



The American Revenuer

IN THIS ISSUE:

The Berlin Surtax Stamps	66
RN Update	69
Raclette	70
Holy Land Revenues (Butter, Margarine and Fats)	76

Ever thought of collecting your home state revenues? They all have them as pointed out in Ron Leshner's column "Stateside" inside on page 75. You see, Iowa has her own stamps, too.



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My Friend Gerry Abrams

A luminary in the special world of fiscal philately has left us. He was taken on April 9, 1983, after a heroic, but vain fight against cancer. He left behind a large void. His position, to me and to many many others, was important. Important to people everywhere who had an appreciation of life and what the proper perspective should be towards that life.

Gerry Abrams was a man. Anyone who had the opportunity to know him, knew almost immediately Gerry Abrams was his own man in thought and actions. Gerry Abrams was a civilized human being. He understood other people's problems and would act accordingly. He was in his oblique manner very effective in his leadership and resolve.

He, due to his convictions, often caused others to question his decisions or acts, but in the end, he would prevail due to the logic or general truth that he supported. He had a penchant for the use of very dry humor to make his point. This would sometimes cause an improper opinion in the mind of the listener. But, if one would continue to listen, he soon learned that the mind of Gerry Abrams was without animosity or acrimony, but one of open exchange of information, and Gerry Abrams had a great deal to contribute. He was also forcefully fixed on what he knew to be the truth.

Gerry Abrams was a soft, warm individual who showed his humanity when he was with people. He truly liked people. He, with equal fervor, did not like people who abused other people by acting less than 100% truthful. He rose to do battle with opportunists where he knew they were trying to take advantage of the unsuspecting. He chose to do this. He concerned himself with his fellow man.

Gerry Abrams was a graduate mechanical engineer by profession, but he was also entranced with philately. He spent a large part of his lifetime devoted to fiscal philately. His open willingness to advise anyone who asked, or who showed interest in fiscal stamps from anywhere in the world, brought thanks and made open friends for him. What impressed people almost immediately, was Gerry Abrams' extensive and almost always correct identification of any stamp or label brought before him. How could one man learn so much? That was Gerry Abrams, and it is likely the void he left us will be soon filled, if ever.

Gerry Abrams was a "doer" in many ways. He often would tell people, "if you want something, or you want to change something, just don't ask someone else to do it. — Do it

yourself and I will assist you." He meant what he told others. He almost completed as co-author, a catalog of Italian fiscals before he was taken from us. My ten year specialty is Mexican Revenues, and as it happens to most who study just one area, I frequently thought I knew more than others who don't share my specialty. I was wrong when it developed that Gerry Abrams also knew as much as any specialist I know regarding Mexican Revenues. Gerry Abrams showed again that he was a remarkable man, an asset to the philatelic community, and certainly a large gift to all who had the opportunity to really know him, both as a Revenue Collector, and as a person.

Gerry Abrams' list of accomplishments are long but he almost had you believe he was just one of the crowd who waits for someone else to do something. He was the person who did something. He was a true democrat in every sense of the word. He believed a person should reap the rewards of his efforts. He was a Constitutionalist. He believed the laws should apply equally to all men, no exceptions. He was a family man, having a devoted wife, who while she didn't share his philatelic interests, he by no means ignored her interests. Together they were proud parents and grandparents. He was a humanist. He never said, in the years I knew him, that he didn't like someone. Even when he was trying to make someone change their position, he used humanity to accomplish his goals.

Gerry Abrams, President of the ARA for so many terms, Philatelist of the first magnitude, friend to all who knew him, will be sorely missed, but not forgotten by the Community at large. His contributions to each of us will continue to honor his name.

Sheldon Beigel, ARA

KUDOS

Our congratulations are extended . . .

. . . to a non-ARAer whose display of "Nepel Revenues and Documents" captured a show Gold and an ARA Gold at FILIATELIC FIESTA '83 (San Jose, CA) in February.

. . . to a non-ARAer whose exhibit of "U S Private Die Proprietary Stamps, 1862-63" was awarded a Bronze at ARIPEX '83 (Tucson, AZ) in January.

to **Millicent R. Hansen** whose exhibit "The Patent Medicine Era" garnered the Grand Award and the APS Award at SUNPEX 1982 (Sunnyvale, CA).

. . . to yet another non-ARAer whose two exhibits "The Private Posts of Mannheim" and "The Private Posts of Germany, 1873-1900" took the Best of Show, An APS Gold and a Gold; and an APS Silver and a Gold respectively at DEKAPEX '83 (Atlanta, GA).

With all these non-members exhibiting revenue and cinderella material there should be plenty of prospective members out there for everyone to try to recruit.

. . . to **John Bowman** whose collection "1898 Proprietaries — Plate Markings" received a Gold at ALAPEX '83 sponsored by the Birmingham Philatelic Society in February.

. . . to **Philip Arnold** whose exhibit of "Alabama State Revenue Stamps" earned a Bronze at the same show.

. . . and to **Robert Burney** whose exhibit "U.S. Telegraphs" also earned a Bronze at ALAPEX. □

To the Editor:

For some time have been hunting for hinge material for tax-pays, not liking the "cover hinges" that are available in commercial packages because they are of too heavy a stock plus the last several packages I bought were **not** peelable. Eureka!! I found that Harold Cohn Co. of Chicago, maker of "Fold-O-Hinges" will sell a reel of uncut hinge material. The reel is about 7" in diameter, 3/4" wide, and includes enough material for several life-times. It is the correct width for a hinge, and merely has to be clipped off with scissors to the length desired and folded. I bought mine through a stamp dealer and paid \$17.50 for the reel. A lot of gelt for hinges, but several could go together and split and probably have plenty.

Thomas W. Priester, ARA □

The Berlin Surtax Stamps

Translated from Michel Deutschland Spezialkatalog by Martin Erler
Courtesy Schwaneberger Verlag Munchen (all rights reserved).



Figure 1



Figure 2



Figure 3

A Berlin surtax stamp was to be added to all mail (printed matter, post cards, letters, small parcels and normal parcels) within the American and British zones beginning Dec. 1, 1948. Otherwise the mail was returned to the sender, at times with handstamp "Zurück — Steuermarke fehlt" (= to be returned for lack of tax stamp), or with similar handstamp (on entire cover 50,-) or with adhesive label (entire over 120,-).

Obligation for use in the French Zone: Baden on 1st and 2d of July, and from July 17, 1949 on; Rheinland — Pfalz from Feb. 1 to March 31, and from July 1, 1949 on; Württemberg Hohenzollern from Jan. 10 to May 31, 1949 (here from June 1, to Dec. 31, 1949 a surtax for housing reconstruction had to be paid).

From Jan. 1, 1950 on the surtax was obligatory in all German federal areas, including official mail and "Gebühr bezahlt" (postage paid) imprints. Firms metering their mail were permitted to pay in cash at the mailing office.

Occupation forces mail and foreign consular mail was exempted from the surtax obligation.

The surtax stamps were not used for mail to Berlin, to the Soviet occupied zone and to foreign countries.

Surtax-postal war: Mail with Berlin surtax stamps sent to the Soviet zone were either returned (entire letter with return handstamp 90,-, or with adhesive label 170,-) or they were delivered with the surtax stamp blotted out in black (cover 70,-) or the surtax stamp was removed (cover 5,-).

The Berlin surtax was definitely discontinued on April 1, 1956. More than 20 billion stamps were used.

Perforations: The first issue was imperforate (1B). To facilitate the use some sheets of this first issue were perforated provisionally by some postmasters, and some were privately (1A) perforated or rouletted (rouletting was done pointed, in line, or in saw teeth rought). Postmaster perforations: The postmaster of Oberndorf/Neckar (Württemberg-Hohenzollern) ordered the imperforate sheets to be cut in halves and to be perforated line perforation 11. The preprinted numerals on the upper selvage were corrected by manuscript due to the breaking up of the sheet. This is nearly not discernible with used copies since the official line perforation 11 often is defective too. Also the somewhat darker blue color can be found with other stamps. Value mint 70,- on cover 160,-.

1B: The margins of the sheets sometimes show a blue marginal line at right or at left. Premium 5,-.

Due to the use of makeshift equipment etc. the perforation shows varieties up or down to ¼. The comb perforation 11 ¼ x

11 is always accurate. Due to the shortage of personal and time (the law was dated Nov. 8, 1948, and the execution was ordered to begin with Dec. 1, 1949) a lot of printers vast crossed the office counters. Smeared prints, defective perforations on one, two or three sides, perforation across the stamp, or backside reprints, as well as color varieties are often found. Blue spots (squeezed color spots) and white spots, "suns" and "rings" are not rare. The size of the design varies between 18 and 18.5 mm; the stamps are wide between 18 and 24 mm (e.g. 2HW), and they are high between 9 and 17 mm (e.g. 2B). Embossed posthorn or eagle originate from the metering machine for packages.

The sheets of No. 2A and 4 have upper selvages which are perforated through or not (fig. 1 and 2). With comb perforated stamps (K) sometimes one or two missing perforation steps are found thus causing part perforated stamps (comparatively rare). 2B: One side horizontally perforated L 12, all other sides are perforated K 14½. 2 C and 2D: Caution! Shifted comb perforation may look like L 12 in lower row with 2 C (see fig. 3). 2 D should be collected with clear corners of line perforation on all sides. The sheets of 2 A, and 4 to 6, and 8 have empty spaces in the size of a stamp on lower selvage. 2 G: GA issued in Munich, GB in Donauworth, GC in Euskirchen.

Stamps from the sheet margins sometimes have missing margin perforations.

Varieties (plate): I. White spot in center of B with no. 1 BW, 2 CV Premium 20,-. II. Broken 2 with no. 2 BZ. Premium 20,-. III. Broken B in Berlin with 1 AW, 1 A2, 1 BW, 1BZ, 2 AW, 2 BW, 2 AZ, 2 BZ, 2 CZ, 2 DZ, 2 EZ, 2 IZ, 2AV, 2CV. Premium according to scarcity 5,- to 20,-. IV. Blue square at bottom of 2 with 1AW, 1BW, 1BX, 1BZ, 2AW, 2BW, 2HW, 2AZ, 2BZ, 2CZ, 2DZ, 2EZ, 2IZ, 2AV, 2CV. Premium according to scarcity 5,- to 20,-. Hook to left with N of Berlin. Position 44, 65, 138, 198 with no. 6 and 7. Premium 1.50. VI. Hook to right with N of BERLIN. Position 142 with no. 6 and 7. Premium 2,-. VII. Vertical white stroke on back of 2. Position 104 with no. 6. Premium 50,-. Plate defects VII, VIII and X with parts of issue only. VIII. Prolonged P in NOTOPFER with no. 2AZ, 2 BW, and 2 BZ. Premium 45,-. IX. White dash through upper bar of F of NOTOPFER with no. 6 (position 64). Premium 3,-. X. Damaged left vertical stroke of N of BERLIN with no. 6. Premium 7,-.

Other varieties: 1BX buff, ungummed paper, unwatermarked. Issued in Göttinger (200 copies). 1000,-. 1BY light grey, ungummed card board paper, unwatermarked. Issued in Hamburg (11 copies known) 1650,-. 1BZ normal white paper, unwatermarked. —,—.







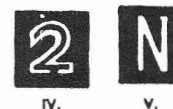
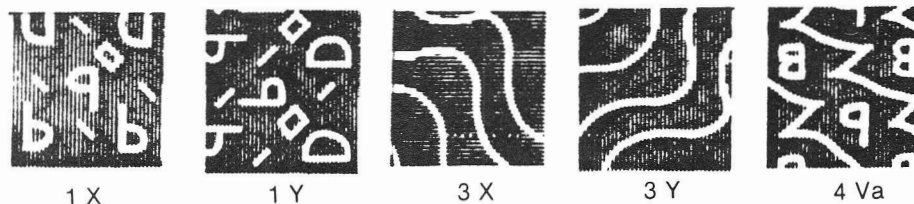
	Perforation	N of NOTOPFER	R of NOTOPFER	letters, BERLIN	Right end of last E
Za	Imperf. and all perms. to 13 1/2	 pointed	 End of R diagonal	thin, regular	
Zb	K 11 K 12 K 14		 End of R steep	thin to thick not regular	
Zc	K 12 K 14	 flat		thin regular	beyond plumblines of N of BERLIN
Zd	K 14		 End of R diagonal	thick regular	In plumblines

PLATE VARIETIES



WATERMARKS (Michel-Germany classification):



1 Dec. 1948 Surtax stamp for the "Notopfer Berlin". Plate print by Wegener.

Watermarks:

W: Watermark 1, upright letters DP, dashes descending

X: Watermark 1, upright letters DP, dashes ascending;

Y: Watermark 1, horizontal letters DP, dashes ascending;

Z: Watermark 3, descending wave lines.

A Privately perforated or rouletted

B Imperforate

	W			X			Y			Z		
	Mint	Used	Cover	Mint	Used	Cover	Mint	Used	Cover	Mint	Used	Cover
1. 2(Pfg.) blau bis schwarzblau..Za												
A. privat gez. od. □	40.—	3.—	20.—							120.—	20.—	60.—
B □ (DD)	1.50	—,10	—,10	2500.—	200.—	3200.—	2500.—	1100.—	3200.—	25.—	1.50—	3.—

Dec. 1948 and later: Design as no. 1. Plate print.

Watermarks (as they show from the backside):

W: Watermark 1, upright letters DP, dashes descending

Z: Watermarks 3, X, descending wave lines

V: Watermark 3, Y ascending wave lines

	W			Z			V		
	Mint Used Cover			Mint Used Cover			Mint Used Cover		
2 2(Pfg.) blue to blackish blue . Za									
A. K 11¼:11.....	3.—	— .30	— .70	2.—	— .10	— .10	45.—	1.80	4.—
B. komb. K 14, L 12.....	2.20	— .70	2.—	2.—	— .10	— .20			
C. K 12.....				7.—	— .10	— .10	45.—	— .70	2.—
D. L 12.....	600.—	140.—	250.—	4.—	8.—	15.—			
E. L 12:11.....				50.—	1.—	3.—			
F. L. 11.....	110.—	10.—	30.—	70.—	4.—	8.—			
GA. L9.....	350.—	190.—	250.—						
GB. L9½.....	300.—	170.—	220.—	600.—	400.—	600.—			
GC. L10.....	350.—	120.—	140.—						
H. L 11½.....	20.—	3.—	5.—	800.—	600.—	850.—			
I. L 12:13½.....				300.—	16.—	200.—			
L L 12:11½:11½:11½.....	1000.—	750.—	1000.—						
M. L 11½:11½:12:11½.....	1000.—	750.—	1000.—						
N. L 12:11½.....	1000.—	650.—	850.—						

1950. March 30/April 18. Slightly changed design (Zb)!
Plate print. Watermark 3 X (descending wave lines).

	Mint Used Cover		
3 2(Pfg.) blue, Perf. K12.....Zb.	35.—	1.—	2.—
4 2(Pfg.) dark blue, Perf. K 11¼x11.....Zb	35.—	3.—	5.—

1950. April 3. Same design. Offset (rotary) print. Watermark 3 X (descending wave lines).

5 2(Pfg.) blue, Perf. K 14..... Zb	30.—	2.—	4.—
------------------------------------	------	-----	-----

Proofs without watermark:

5 Pa 2(Pfg.) dark blue, with horiz. broken clichée	150.—
5 Pb 2(Pfg.) dark blue.....	150.—
4 Pc 2(Pfg.) cobalt blue.....	150.—

1950. June 10./1953. Jan. 8. Changed design Zc. Offset print.

Watermarks:

Z: Watermark 3 X, descending wave lines

V: Watermark 3 Y, ascending wave lines

Z V (8.1.53)

	Mint Used Cover			Mint Used Cover		
6 2(Pfg.) blue, Perf. K14... Zc	— .60	— .10	— .10	65.—	29.—	65.—

1950, July 7. Design as no. 6 — plate print. Watermark 3 X (descending wave lines). Perf. K 12

7 2 (Pfg.) blue.....Zc	40.—	4.—	7.—
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1954, Jan. 22/1955. Changed design Zd: Offset print (rotary). Perf. K 14.

Watermarks:

X: Watermark 3X, descending wave lines

Y: Watermark 4 Va, zig zag lines ascending, BP inverted

Z: Watermark 4 VB, zig zag lines ascending, BP normal

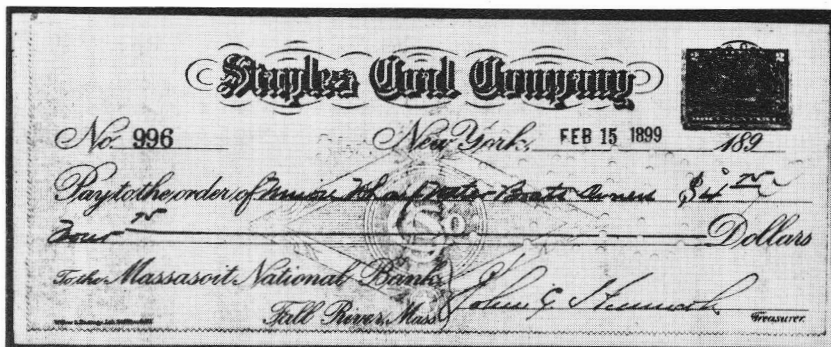
	X			Y (22. 8. 55)			Z (17. 11. 43)		
	Mint Used Cover			Mint Used Cover			Mint Used Cover		
8 2 (Pfg.) blue Zd.	— .60	— .10	— .10	30.—	20.—	120.—	— .30	— .10	— .10

All prices in German Marks. Since the Michel catalogue is not a net price catalogue prices indicated represent the relation to scarcity.

RN-Fac's Up-Date

Toward the end of 1982, three correspondents reported FAC checks — three of the true classic designs and one of the most modern, nostalgia fad items. Thanks go to Scott Thompson of Lakeland, FL, and Joe Kowalski of Chesapeake, VA, and, for the very modern item, Tony Giacomelli of Sun City, AZ.

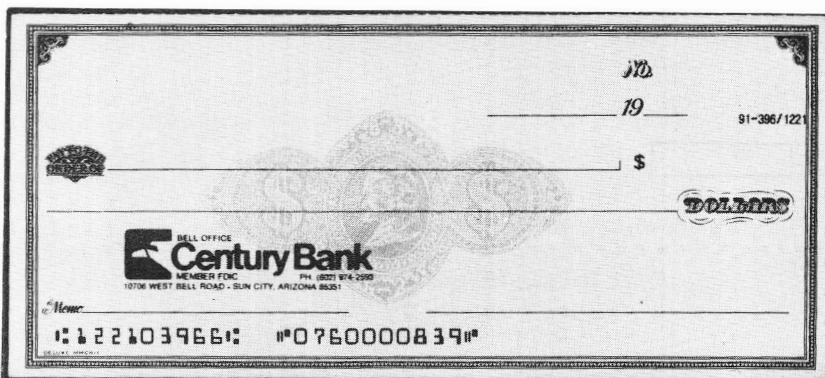
Mr. Thompson's FACs are the Staple Coal Company and the Dauphin Deposit Bank checks. It is my impression that the FAC detailing the Capital and Surplus pertained to the Harrisburg National but it is properly used and dated; the G type shape is in orange, as is the background mesh. Check face was by J. H. Warner 81 John St., N.Y. His other check also shows a G type with S C Co intertwined in the central circle of the lozenge, with stars in small circles at top and bottom centers of the frame. Check face was by Wilbur & Hastings 40 Fulton St., N.Y. Although the date on the R164 did not come thru the filer, it is Feb, 1899, so it all ties together very neatly.



Now we come to the Kowalski item. This is a regular Milton C. Johnson FAC of the Revenue Tint type shown in the RN handbook as Figure 79 (also for the Harrisburg National) and is distinguished by the fact that this is one of only two known (at this time) used Territorially. It was printed through-out by the Johnson firm and why they used the particular shade of tan paper for this check is not known. But it certainly complicated the photography. It was all EPS Studios could do to bring up as much as they did.



Last item is from Tony Giacomelli and is a Deluxe Printing Co. design in pale blue — no attempt to even vaguely recall our Revenue Orange — but is based on the D type imprint. Will have to make effort to learn what designs are being offered currently by Deluxe. Must admit that they've done a good job — possibly pushed into it by the Harland Co. who have used somewhat similar FAC designs with some success.□



"AND WHERE DID YOU COME FROM LITTLE STAMP?"

We have seen many Swiss revenue stamps which do not carry the name of the city or canton where they were used. Most notable are the stamps of the Canton of Graubunden which I discussed in Raclette No. 10, February, 1980, page 23 "The Gray Leagues." Today I'll tell you about municipalities which used stamps that carried no identification other than an emblem.

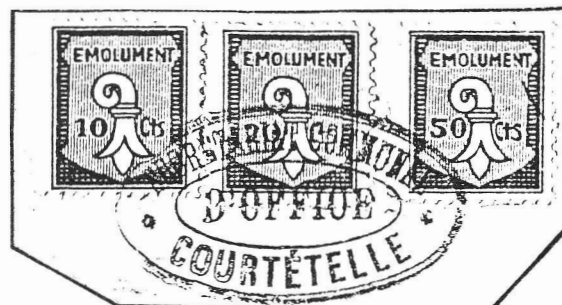
The western-most part of the former Canton of Bern is now the Canton of Jura in one of the most beautiful of the Alpine settings of Switzerland. The present capitol of Jura is the City of Delemont in what is known as the district of Delemont. I have been unable to establish to my satisfaction whether or not the Canton of Jura has produced any fiscal stamps and as to determining whether the towns have done so, this would be a rough chore. Accordingly what I have to say here relates to the era when that part of Switzerland was Bernese and many of the towns used fiscal stamps.

The stamps which I illustrate here are all from towns in the District of Delemont. They were produced by one source and hence all are printed from the same plates with the same graphics and the same errors. The denominations are 30cts., 20 cts., 50 cts. and 1Fr. The emblem is a stylized bishop's crozier which is derived from the coat of arms of Delemont. The color is red. These stamps are marked "EMOLUMENT" which means "fees" and most of the towns using them had no other revenue stamps. The list of towns which used these stamps follows:

Bassecourt
Boecourt
Bourrignon
Courfaivre
Courroux
Courtetelle
Develier
Edersweiler
Glovelier
Mettemberg
Montsevelier
Movelier
Pleigne
Rebevelier
Roggenburg
Saulcy
Soulce
Soyhiers
Undervelier
Verres
Vicques

These stamps were in use from the mid twenties to the late forties.

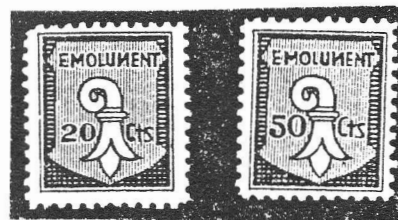
The collector of Swiss municipals has to make a



Delemont district stamps used in the town of Courtetelle.



The normal Delemont district stamps.



The stamps with the backward "N".

decision on collecting these stamps. If he is satisfied to identify them as "District of Delemont" he needn't worry about where they came from. He has many variations to find in the crude plates used to produce them. If he wishes to include examples from each of the twenty-one towns that used them he will have to find stamps with cancellations identifying the towns much like that on the piece I have illustrated.

The major varieties are 20cts. and 50cts. stamps on which the two left strokes of the second "M" of "EMOLUMENT" were merged in one vertical stroke only giving rise to a backward "N". Of these, the "50" of the 50cts. stamp is displayed larger than that of the normal stamp. There are many other little printing errors which you should have fun looking for.

As for cheese, this area of the Jura is famous for its Tete de Moine or "Monk's Head" cheese originally made by the monks of the fifteenth century abbey at Bellelay. It's a cow's milk cheese with a herbal flavor that I have yet to try. It might be fun to get to the Jura and look for cheese and stamps at the same time.

APPENDIX G

Glossary

Inscriptions

A lakasugyek miniszteri biztosa
 Ado
 Adojegy
 Allami szamolo lapok
 Allamrendorseg
 Altalanos forgalmidao
 Anyakonyvi kivonati dij
 Aru forgalmi ado
 Arutozsdei lajstromozott kerszarualkuszi
 Az inseg enyhiteser
 Barosi illetek
 Belyeg(ek)
 Belyegdija
 Bizonyitvany kiallitasi dij
 Biztosito
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 Devizakospont
 Devisakospont igenylesi belyege
 Dijjegy
 Egetett szeszado
 Egyesitesenek
 Ellenorzo szelveny
 Elleorzesi dijjegy
 Ertektozsdei hites alkuszikotjegy
 Ertekpapir
 Ertekpapir-Forgalmi Ado
 Etolaj zarjegy
 Felyamadovany
 Fenyuzesi forgalmiado
 Fenyuzesiado
 Forgalmi ado
 Fovamhivatal
 Fovaros
 Fovaros torvenyhatosaga
 Gyarmataruk adoarszalagjai
 Gyogyhelyi zarojegyek
 Gyujtoszerado zarjegy
 Halaxzjegyek
 Het
 Hirdetesi belyegi
 Hirdetveny-Belyege
 Hirlap Ado
 Hirlap-Begyeg
 Hirlap belyeg
 Hirlapokmany
 Illetek
 Illetek belyeg
 Illetek hivatalos tenykedesert
 Inglata ado
 Inseg belyeg
 Intezet
 Jaro
 Jatekkartya zarszalag
 Jaratlevek
 Jegy
 Jegyek
 Kartya zare belyeg
 Kereskedelmi hivatali
 Kervenyl illetek

Tax
 Tax insignia
 State duty on bills
 Border control
 General sales tax
 Vital statistics fee
 Sales tax
 Commoditees contract note
 To avveliate the poor
 City tax
 Stamp(s)
 Fee stamp
 Document exhibition stamp fee
 Insurance
 Wine quality
 Sugar tax
 Sugar consumption tax
 Transportaiton tax
 Foreign exchange fee
 Foreign exchange
 Foreign exchange application fee
 Fee stamp
 Tax on burnt spirits
 United
 Control stamp (coupon)
 Fee control stamp
 Securities contract note
 Capital stock
 Stock transfer tax
 Edible oil
 Application fee
 Luxury sales tax
 Luxury tax
 Sales (turnover) tax
 Main custom office
 Capital city
 Capital city legal authority
 Colonial (overseas) goods
 Health resorts
 Match tax closure
 Fishing permit
 Week
 Advertising tax
 Advertising tax
 Newspaper tax
 Newspaper tax
 Newspaper tax
 Newspaper tax
 Tax
 Tax stamp
 Office fee
 Income tax
 Poor-law
 Institute (society)
 Due
 Playing card closure
 Cattle duty form (letter)
 Ticket, label, receipt
 Ticket, label, receipt
 Playing card closure
 Commercial office
 Search fee

Kiallitasi díj	Exhibition fee
Kincstári	Treasury
Konzuli illeték	Consular fees
Konzuli illeték mentes	Consular fee exemption
Község	Commune
Község illeke	Communal tax
Község nyomtatványdíja	Communal search fee
Község szegénygondozó hivatala	Communal poor relief office
Közüti adójegyek	Road tax
Külkereskedelmi	Foreign trade
Különlegességek	Visa fee
Kulügyi helyek	Foreign affairs
Lakashivatali	Housing board (office)
Lakasügyi helyek	Owner occupational tax
Lakasügyi illeték	Housing petition fee
Lap	Sheet (page)
Lefizetésre	To pay
Levelek	Form (letter)
M. Kir. Külkereskedelmi Hivatal Zsizsikmentesítés	Royal Hungarian Trade Office — vermine — free certificate
Mav. anyagbellegek	Hungarian state railways
Mav. árkepes igazolványok meghosszabbításai bellegei	Identity card fee for the Hungarian state railways
MLEOSZ bellegek	Hungarian National Youth Association (Magyar Levente Országos Szövetség)
Magkivitel propaganda bizottság bellegei	Export propaganda committee for seeds
Magyar keleti vasút	Hungarian Eastern Railways
Magyar királyi állam	Royal Hungarian border control
Magyar legiforgalmi r.t. bellegei	Hungarian Airways
Marhalevelek	Cattle duty form (letter)
Menekulteket	Refugee
Menekulteket védő szövetség	Refugee protective league
Mesterseges edesítőszer zárlék	Adulterated sweetener
Miniszteri	Ministerial
Műszerek zárlékai	Instruments
Naptárbelleg(ek)	Calendar tax
Nemzeti	National
Nemzeti repülőalap	National air fund
Nyersanyagbehozatali	Raw materials import
Nyomozási díj-lakasügyi hatóság elnök	Searchfees — residence registry
Nyomozási díjak	Search fees
Nyugdíj	Pension
Nyugdíj alapja	Pension foundation
OMBI bellegei	State Agricultural Insurance Society (Országos mezőgazdasági biztosító intézet)
OTI bellegek	Social Insurance Institute (for national health insurance)
Óki zárszalagok	Revenue labels
Ókirat	Document
Ókirati belleg(ek)	Documentary stamps(s)
Ókirati illeték	Documentary tax
Ókmanybelleg(eg)	Revenue stamp(s)
Országos gyermekvédő liga	State childhood league
Országos testnevelési tanács	State physical education council
Paprika minőségi zárlék	Paprika quality labels
Postai meghatalmazások	Postal power-of-attorney
Postai szállítólevelek	Postal parcel duty
R. T. V.	City (regulatory) council (Rendezett tanácsú város)
R. T. Város	City (regulatory) council (Rendezett tanácsú város)
Rend. tan. város tanácsa	City (regulatory) council; (Rendezett tanácsú város)
Rendezett tanácsú	Regulatory council
Rendezett tanácsú város	City (Regulatory) council
Renőellenőrzési	Police control stamps
Rendőri ellenőrzési díjlek	Border control
Sz. kir. R. T. Város	Royal free city (regulatory) council (Szabad királyi rendezett tanácsú város)
Sz. kir. város	Royal free city (Szabad királyi város)
Szab. kir. rend. tanácsú város	Royal free city (regulatory) council (Szabad királyi rendezett tanácsú város)
Szab. kir. város.	Free-royal city (Szabad királyi város)
SZTK bellegek	Headquarters of the Trade Union Council (Szakszervezeti)

Sor zarjegy	tanacs kozpontja)
Sorzarojegy	Beer duty
Szabad kiralyi	Beer duty
Szallitasi illetek dazio	Free (and) royal
Szamlai illetek	Sleeping car tax
Szamlaurlapok	Accounting tax (receipts)
Szamololap illetek	Invoice page duty
Szivarkahuvely es szivarkapapir adojegy	Invoice tax
Szivarkapapir	Cigarette case and cigarette paper tax
Szovetseg	Cigarette paper
T. H. Varos	League
Thif. varos inegbeljege	City legal authority (Torvenyhatosaga varos)
Thif. varos lakashivatala	City poor stamps
Tanacsu	City housing office
Tanacsu varos	Council
Termenyforgalmi belyege	City council
Testnevelési tanacs	Harvest seed sales tax
Torvenyhatosaga	Sports council
Torvenykezezi illetek	Legal authority
Tosde alkusz	Court fees
Tuzko adojegy	Brokerage tax
Tuzko egyedarusitasi	Tax coupon on flint
Ugvedi meghatalmazasi urlapok	Sole agency for flints
Urlapok	Lawyer's power of attorney duty form
Utlevel	Form (sheet)
Utlevel hivatal	Passport
Utlevelbelyege	Passport office
Vadaszjegyek	Passport stamps
Vagyonvaltság lerovasi	Shooting permit
Vagyonvaltsagi	Capital levy
Vagyonvaltsagra bamatattatott	Capital levy
Valto illetek	Capital (gains) tax
Valtourlapok	Bills of exchange
Vam	Bills of exchange
Vamarv	Customs duty
Vamkezeltetett belyeg	Customs goods
Varosi belyeg	Customs stamp
Varosi belyegilleték	City stamp
Varosi belyegdija	City tax stamp
Varosi dij	City fee stamp
Varosi ertekjegye	City fee
Varosi illetek	City stock label
Vasuf	Municipal (city) tax
Vasuti fuvarlevelek	Railways
Vedo	Railway dispatch letter (form)
Vigalmi ado	Protection
Vizudij belyege	Entertainment tax
	Visa fees

Terminology

Adopengo	Tax-pengo	Steuerpengo	Taxepengo
Allo kettoskerszt	Vertical cross	Stehende Kreuzornamente	Croi couche
Allo lanceszonyeg minta	Vertical carpet design	Stehende Kettenteppich	Type chaine couche
Alnyomat	Background	Unterdruck	Fond
Alnyomat hatoldalon	Background on verso	Ruckseit Blattunterdruck	Impressionenrevers
Belsőkep hatoldalon	Center design on verso	Mittelstück auf der Ruckseite	Piece interieure
Betu-k	Letter(s)	Lettern	Lettre
Ertek	Value	Wert	Valeur
Ertek a hatoldalon	Value on verso	Wertziffer auf der Ruckseite	Valeur envers
Ertekelulnyomas	Value overprinted	Wertaufdruck	Nouvelle valeur
Ertekelzes betuvel is	Value also in letters	Wert auch in Lettern	Valeur aussi avec lettre
Ertekelzes fordított	Value inverted	Wertangabe kopfstehende	Valeur inverse
Evszam	Year date	Jahreszahl	Millesime
Cimer koronaval	Arms with crown	Wappen mit Krone	Armes avec couonne
Fehér papir	White paper	Weisses Papier	Papier blanc
Fekvo kettoskereszt	Horizontal cross	Liegende Kreuzornamente	Croix debout
Fekvo lanceszonyeg minta	Horizontal carpet design	Liegende Kettenteppich	Types chaine debout
Felulnyomas	Overprint	Aufdruck	Surcharge
Fogazatlan	Imperforate	Ungezhnt	Non dentele

Fogazott	Perforated	Gezahnt	Dentele
Fordított belsokep	Center design inverted	Kopfsteheende Mittelstück	Piece interieure
Fordított belyegkep	Center design missplaced	Mittelstück verkehrt	Piece du mileau renversee
Geppapir	Machine-made paper	Machinenpapier	Papier de machine
Gombolyu korona	Rounded crown	Rundliche Krone	Couronne rondelet
Hamisitvany-ok	Forgery	Falschungen	Falsification
Hartypapir	Pelure paper	Florpapier	Pelure
Hasonlo	The same	Ahnliche	Semblable
Hegyes cimer	Pointed arms	Wappen spitzig	Armes pointeus
Keskeny	Narrow	Schmal	Etroit
Kettefu sas	Double-eagle	Doppeladler	Aigle bicephale
Kettoskeresztek	Patriarch cross in four positions	Patriarchenkreuze in vier Stellungen	Croix en quatre positions
Kezirassal	Hand written	Handschriftlich	Avec ecriture
Kiadas	Issue	Ausgabe	Edition
Kicsi	Small	Klein	Petit
Kiskorona	Small crown	Kleine Krone	Couronne petit
Kisebb	Very small	Kleine	Plus petit
Konyomas	Lithographed	Steindruck	Lithographies
Konyvnyomas	Typographed	Buchdruck	Typographie
Korona korben	Crown in circle	Krone in Kreisen	Couronne dans des cercles
Korona nelkuli cimer	Arms without crown	Wappen ohne Krone	Armes sans couronne
Korona ovalban	Crown in oval	Krone in Hochovale	Couronne dans des cercles entrecroises
Nagy	Large	Gross	Grand
Nagyobb	Very large	Grossere	Plus grand
Negyeskereszt	Patriarch cross forming a star	Patriarchenkreuze sternformig	Crois etoile
Okmanybelyeg	Fiscal stamp	Stempelmarke	Timbre-fiscal
Papir	Paper	Papier	Papier
Preparalt	Prepared	Prapariert	Preparable
Rajz-ok	Design(s)	Zeichnung-en	Dessins
Rendellenes	Irregular	Unregelmassig	Irregulier
Reszben	Partly	Teilweise	Partiellemend
Reznyomas	Engraved	Kupferdruck	Graves
Szamjegy	Value (numeral)	Wertziffer	Chiffre-valeur
Szeles	Wide	Breit	Large
Szinvaltozas	Change of color	Farbenanderung	Changement de couleur
Szogletes korona	Cross in cress section	Krone in Querschnitt	Couronne angoulex
Szoveg	Inscription	Inscript	Inscription
Szoveg nelkul	Without inscription	Ohne Inschrift	Sans inscription
Teglaslaku	Box	Kasten	Quadratique
Tevnyomas	Error	Fehlbruck	Erreur
Uj	New	Neu	Nouveau
Valtozatlan	Unchanged	Unverandert	Invariable
Vastag	Thick	Dick	Epais
Vegyes	Mixed	Gemischt	Divers
Vekony	Thin	Dunnes	Maigre
Vizjel	Watermark	Wasserzeichen	Filigrane
Vizjel nelkul	Without watermark	Ohne Wasserzeichen	Sans Filigrane

Colors

Vilagos (v)	Light	Clair	Hell
Sotet (s)	Dark	Fonce	Dunkel
Arany	Gold	Or	Golden
Barna	Brown	Brun	Braun
Barnasfekete	Brown black	Noire-brun	Braunschwarz
Barnasibolya	Brown violet	Violet-brun	Braunviolett
Barnaslila	Brown lilac	Lilas-brun	Braunlila
Barnaskarmin	Brown carmine	Carmin-brun	Braunkarmin
Barnasnarancs	Brown orange	Orange-brun	Braunorange
Barnasolaj	Brown olive	Olive-brun	Braunoliv
Barnassarga	Brown yellow	Jaune-brun	Braungelb
Barnasvoros	Brown red	Rouge-brun	Braunrot
Borvoros	Claret	Lie de vin	Weinrot
Cinobor	Vermillion	Vermillon	Zinobor
Citromsarga	Lemon yellow	Citron	Zitronengelb



Classic
California
Predating
Federal
First Issue



Revenue to
Support
Inspection

Ever consider collecting the revenues of the state in which you live or were born? Every state, including the District of Columbia, has issued revenue stamps. And the states have issued stamps before the federal government. Delaware issued embossed revenues (Scott RM 291-4) briefly from October 1, 1793, until February 7, 1794, which predates the federal embossed licenses for retailing wines or foreign distilled spirits (effective September 30, 1794). In the adhesive era, California issued stamps five years before the federal first issues (Scott R1-102) and the formation of the Bureau of Internal Revenue.

If you haven't looked at your state's revenues, you may be surprised to find some of the items that have been taxed. North Carolina has had dog food stamps; Connecticut, elevators; Louisiana, parais green; Florida, tangerines. In many cases the fees were used to establish inspection systems to safeguard the public — feeds, fertilizers, and shellfish are examples of this. The fees collected in association with fruit have usually been used to conduct advertising.

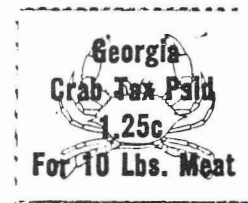
The Florida orange juice commercials by Anita Bryant are paid for in this way, even though the stamps themselves were abandoned years ago.

If you have a favorite type of federal revenue stamp, there is a good possibility that some state has also taxed the same item. There are state revenues for documents, stock transfers, wines, playing cards, potatoes, cigarettes, cigars, tobacco, liquor, beer, oleomargarine, cosmetics, and hunting (all of which have had a federal counterpart). You can check the ARA Library for a listing of catalogs of the stamps of your favorite state or use Hubbard's State Revenue Catalog (1960) which lists them all. If that stirs your interest, you should also become a member of ARA's largest chapter, the State Revenue Society. Applications are available from Harold A. Effner, Jr., 425 Sylvania Ave, Avon-by-the-Sea, New Jersey 07717. □

Revenue for
Advertising



Revenue to
Support
Inspection



The Phoenix Award

Abrams Honored by Phoenix Philatelic Association

When the Arizona Philatelic Hall of Fame met in October to consider nominees for the 1983 Phoenix Award one candidate stood out far above the other nominees and after discussion he was unanimously selected for the award. That nominee was Gerald M. Abrams of Claremont, California.

Gerry Abrams has been active in philately for many years. He started collecting stamps at age 6, collecting postage stamps. He was introduced to the revenue collecting in the early 1960's and soon joined the American Revenue Association. He became fascinated with worldwide revenues and has been, in his own words, a philatelist ever since.

Noting the lack of literature in many areas of worldwide revenues, he set out to do something about it. Several research projects have led to new revenue catalogs and the

beginnings of others. Gerry has been the President of the American Revenue Association for 3 terms as well as their sales manager. He did the first 8 auctions for the ARA. He also acted as membership director for the American Revenue Association.

The Phoenix Award is presented annually to a non-Arizona resident collector in recognition of outstanding service to philately. The award has been given since 1961. Previous ARA member Phoenix Award Recipients are George Brett (1964) and Robert A. Siegel (1977).

It should be noted that this year's award was given to a philatelist whose only area of activity has been with revenue and cinderella stamps. Those who know Gerry are award that he is well deserving of this important honor. □

Tax Stamps Printed Directly on Wrappers for Butter, Margerine, and Edible Fats



Figure 1



Figure 2

by Arthur Nitzberg, ARA

From July, 1938, until October, 1948, the Jewish Agency for Palestine raised money for social and defense needs of the Jewish people by assessing and collecting taxes. This tax was called in Hebrew "Kofer Hayishuv", in English, a self imposed tax on the Jewish population in Palestine. This taxation, which was largely voluntary, took the form of direct personal taxes such as the mobilization tax and income tax, as well as direct taxes on all goods and services.

Labels which resembled stamps were printed and used for this purpose. The motif of these "Kofer Hayishuv" tax stamps, a watch tower and stockade of a kibbutz, was chosen as symbol of defense. During this trying period this motif became a concept in the history of the Jewish settlements of the Holy Land. "Kofer Hayishuv" tax stamps printed directly on wrappers for butter, margerine, and edible fats, appear to be unique.

The packers, who were Jewish, cooperated with the Jewish Agency in the printing of these wrappers. They printed serial and plate numbers on them to expedite the computing of the tax, which the packers paid in advance. The packers passed the tax on to the retailer and, eventually, to the consumer.

Figure 1 is the design of the first "Kofer Hayishuv" stamps issued in July, 1938. The stamps were printed in sheets of 100, rouletted to size 19mm x 27mm in 12 values from 1/2 mil to 500 mils. They were printed in black ink on 12 different colored papers. A change in design was made in 1943. The new design shown in figure 2 is a shield with the denomination in the center, "Kofer Hayishuv" at the top and the item taxed at the bottom. The size of this stamp is 20mm x 25mm, imperferate and in roulette.



Figure 3

Figures 3, 4, 5, 6 and 7 are wrappers made on onionskin paper, eggshell color, impermeable to oils, printed in blue and black.

Figure 3 is a wrapper for edible fat, measuring 17.5 cm x 22.5 cm printed in blue. The message on the wrapper in Hebrew and English is "Tazana Brand of Edible Fat packed by David Bruckenstein, Jaffa", weighing 120 grams. It weighs 120 grams and is taxed $\frac{1}{2}$ mil (arrow). Alongside is the plate No. 59 and serial No. 185751.

Figure 4 is a wrapper for edible fat, measuring 17 cm x 19.5 cm, printed in blue. The message on the wrapper in Hebrew and English is "Reuma Brand of Edible Fat packed by Mata, Givat Herzl Street, Jaffa". It weighs 120 grams and is taxed $\frac{1}{2}$ mil (arrow). Alongside is the serial No. 19878 and plate "Aleph" in Hebrew.

Figure 5 is a wrapper for margarine measuring 17.2 cm x 20 cm, printed in dark blue. The message on the wrapper in Hebrew and English is "Mata Brand of Margarine, packed by Sherpsky & Kopilovitz, Jaffa". It weighs 200 grams and is taxed 1 mil (arrow). On the left is the serial No. 263111. Underneath is the plate No. 62.



Figure 4

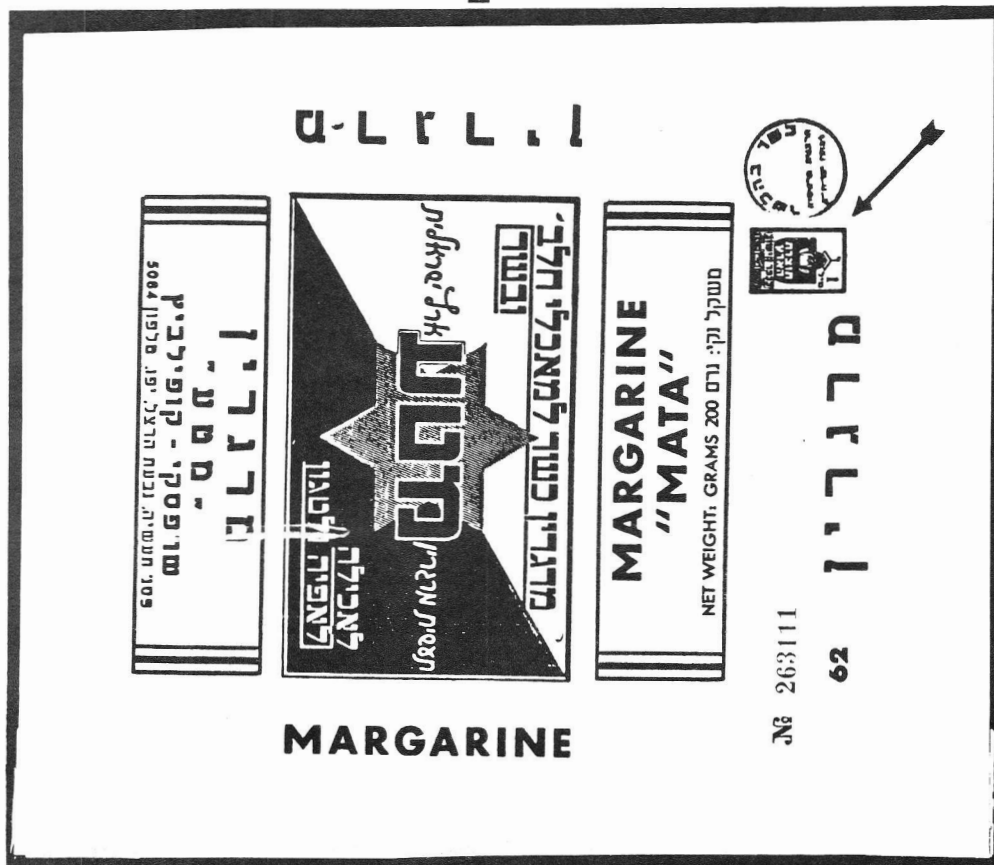


Figure 5

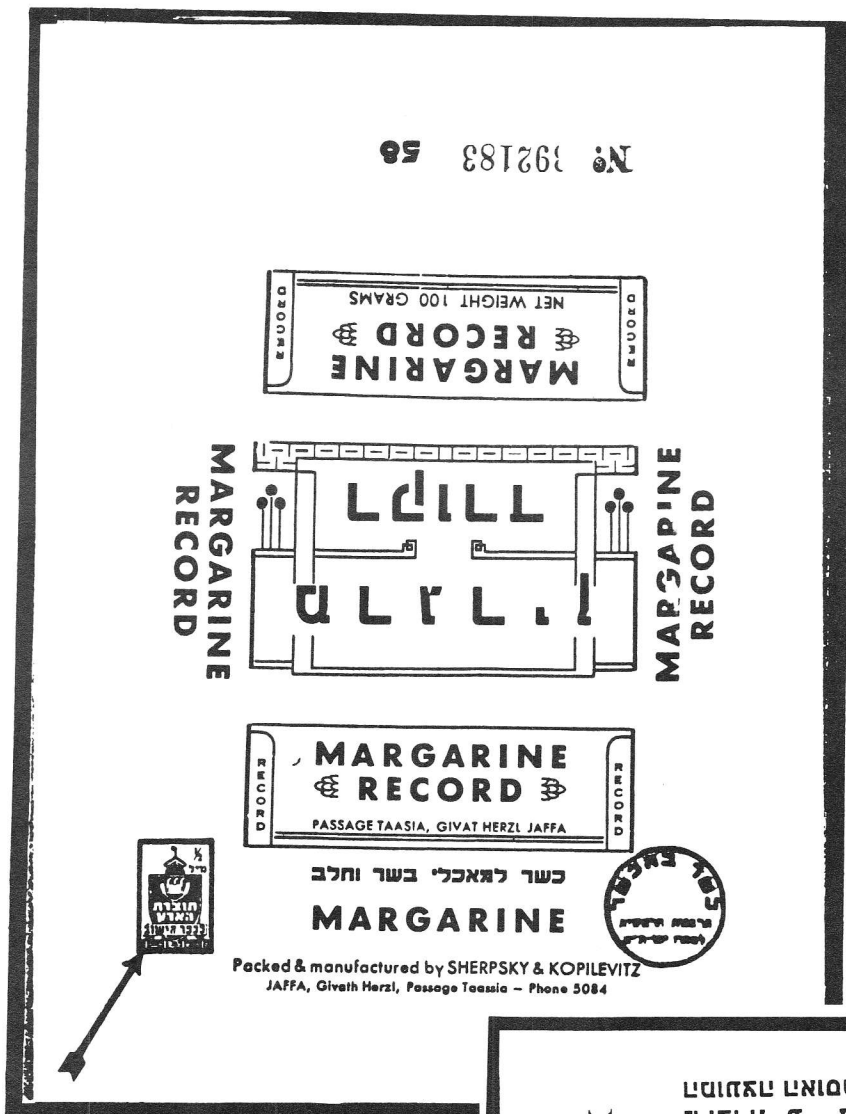


Figure 6

Figure 6 is a wrapper for Margarine, measuring 14.5 cm x 19 cm, printed in dark blue. The message in Hebrew and English is "Record Brand of Margarine, packed by Sherpsky & Kopilovitz, Jaffa". It weighs 100 grams and is taxed $\frac{1}{2}$ mil (arrow). On top of the wrapper is the serial No. 392183 and plate No. 58.

Figure 7 is a wrapper size 17.5 cm x 15 cm for "Choicest Australian Butter" packed by Y. & H. Herstein of Tel Aviv. The butter weighs 100 grams and is taxed $\frac{1}{2}$ mil (arrow). It shows the newly designed revenue stamp of 1943. On the upper left is the serial No. 139227 and plate No. 115. The wrapper is printed in black. □

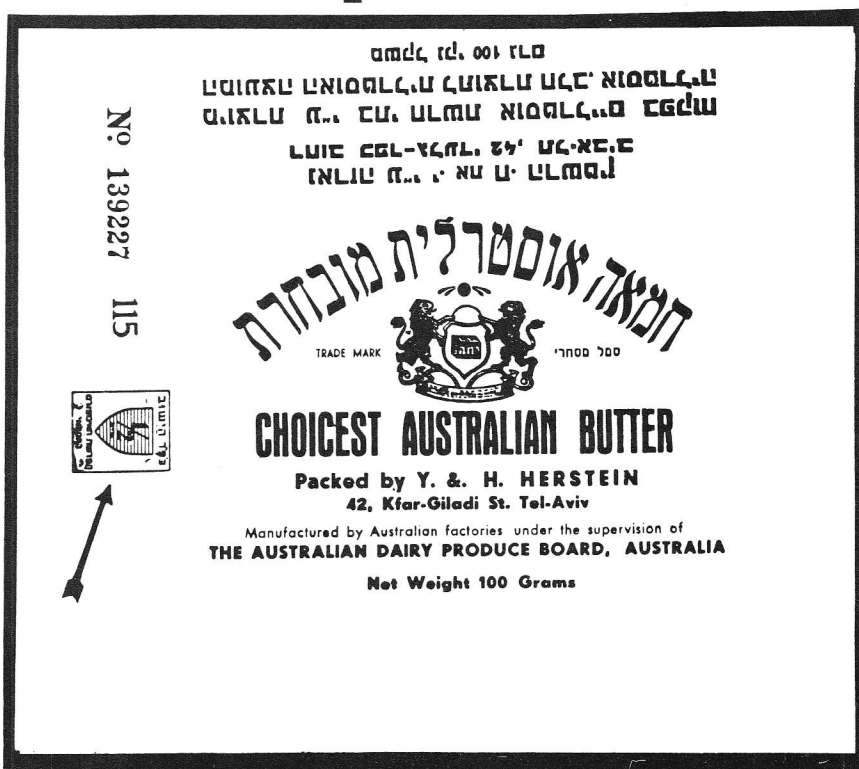


Figure 7

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.

BILLY J. CAMPBELL 3939, 7340 N. San Anna Dr, Tucson, AZ 85704, by Richard F. Riley. US revs, esp M&M.
 JAMES A. CAMPBELL 3929, 2250 NW 191st Terrace, Opa Locka, FL 33056, by William G. Krempfer. Columbia and states — everything.
 SAMUEL J. CHARLES III, 615 Byram St, Pennside, PA 19606, by G. M. Abrams. US revs.
 VINCENT COLICCHIO, JR. 3925, 3101 Crafford Dr, Fort Washington, MD 20744, by Louis S. Alfano. Collector/dealer — all rev and cinderella fields; also tokens, and all misstrikes — (stamps, coins, etc).
 ROBERT R. COX 3940, 1560 NW 96th St, Des Moines, IA 50322, by Glen J. Morton. British Commonwealth revs and cut squares.
 DR WILLIAM J. DALL 3936, 915 Victoria Pl, Dubuque, IA 52001, by Kenneth Trettin. US revs, PD medicine, BOB.
 TIMOTHY H. DE WINE 3927, 1777 Crystal Lane, Mt. Prospect, IL 60056, by G. M. Abrams. Revs and labels of Argentina, Germany and US; also genl So. America.
 GEORGE Y. FISHER, JR 3937, 217 Borbeck Ave, Philadelphia, PA 19111, by Richard Friedberg. Everything except M&M and foreign revs.
 RAYMOND HARKEY 3932, PO Box 3612, Downey, CA 90242, by Louis S. Alfano. US.
 DOUGLAS H. HENKLE 3933, 902 Evans St, Oshkosh, WI 54901, by Michael E. Aldrich. U.S. Virgin Is (1917-date) — all items, incl FDC (802, UXC6, 1827-30), revs, postal history.
 ANTHONY R. KRUSZ CM3934, 45-125 Willow St, Springfield, MA 01103, by G. M. Abrams. U.S. revs.
 WILLIAM S. LANGS CM3938, 121 Franklin Pl, Woodmere, NY 11598, by G. M. Abrams. Dealer-proofs and essays of revs and M&M.
 R. M. McGUINNESS 3931, 1170 Kings Ave, West Vancouver, BC V7T 2C3, Canada, by W. Pockett. Canada fed and prov Xmas seals, 19C and 20C locals; Indian feudatory state revs; topicals.
 L. B. PADIA 3928, Danapith, Palitana, Gujrat 364 370, India, by Abdul M. Mollah. Collector/dealer — revs and fiscals of India native states.
 JOSEPH B. SHELANSKI 3942, 431 Wister Rd, Wynnewood, PA 19096, by G. M. Abrams. US revs, newspapers and periodicals.
 EUGENE F. STOTTS 3930, RD No. 3 - Midtown Manor, Norwalk, OH 44857, by G. M. Abrams. US first 2 issues.
 DR RONALD S. WILKINSON 3926, 228 9th St NE, Washington, DC 20002, by Thomas W. Priester. Italian states and 19C Italy; Imperial Russia; US first 2 issues and beers.
 R. WOLSBORN CM3935, PO Box 152, Campbell, CA 95009, by Richard Friedberg. All revs and BOB "except cinderellas."

Highest membership number assigned on this report is 3942

NEW MEMBERS

Numbers 3890-3906

APPLICATIONS FOR REINSTATEMENT

EDWARD N. LIPSON 2528, 46 Appletree Lane, North Haven, CT 06473, by Joseph S. Einstein. Collector/dealer — "dealer and appraiser on very limited basis" — world revs and telegraphs, emphasis on doc's with stamps affixed, imprinted or embossed.
 CHARLES L. RUFFNER 3451, 6250 SW 135th St, Miami, FL 33156, by Secretary. Documents.
 CHESTER O. SHOTT 1231, 9 Werni Dr, Lebanon, PA 17042, by Kenneth Trettin. Tobacco and cigar stamps, cigar bands.
 PETER TOMARAZZO 1751, Apartado Postal 535, Oaxaca, Oax 68000, Mexico, by G. M. Abrams. All Mexico revs, incl papel sellado.
 CAMILLE R. TREFTS 3303, 1161 Oakview Rd, San Jose, CA 95121, by Secretary. All.

REINSTATED FROM 1983 NPD LIST

Ashokkuma S. Benani
 James W. Brodie
 Ronald Cohen
 Dr Gordon L. Elliott
 James J. Harper
 Paul A. Helman
 Manik Jain
 Ramavtar B. Jain
 Abdul Matin Mollah
 Glen J. Morton
 Jon E. Tidwell
 Edward C. Welsch
 William L. Woods
 John C. Yurewicz

DECEASED

Gerald M. Abrams HLM 18 (1046)
 A. O. Imbler 99

LIFE MEMBERSHIP APPROVED

LM5 (914) Gary L. Krebs

MEMBERSHIP SUMMARY

Previous membership total	1564
Applications for membership	18
Applications for reinstatement	5
Reinstated from NPD list	14
Deceased	2
Current membership total	1599

Nevada Enacts Brothel Transaction Tax

CARSON CITY, April 1 (Special to TAR) — State Treasurer Foster A. Prylle announced that the brothel transaction tax enacted last fall by the Nevada State Legislature will go into effect today. The tax is assessed at the rate of \$5 per \$100 or fraction thereof, and applies to all transactions in Nevada's legally-tolerated houses of prostitution and call girl/call boy services. Evidence of payment of the tax will be in the form of adhesive stamps which must be affixed to the receipts which the law requires to be given for all covered transactions.

The tax legislation was the result of a compromise between legislators, supported by clergymen of various denominations throughout the State, who wanted to outlaw prostitution, and those legislators who counted that such a move would not only increase unemployment in the State, but would also add to the burden of the State's already overworked law enforcement officers.

The stamp, designed by P. Wosson-Davril of the State Architect's Office, depicts Francesco da Goya's painting of the



Duchess of Alba reclining in the nude, which is known as "La Maja Desnuda," and was issued only in a five dollar denomination. The inscription "Sin Tax," which appears on the right side of the stamp, was the result of an extensive letter-writing campaign spearheaded by religious organizations across Nevada immediately following enactment of the tax law. □

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.)

RM's — Embossed Revenue Stamped Paper I would like to trade duplicates, or, just swap talk with other collectors. Warren H. Moore, ARA No. 3899, 3342 Quesada St., N.W., Washington, DC 20015, Phone: (202) 244-6668. *1*

GREAT BRITAIN and commonwealth revenues-exchange. Duane Zinkel, 2323 Hollister Ave., Madison, WI 53705. *2*

JUDAICA FOR SALE OR TRADE American Jewish seals, Mosbaugh and Kaplove listed, for sale or trade for other Judaica. Also buying Jewish seals of all countries. Send want list or description of items available for sale or trade. Roslyn Winard, 4308 Farmer Place, Fort Washington, MD. 20744 *3*

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132pp \$40.00 plus free matching M&M pages (31pp)

THE REVENUE SPECIALIST

Tom Carson ARA — Joel Rind, ARA

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61 pages, virtually complete as listed in Scott

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Box 817-AR, Ogunquit, ME 03907

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Any Quantity — Any Condition — Send Stamps or Want Lists

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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

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1. Fiscals & Judicial papers, etc.

2. Paper Money

3. Hundis & cheques etc.

4. Coins

Please ask for the list of your choice. Serving the hobby since 1966.

Members: ARA, IBNS & NI.

NARENDRA SENGAR & COMPANY

Post Box 110, Kanpur 28001 — India

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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

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Complete Your Sets! VF Unpunched RX-RZ

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RX22	48.00	RZ14	8.00	RZ18	60.00

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bought and sold

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CANADIAN REVENUE STAMPS OUR SPECIALTY — Latest fully illustrated Canadian revenue stamp catalogue by E.S.J. van Dam US \$7.50 postpaid. Latest Canada Taxpaid price list \$1 refundable.

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—FR CONGO & GUADELOUPE Fiscal opts on postals, 5 diff	\$10.00
—ITALY, 170 different	\$8.50
—HUNGARY, Starter Collection of 550 diff. revenues	\$47.50
—Hungary, 350 different	\$28.00
—Hungary, 300 different	\$15.00
—MILITARY BORDER, Eagle opts on Hungary revenues, 26 diff.	\$8.50
—HUNGARY, Kaposvar Municipals, 17 diff.	\$5.50
—HUNGARY, Rakospalota Municipals, 14 diff.	\$5.00
—HUNGARY, Szekesfehervar No. 5 Munic, revenue, Miniature sheet of 4 with tete beche pair, mint	\$4.00
—GREAT BRITAIN Embossed Revenues, mostly on colored papers with tin foil seal:	
- 101 Different	\$65.00
- 50 Different (duplicates above)	\$36.00
- 25 Different (duplicates above)	\$16.50

—ITALY, Consular stps, 1895, issue compl No. 1 to 21 except No. 16(50L)	\$65.00
—ITALY, Same issue, No. 16* 50L	\$35.00
—BOSNIA, 30 diff 1898 issue, 50Kr	\$22.50
—AUSTRIA, Starter Collection of 500 diff revenues	\$45.00
—Austria, 250 different	\$12.00
—GERMANY, Starter Collection of 500 diff. revenues	\$45.00
—GERMANY, Christmas Seal Collection, 300 plus stamps, incl. 57 perf or imperf blks of 4; 7 souv. sheets; pro- gressive proofs; 1952 to date	\$30.00
—CROATIA 50 diff. revenues	\$4.50
—QUEENSLAND, Tall Number type Impressed Duty 68 values 1d to £1000, missing 400	\$120.00
—QUEENSLAND, same 31 values to £500 with Rockhampton "blue" cancel	\$40.00
—QUEENSLAND, as above but only 16 value to £500	\$25.00
—QUEENSLAND, same, 17 values to 1000 with Towns- ville brown cancel	\$40.00
—QUEENSLAND, same 11 blue cancels, 8 brown cancels	\$25.00

CATALOGS:

**Note new items added to list. Some available from overseas, are being stocked as a convenience to our U.S. members. Many of these items are in short supply.*

Catalogs are post-paid in the US at book rate. For Canada and overseas (sea-mail), add 50¢ to each one or two books ordered.

—Revenue Stamps of Queensland (Craig, et al)	\$7.25
—Revenue Stamps of France (ARA-France)	\$17.00
—Byrum Supplemental Stamp Catalog (pages only) listing telegraph, telephone, return letter, Surtax, Local and other unlisted stamps, approx. 380 pages Postpaid: To Canada \$19.75 To Europe \$20.75 In U.S. \$18.75	
—Liechtenstein Revenue Catalog (Erler)	\$3.00
—Adhesive Revenue Stamps of Germany Part I Federals (Erler)	\$11.50
—Same, Part II, German Colonies: Overseas Steamship Stamps	\$4.00
—Same, Part III, Old German States, A to K (Erler)	\$15.00
—Same Part IV, Old German States, L to W (Erler)	\$13.00
—Same, Part V, Danzig, Memel, Oberschliesien (Erler)	\$11.00
—Same, Part VI, Saargebeit	\$6.50
—Same, Part VII, State Court Fees from 1945	\$8.00
—Same, Part IX, 1957 Fee Stamps of Bavaria	\$8.00
—Supplement to RR Stamps of Mainland Australia- gratis for #10 addressed stamped envelope or will be sent upon request if salesbooks requested.	
—Impressed Duty Stamps of Great Britain 1981 (Frank, et al), 360 pp	\$17.00
—The Revenues of Israel, 130 pp (Wallerstein)	\$12.00
—Scandinavian Revenue Cat., Vol. I, Danish West Indies, Faedroes, Iceland, Norway, Greenland (Nelson)	\$8.00

—Revenue Stamps of UK, Eire, 2nd Edition, Vol. 1 (Booth)	\$17.00
—Revenue stamps of Italy (P. DeMagistir) 1976	\$14.75
—Photocopy, Italian Colonies revs. (L. DeMagistris)	\$8.50
—German Christmas Seal Catalog, to 1980 (Erler)	\$3.75
—Romania Revenues w / German Occupation opts	\$1.00
—Revenue Stamps of Austria, Part I (Erler)	\$12.00
—Revenue stamps of Austria, Part II (Erler)	\$12.00
—Austro-Hungary Military Border (eagle opts on Hungary)	\$3.50
—Revenue Stamps of Czechoslovakia (hard cover) (Erler)	\$15.00
—Rev. Stamps of British Occup. of Italian Colonies WWII	\$3.00
—The Revenue & Railway Stamps of Tasmania (Craig / Ingles)	\$7.00
—The Railway Stamps of Mainland Australia (Craig / Ingles)	\$11.75
—Fiscal Stamps of Yugoslavian States (Spajic / Ittel) Photo copy	\$12.00
—Fiscal Stamps of Portugal: Colonies (Barata)	\$21.50
—Revenue Stamps of Slovakia (Erler)	\$3.00
—Prussia Stamped Paper (Erler)	\$4.50

ARA SALES DEPT. DONALD L. DUSTON

Sales Manager
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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

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