*

time, these undergo mutations from time to time, including the removal of explicit dates and the introduction of code letters instead. A number of different papers appear, presumably due to war time shortages, making it difficult to offer simple reference lists. We shall do our best.

First, then, the designs:

— A Liberty Head, facing right, above a value panel showing the Centavos values, now expressed as decimals of the Peso (\$ 0,10). Note that Latin countries use a comma in place of the decimal point, and a period to separate millions, thousands, etc.

— For the 1 peso to 5 pesos values, a full length female Reaper clutching a sheaf of wheat at the left of the design, the Arms, Value and Date opposite, all surmounting the full-width Control panel.

— For the 6 pesos to 90 pesos values a rather untidy abstract pattern incorporating ears of wheat, surrounding the Arms, Date and Value, again with the Control panel at the base.

— The high values — 100 pesos upwards — retain the 'old' design, truncated below the Arms shield and surmounting one panel containing the Value and date and the ubiquitous Control Panel.

This arrangement lasted for just three years — 1938, 1939 and 1940. Then the Date was removed completely and the Control panel moved to the top of the stamps. A few minor adjustments were made to the pesos values — "Ley de Sellos" took over the space vacated by the date in the 1 - 5 pesos design, and the value tablet was extended to the full width of the stamp in the top value design.

These undated stamps were used for one or two years (1941



Fourth Series  
1930-37



Fifth Series  
less than 1 Peso

Fifth Series  
1 to 5 Pesos





and 1942). However, presumably due to accounting difficulties, some form of annual change was felt to be necessary, and this was achieved by the use of a Date Code Letter, inserted at the right hand end of the Control Tablet. The first such code letter was B, and in this form the Series continued until M, when a completely new set of designs were introduced. Judging by the evidence of dated cancellations this covers the period 1943 to 1954.

Two further simplifications were made. From the Undated issue onwards the long established convention of producing a new color scheme each year was abandoned, though the perpetual colors were remixed often enough to provide a wide range of shades, sometimes during a single year. For the low Pesos values at least, printing was done in two passes — one for the main design, and one for the value digit. Registration was sometimes poor, and there is often an easily visible difference in shade between the two elements of the design.

The stamps were arranged in panes of fifty impressions, laid out as ten rows of five units, with gutters filled with more or less ornamental designs. The Control numbers were entered vertically.

Many papers were used, some just for a few values during a single year. In addition the postal paper was brought into use, forming yet another simplification in the overall scheme. The basic papers were:

- 1938 — Series B, Series D Opaque; Large Arms watermark
- Series C, E, F, C.: Thin paper with marbled watermark
- Series H - M: Thin to medium paper, Large Arms watermark.

A ribbed paper was used for the 60c and 90c of the Undated series, for at least eight values of Series B, and four values of Series C. It reappeared for the 4 pesos value of Series E.

The postal Large Sun paper was used for the 10c and 25c values of the Undated Series. Readers will no doubt be able to report other unusual occurrences.

The standard perforation gauge was 13½ until Series G, when the 70c and 90c values appeared perf 11, the 1p 40c value perf 13 and the remaining values perf 13½. In Series H

most values were perf 13, though the 3p, 6p, 7p, 9p and 10p were perf 11. Thereafter perf 13 became the standard.

Few varieties have been noted, though this is in part due to the fact that the majority of these stamps are not easy to come by. The 90c Deep Blue Green of 1938 shows a vertical scratch from the middle of (9)0 into the middle of the Control tablet, and the upper frame of the 1940 10c is ragged.

### The Sixth Series N - P

A new quartet of designs appeared for Series N (1955), all including reference to the 2nd Plan Quinquenal. Once again the style of the design has been modernised, so that there is no longer a full frame. The upper part has a sort of trellis background, with "REPUBLICA ARGENTINA" and "Ley de Sellos" at the top. The remainder of the trellis work formed a background to the Control number. Roughly the middle third contained the pictorial element, with a Mother and Child for the centavos values and a Cornucopia of the low Peso values. The value appeared at the bottom.

The Date Code Letter has now been removed from the design and is appended to the Control, and since the color scheme now remained constant, considerable production economies should have been expected. This expectation was undermined by a change to the designs in Series P, when the reference to the Quinquennial Plan was deleted, with minor modifications to fill in the space thus released, then, the following year (R) a completely new set of designs was introduced. (I have never seen a stamp from Series Q, and suspect that Q was never used due to its similarity of O).

The stamps were all printed on medium Large Arms paper and retain the color scheme of the previous issue. All values seem to be scarce, particularly those above 3 pesos, of which I have seen but two. Readers are requested to fill some of the many gaps in the appended checklist.

### The Seventh Series R - E

Four new designs appeared in 1957 (Series R). They are similar in appearance to the previous set, with the inscriptions above a trellis work panel used for the Control number, then a picture and finally the value. The illustrations were the Liber-

**Fifth Series  
6 to 90 Pesos**



**Fifth Series  
100 Pesos and up**



**Fifth Series  
1941 & 1942**

## ARGENTINA

ty Head for the centavos values (expressed as decimals of the Peso), a group of statues showing the Memorial to the Andean War for the 1 - 9 pesos values, the Buenos Aires Chapter Hall for the next group, and a group of Industrial Buildings for the 100 pesos upwards.

Two independent changes were made in Series U. The minor change was to replace the previous reasonably elegant shaded type-face used for the value by a stubby san-serif type-face. A number of variations on this type-face are seen during succeeding years, with at least three different Peso signs (\$) and the use of both circular and square decimal points. It would be of interest to know if the variations in any given value represent new printing plates, or merely different positions on a single plate.

The second change, made during the currency of Series U, was the removal of the trellis work background to the Control panel. The appended Table illustrates the fact that values are known with both types.

A new color scheme was introduced for this Series, and, as usual, many shades may be seen. Thin poor quality Large Arms paper was used until Series Z. In Series B a coated paper began to be used in parallel with the uncoated paper. Series C was printed on either Large Arms coated paper or uncoated Sun RA paper of the type used for postal issues; and Series D was on the coated Large Arms paper. During years when more than one type of paper was in use values may be found on one, the other or both in an apparently random manner.

The production quality was normally high, though occasional examples show odd blotches and smears due to over-inking.

### The Eighth Series E - ?

In 1970 the Peso was revalued to reflect the ravages of inflation, and 100 old pesos became one new peso. This revaluation was enacted by "Ley 18.188", and the designs were modified to incorporate this additional inscription at the base of the stamps. Otherwise the designs were re-aligned to the

values:

Old Design	New Design
Centavos (Liberty Head)	(deleted)
1 - 9 pesos (Memorial)	(deleted)
10 - 90 pesos (Chapter Hall)	Centavos values
100 - 500 pesos (Industry)	1 - 9 pesos
—	10 - 90 pesos ('National Independence House')
—	100 - 5000 pesos (Map of Argentina)

In Series F the designs was rolled round to move the value and "Ley 18.188" to the top of the stamps, and in Series G or H the Ley inscription was dropped.

All of these stamps appear to have been printed on coated paper. Series E and F with Large Arms or Sun RA watermarks, and by Series J an unwatermarked paper was also in use. Thus far there is insufficient evidence to make any sensible tabulation of these papers.

### References and Acknowledgements

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Abrams, G. M. "Current Usage Argentina Federal Revenues" TAR May, 1979

Akerman, G. C. "Argentine Republic: Revenues" TAR October, 1980

Gerald Abrams, Bill McDonald, Victor Kreloff and Bill Weinberger have all made contributions to the listings.



Fifth Series  
1941 & 1942

Fifth Series  
Example showing  
misregistration  
of value



Sixth Series



**TABLE I 1930 — 37 Centavos Values**

Value	1930-31	1931-32	1932-33 O'print 32	1932-33 O'print 33	1932
5 centavos	Rose Red	Green	—	—	—
10c	Light Brown	Blue(s)*	Dull Yell Grn	—	Bright Green
15c	Pale Red Brown	Olive Yell*	—	—	Dull Blue Green
20c	Grey Green	Dull Scarlet	—	—	Dull Green
25c	—	—	—	—	—
30c	New Blue	Light Brown	Orange	—	—
40c	Lake Brown	Pale Lake Brown	—	—	—
50c	Bistre Brown	Carmine*	Red Brown	Red Brown	—
60c	Dp Turq Blue	Prussian Blue	—	—	—
70c	Dull Orange	Drab	—	—	—
75c	Pale Blue	Purple	—	—	—
80c	Light Brown	—	—	—	—
85c	Light Green	Yellow Olive	Yellow	Orange Yell	—
90c	Dull Violet	Claret*	—	—	—

Note: Items marked "\*" appear with opaque Arms paper (as well as the ribbed paper) normal for this issue.

Value	1933	1934	1935	1936	1937
5 centavos	Brown Lilac	Rose Red	Red Brown	Pale Blue	Red
10c	Blue Green	Scarlet	Blue	Dull Green	Red
15c	Dp Red Purple	Ochre	Bright Green	Rose Carmine	Red
20c	Purple	Br Yellow	Rose Red	Pale Red Brown	Red
25c	Yell Orange	Indigo	Brown Lake	—	Red
30c	Light Blue	Bistre Brown	Orange Brown	Olive Grey	Red
40c	Red Brown	Chestnut	—	—	—
50c	Olive Brown	Olive Grey	Yell Orange	Brown	Red
60c	—	Bistre	—	—	Red
70c	Sepia	—	—	New Blue	—
75c	Yell Green	Red Brown	New Blue	Red Brown	Red
80c	—	—	—	—	—
85c	Dp Dull Blue	Br Yell Green	—	Slate	Red
90c	Red Brown	Brown Rose	Olive Brown	Brown Lake	Red

**Seventh Series  
centavo values**



**Seventh Series  
1-9 Pesos**



**Seventh Series  
10 to 90 Pesos**



## TABLE II 1938-1954

Value	1938	1939	1940	Undated
5 centavos	Blue	Light Brown	Dull Ultramrn	Yellow Green
10c	Light Brown	Deep Blue	Yell Green	Bright Scarlet**
15c	Yell Green	Yell Orange	Light Brown	Purple
20c	Purple	Purple	Dull Scarlet	Black
25c	Brown	Red Brown	Sepia	Red Brown**
30c	Orange Brown	Dull Green	Venetian Red	Dull Green
40c	Olive Grey	Rose Carmine	Orange Brown	Yell Brown
45c	—	—	Deep Violet	Reddish Purple
50c	Dull Orange	Brown	Orange Yellow	Brown Rose
60c	—	Brown Yellow	Olive Grey	Grey Green*
70c	—	—	—	—
75c	—	Ochre	Dull Blue	Deep Dull Blue
80c	—	Deep Lilac	Red Brown	Dull Rose
85c	Bistre	Deep Claret	Dp Turq Blue	Claret
90c	Deep Blue Green	Yellow Brown	Olive Sepia	Grey Black*
1 peso	Brown Lake	Dp Grey Green	Br Yell Green	Dull Claret
1p 40c	Yell Green	Dp Blue Green	Brown Ochre	Ochre
1p 50c	—	—	Scarlet Verm	—
2p	Blue	Blue Green	Dp Dull Blue	Br Yell Green
3p	Olive Sepia	Dp Rose Red	Drab	Deep Blue
4p	Chestnut	Orange Red	Yellow Brown	Deep Magenta
5p	Cerise	Orange	Dp Bluish Grn	Red Orange
6p	Claret	Dull Ultramrn	Yellow Brown	Brown Olive
7p	Dull Ultramrn	Lake Brown	—	—
8p	Sepia	—	Salmon	—
9p	Deep Green	—	Deep Magenta	Yellow Brown
10p	Prussian Blue	Light Brown	Prussian Blue	Olive Brown
15p	Black	Dp Turq Blue	Bright Green	—
20p	Blue Green	Yell Green	Chocolate	Yellow Ochre
30p	Chestnut	Lake Brown	—	—
40p	Orange Brown	Dull Blue Grn	—	Sepia
50p	Bright Carmine	Bistre	Deep Carmine	—
60p	—	Black	Dull Green	—
70p	Brown Ochre	Brown Purple	Black	—
80p	Yellow	Bronze Green	Red Brown	Grey Olive
90p	Chocolate	Orange	Dp Dull Green	—
100p	Rose Red	Grey Olive	Lake Brown	Deep Brown

Notes: Items marked \* (also) exist on ribbed paper and items marked \*\* (also) exist on large Sun RA paper.



Seventh Series  
background removed

Eighth Series  
Ley 18.188 added



Eighth Series  
value at top

## TABLE IIa Series B - M

The color scheme adopted for the Undated Series continues through to the end of the period. There are myriad shades — some almost constituting distinct colors, so that the described color should be taken as an average for the period.

Value	Color	B	C	D	E	F	G	H	I	J	K	L	M
5c	Yellow Green	x*	x	x*	x	x	-	-	-	-	-	-	-
10c	Scarlet	x*	x*	x*	x*	x	x	x	x	x	x	x	x
15c	Deep Purple	x*	x	x	x	-	x	x	-	-	-	x	-
20c	Grey Black	x	x	x	x*	-	x	x	-	x	x	x	-
25c	Pale Red Brown	-	x	-	x	x	-	-	-	-	-	-	-
30c	Dull Green	x	x	x	x	x	x	x	x	x	x	x	x
40c	Yellow Brown	x	x	x	x	x	x	x	x	x	-	-	-
45c	Reddish Purple	x	x	-	x	-	-	-	-	-	-	-	-
50c	Orange Brown	x	x	x*	x	x	x	x	x	x	x	x	-
60c	Grey Green	x	x	x	x	x	x	x	x	x	x	-	-
70c	Purple Brown	-	x	x	x	x	x	-	x	-	-	-	-
75c	Deep Blue Green	x	x	x	x	-	-	-	-	-	-	-	-
80c	Lake Brown	-	x	x	x	x	x	x	x	x	x	-	-
85c	Claret	x	x	-	-	-	-	-	-	-	-	-	-
90c	Olive Grey	x	x	x	x	x	x	x	x	x	-	-	-
1p	Brown Lake	x*	x	x	x	x	x	x	x	x	x	x	x
1p	40c Bistre	x*	x	x	x	x	x	x	x	x	-	-	x
1p	50c Green	x*	-	x	x	x	x	-	x	x	-	-	x
2p	Br Yellow Green	x*	x	x*	x	x	x	x	x	x	x	-	x
3p	Slate Blue	x*	x	x	x	x	x	x	x	x	-	x	-
4p	Deep Claret	-	x	x	x*	x	x	x	-	-	x	-	x
5p	Red Orange	-	x	x	x	x	x	x	x	-	x	-	-
6p	Bistre	-	x*	x	x*	x	x	x	x	-	-	-	-
7p	Yellow Brown	-	-	x	x*	-	x	x	-	x	x	-	-
8p	Slate Violet	-	x*	-	x*	x	x	-	-	x	x	-	-
9p	Light Brown	-	x	x*	x*	x	x	x	-	x	x	-	-
10p	Sepia	x	x*	x	x*	x	x	x	x	-	x	-	x
15p	Grey Blue	x	x*	x	x*	x	x	-	-	-	-	-	-
20p	Brown Ochre	-	x*	-	-	x*	x	-	-	-	x	-	-
30p	Chocolate	-	-	x	x	-	x	-	-	x	x	-	-
40p	Olive Brown	-	-	-	-	-	-	-	-	x	-	-	-
50p	Red Brown	x	-	-	-	-	-	-	-	x	-	-	-
60p		-	-	-	-	-	-	-	-	-	-	-	-
70p		-	-	-	-	-	-	-	-	-	-	-	-
80p		-	-	-	-	-	-	-	-	-	-	-	-
90p	Orange	x	-	-	-	-	-	-	-	-	-	-	-
100p	Bistre Brown	-	-	-	-	-	-	-	-	x	-	-	-

Note: Items marked \* appear (also) on non standard paper for the series.

## The State Revenuer

This is a semi-review and a critique of *The State Revenuer* of February, 1983, received from member Barry L. Porter. For any who missed a copy, it doubles as a catalog/price list, although the face price is \$3.00 per issue. Mr. Porter requires only \$12.00 per year, for 12 issues (\$36.00 foreign), which brings the U.S. price to \$1 per copy, below his cost.

This catalog price list as a joy to behold on the one hand, fully illustrated in black & white and well worth the price of admission. On the other hand, there are quite a few surprises on the retail cost of these stamps since their issuance. They will raise a few eyebrows.

The publication is exclusively devoted to state fish and game stamps, although it is not complete and Mr. Porter indicates he is working toward that end. [In a letter to the Editor, Mr. Porter indicated that at the present the catalog

lists what he has available for sale rather than being a complete listing of the stamps. Collectively his catalogs would list most of the issued stamps . . . KTJ] Also included are some foreign fish and games as well as miscellaneous state revenues (which are offered far below, in general, the usual sources.)

If you missed a copy Mr. Porter will provide a sample and I suggest that this 43 page booklet be obtained.

SRS members do not miss it. I would like to suggest to Mr. Porter that he seriously consider, on completion of his studies, a revised and upto date new catalog of the old Vanderford Fish & Game Handbook of 1973. It is time!

Let us hope you will all be as overjoyed to see this as well as amazed by some of the prices as I was. Mr. Porter's address is in the directory. Also, please note, that the publication is copyrighted.

G. M. Abrams, ARA

**TABLE III Series N - Z**

Value	Color	N	O	P	Color	R	S	T	U	V	W	X	Y	Z
10c	Scarlet Verm	x	-	x										
20c	Dull Blue	-	x	x	Purple Brown	x	-	-	-	-	-	-	-	-
30c	Dull Green	x	-	-										
40c	Yellow Brown	-	-	-										
50c	Red Brown	x	x	x	Bright Violet	x	-	x	-	-	-	-	-	-
60c	Grey Green	-	-	-	Brown Purple	x	-	-	-	-	-	-	-	-
70c	Purple Brown	-	-	-										
80c	Lake Brown	-	-	-										
90c	Olive Grey	-	-	-										
1p	Deep Claret	x	x	x	Scarlet Vermln	x	x	x	x*	x	-	-	-	-
1p 40c	Bistre	x	-	-										
1p 50c	Green	x	x	-	Brown Red	x	-	-	-	-	-	-	-	-
2p	Olive Bistre	-	x	x	Deep Blue	x	x	x	x	-	x	-	-	-
3p	Grey Blue	-	x	x	Yellow Olive	x	x	-	x*	x	-	-	-	-
4p	Deep Claret	-	-	-	Blue	-	-	-	-	x	-	x	-	-
5p	Red Orange	-	-	-	Light Brown	x	-	-	x*	x	-	-	-	-
6p	Deep Yell Olive	-	-	x	Yellow Ochre	-	-	-	-	-	-	-	x	x
7p	Yellow Brown	-	-	-	Blue Green	-	-	-	-	-	-	-	x	-
8p	Slate Violet	-	-	-x	Brown Red	-	-	-	-	x	-	x	-	-
9p	Light Brown	-	-	-	Chestnut	-	-	-	-	-	-	-	x	-
10p		-	-	-	Green	-	x	-	-	x	-	-	x	x
20p		-	-	-	Carmine	x	-	-	-	-	-	-	x	x
30p		-	-	-	Yellow Brown	-	x	-	-	-	-	x	x	-
40p		-	-	-	Brown Purple	-	-	-	-	-	-	x	-	-
50p		-	-	-	Slate	-	-	-	-x*	-	-	x	x	x
60p		-	-	-	Br Yell Green	-	-	-	-	x	-	-	x	-
70p		-	-	-	Brown Purple	-	-	-	-	-	-	x	-	-
80p		-	-	-	Ochre	-	-	-	-	-	-	-	x	-
90p		-	-	-	Slate Violet	-	-	-	-	-	-	-	-	x
100p		-	-	-	Deep Claret	-	-	-	-	-	-	x	-	x
200p		-	-	-	Chocolate	-	-	-	-	-	x	-	-	-
300p		-	-	-		-	-	-	-	-	-	-	-	-
400p		-	-	-	Olive Brown	-	-	-	-	-	-	-	-	x
500p		-	-	-	Reddish Brown	-	-	-	-	-	-	-	-	x

Notes: Items marked \* in Series U (also) appear without the trellis background to the Control Tablet.

It is believed that when design changes were introduced the opportunity was taken to delete values no longer required. This applies particularly to low values rendered valueless by inflation. (The progress of inflation is visible in the increasing common-ness of high face values.)

(Argentina — continued on page 57)

## New Israeli Issues



by G. M. Abrams, ARA

Through the courtesy of an announcement in the journal of the Society of Israel Philatelists (February, 1983), three new values have been added to the set of recent wavy-line overprinted revenues. Formerly the set consisted of 7 values which were previously recorded in these pages. To these have been added a 17 sheqel, a 200 sheqel and a 250 sheqel. The 17 sheqel is in the small format while

the 200 and 250 sheqel are in the larger format. The first two values are illustrated here. Full details pertaining to the colors and dimensions will be provided here as soon as known.

The retail cost of these stamps as advertised were for a full set of 10, mint \$37 (U.S.), with tabs, \$41. For the three new values only \$21.50 and with tabs \$23.50. □



285.	36kr	.30			
286.	50kr		.15	.10	
287.	60kr	.30			
288.	75kr	.40			
289.	90kr	.50			

Various Types	Type Ia	Type Id	Type II	Type IIIb	Type IIIc
290. 1ft(11½)	1.00	3.00	6.00	2.00	.60
290. 1ft(12)	.10	.60	.80	.15	.10
291. 2ft	.30		1.00	.60	.30
292. 2.50ft	.40		1.00	1.50	.20
293. 3ft	.50		1.00	2.00	.20
294. 4ft	2.00		6.00	3.00	.30
295. 5ft	.30		.80	.80	.25
296. 6ft	4.00	3.00		4.00	2.00
297. 7ft	6.00		10.00	6.00	3.00
298. 10ft	1.00		3.00	2.00	.50
299. 12ft			20.00	15.00	10.00
300. 15ft	7.50		20.00	15.00	5.00
301. 20ft	2.50		6.00	5.00	.75

A pair of 1ft (12x12) is known with Types II and IIIb and is catalogued at 6.00.

The following pairs are known with Types II and IIIc:

2ft	15.00
2.50ft	15.00
5ft	12.00
10ft	30.00
12ft	100.00
20ft	60.00

It is quite possible that others exist.

#### Only Type Ia.

290I.	1ft (11½)	.80
290I.	1ft (12)	.40
291I.	2ft	2.00
292I.	2.50ft	30.00
293I.	3ft	3.00
295I.	5ft	1.50
296I.	6ft	15.00
301I.	20ft	10.00

## APPENDIX B

### The Military Border (Hatarorvidek)

It has been observed that the Austrian Empire lasted only as long as the danger of a European invasion by the Turks presisted. This may or may not be true, but is true that the Habsburgs did consciously confront the Turks face-to-face from at least the 16th century.

About 1500 Austria organized the Military Border District (Militargrenze) specifically as a buffer-state between Europe and the Turks. Although its limits changed over the years, it was basically a zone 300 miles long running from the Adriatic to the river Sava (Croatian Military Border) and thence on to the river Drava at the border of Hungary (Slavonian Military Border). It has been reported that through a system of signal stations, a message could traverse the Border in about three hours!

The Militargrenze was not completely disbanded until 1881, although the last serious Turk invasion occurred some fifty years earlier and the Ottoman Empire had become the proverbial "sick man of Europe." The Border continued to exist because the Emperor found it useful for other than anti-Turk purposes — as a source of reliable military manpower, and as a political pawn against the insurgent elements within the empire, most specifically the Hungarian nobility. The Border spanned the years from the early, weak emperors down to the highly centralized autocracy of Francis Josef.

The Military Border was organized under military administration, not civil. In exchange for military service, the Grenzer (mostly Christian refugees from Turkish oppression) were released from the usual feudal obligations, were given land with hereditary title, and were exempted from many taxes. As a result, the Grenzers' allegiance was to the Imperial house, the emperor himself, rather than to the polyglot empire. The organization was strictly military, based upon the communal unit up to the regimental level.

During the years that concern us, the Grenzer played a

significant role in the suppression of the revolutions of 1848 — in Italy, in Hungary, and in Inner Austria. When the Dual Monarchy was formed in 1867, Croatia was established as a semi-autonomous province within the autonomous kingdom of Hungary. But the Military Border was not responsible to either the Croats or the Hungarians, but to the imperial government in Vienna from whence it continued to be governed by the Military. After the formation of Austria-Hungary through the two kingdoms, Hungary issued its own revenue stamps. At the same time in 1868, a special issue of documentary revenues was also provided for the Croatian-Slavonia Military Border. These were Hungarian revenues (printed in Vienna) with an additional eagle background overprint.

Even though the low values of these revenues are occasionally encountered, this issue of stamps as a whole is probably the most elusive of any extant. (This is equally true of the newspaper tax stamps of which only a few copies are known.) In the United States, the only complete mint set known to me is in the collection of the well-known Bosnia postal specialist William E. Waste of San Francisco. He also has found a few examples of mixed franking with Hungarian revenues.

The stamps themselves were printed in the Staatsdruckerei in Vienna then by the state printing works in Budapest.

The Vienna print was on normal Austrian paper of the day, watermarked "STEMPEL-MARKEN" once to the sheet in double-line caps either 24 or 25 mm in height, very rarely 22 or 27 mm.

The green beech-leaf underprint was typographed using the so-called nature-printing process developed by Alois Auer von Welsbach. The central designs, all different, are black, printed from engraved plates. The brownish eagle overprint, applied to the background, is 35x26mm for the kreuzer values, 42½x33mm for the gulden.

## Documentary Revenues

**1868 (August 1)** Stamps of Hungary but with an additional great double-eagle overprinted in brown by typography. See Hungarian issue of June 20, 1868 for characteristics description. Perforation 12.

		Paper:	x)yellow	y)blueish	z)white (thin)
<b>Background Type II.</b>					
29.	½kr Black, green and brown		40.00		60.00
30.	1kr Black, green and brown		2.00		
31.	2kr Black, green and brown		4.00	5.00	
32.	3kr Black, green and brown		2.00	5.00	
33.	4kr Black, green and brown		3.00		6.00
34.	5kr Black, green and brown		2.00		
35.	7kr Black, green and brown		2.00		
36.	10kr Black, green and brown		2.00		
37.	12kr Black, green and brown		6.00	6.00	
38.	15kr Black, green and brown		2.00		2.00
39.	25kr Black, green and brown		2.00	3.00	3.00
40.	36kr Black, green and brown		4.00		
41.	50kr Black, green and brown		2.00		2.00
42.	60kr Black, green and brown		10.00		15.00
43.	75kr Black, green and brown		15.00		
44.	90kr Black, green and brown		20.00		
<b>Background Type Ia.</b>					
31.	2kr Black, green and brown		10.00		10.00
36.	10kr Black, green and brown		5.00		
38.	15kr Black, green and brown		5.00		
40.	36kr Black, green and brown		10.00		
41.	50kr Black, green and brown		5.00		5.00
43.	75kr Black, green and brown		40.00		
<b>Background Type Ia.</b>					
45.	1ft Black, green and brown		3.00	5.00	6.00
<b>Background Type Ib.</b>					
46.	2ft Black, green and brown		10.00		
47.	2.50ft Black, green and brown		15.00	30.00	25.00
48.	3ft Black, green and brown		10.00		35.00
49.	4ft Black, green and brown		200.00		
50.	5ft Black, green and brown		10.00		
51.	6ft Black, green and brown		500.00		
52.	7ft Black, green and brown		500.00		
53.	10ft Black, green and brown		200.00		
54.	12ft Black, green and brown		800.00		
55.	15ft Black, green and brown		600.00		
56.	20ft Black, green and brown		60.00		60.00

### Proofs

There are proofs on thick orange paper without perforation.

### Demonetized

October 31, 1872, since the Slavonian Military Border was disbanded on June 9, 1872 and the Croatian on March 9, 1872. Both Hungarian and Austrian adhesive revenues were used thereafter.

### Note

It is possible that other values exist on thin bluish paper, or with other types of backgrounds.

All of these stamps are rare.

These stamps have often been designated as "Croatia" which is incorrect.

## 1869

Stamps of Hungary but with an additional great double-eagle overprinted in brown by typography. See Hungarian issue of August 1, 1869 for characteristics. Perforated 9-11, mostly 10½.

### Only Background Type II.

69.	2kr Black, green and brown	20.00
70.	3kr Black, green and brown	10.00
71.	4kr Black, green and brown	10.00

72.	5kr Black, green and brown	.....(Questionable)
73.	7kr Black, green and brown	10.00
74.	10kr Black, green and brown	10.00
75.	12kr Black, green and brown	20.00
76.	15kr Black, green and brown	6.00
77.	36kr Black, green and brown	10.00
78.	50kr Black, green and brown	5.00
79.	90kr Black, green and brown	200.00

### Only Background Type Ia.

80.	2ft Black, green and brown	50.00
81.	2.50ft Black, green and brown	200.00
82.	3ft Black, green and brown	60.00
83.	5ft Black, green and brown	50.00

## 1870

Stamps of Hungary but with an additional great double-eagle overprinted in brown by typography. See Hungarian issue of 1870 for characteristics. Pelure paper. Perforation 9½-10½.

		Background	Type:	Ib.	II.
112.	5kr	Black, green and brown	....		200.00
113.	7kr	Black, green and brown	....	10.00	

114. 15kr Black, green and brown . . . 500.00  
 115. 50kr Black, green and brown . . . 6.00

**Only Background Type Ia.**

116. 1ft Black, green and brown . . . . . 20.00  
 117. 2ft Black, green and brown . . . . . 100.00  
 118. 2.50 Black, green and brown . . . . . 200.00

**Color Varieties**

No. 113, 7kr, is also known in a bluish color.

**Perforation Varieties**

See the variation in prices as given for the Hungarian issue of 1870.

**Overprint size**

Kr-values 26x35mm; ft-values 33x42½.

**Demonetized**

October 31, 1872.

**Advertising Tax****1868 (August)**

Stamps for Hungary but with an additional great double-eagle overprinted in brown by typography. See Hungarian issue of 1868 for characteristics.

3. 1kr Black, rose and brown  
 (Eagle 24x30mm) . . . . . 500.00  
 3a. 1kr Black and Rose (Eagle 26x33mm) . . 500.00  
 4. 2kr Black and rose . . . . . 500.00

**Calender Tax****1868**

Stamps of Hungary but with additional great double-eagle overprinted in brown by typography. See Hungarian issue of 1868 for characteristics.

2. 6kr Black, green and brown . . . . . 500.00

Imperforate proofs of the Advertising and Calender stamps on yellow paper are known.

**Newspaper Tax Stamps****1868 (August 1)**

19mm square format with Hungarian arms at the top (2kr) or at the bottom (1kr). Value indication in the center with inscription in a double circle: Magy. Kir. Hirlap Belyeg. Eagle in the color of the stamp. White paper. Imperforate.

1. 1kr Light Blue . . . . . 1000.000

The 2kr is thought to be a proof. Probably no more than one or two of these stamps exist. Proofs in black on white paper and in brown on yellow paper.

## APPENDIX C

### Hungarian Stamp Centenary

### 1871-1971

#### *Catalogue of Hungarian Stamps, Philatelia Hungaria, Budapest*

The differences between the watermark of 1898 and that of 1899 are as follows:

a) In watermark 1898 the two outside plates ("arches") on both sides of the crown's upper part are similar in form while in watermark 1899 the outer plates are low and narrow the bordering ones being high and wide.

b) In watermark 1898 the triangular plate is narrow and is of the same height as the plate next to it; in watermark 1899 it is wide and lower than the one next to it.

c) In watermark 1898 the upper and lower parts of the crown are of the same width and their sides are in line; in watermark 1899 the lower part is larger and, consequently, its sides form ledges compared to the upper part.

d) In watermark 1898 the lower oval line forming the underside edge of the crown closes at the bottom of the side lines; in watermark 1899 closing is farther in at the hooks.

Beside the differences in design the lines of watermark 1898 are sharp and are mostly visible also on the reverse of the stamp while the lines of watermark 1899 show blurred on the back and when looking across the stamp.

The main differences between watermarks 1908 and 1909 are as follows:

a) In watermark 1908 the cross on the crown forms an acuter angle to the horizontal than in watermark 1909.

b) The base of the cross in watermark 1908 is often a blurred circular spot; in watermark 1909 it is always a regular circle.

c) The outline of the upper part of the crown is usually

rounded off in watermark 1908 while in watermark 1909 it is usually angular.

d) In watermark 1908 the two outer squares in the lower part of the crown are always of equal width; in watermark 1909, the outer square is wider than the inner one.

e) The crown of watermark 1908 seems usually narrower resp. higher while that of watermark 1909 seems wider resp. lower.

f) Looking across the stamp the lines of watermark 1908 are sharp while the lines of watermark 1909 are usually blurred.

**Watermark Differences by Istvan Floderer**

Differences between 1881 and 1887 issues in watermarks:

**1881** The height of "Kr" is 13 and 9mm, of "ft", 14 and 13mm. The perforation is 11½, 13 or mixed and the background types are:

½kr-1kr	II, III
2kr-90kr	III, IV
ft.	Ia, II

**1887** The height of "Kr" is 15 and 10-12mm, of "ft" 15-15½ and 33mm. The perforation is 11½ (partly plate II) and 12 (always plate II). The background types are:

½kr-1kr	III
2kr-90kr	IV
ft.	II, IIb, IIc

The most common types of both issues are usually found. It is true that one cannot always be measured. There is some difference in the quality of the paper. The first is whiter and thinner, the latter yellowish and thick, and stiff.

Differences between the 1898/II and the 1899 issue water-



marks:

**1898** The paper is thick and white. The watermark is very sharp, can easily be seen on the back, even with a depression in the paper. Further the crown is surrounded by a ellipse. Characteristics are details in the design of the two oval decorations over the loop in the crown. These are quite equal in size. Mostly, the lines at the top of the crown are very near each other, almost run together.

**1899** The paper of the 1899 issue, is yellowish, thin and transparent. The watermark is mostly indistinct, and may show the paper-factory marks (star and roman numerals VI or IV). Further the crown is in a circle. Characteristics are that the two decorations over the loop are different in size. The lines at the top of the crown are always separated with a well visible space between them.

The paper of the 1904 issue at the beginning is yellowish and stiff, like that of the 1899 and 1903 issues. Later, white and soft. We make no difference in the prices of stamps on these two types of paper.

The differences in the watermarks of 1908 and 1909 are as follows:

**1908** The watermark is sharp and can easily be seen from the back. The two squares in the hoop of the crown on the left and on the right are always equal. The line of the crown at the top is quite circular, never is broken (perhaps a little deformed!). This issue has factory marks. The stamps are quite rare.

**1909** The watermark is indistinct. Strictly speaking, there are two types of this watermark. At the beginning of the issue the crown seemed larger than that of 1908. Later in 1912, but mostly in 1913 a crown appeared that is very similar to that of 1908. The crown is quite sharp! The four squares are almost equal, but one or two of them differ a little in size. With practice, they can be identified. First, this crown has larger squares to the outside than inside. Further, the top line of the crown mostly has a break and is not circular like the 1908 issue. This issue never has factory marks. There is no reason to give different prices for the two kinds of 1909 watermarks.

## APPENDIX D

Western Stamp Collector, July 31, 1971  
William Ittel, Pittsburgh, Pa.

Recently in Collector's Voice (WSC, June 19), Mr. Frank Young inquired about the removal of early Austrian water-resistant gum. I have no experience with the postage stamps, but I have experimented liberally with the early Austrian revenue stamps. Since the papers and gum are comparable, perhaps my experiences would be of interest.

From all appearances, the Austrian State Printing Works was using an adhesive of animal origin, technically known as "glue", not gum. Fiscalists had reported success in removing early revenues from paper by soaking in water for four or five days! To me, the wet paper is just too fragile for that. Other collectors place the damp stamp face down on a piece of glass and scrape the glue off with a knife. Too risky for me! So it seemed another approach should be tried.

Some facts about animal glue: (1) It's about 75% protein; (2) Although co-solvents exist, the only known solvent is water at about 60 degrees centigrade (140 degrees Fahrenheit) or higher and; (3) It can be made water resistant with formaldehyde. Considering these facts and after many trials not necessary to describe since they failed, I eventually decided to try to chemically convert the protein (gum) into something that would wash off in cold water.

The enzyme pepsin, a catalyst in the presence of acid, was tried. Pepsin did convert the protein into an amino acid which in turn did wash off with ease in water. A forty minute bath in the following solution did it: ¼ teaspoon pepsin powder in ½

cup distilled water to which 5% of acetic acid by weight was added. Distilled white vinegar was successfully substituted for the water and acid, too. The early Austrian revenues came out of the soak gum and wrinkle free! However, the ultramarine inks of one of the issues were badly faded and could not be revived with ammonia. Further testing indicated the acid did it.

So another enzyme equally protein-reacting was tried: papain. This enzyme converts protein into amino acid in vitro without the presence of acid. Chemically pure papain was not immediately available, so ordinary grocery store meat tenderizer was used — Durkee's. The tenderizer, liberally sprinkled in the water bath, did in fact convert the animal glue into amino acid which in turn washed off in cold water. There was no noted reaction to the inks.

As an aside, it is amazing just how much moisture one of these animal-glued stamps will absorb. An 1866 50kr. revenue weighed .05 grams. The paper weighed .04, the gum .01 grams. After immersion in cold water for one hour, the stamp had absorbed .09 grams of water. That is nine times the weight of the gum! No wonder these stamps often wrinkle, crack and, eventually, destroy themselves.

These few experiences may point the way for Mr. Young. Naturally, no warranty is offered or implied!

## APPENDIX F

### Concordance of Catalogue Numbers with the Erler Catalogues

**1854** — 1-21 = Erler 1-21 with Hungarian cancels.

**1858** — 22-55 = Erler 22-56Az and Ay with Hungarian cancels.

**1859** — 56-80 = Erler 22-56Aw and Av with Hungarian cancels.

**1863** — 81-A85 = Erler 24-32At with Hungarian cancels.

**1863** — 86-A89 = Erler 23B-33B Av with Hungarian cancels.

**1864** 90-117 = Erler 22-56 Cv and Cw with Hungarian cancels.

**1866** — 118-141 = Erler 41-71 Cv, Cw, Cz and Cs with Hungarian cancels.

### Military Border Stamps

**1868** — 29-56 = Erler 1-28. x = Ay y = Aw z = Az

**1869** — 69-83 = Erler 3B-22By and z

**1870** — 112-118 = Erler 29-35

## APPENDIX E

### The Designers

From scanty records, it is still possible, without being an authority on art and artists, to realize that the designers of the Hungarian revenues were famous in their day. In fact, Josef Axmann, involved in the fore-running Austrian revenues, also designed the world's first newspaper stamp, the Mercury, in 1851. J. Bayer (1868 revenue issue) also designed the 1868 newspaper tax stamps. Ferenc Helbing (1903 revenue issue) designed fourteen of the Hungarian postal issues between 1920 and 1935. Vilmos Brandmayer (1914 revenue issue) designed four postal issues in the late teens. Zoltan Egry (1927 and 1934 revenue issues) designed two postal issues in 1934. But the most famous must be Sandor Legrady (1927-1929-1934 revenue issues) who designed fifty five postal issues between 1932 and 1971!

Table IIIa A - D

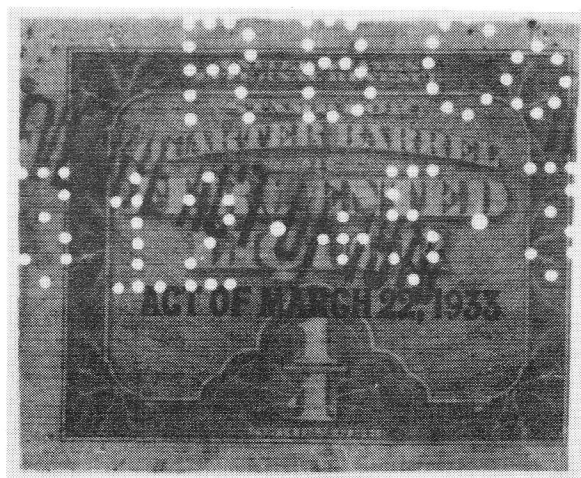
Value	Color	A	B	C	D
.1p					
.2p					
.3p					
.4p					
.5p					
.6p					
.7p					
.8p					
.9p					
1p	Scarlet Vermln	-	-	-	x
2p	Royal Blue	-	-	-	x
3p	Olive Bistre	-	-	-	x
4p	Blue	-	-	x	-
5p	Light Brown	-	-	x	x
6p	Yellow Ochre	x	-	-	-
7p	Blue Green	-	-	x	-
8p	Brown Red	-	-	-	x
9p	Chestnut	-	-	-	-
10p	Deep Green	-	-	x	x
20p	Bright Rose	-	x	x*	x
30p	Yellow Brown	-	-	x*	x
40p	Brown Purple	-	x*	x*	x
50p	Slate	-	x*	x*	x
60p	Br Yellow Grn	-	-	x*	x
70p	Brown Purple	-	-	x*	x
80p	Ochre	-	-	x	x
90p	Slate Violet	-	-	x	x
100p	Brown Lake	-	-	x*	x
200p	Chocolate	-	x	x	x
300p	Red Brown	-	-	x*	x
400p	Olive Brown	-	-	x*	-
500p	Chestnut	-	-	-	x
1000p					
2000p					
3000p					
4000p					
5000p					

Note: Items marked \* show the initial introduction of coated paper.

TABLE IV Series E - K

Color	E	F	G	J	I	J	K
Yellow	x	-	-	-	-	-	-
Dp Turq Blue	x	-	-	-	-	-	-
Red Brown	x	-	-	-	-	-	-
Grey Blue	x	-	-	-	-	-	-
Yellow Brown	x	-	-	-	-	-	-
Orange	x	-	-	-	-	-	-
Pale Rose	x	-	-	-	-	-	-
Yellow Brown	x	-	-	-	-	-	-
Carmine Rose	x	x	-	-	-	-	-
Red Brown	-	-	-	-	x	-	-
Dull Blue Grn	-	x	-	-	x	-	-
Yellow Green	x	-	-	-	-	x	-
Rose	-	-	-	-	-	-	-
Red Violet	-	-	-	-	-	x	-
Brown	-	-	-	-	-	-	-
Chocolate	-	-	-	-	-	-	x
Indigo	-	-	-	-	-	-	-
Bright Orange	-	-	-	-	-	-	-
Carmine	-	-	-	-	-	-	-
Dull Carmine	-	-	-	-	-	-	-

## A Most Remarkable Beer Stamp



by Thomas Priester, ARA

It doesn't look like much at first glance; a common quarter barrel 1933 First Issue stamp with the Government printed surcharge "Act of March 22, 1933". Cut off-center and somewhat soiled, it might be passed over except for the 1918 Provisional Issue surcharge, type 163, that runs diagonally off the stamp at the left, with the symmetrical beginning of another impression of the surcharge just showing at the upper-right. The stamp is cancelled by perf initials "R B Co, 12-5-33". Actually it is a most remarkable beer stamp.

The 1933 First Issue stamps were issued effective April 7, 1933, (still during Prohibition) to pay tax on beer containing not to exceed 3.2% of alcohol by weight, the first legal beer to be produced containing more than ½% alcohol since the Volstead Act became effective in 1919. The tax rate on this 3.2 beer was specified to be \$5.00 per barrel.

During the fall of 1933, it became evident that Prohibition would soon be repealed. It also was evident that the minute

# Varieties of the DISTRITO FEDERAL Overprints on the 1874-1875 Mexico Documentaries



by V. Kerloff, ARA

At least three types of this pretty oval DISTRITO FEDERAL overprint exist.

1. Neat serif letters, narrow O. Metal die; sometimes embosses the paper.

2. Thin letters, rounder O. A handstamp?

3. Thick letters and border. Border looks as if notched by knife-cuts. This is a handstamp?

Others might exist. Also found on the CF issue. Although this issue, printed by the American Bank Note Company, bears the dates "1874-1875", I have never been able to find a cancel dated 1874. Has anybody seen one? □

## Charles McLellan

With sadness, we report the death of Charles Woodbury ("Woody") McLellan of Champlain, New York on the afternoon of Wednesday, February 2, 1983, of cancer. Woody was 75.

Woody was a remarkable man, and an indefatigable philatelist. The U.S. First Issue Revenues were amongst his favorite issues, and he did an immense amount of original plating work on these issues, including various plates and states of the 2¢ Express, 5¢ Certificate, 5¢ Inland Exchange, 10¢ Certificate, 10¢ Contract, 10¢ Inland Exchange, 50¢ Conveyance, 50¢ Mortgage, 50¢ Original Process, \$1 Inland Exchange and others.

A stamp collector since 1918, Woody was equally knowledgeable in many philatelic areas, with especially strong interest in classic Belgian and French postal stamp varieties and cancellations, early Canadian postal history, U.S. fancy cancellations, U.S. perfins, U.S. precancels, and Clinton County (New York) postal history. He also collected in considerable depth in a host of other areas.

In 1920, Woody and his stamp collecting father, Hugh, founded the Moorsfield Press in Champlain (Champlain was originally known as Moorsfield, after Woody's great grandfather Pliny Moor, who first settled the town and became its first postmaster, in 1798). Begun as a hobby letterpress, The Moorsfield Press became their business. Woody continued to print until late last Fall.

Woody was an active Mason, a member of Champlain Lodge, F&AM, for 50 years and the Lodge's secretary for more than 25 years. He was also a member of the Cyrus Cryptic Masons, Adirondack Chapter, Commandery Scottish Rites, and American Lodge of Research.

In Army supply during WWII, Woody was stationed in the Yukon working on the Alcan Highway; then in Europe on the Rhine River crossing; followed by a rescue from the Battle of the Bulge by the 101st Airborne.

Mr. McLellan is survived by his wife, Hulda Bredenberg McLellan; a sister, Mrs. Dorothy McLellan Kellogg; and a nephew, Hugh McLellan Kellogg.

## Beer Stamp

the "lid was off", brewers would wish to produce "strong beer" containing in excess of 3.2% alcohol. Such beer was to be taxed at the old 1918 Revenue Act rate of \$6.00 per barrel. Therefore, certain values of the 1933 First Issue and 1933 Second Issue (which had just been issued) were surcharged "Act of March 22, 1933". These surcharged stamps, once Prohibition was repealed, would pay the tax on 3.2 beer at the rate of \$5.00 per barrel. Stamps *without* surcharge would pay tax on the new "strong beer" at the rate of \$6.00 per barrel.

Prohibition was repealed, effective December 5, 1933, following closely the decision relative to differentiating between the two tax rates. It seems probable that the time lapse was not sufficient to get proper stamps indicating both tax rates into the hands of revenue agents and breweries. The scarce "\$5.00 Rate" and "\$6.00 Rate" surcharges are evidence of the confusion that existed.

The subject stamp was used December 5, 1933, the first day that strong beer, taxed at the \$6.00 rate was again legal. The stamp bears the government printed surcharge, making it a \$5.00 rate stamp. The conclusions, I hope, are evident. "R B Co." produced \$6.00 rate beer on December 5, 1933, but the proper stamps were not at hand. Therefore, the Revenue Agent utilized \$5.00 rate stamps and surcharged them with the old 1918 Provisional Issue handstamp that he still had in his possession, thereby producing \$6.00 rate stamps.

Indeed, a remarkable beer stamp, connecting the pre-Prohibition and post-Prohibition eras. Evidently, multiple sheets of stamps were surcharged with the 1918 surcharge, as a relatively strong offset of the surcharge shows on the reverse side of the subject stamp. If anyone can come up with additional examples of 1918 surcharges on 1933 Issue stamps, we would like to hear from them. □



# USIR License

No. 2-17

UNITED STATES

IN FORCE

From May 1, 1864

Expires May 1st, 1865.

INTERNAL REVENUE

LICENSE.

TO ALL WHOM IT MAY CONCERN:

This License is granted to J. A. Whiterside of the Town  
of Chumplain in the County of Clinton and State of  
New York, to carry on the business or occupation of Manufactures  
at No. \_\_\_\_\_ Street, in the aforementioned place, the having paid the tax  
of Ten Dollars therefor, conformably to the provisions of an Act entitled "An Act to  
provide Internal Revenue to support the Government, and to pay interest on the public debt," approved July 1, 1862, and  
the amendments and supplements thereto.

This License is to be in force until the first day of May, 1865, provided the holder thereof shall conform to the requirements of  
said Act, and of such other Act or Acts as are now or may hereafter be in this behalf enacted.

Given under my hand and seal at Glens Falls, this 27  
day of June A. D. 1864.

Walter A. Faxon  
Collector of the 16th Collection District, in the State of New York.

Shown here courtesy of Richard Sheaff is a United States Internal Revenue "LICENSE" from May 1, 1864, until May 1, 1865, permitting the holder "to carry on the business or occupation of Manufacturer". This is the type of license issued by the government under the act of July 1, 1862, "An Act to provide Internal Revenue to support the Government, and to pay interest on the public debt" as amended. Can we assume that this type of document was used by the USIR until the Special Tax Stamps came into use in 1873.

The design of the license measure 10 1/4 x 8 inches. In the lower left corner there is an embossed seal of the Collector of Internal Revenue. Can anyone supply the reason why this type of license was replaced with those reading "Special Tax Stamp"? Was it a matter of Court interpretation or simply a matter of new laws passed by Congress.

Should anyone else have any interesting items of this type I invite you to share them with us here on these pages. □

## A Bosnia Advertising Tax Stamp

by V. Kreloff, ARA



This 1886 2 Novcica documentary has been affixed to a blank sheet of paper, and then printed over in the course of printing a poster or handbill. There are no special poster stamps for Bosnia, but the Turkish series of 1875 would have been current there to 1879, and afterward the Austrian series. In the case of this documentary, usage is determined by the cancel. □

# Observations on Yugoslavian Revenue Stamps

After skimming through a large quantity of Yugoslavian revenue stamps, I have made some observations that surely most of the old experienced collectors have also made, but perhaps they can be of benefit to the beginner.

The Spajic-Ittel catalogue does not list the varieties for the different issues, which can easily be understood considering the large number of different issues. Since, however, most of the normal series of documentary stamps are easily obtained, most collectors will find a wide range of varieties. In addition, in some cases the information in the catalogue is inaccurate concerning colors and prices. Thus, I wish to add some comments in the hope that other experienced collectors will give additional advice.

The Spajic numbers 1 to 20 are far rarer than indicated.

The number 29CA (error) is not rare and should not be valued at more than double the price of the normal stamp.

1920 issues (both inscriptions) come on paper ranging from yellowish to brownish. The stamp colors are in many shades. Otherwise, they are rather uniform and all have clear and sharp perforations.

For the issues of 1923 to 1927 (No. 67 to 90) this is quite a different situation. With few exceptions (1 Din brown, 20 p rose, 3 Din lilac rose, the onion paper prints, the 20 p lilac and the 50 p brown) all stamps are found with either sharp perforations (S) or very rough and incomplete perforations (R).

At first glance, one might think that simply part of an issue was carelessly perforated. There is, however, an apparent difference in paper and color. Sometimes not great, but in some cases striking to the eye. Thus, it may be assumed that different printings were made.

1923 issue: The 5 p. blue is comparatively rare, the Spajic price is too low (S, R). 10 p. shows many printings:

- a) pale yellow green S
- b) bright yellow green R
- c) bright yellow green perf. 10! (rare)
- d) greyish green (not dark green) SR
- e) emerald, thinner paper, R, rare.
- 20p. a) dark blue S
- b) dark blue R (lighter colors)
- 50 p. a) scarlet SR
- b) dark rose S
- c) rose S
- 1 Din. yellow RS
- 1 Din dark brown only S
- 2 Din light green S R (rarer)
- 3 Din lilac rose S
- 5 Din orange brown S R (rarer)
- 10 Din violet S R (rarer)
- a) plate defect: upper margin line broken
- 20 Din dark blueish green S R (rarer)
- 50 Din orange SR This stamp apparently is rarer than indicated in the catalogue
- 100 Din light brown R This stamp apparently is rarer than indicated in the catalogue.
- 250 Din dark brown comparatively R - perf.
- 500 Din magenta comparatively R

1000 Din rose This stamp is far rarer than indicated in catalogue

The stamps of the pelure paper issue of 1924 (no. 83-87) generally have sharp perforations and are rather without varieties except the 10 Din.

10 Din: a) purple and b) violet

Apparently the plate defect of the number 76 does not occur again with this issue.

1927 changed colors:

10 p dark green S R

20 p. a) violet S R and b) lilac S

50 p. a) brown S

b) red brown S

c) lighter red brown R

The new 1927 issue (No. 91 and following) the stamps all have sharp perforations. The first printing of the 1927 issue are on granite paper. The colors are a bit darker and duller. The 1929 reprintings are in part on white paper and the colors are a bit brighter. The 1, 3, 5 and 10 Din exist on white paper. The high values (250, 500 and 1000 Din) are rarer than indicated in the catalogue. In comparison, numbers 102 and 103 (100 and 250 Din with different colors) are not so rare.

Some stamps of the 1932 printings show distinctly different printings:

20 p. a) brown

b) yellowish brown (sienne)

1 Din a) brown red

b) red

2 Din a) violet purple

b) bluish violet

5 Din a) dark blue

b) blue (shades!)

The 3 Din of the 1934 issue (no. 123) is rarer than indicated. Of the post war issues, numbers 363 to 372 (black overprints) are rarer than indicated.

The next series (No. 373-382) normally has a carmine-red overprint. However, I have found the 3, 5 and 10 Din values with an overprint that is closer to an orange-red.

Apparently after the original supply of stamps was overprinted, a second printing was made for some values. The following varieties can be found:

1 Din pale orange instead of orange

2 Din sepia instead of brown

3 Din dark green with orange underprint

50 Din purple instead of lilac violet.

The 5 Din exists with the last line of the overprint missing.

The 1946 issues and subsequent reprints: With the de-

## Future Delivery Tax Stamps

FORM 66 Chicago, JUL 19 1919

We hereby confirm SALES made by us today, under the rules of the Chicago Board of Trade, as follows, to

*Wane 102*

Amount	Delivery	Kind of Property	Price
	1 Sep	1919	

CLEMENT, CURTIS & COMPANY

By \_\_\_\_\_


United States Food Administration License No. G-76441

CLEMENT, CURTIS & CO.

STAMP TAX 40

For each one hundred dollars in value, or fractional part thereof, TWO CENTS.

Amount	Tax



Shown here courtesy of Richard Sheaff are two orders for future delivery contracts on the Chicago Board of Trade. Both bear the Future Delivery tax stamps called for at the rate of 2¢ per \$100 or fraction thereof. Shown are copies of RC3, RC4 and RC7.

It would be of interest to show how other classes of tax stamps were also used. Can any members provide us with illustrations of documents bearing such classes of stamps as silver tax, potato tax and tax exempt, tobacco sale tax, customs fees or one of many others. We will share your goodies with all on these pages. □

144 Chicago, 1919

We hereby confirm SALES made by us to-day, under the rules of the Chicago Board of Trade, as follows, to

*Shank*

Amount	Delivery	Kind of Property	Price
1500			31

SIMONS, DAY & CO.

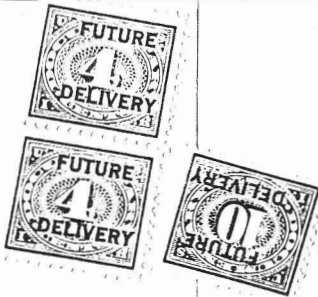
BY \_\_\_\_\_

SIMONS, DAY & CO.

18 STAMP TAX

For each one hundred dollars in value or fractional part thereof, TWO CENTS.

Amount	Tax



### Yugoslavia

valuation of the Dinar some of the smaller denominations were no longer used and thus are rarer than the high values. This is especially true with the 0.50 Din (ten times as rare as the 1000 Din) and the 3 Dinar.

Some varieties noted include (early printings listed first):

1 Din a) red, strong green underprint and b) bright red (lighter color), faint underprint

2 Din a) reddish violet, strong green underprint and b) bright reddish violet, lighter underprint

3 Din a) lilac red, green underprint and b) bright lilac red (rare)

5 Din a) blackish blue green (comparatively rare) green U; b) dark green and c) greyish green (near to light Russian green)

10 Din a) dark blue green, faint green U and b) bluish

green, faint green U

20 Din a) blackish blue, light blue U; b) indigo and c) blue (rare)

50 Din a) dark turquoise blue, faint green U and b) turquoise blue, faint green U

100 Din a) dark violet brown, faint green U and b) sepia brown.

No distinct varieties were found for the higher denominations.

In the income tax stamps of 1929 we find that the 0.50 Din is rarer than indicated, while the 15 Din is quite common. The values 25, 50 and 100 Din are rarer than indicated.

It is hoped that these comments can be of value to the new collector and possibly even to those who have been collecting these issues. □

### **New Helmsman, Same Old Crew (Mostly):**

Due to Gerry Abrams' ill health, I have stepped up into the Presidency of the ARA; a task I take on with some trepidation, since Gerry's shoes will indeed be hard to fill. Yes, my house is indeed white, and is located some 20 to 25 miles from Washington (just outside by rural standards). My assuming the Presidency created a vacancy in the office of Vice President, which Terence Hines has graciously volunteered to fill. The ARA Board of Directors has been kind enough to approve Terry's appointment, since Terry has served on prior Boards and is thus familiar with ARA operations.

### **Abrams Voted Honorary Life Membership:**

My first official act as President was to propose that the ARA Board of Directors elect Gerald Abrams to an Honorary Life Membership in the ARA. Although Gerry and I have had our differences of opinion from time to time, he has established a record of service to the ARA which is second to none, and, since I wanted to do something of a positive and lasting nature in my first official communique to the Board, I felt that proposing an HLM for Gerry was the proper thing to do. The Board has unanimously elected Gerry to Honorary status as HLM number 18 (on average we have elected one HLM every two years, so this is not something which the Board does lightly). Congratulations, Gerry!

### **Attorney Resigns, New Attorney Appointed:**

ARA Attorney Gary Theodore recently submitted his resignation for personal reasons, and I have appointed ARA Eastern Representative Elliot Chabot to double in brass by filling this slot. The Board has also approved this appointment. Elliot's appointment in no way impacts his serving as Eastern Representative (Article 5, Section 1, ARA By-Laws), but he is entitled to only one vote on the Board (Article 6, Section 1, ARA By-Laws).

### **Conventions:**

As you may already know, the 1984 ARA Convention will take place at MILCOPEX '84 in Milwaukee,

Wisconsin, in March of 1984. It is ARA Board policy to select a convention site for any year in the latter part of the year two years prior to the particular convention (thus MILCOPEX was chosen for 1984 in December of 1982). This policy was established to give all shows a fair shake, since while we recognize that a certain amount of lead time is required, we cannot in good conscience commit the ARA to a convention site before some shows have had an opportunity to submit convention applications. The 1985 site will thus be selected around the end of 1983, the 1986 site around the end of 1984, etc., etc. Vice President Hines will be handling convention site applications henceforth, so please address all correspondence concerning this matter to him.

### **Help Wanted — Membership Director:**

Gerry Abrams has also resigned as ARA Membership Director. This position is one of active ARA recruiter. The incumbent must not only send out membership applications on request, but also review the various philatelic media for potential members. If you're interested in **hard work** in this area, please let me know as soon as possible. This is **not** merely a title, if you don't believe me, just ask any other Board member.

### **Italian Municipals Catalog:**

How Gerry roped me into this one I'll never know, but we've been at it for a considerable period of time and it seems that every time we examine an accumulation of 100 or more stamps we come up with at least one new item. And this after having viewed and listed several of the biggest collections. If you'd like to help, let me know and I'll get particulars to you as time allows.

### **ARA Chapters:**

We haven't heard from many of the ARA local chapters for a long time. Are you folks still active out there? Please notify me if your chapter is still active. I know that the Washington DC Chapter is still functioning, as is the New York Chapter, as for the rest?? If you'd like to form a new Chapter, all it takes is five ARA members. Details from me.

\*(just outside) Washington, D.C.



## 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.

CYRIL F. BELL CM3907, 4886 Candlewood Lane, Stone Mountain, GA 30088, by G.M. Abrams. Grenada — revs, fiscal canc on postage, revs postally used.  
LAWRENCE BESTOW 3913, 131 Holmley Lane, Coal Aston, Sheffield, S. Yorks S18 6DA, England, by G.M. Abrams. World, emphasis on GB and Commonwealth, esp New Zealand.  
LLOYD BOOTH 3917, 523 East Dr, Sewickley, PA 15143, by G.M. Abrams. US revs; Germany and states revs; cinderellas.  
WALTER BILESKI 3919, 149 Helmsdale Ave, Winnipeg, MAN R2K 0V8, Canada, by G.M. Abrams. Collector / dealer, Stamp House — Canada and Mexico revs, Canada precancels.  
K.J. BUCHESTER 3910, PO Box 129, Clayfield, Queensland 4011, Australia, by G.M. Abrams. World, esp Australia (commonwealth, states and former cols).  
MICHELE CASO 3923, PO Box 00050 Ponte Galeria RM, Italy, by Secretary. Revs and stamped paper of Italy and cols, states, occupations, etc.  
RONNY L. DODSON CM3908, 2510 Ward St, Van Buren, AR 72956, by Tom Carson, US.  
JOHN GLYNN 3915, 59 Nevilles Court, Dollis Hill Lane, London NW2 6HQ, England, by Secretary. Displaced persons stamps and covers, POW material, college stamps, bank and propaganda labels.  
PERRY B. HANSEN 3918, 5620 Crow Creek Rd, Bettendorf, IA 52722, by Thomas W. Priester. Collector / dealer — US revs, beers, taxpays, cigar, tobacco, snuff; express labels and money packets.  
RICHARD L. HARRISON 3920, 41 Park St, Norwich, CT 06360, by Eric Jackson. All BOB except M&M.  
THOMAS P. JACOBSEN 3921, by Secretary. All except state ducks.  
WILLIAM G. JARCHOW 3914, 314 Harmony Dr, North Aurora, IL 60542, by Richard Friedberg, US 19C revs.  
BARRY S. KAPLAN 3911, 3416 Running Deer, El Paso, TX 79936, by Richard Friedberg. Collector / dealer — US first issue on photos (CDV), first issue R1-102c, rev stamped paper.  
LEONARD R. McMASTER 3916, 101 S. Reynolds St, Apt H407, Alexandria, VA 22304, by Tom Carson.  
ROY K. POWLAN 3924, 1 Chapel Dr, Lafayette, CA 94549, by G.M. Abrams. US revs and M&M.  
KENNETH X. ROBBINS 3909, 5055 Seminary Rd, #108, Alexandria, VA 22311, by John S. Bobo. India native states — revs, court fees, stamped paper, fiscals.  
JAMES A. SCHMIDT 3912, PO Box 777, Nyack, NY 10960, by Secretary. Dealer, The Collector's Choice, Ltd — Western Airltetter, postal react services.

## CONTRIBUTING MEMBERS FOR 1983

Gerald M. Abrams  
Garrett G. Adams  
Stephen Albert  
Louis S. Alfano  
Samuel S. Arlen  
Dr. Michael H. Aronwitz  
Alexander S. Atherton  
David H. Atwater, Jr.  
Fred C. Ballman  
Philip T. Bansner  
William A. Barber  
William J. Baughman  
Harry F. Beckham, Jr.  
Manley L. Behrens  
Sheldon Beigel  
Cyril F. Bell  
Harald H. Bernhardt  
Thomas A. Black, Jr.  
Brian M. Bleckwenn  
Oliver R. Bloom  
Bruce A. Bly  
Alan H. Boenning  
George Q. Booth  
R.G. Booth  
Wilson E. Born  
Joseph P. Breton  
George W. Brown  
William E. Buford  
Jonathan D. Bulkley  
Robert T. Burney  
David A. Cantor  
Richard C. Celler  
Charles W. Chappell  
Dr. Victor J. W. Christie  
Brian H. Clague  
John M. Conklin  
Henry H. Conland  
Andrew C. Cooper  
Anne Crane  
Eli N. Crupain  
Robert C. Cunningham  
Anthony R. Curtis  
Patricia M. Curtis  
Jerry Davis  
Stuart Davis  
John M. Dean  
Mae D. Dean  
W.R. DeKay  
James R. DePitts  
Donald W. Dewey  
Robert A. Dewey, Jr.  
J. Leonard Diamond  
Ronnie L. Dodson  
George J. Durany  
Dave Eakin  
Sherwin Edelman  
Sinclair L. Edwards  
Joseph S. Einstein  
F.R. Ellwanger, Jr.  
David F. Emery  
Gerald R. Engstrom  
Gregory P. Esteven  
Jacob Fellig  
John A. Fox  
Richard Friedberg  
Deborah I. Friedman  
Ellis R. Freedman  
Thomas Garbett  
Dr. Peter Gaspar  
James R. Giannantonio  
Giles A. Gibson  
Wilma A. Goebel  
Herschel H. Goldstein  
Otis M. Graham, Jr.  
George B. Griffenhagen  
Michael A. Gromet  
Harry Hagendorf  
Cline A. Handy  
Richard R. Hansen  
Thomas L. Harpole, Jr.  
Peter H. Hazdovac  
Amos L. Henely  
Mrs. Adolph B. Hill, Jr.  
Frank F. Himpel

Terence M. Hines  
Walter H. Hoffmann  
Margaret A. Howard  
William W. Hunnell  
H.B. Hutton  
A.O. Imbler  
T. Richard Jacks  
Eric Jackson  
Thomas E. Jensen  
Karl A. Johnson  
Paul D. Johnson  
Larry Joseph  
Donald J. Kaelin  
Howard Karlin  
Stanley J. Kaste  
John Keck  
Robert F. King  
James H. Kinley  
Jon Koepke  
Adolph Koeppel  
Fred J. Kolcz  
Mathias Koreff  
Serge A. Korff  
George J. Kramer  
William G. Krempfer  
Frederick L. Kretschmar  
John L. Kuhn, Jr.  
Karl T. Lackemacher  
Thomas M. Lampkins  
L. Landau  
Michael Lascarides  
Coleman A. Leifer  
Richard G. Levine  
Pamela J. Liberatore  
Arthur L. Liberman  
Carter Litchfield  
Russell J. Logan  
Arnold Lorbeer  
John E. Lord  
Rodney Lukas  
Jerry D. MacLeith  
Lois M. Mann  
Paul G. Markison

Jerry Marver  
James B. Mason, Jr.  
Robert A. Mason  
William T. McDonald  
Harold McLaughlin  
Milton M. McNeill  
John J. Michael  
C.K. Miller  
Jack E. Molesworth, Inc.  
Warren H. Moore  
Michael C. Morgan  
Michael J. Morrissey  
David A. Moskal  
Ira L. Moss  
Richard C. Mounsey  
Benny Muniz-Lucca  
Davis A. Nathan  
John L. Needham  
Howard D. Nelles  
Thomas S. Nelson  
Frank Q. Newton, Jr.  
J. Kenney Newville  
Anthony S. Niskanen  
Francis E.W. Ogle  
Walter J. Orton, III  
John E. Ott  
Peter D. Packard  
Mark J. Pavia  
Otto J. Pfalzer  
Peter V.N. Philip  
Peter V. Pierce  
Willem J. Pieterse  
Matthew Pizza  
Elwood S. Poore  
Herbert Portnoy  
Thomas W. Priester  
Stanley J. Prior, Jr.  
W.A. Rader  
David Ramp  
Daniel L. Rhoades  
Sanford Riesenfeld  
Dale W. Ritter  
Arnold J. Rosenberg  
Paul Rosenberg

Dennis R. Rosser  
Mary O. Ruddell  
Seymour L. Rudman  
Steven E. Ruecker  
Leonard Saremsky  
David A. Schaubroeck  
Howard A. Schneidman  
Fred Schuepbach  
Bernard Schukraft  
Allen W. Schultz  
Eric J. Scott  
Norman Seidelman  
Richard D. Sheaff  
Frank L. Shively, Jr.  
Allison D. Shumsky  
Richard Simchak  
Rungron Sittipong  
John L. Slane  
Philip W. Sloan  
Samuel S. Smith  
Joe L. Snyder, Jr.  
Charles J. Sobolewski  
Lawrence R. Stevens  
Ralph R. Taaffe  
Richard R. Tancrell  
George Tarnowski  
Ivan A. Tillen  
Thomas M. Tomc  
Charles F. Treat  
Robert D. Trussell  
Stanley R. Trychel  
Edward B. Tupper  
E.S.J. van Dam  
Walter P. Vetter  
Ernest F. Vilter  
William H. Waggoner  
John B. Webster  
Leroy D. Willey  
Sylvia J. Williams  
Kurtis W. Winzorek  
David P. Wooldridge  
Philip W. Wyne  
Louis W. Yagle  
Michael Zinman

RALPH R. TAAFFE CM3922, PO Box 1168, Los Angeles, CA 90053, by G.M. Abrams. Dealer, Crest Stamps — all.

Highest membership number assigned on this report is 3924

## NEW MEMBERS

Numbers 3865-3889

## APPLICATIONS FOR REINSTATEMENT

ANTHONY R. CURTIS CM1594, 9408 Erin Ave, Walkersville, MD 21793, by Secretary. All BOB.

ROBERT J. HARDIE, SR 628, 28325 Center Ridge Rd, Apt C-13, Westlake, OH 44145, by Kenneth Trettin, Argentina, incl charity seals.

CEDRIC ROCHE 2879, PO Box 11058, 0011 Brooklyn, Pretoria, South Africa, by Secretary. South Africa revs and RR stamps.

## REINSTATED FROM 1983 NPD LIST

John D. Bowman  
Thomas A. Cox  
Sohan Lal Dhawan  
Ron Fallon  
R.N. Kapoor  
Robert F. King  
James J. Lemmon  
Robson Lowe  
Herb Meisels  
H. Harrison Mitchell  
Gerald J. Preston  
Stanley J. Prior, Jr.  
Edward C. Rochette  
Prof. K.D. Singh  
Richard J. Tipton  
George A. Van Horn  
Lee Wade  
Michael F. Wilcox  
Jack H. Willis

## LIFE MEMBERSHIP APPROVED

LM 3 (2711) Dr. Harold Don Allen

LM 4 (1866) Jerry Davis

## MEMBERSHIP STATUS

Previous membership total	1524
Applications for membership	18
Applications for reinstatement	3
Reinstated from 1983 NPD list	19
Current membership total	1564

## READER'S ADS

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

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

## 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.)

## AUSTRALIA:

### New South Wales Government Railways new issues

by Maxwell Hayes, ARA

The NSWGR (in the form of SRA NSW State Railway Authority) released a new \$10 railway parcel stamp in October, 1982. It is the same format as the other in the same series and is a pale yellow. Some years ago NSWGR became the Public Transport Commission and later, again, the SRA,

but they have never bothered to change the name on their stamps.

Additionally, a new series of self-adhesive labels, entitled "Trackfast" were released on October 25, to replace the former "Blue Spot" labels. □

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## The Editor Notes . . .

--Continued from page 45

you the members.

...that in order to continue this tradition of producing a top philatelic journal your contributions are still needed. Coming up in the near future is a major article about the 2¢ Battleship Documentary written by a non-member and submitted to TAR for publication.

...that an occurrence feared by many philatelists struck one of our members. On January 14 or 15, the home of E. W. Heinrich of Ann Arbor, MI, was robbed. Taken were his collections of Germany and German states. The Postage items were almost complete. Also taken were large amounts of German state and federal revenues, cinderellas, German cancellations and German Empire material. If anyone suspects they are being offered some of this material please contact Ann Arbor police Detective Robert Levanseler, Major Crime Division, Ann Arbor Police Dept, Ann Arbor, MI 48107 (313-994-2850). The case is number 83-1877. The FBI is also investigating the crime. Agent Jim Riley is in charge and can be reached at 313-668-2111. A reward is being offered.

...that Martin Erler reports that he is working on a number of catalogs at the present. These include Germany--Volume VIII, the Saar Municipals, German railroad stamps, two additional volumes of Austria and a volume of German municipal stamps without town names.

...that I need an errata column. The Springfield list reviewed last time (page 23) is misspriced. The correct price should be \$10.00 + \$1.50 postage.

...that with our member dealers a number of things are taking place:

--Tom Carson and Joel Rind of the Revenue Specialist (see ad on inside back cover) have available the entire printing of a new set of Scott album pages for revenues just printed by Scott. This is a newly revised set of pages to fit the Scott speciality album consisting of 175 pages and having spaces for all US Scott listed revenues except the M&Ms, the RWs, RXs and RZs. They have these pages available for \$40 post paid and should be available through normal Scott suppliers soon. Carson and Rind are making a special offer for those ordered through them. They will include a matching set of pages produced by Sherwood Springer (31 pages) with spaces for the Match and Medicine stamps.

--Richard Friedberg (Masonic Building, Suite 106, Meadville, PA 16335) has a list of US revenues and BOB material available at net prices. The list is well illustrated and free to ARA members requesting it.

## LITERATURE

• **Revenue Unit Columns from The American Philatelist** **\$35**

Hardbound, 237 pp, collection of revenue columns that appeared from 1928 to 1942. A never before collected work concerned with U.S. revenues in detail.

• **The Boston Revenue Book** **\$35**

Hardbound, 423 page reprint of the classic 1899 book of a longer title. Long regarded as the standard reference for 19th century U.S. revenues.

• **The Springfield List** **\$10**

A new reprint of 1912 publication, 3 hole punched, 61 pp. The classic list of non-Scott U.S. revenues and lock seals. Illustrated.

• **The Revenue Stamps of the United States** **\$21.95**

by Christopher West (Elliot Perry, ARA HLM No. 6) Hardbound, 144 pp.

• **United States Match and Medicine Stamps** **\$24.95**

by Chris West, hardbound, 144 pp

• **Private Die Match Stamps** **\$44.95**

by Chris West, hardbound, 288 pp.

• **Tobacco Sale Tax Stamps** **\$1**

Articles by I Irving Silverman describing the varieties, quantities and usage of these stamps, card cover, 12 pp.

• **The Pacific Mail Steamship Co. Straight Line Cancels on the 1862-72 Revenues** **75¢**

Reprint of articles by H. P. Shellabear describing and listing the cancels of the PMS Co. including "MONTANA," "ALASKA," "CHINA" and others. Card Cover, 12 pp.

All books shipped anywhere postpaid (airmail extra)

**Kenneth Trettin**  
**Rockford, Iowa 50468-0056**

## 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

## NEW Scott Revenue Pages

175pp \$40.00 plus free matching M&M pages (31pp)

## THE REVENUE SPECIALIST

Tom Carson ARA — Joel Rind, ARA

Box 15565 Chattanooga, TN 37415

361

## Match and Medicine Album

61 pages, virtually complete as listed in Scott

Specialized \$12.50. Dealers write

Charles Seaman, ARA

Box 817-AR, Ogunquit, ME 03907

355

## 365 DUCK, FISH & GAME STAMPS & PRINTS

State — Federal and Wildlife Society

Bought — Sold — Traded — Auctioned at Competitive Prices

Any Quantity — Any Condition — Send Stamps or Want Lists

## NATIONAL WILDLIFE GALLERIES

Attn: David H. Boshart, Sr. (APS — ARA — ASDA)

2221 Flora Ave. — Fort Myers, FL 33907

(813)939-2425

## FOR SALE INDIA AND INDIAN STATES

Fiscals, Judicial papers, cinderella material, all at throw away prices. Investors: special throw away price to clear stocks.

## S.D. PURI & CO. (est. 1914)

Puri Building, Sangrur-148 001

Punjab, India — Member ARA

358

## BACK-OF-THE-BOOK

& plate blocks some more than 50% off Mr. Zip, Mail earlys, too. Also packets coupon with inquiry

## T. P. Condellone

5002 Marc Dr  
Member ARA, APS, SPA, Dossu

Nashville, TN 37211

353

## WORLD REVENUE EXCHANGE

Send 500 different world fiscals in sound condition and I will send you 600 in exchange. First ten replies will also receive FREE copy of Portuguese Documentary Catalog.

## Paulo Barata

Rua Ricardo Jorge, 9 / 2 / E

1700 Lisboa, Portugal

354

## Complete Your Sets! VF Unpunched RX-RZ

RX2	80.00	RX23	70.00	RZ15	8.00
RX17	40.00	RX24	520.00	RZ16	13.00
RX21	32.00	RX25	95.00	RZ17	40.00
RX22	48.00	RZ14	8.00	RZ18	60.00

## SHERWOOD SPRINGER

3761 W. 117th St., Hawthorne, CA 90250 (213) 644-2337

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## Rubber Stamps

like that shown are available postpaid for \$12 from

Kenneth Trettin

Rockford, Iowa 50468-0056 USA

All profits will be given to the  
ARA Publication Fund.



MEMBER

## TAR BACK ISSUES

Copies of most issues of TAR since Feb., 1977, are available for \$1.50 ea. postpaid anywhere. Some issues are in short supply, supplies of a few have been exhausted.

Editor, The American Revenuer

Rockford, Iowa 50468-0056 USA

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### 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 Auction: June, 1983

MICHAEL E. ALDRICH

Box 8323A

St. Paul, MN 55113

### BUYING AND SELLING UNITED STATES REVENUES



YOUR WANT LIST SOLICITED



Satisfaction Guaranteed Since 1895.

**Chandler's, Inc.**

360

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



### SPECIAL

#R130, tiny thin o/w fresh  
and F-VF, first check  
for .....\$275.00

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

**W.R. WEISS, JR.**  
151 HAUSMAN AVE.  
ALLENTOWN, PA 18103

A.S.D.A., A.P.S., S.P.A., A.R.A., etc.

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## J.L. McGuire & Co.

Philatelic Auctioneers & Sales

623 Route 6A, Box 297

Dennis, MA 02638

617-385-5948



### MONTHLY AUCTIONS & MAIL BID SALES

We are specialists in all U.S. Revenues & related items - maintaining an extensive, very specialized stock of U.S. Revenue: Stocks, Bonds, Match & Medicine and Checks.

In addition to our specialty the monthly Auctions & Mail Bid Sales feature U.S. Postage Stamps, Postal History, Covers & all types of Paper Americana.

**WE WELCOME THE OPPORTUNITY  
TO BUY OR SELL ON CONSIGNMENT**

Catalog: \$1.00, for U.S. Mail. FREE at our Gallery.

## 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) 698-2958

ARA ASDA APS SRS

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