

The American Revenuer

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One of the things that contributes to the fun of collecting revenue stamps is the constant possibility of finding a new variety. This stamp issued by Laos in the 1960s is an example. More on page 143, inside.



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

The Editor Notes . . .

...that the 1984 dues notices have all been mailed and are due October 1. If for some reason you have set your notice card aside, get it out now and send your check to Secretary Miller before continuing to read this issue of TAR. Your society needs your continued support. Our dues are undoubtedly the lowest of any major philatelic society and in view of the benefits is an outright bargain. And, if you can, make a little extra contribution to the ARA. Thanks.

...that Philatelic Show '83 will judge revenues and ARA award certificates will be awarded. Contact Peter Pierce, 15 Willis St #27, Framingham, MA 01701 for details.

...that the foreign catalog editor of the Perfin Club is seeking help from collectors of revenue stamps. Anyone willing to share his knowledge of revenue stamps with perfin from Chile and South Africa and provinces is encouraged to communicate with Robert J. Schwerdt, 9 Memory Lane, Poughkeepsie, NY 12603. He will share information and will return material and answer promptly.

...that plans are progressing for the activities to take place at VAPEX. There will be a general discussion meeting for 1 hour on Saturday. On Friday and on Sunday there will be 1 hour seminars. So far Ron Leshner and Elliot Chabot are scheduled to speak about U.S. Wines and U.S. Possessions. If anyone else is interested in making a presentation they should contact President Alfano immediately.

...that Sales Manager Don Duston reports the receipt of a very limited number of packets of 110 different Stuttgart Municipal revenues. These are to sell at \$11.00 and are to be regarded as an absolute super bargain. They are not listed on page 150 with the other items available from the Sales Department.

...that new application blanks for membership in the ARA have been prepared and are available from Membership Director Sanford Riesenfeld, 8618 Nairn, Houston, TX 77074. They reflect the current dues rate and should be used rather than the old ones. They will fit into a #10 envelope. Anyone desiring copies should write to Sandy. Remember, anyone other than elected or appointed officers can earn a year's free dues by recruiting 5 new members.

...that Maxwell Hayes (Box 1517N, GPO, Melbourne, Victoria 3001 Australia) has sent the library a copy of a ten page (A4 size) article he has written on the Parcel Tickets of the Provincial Tramways of the State Electricity Commission of Victoria. He will send a copy to anyone wishing one for \$3 including sea postage.

...that Erling van Dam has announced that he has finally completed work on a 265 page album for the revenue stamps of Canada (both federal and provincial) including the telegraph and telephone franks and Prisoner of War franks. Two imprinted binders are included. Information from E.S.J. van Dam (see ad on page 149.)

...that Dr. Warren Bosch (1528 Meyer St, Elgin, IL 60120) whose article The Re-entries on the 2¢ Battleship Documentary Stamp has been appearing in TAR, wishes to sell his extensive collection of these stamps now that his study is done. Included is over 5000 stamps in reconstructed large blocks, all re-entries plus notes and diagrams mentioned in the articles. Many of the varieties are represented by several copies. He will answer all inquiries.

VAPEX Dealers to Cover the World . . .

AND OUR SPECIAL INTERESTS

"A field day for both specialists and generalists" is the best description of the VAPEX '83 bourse. It will operate three days at the Oceanfront Cavalier Hotel in Virginia Beach, Va. from Friday, November 11 through Sunday, November 13.

Of the 25 dealers, many of them new to VAPEX, 14 will feature worldwide stock and 15 will be heavy in U.S. 10 will have specialty material in revenues, and 18 are well stocked with postal history material. Other specialties featured will be Austria, France, Latin America, Canada, U.N., Japan, FDCs, British Commonwealth and Topicals. In other words, no one should walk out of the bourse area empty handed.

VAPEX '83 will be the twelfth major exhibition of the Virginia Philatelic Federation (VPF), now over 20 clubs strong. VAPEX is a World Series of Philately show and will boast approximately 200 frames of competitive exhibits. There is **no** admission fee.

VAPEX will host the Society of Philatelic Americans and the American Revenue Association — two major national societies — and regional meetings of the British North American Philatelic Society, the Society of Israel Philatelists, the EFO Collectors Club and the Virginia Postal History Society. □

Consular Service Stamps

There have been quite a number of responses to the article March issue of TAR (page 61) asking to see various types of documents with revenues attached. Member Stephen Dubina, Jr. has provided us with a number of documents with Consular Service Tax Stamps (the Scott RKs) attached.

The first document carries a copy of RK16 used on a Form No. 129, an Invoice of Returned American Goods and Declaration of Foreign Exporter for the return of empty drums to be filled with gasoline. The document was drawn on August 24, 1926, in Lisbon Portugal.

A Comment on Design Size Variations

by Hermann Ivester, ARA

In the April, 1982, TAR Thomas Harpole requested comments on variations in the size of the designs on first issue revenues which he has noted. I cannot answer the questions he raised, but I would like to broaden their scope. A similar situation exists as to certain taxpaid stamps. Illustrated are two Series of 1917, 1 3/8 ounces tobacco strips. The difference in length of design is, by my measurement, 6 3/4 mm. Also illustrated are two Series 110, 5/8 ounces tobacco strips. The difference in length of design for these is approximately 1 1/2 mm. I have numerous other examples throughout the Series of 1910 to Series 125 (1955) period.

The typical strip had a rough life, of course. Many were obviously stretched by manufacturers' equipment during the process of being attached to tobacco packages and containers. However, it also stretches one's imagination to think that differences of 1 1/2 mm and more were caused by this means. I

(Form No. 129—Consular.)
(Revised March, 1924)

Invoice of Returned American Goods and Declaration of Foreign Exporter.

AMERICAN CONSULAR SERVICE.

Lisbon, 24th Aug. 1926

I, *Costa Ribeiro, Lda*, do solemnly and truly declare that the several articles of merchandise herein specified are, to the best of my knowledge and belief, truly and bona fide the growth (or production or manufacture) of the United States; that they were exported from the United States, from the port of *Philadelphia*, on or about *March 1926*; that they are returned without having been advanced in value or improved in condition by any process of manufacture or other means.

(Signature) *Costa Ribeiro, Lda*

MARKS.	NUMBERS.	QUANTITY.	DESCRIPTION.	VALUE, U. S. COIN.
	no.	1055	Empty drums	\$ 4.220
			Weight 51.025 kilos	
			to be filled with gasoline	

Declared to before me this *Aug 24 1926* day of *Aug*, and fee \$1.00 United States gold, equal to *one dollar* (Local Currency) paid by affixing stamps to the duplicate copy of this document.

(Seal) *Consular Service*

Note.—To be issued in triplicate and disposed of as a certified invoice.

FEE, ONE DOLLAR.

H. D. Ivester
Of the United States of America

think it is safe to conclude that the two series of 1917 stamps illustrated come from dies of different sizes. But what about the lesser differences? Would anyone care to comment?



PURCHASED BY IMPORTER.

FORM NO. 138
(Amended July, 1929)

Declaration of Purchaser or Seller or Duty Authorized Agent of Either.

FORM NO. 140.

CONSULAR CERTIFICATE.

No. 878 issued in TRIPLICATE

Certified August 24, 1929

AMERICAN CONSULAR SERVICE

AT

Helsingfors, Finland

Date August 11th 1929

Sellers, Kymmene Aktiebolag

Kuusankoski, Finland

Purchaser, The Paper House of Pennsylvania

28 North Sixth St., Philadelphia, Pa.

Carrier, S/S Eastern Count from Kotka to Philadelphia.

Port of shipment, Kotka.

Destination of goods, Philadelphia.

Port of arrival, "

Port of entry, "

Amount of invoice, \$ 2,085.76

Kind of goods, Printing paper for books.

We further declare that it is intended to make entry of said merchandise at the port of Philadelphia in the United States of America.

Dated at Kuusankoski, 11th day of August 1929.

P. P. KYMMENE AKTIEBOLAG.

Frank P. J. Glassey
Vice Consul of the United States of America.

AMERICAN CONSULAR SERVICE
\$2.50
FEE RECEIPT

RK18

PURCHASED MERCHANDISE

Form 138
(Amended May, 1924)

DECLARATION OF SELLER OR SHIPPER, OR THE AGENT OF EITHER, WHEN MERCHANDISE IS SHIPPED IN PURSUANCE OF A PURCHASE OR AN AGREEMENT TO PURCHASE

Form 140
(Amended May, 1924)

CONSULAR CERTIFICATE

AMERICAN CONSULAR SERVICE

AT

Kobe Japan

Date Dec 17, 1929

Seller Shewan, Jones & Co

53 Harima-machi, Kobe Japan

Purchaser Messrs. J. H. G. Smith & Co. Ltd. of New York City

Carrier S/S Toyama Maru and Co. (Via Harima Canal)

Port of shipment Kobe Japan

Destination of goods Philadelphia, Pa.

Port of arrival Seattle, Wash.

Port of entry Philadelphia, Pa.

Amount of invoice Yen 798.15

Kind of goods Porcelain cups & saucers

I do hereby certify that this invoice was this day produced to me by the signer of the above declaration. I do further certify that I am satisfied that the person making the declaration above is the person he represents himself to be, and that a fee of \$2.50 United States gold, equal to 4.88 (Local currency) has been paid by affixing stamps to the duplicate copy of this document. Witness my hand and seal of office the day and year aforesaid.

Frank P. J. Glassey
Vice Consul of the United States of America.

AMERICAN CONSULAR SERVICE
\$2.50
FEE RECEIPT

271102
Kobe, Japan

The next three documents each contain a Form No. 140 which attested to the fact that the attached invoices accurately reflected the value of the merchandise being shipped and required a \$2.50 fee. Two were paid with a copy of RK18 the

other with a copy of RK24. Attached to these documents are Form 138 or 139 as part of the same document. They contain declarations of the purchaser or of the owner shipping goods not purchased.

NOT PURCHASED BY IMPORTER.

Form No. 139.—FOR GREAT BRITAIN.
(Amended Dec., 1923.)

Form No. 140.

Consular Certificate.

Invoice No. Issued in TRINITE
QUADRUPPLICATE.

Certified.....
(1923.)

AMERICAN CONSULAR SERVICE

AT
Birmingham.

Date, Dec. 9th, 1925.

Consignor, Manfield & Sons, Ltd.
Northampton.

Consignee, Manfield & Sons,
Philadelphia.

Carrier, S.S. "Majestic"
(Vessel or firm.)

Port of shipment, Southampton.

Destination of goods, Philadelphia.

Port of arrival, New York.

Port of entry, Philadelphia.

Amount of invoice, \$209. 9.0

Kind of goods, 155 prs Shoes, Slippers
& Long Boots.

Declaration of Manufacturer, or Owner or duly
Authorized Agent of Either, Covering
Goods Shipped Without Sale.

I, Manfield & Sons, Ltd.
of Northampton, do solemnly
and truly declare that we are the owners
(Manufacture or export.)
of the merchandise in the within invoice mentioned, and do
declare that the said invoice is in all respects correct and true,
and was made at Northampton,
(Name of place from which the goods are to
be exported to the United States.)
whence said merchandise is to be exported to the United States,
that said invoice contains the actual market value or whole-
sale price of the said merchandise at the date hereof in the
principal market of England
(Name of country from whence exported.)
that said actual market value is the price at which the mer-
chandise described in the invoice is freely offered for sale to all
purchasers in said markets, and that it is the price which I
as would have received, and was willing to receive, for such
merchandise sold in the ordinary course of trade in the said
wholesale quantities, and that it includes all charges thereon
and the actual quantity thereof, and that no different invoice
of the merchandise mentioned in the said invoice has been or
will be furnished to anyone.

I further declare.....

I further declare that it is intended to make entry of said
merchandise at the port of Philadelphia.
in the United States of America.
Dated at Northampton this
9th day of December, 1925.
(1925.)

The signature (or declaration) made by the person (or persons) who are
the principal, the owner, the agent, and an authorized agent of authority
by virtue of which the goods are sent.

I do hereby certify that the invoice described in the in-
voice annexed was this day produced to me by the signer of the
consular declaration.

I do further certify that I am satisfied that the person
making the declaration hereto annexed is the person he rep-
resents himself to be, and that the prices given in the invoice
agree with the actual market value or wholesale price of the
merchandise described in the said invoice in the principal
markets of the country at the time of exportation, excepting
as noted by me upon said invoice, or respecting which I shall
make special communication to the proper authorities.

I further certify.....

AMERICAN
CONSULAR SERVICE
\$2.50
FEE STAMP

That a fee of \$2.50 United States gold, equal to.....
(Local currency.)
has been paid by affixing stamps to the duplicate copy of this
document.

Witness my hand and seal of office the day and year afore-
said.

Charles Brown
of the United States of America.

The final Customs document is a portion of a ships health
paper certifying that the vessel complied with quarantine
rules and is allowed into the port of Philadelphia for 48 hours.
A \$5 fee was paid with a copy of RK25. □

I certify that the vessel has complied with the Quarantine Rules and Regulations made under the act of
February 15, 1893, and that the vessel leaves this port bound for Philadelphia, Pa.
United States of America, via.....

Given under my hand and seal this 18th day of March, 1925.

(Signature of consular officer)

[SEAL] AMERICAN CONSULAR SERVICE \$5.00 FEE STAMP

Countersigned by John E. Brown
Medical Officer, U.S. Public Health Service.

Fee \$5.00 paid in U.S. Gold,
issue at 9.00 c.m.
Valid for 48 hours.

The Seat Reservation Fee Stamps of Prussia

by Martin Erler, ARA

On May 1, 1921, the Prussian state railways discontinued
the use of stamps for collection of small freight fees. The re-
mainders, however, found use in paying seat reservation fees.
Dusterbehn apparently did not find this out, and thus part of
this interesting philatelic period is not contained in his
catalogue.

Due to rampant inflation of the times, the stamps were sur-
charged with handstamps. The handstamped stamps were used
as seat reservation stamps. Without the handstamp they
can be recognized as having been used to pay seat reservation
fees only on ticket or with a clear date.

The following handstamped surcharges are known:

20 /2M	green & black	blue
40 /4M	red brown & black	violet
50 /3M	blue & black	violet

100/1M	grey & black	violet
200/2M	green & black	violet
400/4M	red brown & black	violet
1000/4M	red brown & black	violet
1000/5M	yellow orange & black	violet
2700/3M	blue & black	blue
4000/5M	yellow orange & black	violet
7200/5M	yellow orange & black	violet

Dusterbehn claims that the 1M grey and black stamp was
never placed in use. There is now evidence that it was used
with a "100" surcharge (canceled Berlin).

After the currency reform of December 1, 1923, new hand-
stamps were applied giving the new value in Rentenmark. The
following are known:

0,50/3M	blue & black	11 x 5 mm blue
0,50/3M	blue & black, framed	21.5x14.5 mm blue
0,50/5M	yellow orange & black	15.5 x 7 mm blue
M0,50/5M	yellow orange & black	23.5 x 5 mm blue
0,50/5M	yellow orange & black	
	framed	21.5x14.5 mm, blue
0,90/3M	blue & black	12.6 x 6 mm blue
1.-Mk/4M	red brown & black	20.7 x 5 mm violet

A 5M stamp has been found with the handstamp "Zollgeld" which would indicate that it was used to pay customs fees. Is there any member that can supply additional information regarding this usage? ☐



A non-surcharged railroad stamp used to pay seat reservation fees on ticket (front and back).



Handstamped surcharges in Rentenmark.

Inflationary handstamped surcharges.

Yes, Virginia, There Really is an RN J9!

by Bill J. Castenholz

I barely had time to view the few lots that interested me before the evening session of a recent auction sale. I quickly looked at a lot of stamped paper and then sat down, waiting for the sale to begin. When the stamped paper lot came up, a gentleman near the front raised the book bid and bought the lot. Shortly after that, while I was waiting to pick up a lot I'd bought, I noticed the buyer of the RNs and asked him to meet me outside.

We talked about collecting stamped paper for a while. And when I asked him how advanced he was, he said he had none of the rarities, but he did have one piece that he thought was quite good. He said it was the rather wide type with Washington in an oval, and it had some writing in curved lines below the imprint. "Sounds like a J type." "Yes," he said, "that's the one." When we parted, he promised to send me a photocopy of the check.

A couple of days later the letter came, and sure enough, the copy was of a J9. Not only a J9, but a very pretty draft at that.

A few days later we got together to 'play stamps' and I had an opportunity to see the draft first-hand.

As you can see from the illustration, this piece constitutes an undeniably legitimate use of the restrictive legend.

The draft, from the Great Bend Savings Bank, Great Bend, Pennsylvania, is drawn on the Union Banking Co., Philadelphia. In both places where it occurs, Great Bend has been altered to New Milford.

Most of the design of this draft (vignettes, border, rules, and the name Union Banking Company, Philadelphia.) is an engraving by the Continental Bank Note Co. W.F. Murphy's Sons of Philadelphia did the lithography, which appears to consist of nothing more than the title Great Bend Savings Bank, the address line below, and the Murphy name at the lower left. We know, of course, that the imprint is an engraving by Jos. Carpenter.

Both the engraving and printing of the instrument are in black, the paper is white, and the imprint is in a good true red, not of a deep shade. The restrictive clause GOOD FOR CHECK OR to the left, and SIGHT DRAFT ONLY to the right is engraved and of the same color as the imprint. There is positively no doubt that the legend and imprint were both an integral part of the Carpenter die.

Thus far, it is unknown whether any of the other J9s reported in the "Survey" or included in the first Turner Sale (Daniel F. Kelleher Co., Boston, July, 1980, lot 982*) are of this same draft type.

I believe this same draft printing (the Continental Bank Note Co. part) occurs with other revenue imprints. I seem to recall an H type on a draft of the same design.

Wouldn't it be nice to find a few more of these J9s?

*An error occurred in the description of lot 983 in the Turner Sale. The description should have read RN J4/J11. There was no J9 in that lot.



Update on Indochina Revenues



Figure 1



Figure 2



Figure 3

by Dr. Steven Carol, ARA

In mid-1977, this author reported to the ARA the discovery of a previously unknown type of Laotian revenue stamp used during the final years of the monarchy (Figure 1). At that time this 3000 kip stamp was tentatively assigned number 38 in the master ARA listing of Laotian revenues. Over the ensuing six years no other revenues of this type have come to light until most recently, when I had the good fortune to acquire two additional values of this same series, a 5 kip (Figure 2) and 100 kip (Figure 3). Thus it seems certain that an entire series bas-



Figure 4

ed on this format and style exists and members interested in revenue stamps should amend their Laotian revenue listing as follows:

196. Tricephalic Elephant in circle at left; Black inscriptions, all in Lao (No French); Background of medallion in red color.

- 42. 5 kip red
- 53. 100 kip green
- 57. 3000 kip red

NOTE: Numbers have been allowed for other values in this series, though to date only the three values above have actually been found.

Also recently confirmed are two South Vietnam revenues, issued during the 1950's and mentioned though not confirmed in the original ARA listing of Indochina revenues. As the illustration (Figure 4) shows both the 1000\$ and 2000\$ values do indeed exist. They are shown here affixed to a visa page. Thus the listings of these two should be as follows, based on numbers tentatively assigned to them six years ago:

- No. 115D 1000\$ rose, new blue and black, Type 3
- No. 115E 2000\$ orange, red and black, Type 3

The author would be most pleased to hear from any collector who may have found additional unrecorded types of these revenues. He may be reached at P.O. Box 414, Holbrook, New York 11741. □

Smithsonian Proof Photos

The National Philatelic Collections, Smithsonian Institution has announced that the project of photographing all of the First Issue Revenue proof sheets has been completed. These have all been photographed on large format negatives which yield extremely sharp reproductions.

Penny Poirier of the National Philatelic Collections has informed TAR that 20 x 24 inch prints from these negatives are available on special order. This is just slightly larger than life size (exact size would be very difficult to attain due to the stretch and shrinkage of the photographic materials).

A complete list of the revenue plate proofs in the collection follows. When ordering make checks payable to the Smithsonian Institution and include a phone number where you may be reached during the day. Orders should be mailed to Penny Poirier, Room 4004, National Philatelic Collections, NMAH, Smithsonian Institution, Washington, D.C. 20560.

Scott #	Description	Color of Plate Proof
R1	1 cent express	red
R2	1 cent playing cards	red
R3	1 cent proprietary	red
R4	1 cent telegraph	red
R5 / R6	2 cent bank check	bluish-purple
R7 / R8	2 cent certificate	bluish-purple
R9 / R10	2 cent express	bluish-purple
R11 / R12	2 cent playing card	blue-green
R13 / R14	2 cent proprietary	blue
	no plate # in lower left corner	
R13 / R14	2 cent proprietary	black
	extra plate # in lower left corner	
R15	2 cent U.S.I.R.	black
R16	3 cent foreign exchange	green
R17	3 cent playing cards	green
R18	3 cent proprietary	black
	has B & C mark	
R18	3 cent proprietary	green
	no B & C mark	
R19	3 cent telegraph	green
R20	4 cent inland exchange	black
R21	WE DON'T HAVE A PLATE PROOF FOR THIS ONE	
R22	4 cent proprietary	black
	has B & C mark	
R22	4 cent proprietary	purple
	no B & C mark	
R23	5 cent agreement	black
	after cleaning	
R23	5 cent agreement	red
	before cleaning	
R24	5 cent certificate	red
R25	5 cent express	red
R26	5 cent foreign exchange	red
R27	5 cent inland exchange	red

R28	WE DON'T HAVE A PLATE PROOF FOR THIS ONE	
R29	5 cent proprietary	black
R30	6 cent inland exchange	black
R31	WE DON'T HAVE A PLATE PROOF FOR THIS ONE	
R32	10 cent bill of lading	blue
R33	10 cent certificate	blue
R34	10 cent contract	black
	has B & C mark	
R34	10 cent contract	blue
	no B & C mark	
R35	10 cent foreign exchange	blue
R36	10 cent inland exchange	purple
R37	10 cent power of attorney	blue
R38	WE DON'T HAVE A PLATE PROOF FOR THIS ONE	
R39	WE DON'T HAVE A PLATE PROOF FOR THIS ONE	
R40	15 cent inland exchange	maroon
	has a proof #	
R40	15 cent inland exchange	black
	no proof #	
R41	20 cent foreign exchange	black
	after cleaning	
R41	20 cent foreign exchange	red
	before cleaning	
R42	20 cent inland exchange	red
R43	25 cent bond	red
R44	25 cent certificate	red
R45	25 cent entry of goods	red
R46	25 cent insurance	red
R47	25 cent life insurance	red
R48	25 cent power of attorney	red
R49	25 cent protest	red
R50	25 cent warehouse receipt	red
R51	30 cent foreign exchange	purple
R52	30 cent inland exchange	purple
R53	40 cent inland exchange	maroon
R54	50 cent conveyance	blue
R55	50 cent entry of goods	blue
R56	50 cent foreign exchange	blue
R57	50 cent lease	blue
R58	50 cent life insurance	blue
R59	50 cent mortgage	blue
R60	50 cent original process	blue
R61	50 cent passage ticket	blue
R62	50 cent probate of will	blue
R63	50 cent surety bond	blue
R64	60 cent inland exchange	orange
R65	70 cent foreign exchange	green
R66	1 dollar conveyance	red
R67	1 dollar entry of goods	red
R68	1 dollar foreign exchange	red
R69	1 dollar inland exchange	red
R70	1 dollar lease	red
R71	1 dollar life insurance	red

There was an auction at Chandler-Kendall's Gallery in Evanston, IL, on August, 10, 1983. There were a few RN items offered. It is my belief that many folks will be interested in the realizations — hang on to your seats!

RN-C16 on receipt, f-vf	\$ 80.00
RN-J11 check, edge faults	17.00
RN-W2 Leavenworth, Lawr & Galv RR bond	100.00
RN-R6 on Ohio Farmers Ins Co policy vf	280.00
RN-T4 on Bost & Worcester RR cert	110.00
RN-T3 on Bost & Worcester RR cert	125.00
RN-V4 on life ins. pol. w / ptd stamp redeem	55.00

To all the cited prices, mentally add 10%.

The surprises were on the R6 and the V4 with the 1872 printed redemption legend — the first being about 13x catalog and the second being so reasonable. Do you think the catalog is way out of whack or were the bidders way out?

Also have noticed that the prices on those formerly scarce Nevada checks with RN imprints beneath the Nevada stamps are steadily dropping. This is an encouraging sign that some members are reading these efforts. Many thanks. □

R72	1 dollar manifest	red
R73	1 dollar mortgage	red
R74	1 dollar passage ticket	red
R75	1 dollar power of attorney	red
R76	1 dollar probate of will	red
R77	1 dollar 30 cents foreign exchange	black
R78	1 dollar 50 cents inland exchange	blue
R79	1 dollar 60 cents foreign exchange	black
R80	1 dollar 90 cents foreign exchange	black
R81	2 dollar conveyance	red
R82	2 dollar mortgage	red
R83	WE DON'T HAVE A PLATE FOR THIS ONE	
R84	2 dollars 50 cents inland exchange	black
R85	3 dollar charter party	green
R86	3 dollar manifest	brown-black
R87	3 dollars 50 cents inland exchange	black
R88	5 dollar charter party	red
R89	5 dollar conveyance	red
R90	5 dollar manifest	red
R91	5 dollar mortgage	red
R92	5 dollar probate of will	red
R93	10 dollar charter party	green
R94	10 dollar conveyance	green
R95	10 dollar mortgage	green
R96	10 dollar probate of will	green
R97	15 dollars mortgage	blue
R98	20 dollar conveyance	orange
R99	20 dollar probate of will	brown-black
R100	25 dollar mortgage	black
R101	50 collar U.S.I.R.	black
R102	WE DON'T HAVE A PLATE PROOF FOR THIS ONE	

B & C = Butler & Carpenter

Hungary:

Current Use

SZOV Nyomda		
Dátum	1983.07.07	
Valuta	ATS	
Valutaérték	232.43	
Árfolyam (Kurs)	372	
Ft	0	
Költség (Szesen)	372	
Kifizetendő Ft	0	
Csekkszám	113 820	
Útlevelezszám	(Passport Nr.)	
15 Lit	20 Drs	25 Ptas
16 AU \$	21 Hfl	26 Svkr
17 Bfr	22 Yen	27 KDin
18 Dkr	23 Can \$	28 Tug
19 FMk	24 Nkr	

GB Medicine Tax Labels (1783-1941)

The Cinderella Stamp Club is hoping to publish a monograph on these issues written by John Chandler. For this purpose a census is being undertaken. Would collectors in possession of ten or more of these long red and/or black labels contact, in confidence, John Chandler, 43 Roman Bank, Stamford, Lincs. PE9 2St England. □

by Herman Herst, Jr., ARA

I recently returned from ten days in Hungary following the International Kiwanis convention in Vienna. While in Hungary I had to pay a hotel tax which was collected by affixing stamps to the receipt.

The stamps are shown actual size (21 x 18mm), perforated 12¼, printed in lish brown with the denomination overprinted in black. Other values are unknown. □

Re-Entries on the 1898 Two Cent Battleship Documentary

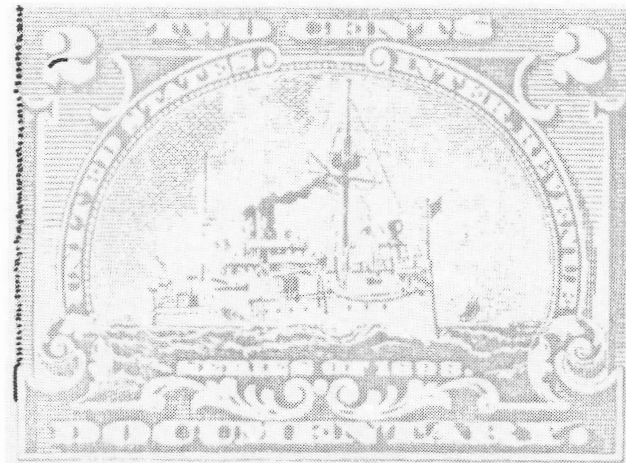
By Warren L. Bosch

(continued from Jul/AugTAR, p. 133)

Twenty-ninth Piece:

This ungainly piece dates to the founding of Merchants' State Bank on AU 1, 1899. It bears the earliest dates I have from this source. Within a 6x9 format on paper with erect reversed watermark and separated by roulettes, there are 35 stamps of the UL pane, 25 stamps of the UR pane, 17 stamps of the LL pane, and 14 stamps of the LR pane — with wide gaps between some portions of the sheet. Of all those 91 stamps, only one minor (unshown) variety can be found. It occurs at UL 51.

The shift, if that is what it is as opposed to a tool-drop scar, is to the right, and involved only the lower point of the ornament on top of the right ladder. It is clearly repeated in the space between the correct position and the stem of the ladder. Nothing else in the design shows the slightest trace of doubling.

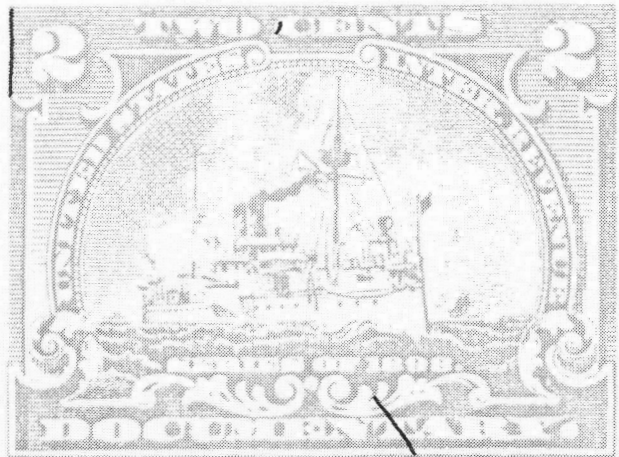


Thirtieth Piece

Thirtieth Piece:

This single stamp is more of a mystery than usual: its watermark is the almost complete double-line "I", only, and that could be from any of the four standard positions! I have elected to include it as erect and correct because its general style (color, hyphen-holes, centering, and date) seems to match best with other stamps of that date which had the erect and correct watermark. Nevertheless, I was not able to fix it into a single assignable position. The doubling lies all along the left edge towards the left. For such a minor distance of re-entry, the extent is notable: from the very top left shading lines all the way down to the top third of the lower left frameline. The doubling is visible to the naked eye, though

much clearer with a 10x glass. The thick shading line bisecting the left numeral is also extended to the left. My copy is dated JU 1, 1901; format is likely to be 5x10 at that late date.



Thirty-first Piece

Thirty-first Piece:

A block of five stamps, position unknown, includes a minor variety in the upper right stamp of this overall 3x2 piece (missing upper left stamp). The tips of the top left shading lines are doubled into the left margin slightly; the back of the "C" of CENTS contains several dots from the middle of the left side downwards and slightly leftwards. These dots might be fragments of a short line — I cannot say for certain, though the marks are clearly visible. Finally, the stamp has an exceedingly fine plate scratch in the bottom, from the scrollwork beneath the "1" of 1898 southeastwards through the "T" of DOCUMENTARY to the bottom frameline beneath the left serif of the "A" of DOCUMENTARY. The line is very difficult to see; it does not extend into the next stamp below. Block is hyphen-holed; watermark is erect and correct. Date: MR 11, 1901.

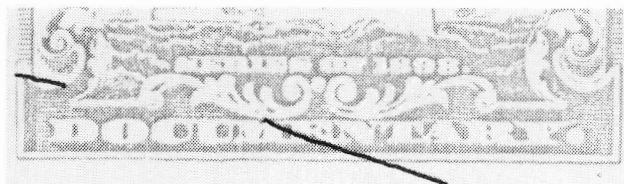
Thirty-second Piece:

An irregular piece of only a dozen stamps, it contains 5 stamps of the lower left pane, 4 stamps of the lower right pane, and 3 stamps of the upper right pane: quite a bag for such a small piece.

(Note: The illustrations in this article are hand drawn mats, not photographs of the actual stamps. The lines are much stronger to call your attention to them. They may or may not be of the same relative strength as illustrated but their location is quite closely represented. We would be most interested in hearing from anyone else who has examples of the illustrated stamps.)

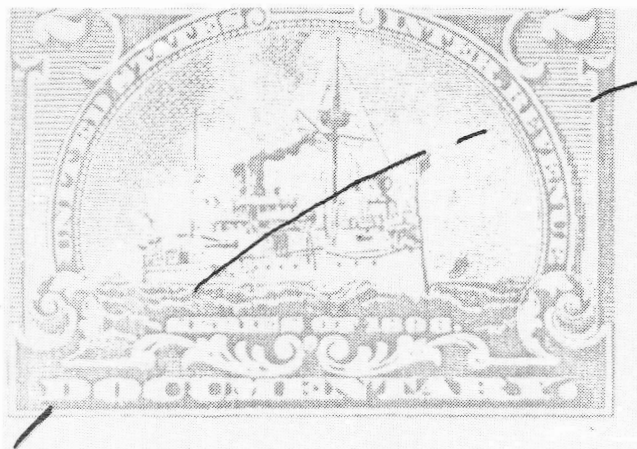
At LL 10, a minor re-entry exists, but is not illustrated: a significantly big dot in the left half of the "O" of TWO, tangent to the left side of the central colored area halfway up that side. The "S" immediately below also has an extra curved line parallel to and midway between the edges of the major curve. This line is not obvious.

Piece is hyphen-holed on paper watermarked erect and correct. Date is FE 25, 1901. Format is presumed to be 5x10 from the dates.



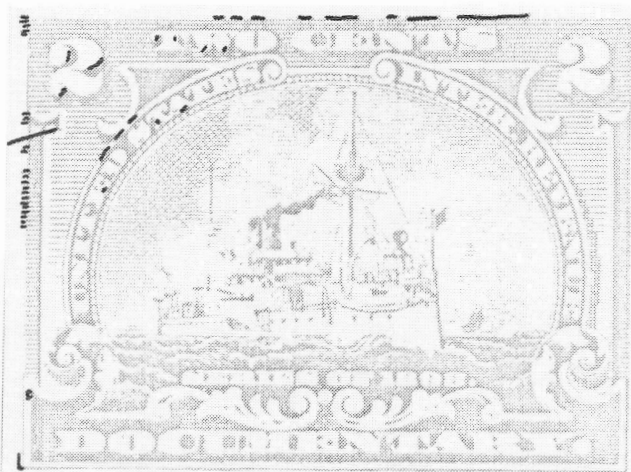
Thirty-third Piece

A



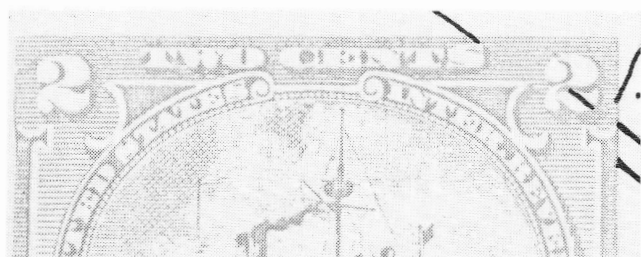
Thirty-third Piece

B



Thirty-third Piece

C



Thirty-third Piece

D



Thirty-third Piece

E

A	B	C
D	E	

Thirty-third Piece:

This piece has 7 stamps out of the 9 positions in a 3x3 block, the missing stamps being the upper left and the lower right of such a block. Of these seven stamps, no less than four have significant plate scratches extending from stamp to stamp, while a fifth has a glorious re-entry. The piece has the erect correct watermark, and hyphen-hole separation. I presume the format is 5x10 from the dates.

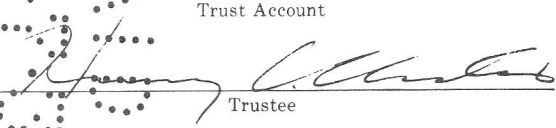
The top pair of stamps contains nothing of note; the three stamps of the second row and the pair at the bottom are of interest. The leftmost stamp of the second row has a plate scratch from the left margin at a level between the bottom of the ladder and the top of the crosshatching across and somewhat downwards through the top right side of the "M", the center and lower half of "E", both of DOCUMENTARY, and extending along the same curve until it hits the hyphen holes beneath "A" of DOCUMENTARY. The part of this arc from the scroll above the "D" of DOCUMENTARY to the "M" is very faint, possibly missing.

The lefthand stamp of the bottom row, just below the one mentioned above, contains a continuation of the same scratch from its top margin above "TS". The scratch then disappears among the shading lines, only to re-appear in the tail of the right "2", still in a NW-SE direction, disappears again in the shading between that figure and the margin, and reappears again in the right margin. In that same right margin, parallel to the big scratch just mentioned, lies a lesser scratch below the first one. It begins at the edge of the right ladder at the level of "R" of REVENUE, and, as said, is parallel to the first one. From the top right shading lines just opposite the middle of the tail of the right "2", yet another scratch occurs upwards in a NNE direction perhaps 40° from the vertical. Opposite that starting point midway between this stamp and its neighbor, lies a single dot, too.

The second stamp of the bottom row, just to the right of the one above, contains only a continuation of the upwards scratch mentioned. On this stamp, the scratch cuts through the upper left corner, missing all of the design. The nearest the scratch comes to the design is about 0.4 mm off the corner.

The second stamp of the middle row (which would be the center of the hypothetical 3x3 block) contains the bulk of the continuation of that same upwards line. It first appears in the left bottom margin at the corner and proceeds NE to the bottom of the "D" of DOCUMENTARY. It then disappears through the crosshatching and waves until we see it again at the waterline beneath the rearmost mast of the ship. Only now do we see that it is gently curved, and not straight: the arc carries it more towards the right (i.e., more horizontally) until it hits the bow finial. Two more sections of this same lines are visible with the glass: a short part lying halfway between the bow finial and the stem of the first "E" of REVENUE, and a similar section lying in the right ladder at the level between "RE" of REVENUE and outwards into the margin and into the next stamp (third stamp of second row).

1932 Check Tax

HENRY C. CHILES		No. <u>005346</u>
ATTORNEY-AT-LAW		LEXINGTON, MO., <u>3 April</u> 193 <u>3</u>
PAY <u>Five and 00/100</u>	Dollars \$ <u>5.00</u>	
TO THE ORDER OF	FEDERAL TAX <u>.02</u>	
<div style="border: 1px solid black; border-radius: 50%; padding: 10px; text-align: center;"> Mitchellhill Seed Co., 310 South Third Street, Saint Joseph, Missouri. </div>		Trust Account
TO COMMERCIAL BANK OF LEXINGTON, MO.		Trustee 
80-165		

by Terence Hines, ARA

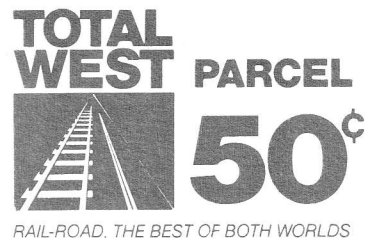
Collectors are familiar with checks bearing revenue stamps. Several statutes have imposed stamp taxes on checks, starting with the Act of July 1, 1862. So checks with revenue stamps affixed are no great puzzle. But what does one make of a check such as that illustrated? It is dated April 3, 1933, and bears a red handstamp reading "FEDERAL TAX .02¢". What sort of tax does this handstamp indicate payment of? Were stamps ever used in payment of this tax?

The answers to these questions can be found in the Revenue Act of 1932 (47 Stat. 169). Part VI of this act provided for a tax on "checks, drafts, or orders for the payment of money". The tax rate was 2¢ per instrument, the tax to be paid "by the maker or drawer". Stamps were not used in the collection of this tax. The act specified that "Every person paying any of the instruments mentioned to subsection (a) as drawee of such instrument shall collect the amount of tax imposed under such subsection by charging such amount against any deposits to the credit of the maker or drawer of such instrument, and shall on or before the last day of each month make a return, under oath, for the preceeding month, and pay such taxes to the collector of the district in which his principal place of business is located . . ."

The tax was in effect from June 21, 1932, through December 31, 1934, (Revenue Act of 1934, 48 Stat. 680, Sec. 606). Presumably the use of a handstamp was a voluntary measure on the part of the bank to indicate to the customer the reason for the 2¢ per check deduction from his/her account. □

Australia:

Rail-Road Parcel Stamps



by Robert J. Blair, ARA

The illustration accompanying this items is one of the newest parcel stamps from Australia. It and others were issued on July 1, 1982. So far I have seen the following values: 10¢, 30¢, \$1, \$3 and \$5. The stamps are self-adhesive and are rouletted approximately 5.

Total West is a joint operation between Westrail and a private transportation company. The slogan "Rail-Road, the best of both worlds" refers to the railway and the highway which are represented on the stamps. □

The third stamp of the second row has, as mentioned, the final part of that curved line entering from the left margin and terminating in the lower point of the ornament topping the left ladder. It is this stamp which also has a legitimate re-entry, showing considerable doubling in the WNW direction (mostly to the left; slightly upwards).

Details of the re-entry: Left edge shading lines extended significantly for the top five lines, three at the level of the ladder ornament, and most of the top half of that ladder. The extreme lower left frame line portion, including the actual corner, is duplicated. The top of the crosshatching inside that

lower left frame line is similarly doubled into the space between the crosshatching and the frameline. The left "2" has doubling in the lower right parts of both balls and the main curve. The top "T" (both stem and left serif) and the bottom of "W" (both sections) have light marks of duplication. The top frame line is clearly doubled upwards above "tWO CENTS" and beyond, though not continuously. My copy has eight separate sections of the doubled top line. Other marks show up in the lower parts of "UNITED STATES" and in the curved space above "... D S ...".

(To be continued)

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- 25 Different (duplicates above)	\$16.50

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—AUSTRIA, Starter Collection of 500 diff revenues	\$45.00
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—QUEENSLAND, same 31 values to £500 with Rockhampton "blue" cancel	\$40.00
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—QUEENSLAND, same, 17 values to 1000 with Townsville 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 convience 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
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—Impressed Duty Stamps of Great Britain 1981 (Frank, et al), 360 pp	\$17.00
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—German Christmas Seal Catalog, to 1980 (Erler)	\$3.75
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—Austro-Hungary Military Border (eagle opts on Hungary)	\$3.50
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—Rev. Stamps of British Occup. of Italian Colonies WWII	\$3.00
—The Revenue & Railway Stamps of Tasmania (Craig / Ingles)	\$7.00
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—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

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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.

DR. GERALD L. BOARINO 4004, 31221 Ceanothus Dr, South Laguna, CA 92677, by Eric Jackson. Haiti and Dominican Republic.

LOUIS CAPRARIO 3993, 91 Fairview Ave, West Orange, NJ 07052, by Richard Friedberg. Taxpays, M&M.

JOANN L. DAVIC 4002, 7 Scenery Rd, Pittsburgh, PA 15221, by Michael L. Aldrich.

RICHARD A. FLORY 4005, 1371 Arlington Dr, Chico, CA 95926, by Secretary. World revs and cinderellas.

WILLIAM A. GREINER, JR 3994, 1278 Wilson Ave, Lancaster, PA 17603, by The Revenue Specialist. Mainly US and Canada revs; also world revs.

L. JACOBSON 4000, PO Box 1203, Windhoek, South Africa (Namibia) 9000, by Drew Nicholson. SWA revs and South Africa revs, Xmas seals and war labels.

DR. DAVID W. LAYMAN 4001, 320 Columbia Ave, Cedartown, GA 30125, by S. Riesenfeld. Foreign cinderellas - revs, locals, phantoms / bogus / forgeries, telephone and telegraph, etc.

HARRIS K. LEONARD 3997, 5806 Maple Terrace, Laurel, MD 20707, by John F. Lyding. Collector / dealer, Leonard Stamps - world revs.

NEWCASTLE PHILATELIC SOCIETY 4003, PO Box 239C, Newcastle, NSW 2300, Australia, by Dennis Osborn. Members interested in revs, tax stamps, other BOB material.

JEROME J. NORTON 3999, 220 Summit Way, Syosset, NY 11791, by Secretary. Baltic states, Germany, Poland, Russia.

J.A. ROSKAM 3996, E Heijmansstraat 24, 1504 JD Zaandam, Netherlands, by S. van Veen. World revs and health organization cinderellas.

SCOTT TROUTMAN 3995, 764 Lynn Dee Dr, Winston-Salem, NC 27106, by Richard Friedberg. US revs, proprietaries, M&M.

PETER M. WILCOX 3998, 17181 Ash St, #B, Huntington Beach, CA 92647, by Linn's. All except seals and labels.

Highest membership number assigned on this report is 4005.

NEW MEMBERS

Numbers 3957-3969

APPLICATIONS FOR REINSTATEMENT

JOSEPH V. BUSH, INC. 364, PO Box 626, Bonita, CA 92002, by S. Riesenfeld. Dealer / specialist-AMG and Ryukyus, Italy and Trieste AMG revs, Germany military

travel stamps 1945-50, passport stamps, documents and all Germany BOB same period.

ELBERT S.A. HUBBARD 1, Box 9128, San Jose, CA 95157, by Secretary. Collector / dealer-all US cinderellas and revs, incl states; checks, documents, collateral.

RESIGNED

Francis Adams
Richard L. Biemer
Theodore W. Bozarth
Dorothea H. Brethauer
Josef Burianek
John H. Chamberlayne
E.J. Enschede
Robert J. Larson
Clifford Leak
Victor J. Lopez
Walter J. Majcher
Tom Massa
Eugene P. Meckly
Claude M. Monteiro
Lowell J. Myers
Arthur L. Pollinger
William C. Rittenhouse
A.E. Ross
James Stallings
John D. Stewart
Lee Wade
Kent W. Waterman

DECEASED

Charles L. Mottl

LIFE MEMBERSHIP APPROVED

LM 7 (1429) Robert Comunale, MD

MEMBERSHIP SUMMARY

Previous membership total	1666
Applications for membership	13
Applications for reinstatement	2
Resigned	22
Deceased	1
Current membership total	1658

Prussian Railroad Counterfeit



1
M

1
M



Original

Counterfeit

by Martin Erler, ARA

The rare Prussian railroad stamp number 48, grey and black, has been found faked. Due to the rapid progress of inflation this stamp was not used without a handstamp.

The original is a finely produced stamp while the fake is more coarse with rough perforations. The numeral on the original is even and thick (1.1 mm) while the fake has a thinner numeral (0.9 mm). the "M" on the original is 4 mm wide while that of the fake is 4.6 mm wide. □

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ABOUT THE AUTHORS

Adolph Koeppel, a former president of the American Revenue Association and President of the Fiscal Philatelic Foundation, is a practicing trial lawyer in the real estate tax field. His legal background will be evident in many areas of this work. A mechanical engineer currently employed in the computer industry, Raymond D. Manners traces his interest in these court fee and revenue stamps to his youth spent in various parts of Northwest India. Abdul Matin Mollah, a computer analyst for Air India, is a prominent Indian philatelist.

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