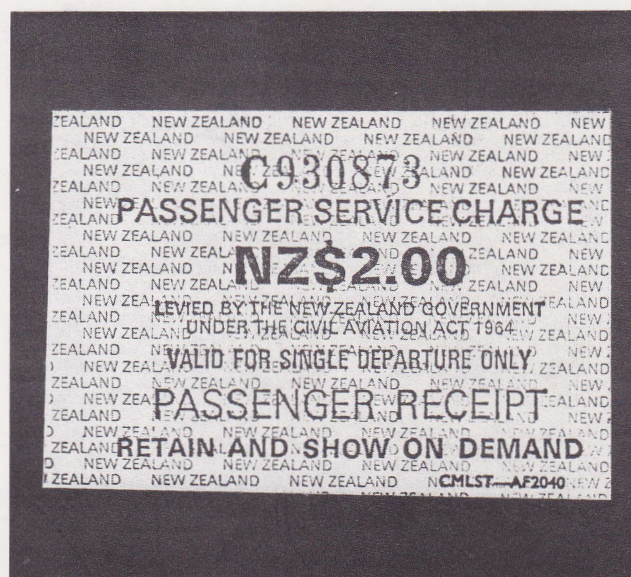


The American Revenuer

IN THIS ISSUE:

WWI Parcel Post Tax	181
Philippine Income Tax Document	182
Military Travel Permit Stamps	184
German Bill of Lading Stamps	186
Civil War Era Photographer's Cancels	188
RN-G1a	190
Airport Departure Taxes	191

Many nations now collect an airport use tax upon departure. An introduction to such stamps is presented inside this issue, on page 191.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

NOVEMBER-DECEMBER, 1984

Volume 38, Number 10
Whole Number 370

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1668 Sycamore St. Des Plaines, Illinois 60018

The American Revenuer

The Journal of International Fiscal Philately

The Official Organ of
THE AMERICAN REVENUE ASSOCIATION

Volume 38, Number 10

November-December, 1984

Whole Number 370

WWI Parcel Post Tax

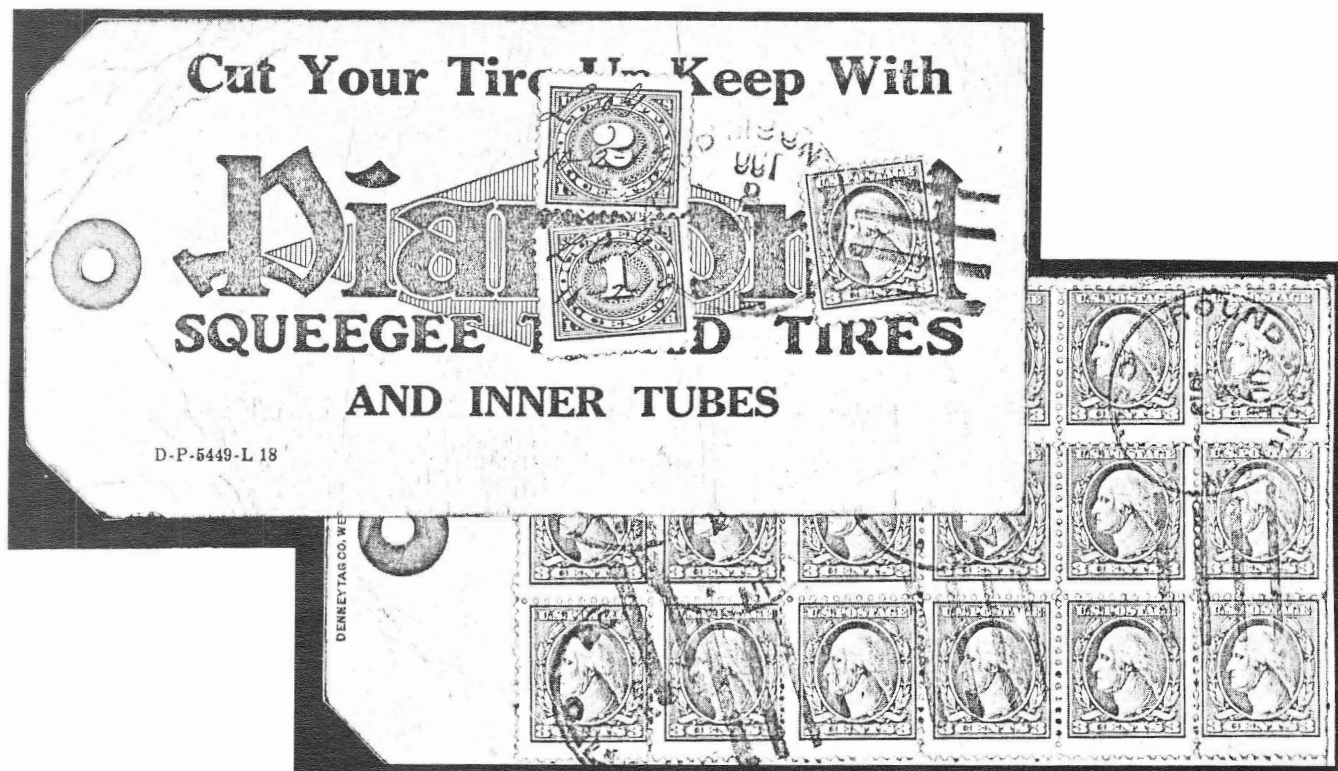
by F. J. Miller, ARA

Most revenuers are aware that during World War I there was a tax on letters and parcel post packages in the U.S. The tax on letters was collected by means of ordinary postage stamps (the war rate was 3¢ up 1¢ from the prewar 2¢ rate) with the Post Master General making quarterly reports to the Treasury.

The tax on parcel post packages was collected by means of documentary revenue stamps. Shown here are the obverse and reverse of a shipping tag used to send a tire by parcel post

from Round Mountain, CA, (a station on the Shasta Division of the Southern Pacific in northern California between Red Bluff and Ashland, Oregon) on October 2, 1919, with a 1¢ and a 2¢ documentary revenue stamp tied by the postmark but additionally manuscript canceled.

This usage is not very commonly seen anymore as shipping tags and package wrappers were not saved as often as were envelopes. This usage does explain, however, why the low value documentary stamps of this era are sometimes seen with postal markings or seen with post office precancels. □



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POSTMASTER: Send Form 3579 to The American Revenuer, Rockford, Iowa 50468-0056

(1) *Personal*

B. I. R. No. 425.
(Revised Oct. 9, 1919.)

Assessment No. *3717*

INTERNAL REVENUE.
INCOME-TAX RECEIPT.

17 1920

Sta. Cruz, *Navas* *P. I.*
(Municipality.) (Province)

1920 JUN 17 1920, 19

1. Received from *Edward L. Christensen*

2. Withholding agent for *Padrao Sta. Cruz*

3. Of the municipality of *Navas*

4. Province of *Navas*

5. The amount or amounts hereinafter set forth, as income tax, penalties, etc., for the taxable year ended *Nov. 31*, 19*19*

6. Taxable income, *P 575.00*

7. Tax assessed *11.50*

8. 50 per cent } penalty
100 per cent }

9. Taxes and penalties assessed

10. Amount abated

11.

12. Balance of assessment due *11.50*

13. 5 per cent penalty for the payment

14. Interest on late payment (1% per month)

15.

(Enter in blank lines such items as amounts received as compromises, amounts received as taxes after abatement, all fines, penalties, judgments, and costs paid by order of court.)

Total amount paid as shown by stamps cancelled in the margin hereof.

P 11.50

By *[Signature]*
Collector of Internal Revenue.

By *[Signature]*
(Signature of Internal Revenue Officer)
(Firma del funcionario de Rentas Internas)

4-578

Cut along this line.

Figure 1. Philippine Islands Income Tax Receipt for 1919 with the tax paid in revenue stamps.

Philippine Fiscals on Income Tax Documents

by Douglas K. Lehmann, ARA

Would you enjoy paying income tax in person each year to your local Internal Revenue Office? Or, would it add insult to injury? As an ARA member, you probably would not have minded in the U.S. administered Philippines when Internal Revenue stamps were required by law. Unfortunately, as figure 1 shows, your copy would contain only the right side of the stamps.

The three cut stamps in Figure 1 are the 50 Centavos, 1 Peso and 10 Peso, Warren numbers 573, 574 and 593. These three stamps were issued between 1915 and 1919 and represent two perforation series. The first two are perforated 10 and the ten Peso perforated 11. Figure 2 shows the full design of these small Internal Revenue stamps that were in use from 1907 to 1929. The purpose of the control numbers is evident as the numbers provide a match between taxpayer and government copies.

Use of these stamps, for Income Tax purposes, started in the Philippines calendar year 1913 with payment required by June 30, 1914. The legislature was enacted March 1, 1913. It appears that Mr. Edward E. Christensen earned 8575 Pesos in 1919 by the marks on his copy of the tax receipt. Act Number 2833, passed March 7, 1919, requires a 2% tax on Mr. Christensen's taxable income. The personal exemption for an individual in 1919 was 6000 Pesos if single and 8000 Pesos if married plus 400 Pesos for each child under 18. The marks on top of the tax receipt show Mr. Christensen was married and had one personal exemption for his wife (F equals female).

As an aside, 8000 Pesos equaled 4000 Dollars, an amount above the average annual Philippine income. Furthermore, if



Figure 2. The Philippine Internal Revenue stamps. The 1c is perforated 10 x 11 and the P 10 is perforated 11.

you earned less than 6000 or 8000 Pesos (as most did), you still paid a tax but it was the Cedula or poll tax. The poll tax in 1919 was 2 Pesos for all men over 18 and under 60. (No stamps were used for the poll tax and the revenues were directed to the province where collected.)

Mr. Christensen was a New York born American and a 1900 graduate of the University of California. His first stay in the Philippines began July, 1901, as a teacher. Two years later he was appointed Assistant Inspector, Bureau of Forestry at \$1400 per year in the Central and West Visayas District. While in the Philippines he met and married another teacher from Oklahoma. She died while pregnant September, 1904, and this tragedy caused him to resign and return to the United States November, 1904. In 1909, he reapplied to the Forestry Bureau. The preceding information is in Mr. Christensen's Civil Service employment file (number 11405) stored in the National Archives' Bureau of Insular Affairs collection. There is no record of his return or second marriage in the Philippines. In 1919 he was 43 years old. However, I have a second document showing that he was in the Forest Products industry and Davao Province by 1921.

The initials "B.I.R." on the income tax receipt of Mr. Christensen stand for the Bureau of Internal Revenue which was under the Department of Finance and Justice. The Internal Revenue Law of 1914 established inspection districts each with an internal revenue agent. Apparently the city of Padada and Santa Cruz were served by an agent in Santa Cruz (see entry on Figure 1). These agents collected a graduated income tax over the base 2% if you earned more than 20,000 Pesos in 1919. (The base was raised to 3% for 1920). The surtax portion of the graduated tax for 1919 is shown in the table.

It would seem that many of these documents should exist but this is the first I've seen. I thank ARA member/dealer Eric Jackson for obtaining it for me. My references show collection of income tax by revenue stamp through 1925. The small internal revenue issue (including a third perforation series 10x11 in 1928) was used through the end of 1929. Arnold Warren reports numerous half stamps exist of all series which would indicate this tax was collected by stamp into the 1930s. Those half-stamps that survive were soaked off different documents such as the one illustrated here. I imagine most documents with half-stamps were destroyed. In 1920, people did not know how valuable complete documents would be today. If any ARA member has an income tax form with the large internal revenue series attached, the author would appreciate knowledge of this usage. □

Act Number 1833, March 7, 1919 — Philippine Islands

Net Taxable Income (Pesos)		Rate in Percent		
From	to	Tax	Surtax	Total Tax
1	20,000	2	none	2
20,001	40,000	2	1	3
40,001	60,000	2	2	4
60,001	80,000	2	3	5
80,001	100,000	2	4	6
100,001	150,000	2	5	7
150,001	200,000	2	6	8
200,001	250,000	2	7	9
250,001	300,000	2	8	10
300,001	500,000	2	9	11
500,001	1,000,000	2	10	12
1,000,001	1,500,000	2	11	13
1,500,001	2,000,000	2	12	14
2,000,001	upwards	2	13	15

Military Travel Permit Stamps

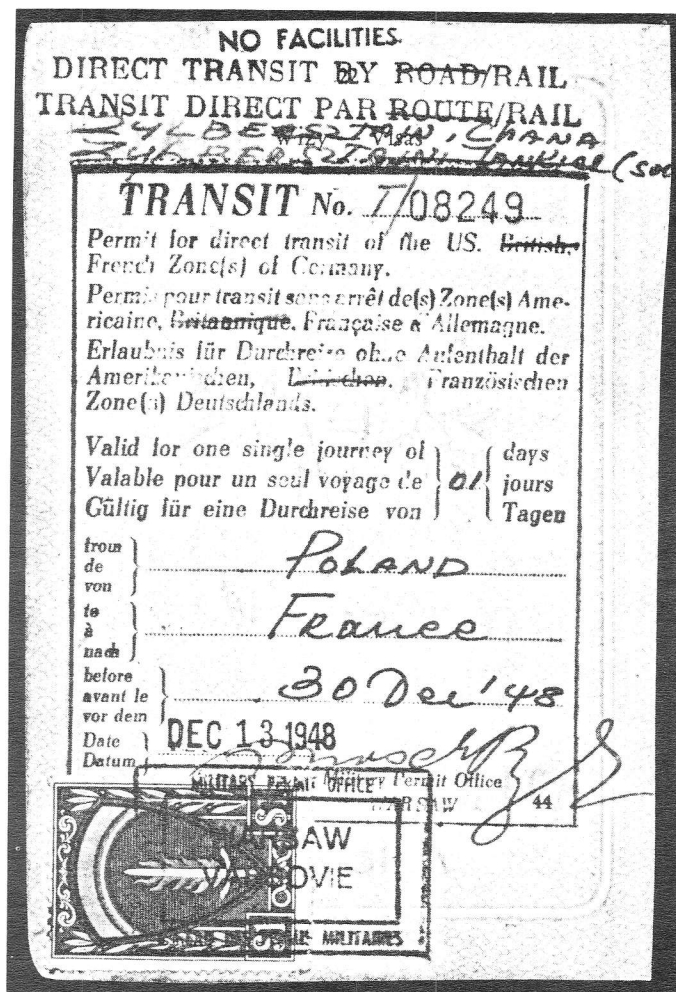


Figure 1. Page of passport showing Military Travel Permit to the Allied Zones (Poland to France) with 1947 London issue stamp.

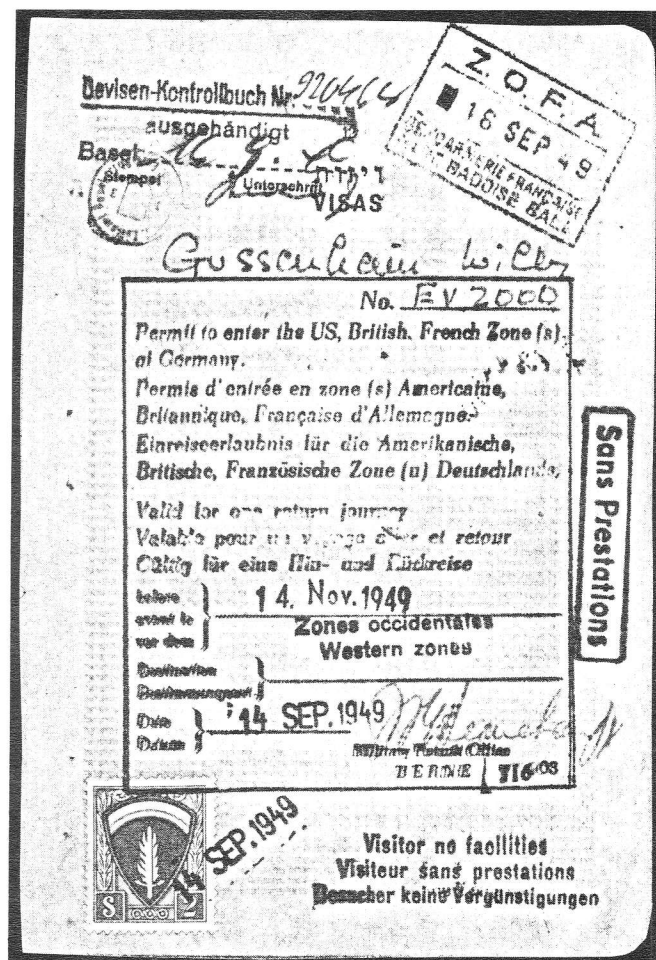


Figure 2. Page of passport showing Military Travel Permit to the Allied Zones with the 1948 Baden-Baden issue.



Figure 3. Zahal stamp used in Gaza.

By Saul Sugar, MD

As indicated in the July-August *The American Revenuer*, military travel permit stamps were issued in European cities to pay the fees necessary to enter West Germany, Austria and Trieste, Italy, and were used on military permits of the Allied Powers. There were 27 different stamps. The main ones were those large stamps issued in London in 1947 in values of 1 and 2 dollars (figure 1). Seven similar but smaller stamps were issued in Baden-Baden, Germany in 1948 in values of gratis and from 1 (figure 2) to 50 dollars and 9 values were issued in 1951 in DM (Deutsche Mark); all were surcharged in DM on the smaller 1948 dollar stamps except for 1 DM4 on DM10 (1949-1950). There were also 2 1947 issues in which German stamps were overprinted "Military Permit Office fiscal stamp" and surcharged 1 and 2 dollars. In 1948 2 DM issues surcharged on the 1948 Baden-Baden dollar stamps appeared. In 1949-50 3 stamps were issued in DM values. In 1950 one Baden-Baden stamp was surcharged fifty U.S. cents and another Baden-Baden stamp was surcharged "Eine Deutsche Mark."

A second group of military travel permits were issued by

The American Revenuer, November-December, 1984

Help Wanted:



Several items are presented here along with questions about them. If any reader can shed any light on these items they are invited to write to Donn Lueck (Box 11582, Phoenix, AZ 85061) or to write to the Editor, TAR, Rockford, Iowa 50468-0056.

Cuba, municipal revenue from Cardenas. A 7½ Cent 1881-1882 issue, pale blue on white paper, imperforate. This is earlier than listed in 1915 Forbin. It measures 22½ x 31 mm. 1. Has anyone else seen this stamp? 2. Are there other values of same design?

Swiss Tramway Stamp — Black on white paper, unwatermarked, perforated 11½ on 3 sides. There is a red number "74712" handstamped on the front and violet "MOLARD/GARE" handstamped on the reverse in 2 lines. Size is 38 x 29 mm. 1. Are there more of these stamps? 2. Is there a catalog that lists these issues?

An 1898 Philippine Tibre Movil 5 C. De Peso overprinted "CUBA" in black. It is cancelled with tall blue letters, can only read "AN" and not the one letter preceeding them.



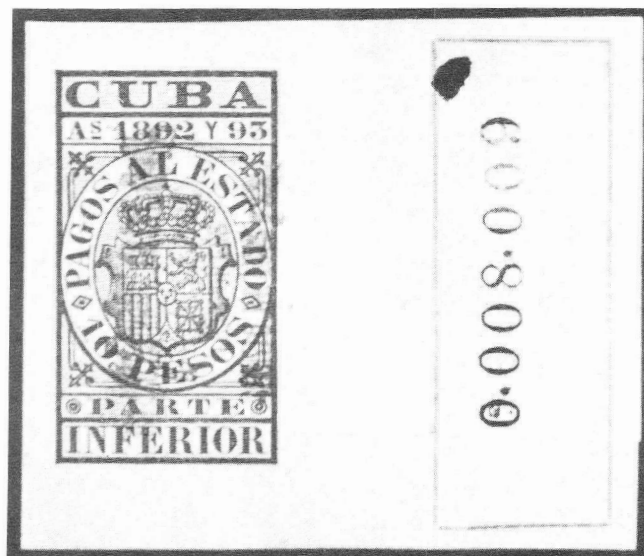
Could have "HABANA" cancel. 1. Has anyone else seen this provisional? 2. Could these Philippine issues have been sent to Cuba by error since the Cuban issues are the same color? Then overprinted because they had 5¢ values of their own to use? 3. Is this genuine?



Figure 4. Agrah (plain) stamp used in E. Jerusalem.

Israel for the citizens of the occupied areas who wished to visit their relatives in the Arab countries or to make a pilgrimage. The stamps affixed to these permits were those of the Israel Defense Forces (Zahal) (figure 3), official tax revenue stamps of the State of Israel (Agrah) (figure 4) or current Israel revenue stamps. Upon their return the permit holders were required to return them to the military governor. They were supposed to be destroyed.

Grateful acknowledgement is made for the advice and assistance of Dahlia Jacobs. □



Cuba 1892 Impuestos De Trasportes Provisional Issue. This is the "INFERIOR" half of the 1892 Pagos El Estado issue, 10 Pesos value, brown overprinted "Banco Espanol De La 1 De C./Habilitado Para/Trasportes/BIENIO DE 1892 y 1893" in 4 lines. Overprint is in blue, but, has been struck twice and is therefor blurred and is not seen in photo. Forbin lists only the 5 Peso value overprinted. 1. Does anyone else have this 10 Peso stamp overprinted? 2. Were there other values overprinted in 1892 provisional overprint? □

The German Bill of Lading Stamps



By Martin Erler, ARA

The "Frachtstempel" were introduced on July 1, 1900, to pay the tax on bills of lading. These stamps were used together with railroad freight stamps (introduced to cover small amounts of freight fees) and thus they are often misinterpreted in the purpose.

According to the "Reichsstempelgesetz" of June 3, 1906, the following tax rates applied to bills of lading (these were increased during war time and discontinued after the inflation of 1923):

- a. Consignments and bills of lading for naval traffic between German ports and foreign ports (if not subject to b) 1 Mark
- b. Consignments and bills of lading for naval traffic between German ports and foreign ports of the North Sea and the Eastern Sea (Baltic Sea), of the Channel or of the Norwegian coast 10 Pfennig
(Multiple tax was charged for freight charges over 25 Mark, and/or vessels over 150 ton.)
- c. Inland bills of lading for railroads:
for a freight fee below 25 Mark 20 Pfennig
for a freight fee higher than 25 Mark 50 Pfennig
(The tax was reduced by half if the load of the rail car was less than 5 ton. It was increased by 1.5 times if the load was between 10 and 15 ton, and half of the tax tariff was added for each additional 5 ton.)

The first issue of 1900 is on unwatermarked paper, and aside of some lighter or darker shades of the red color of the 10 Pfennig stamp, there are no varieties. Mint stamps of this issue are rare.

In the following issues, which were printed on paper watermarked with quatre.- foils, a wide variety of colors may be encountered. This is due to two main reasons:

1) The state printing office in Berlin (Reichsdruckerei) from WW I onward increasingly used so called security colors (especially for the later court fee stamps) which have the tendency to cause changelings.

2) During and immediately after WW I due to shortages of materials printing colors of inferior quality were used. Recent research thus makes some changes in the catalogue listings necessary.

The first printings (during peace time 1906/1914) usually have bright clean colors, while the so called war printings appear in altered or paler colors. The early printings of the 40 Pfennig stamps sometimes appear in pale lilac to reddish lilac. Despite the fact that this stamp even exists mint in this color, it is a changeling! The same is true of the 50 Pfennig in rose and the 20 Pfennig in grey.

Faded colors (as mentioned below) and changelings are quite common with these issues and should not be considered real varieties. Within the war printings specialists discern a wide range of different printings:

5 Pfennig: a) pale lilac brown, b) pale red brown, c) pale orange brown.

10 Pfennig: a) pink, b) rose, c) brownish red, d) brownish carmine (not so common). Light rose or light pink copies are faded colors!

15 Pfennig: a) pale violet blue, b) grey blue (shades!), c) pale turquoise. Pale grey blue is a faded color!

20 Pfennig: a) pale violet blue (shades), b) pale grey blue. Light pale grey blue is a faded color!

30 Pfennig: Peace time printings are olive brown, clear colors. War printings: a) yellow brown, b) pale olive brown, c) orange brown. The brown orange and ochre varieties are changelings.

40 Pfennig: While the peace printings show a clear bluish grey, the war printings are not so bright in appearance and of a darker grey color.

50 Pfennig: While the peace issue is brown lilac the war printings are a) rose lilac, b) pale violet (shades). Light rose lilac copies probably are faded colors.

75 Pfennig: Peace printings are dark (bluish) green. War printings: a) olive green, b) grey olive. Yellow green copies are changelings.

1 Mark: a) olive green & rose, b) light olive green & rose. Brown ochre is a changeling!

1 1/2 Mark: red brown & lilac (shades). Orange brown copies are changelings.

2 Mark: a) ultramarine grey & ochre, b) blue & ochre. Light blue or light ultramarine grey are faded colors.

3 Mark: a) yellow brown & grey, b) olive brown & pale rose lilac (rare) c) brown & grey (not so common).

4 Mark: Two distinctly different issues: a) pale violet blue & brownish grey, b) pale violet & dull brown. Greenish shades are changelings.

5 Mark: While the peace printings are carmine red and orange, the war issue is red & orange. The majority of this issue was not used without overprint (e.g. Danzig) and is rare without an overprint.

6 Mark: Brown olive & lilac. Colors with tendency to brown orange are changelings.

10 Mark: While the peace issue is violet and grey, the war printing is of a paler reddish violet, near to brown lilac.

Specialists may be interested to know that after French occupation of Elsass-Lothringen the remainders of the Frachtstempel were used on with bills of lading up to 1921, sometimes even being mixed with French stamps. Poland continued the use of these stamps in the occupied districts, including the stamps of Danzig for many years. Fortunately most of these Frachtstempel are not rare so that collectors may easily find most of these varieties. □



Here is an illustration of an interesting new find — a top-stub small check with RN-N3 imprinted. The check face is by Hopper, Lewis & Co. of Boston for Freemans National Bank. Three or four examples are known, so this it not a cheapie. It is surely a beauty.

At the recent CHICAGOPEX, member Bill Gerlach showed a terrific collection of revenue stamped paper which included his D type red (only one known to date) and several other very unusual items such as a three-up sample sheet showing two checks and a receipt with a copy of the advertisement by the face printer soliciting orders by permission of American

Phototype. This is an improved version of Bill's award-winning RN exhibit and is well worth viewing.

It has been observed that our old RN-C24 (the C-type with 2¢ Nevada overprint on the C-type) is now called RN-C21b by Scott. This has apparently confused some people, who have the impression that C 21b is a new discovery. Why this change in catalog listing was made is not known. However, it has become necessary to emphasize that this is NOT a new discovery — just a re-numbering of an old and valued imprint. □

Distilled Spirits Facsimile Label



By Terence Hines, ARA

As long ago as January 1, 1980, the Treasury Department's Bureau of Alcohol, Tobacco and Firearms started permitting the use of alternatives to liquor strip stamps, according to a BATF press release dated June 19, 1980. Only in early September did I notice that some liquor bottles in a local store no longer bore the usual red strip stamps. At the same time I discovered that at least one bottler was using facsimilie labels in place of the stamps. The label is illustrated. It is in a shade

of red just slightly lighter than that of the actual stamps. The label was found on a bottle of Gordon's Gin.

According to the New York office of the Bureau of Alcohol, Tobacco and Firearms, the elimination of strip stamps includes not only the red distilled spirits stamp, but also the green "bottled in bond" stamps, the grey "alcohol warehousing" stamp and the blue "bottled in bond" for export stamps. Apparently the large, square "distilled spirits stamp" is still in use. □

Civil War-Era Photographer's Cancels

By Will Carrick, ARA

Continued from OctTAR, p. 175

Aug 18 1864 HJR	R-8	R-9	Q W 1866 S-1	S-2	CSS 1866 S-2-1	Cas S-3
C. SEEVER Dec 1 1864 BOSTON S-4	S-5	S-6	May 5 1865 S-6-1	S-7		
S-7-1	S-8	S-9	S-9-1	S-10		
S-11		S-12				
S-13		S-14				

R-8: H. J. Rodgers; New Haven, Conn.
 R-9: Ruth; Mansfield, Ohio
 S-1: St. Alary & Watson; Detroit, Mich.
 S-2: C. S. Sanderson; Dover, N. H. & Lewiston, Maine
 S-3: Saylor; Reading, Penn.
 S-4: C. Seaver, Jr.; Boston, Mass.
 S-5: Silas Selleck; San Francisco, Calif.
 S-6: Jacob Shew; San Francisco, Calif.
 S-7: William Shew; San Francisco, Calif.
 S-8: A. J. Simpson; Lowell, Mass.
 S-9: A. Sonrel; Boston, Mass.
 S-10: John P. Soule; Boston, Mass.
 S-11: L. T. Sparhawk; West Randolph, Vt.
 S-12: C. H. Spieler; Philadelphia, Penn.
 S-13: J. C. Spooner; Springfield, Mass.
 S-14: A. D. Stark; Manchester, N. H.



S-15

JES
29/11/65

S-16



S-17



S-18

JT
1864

T-1

Eot S.
12/30/70

T-2



T-3

HWS
11/64

T-4

BBT

T-5

JT

T-6

JT E

T-7

T-8

Tyson
1865

T-9



V-1

Geo.

W-1

W
24

W-2

WALTER & HEUCK PHOTOGRAPHERS
106 FOURTH ST., CINCINNATI

W-3

HWS
1865

W-4

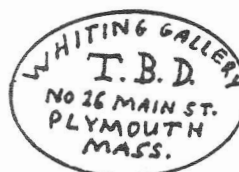
John

W-5

Bm
1865

W-6

- S-15: A. N. Stauffer; Mt. Pleasant, Penn.
 S-16: J. E. Stauffer; Mt. Joy, Penn.
 S-17: S. F. Sterlin; Woodstock, Vt.
 S-18: Sutton & Newman; Hornellsville, N. Y.
 T-1: J. W. Taft, Oak Gallery; Memphis, Tenn.
 T-2: T. G. Targett; Warminster, Penn.
 T-3: J. Thurlow; Peoria, Ill.
 T-4: A. Wurtz Tice; Ellenville, N. Y.
 T-5: B. B. Tiffany; Indiana, Penn.
 T-6: Tingley's Art Palace; Green Castle, Ind.
 T-7: J. Trott; Warren, R. I.
 T-8: S. W. Truesdell; Kenosha, Wis.
 T-9: Tyson Brothers; Gettysburg, Penn.
 V-1: E. M. Van Aken; Lowville, N. Y.
 W-1: Otto Wagner; New York, N. Y.
 W-2: S. L. Walker; Worcester, Mass.
 W-3: Walter & Heuck; Cincinnati, Ohio
 (This handstamp is 4 x 44mm.)
 W-4: Wenderoth & Taylor; Philadelphia, Penn.
 W-5: John Whipple; Boston, Mass.
 W-6: B. Whiting; West Lynn, Mass.
 W-7: Whiting Gallery; Plymouth, Mass.
 W-8: Whitney & Beckwith; Norwalk, Conn.
 W-9: O. H. Willard; Philadelphia, Penn.
 W-10: George Wood; Towanda, Penn.
 W-11: A. Woodward; Portland, Ore.
 W-12: L. Wright; Providence, R. I.
 Y-1: M. B. Yarnall; Phoenixville, Penn.
 Y-2: Yeaw & Co. (Yeaw & Lufkin); Lawrence, Mass. □



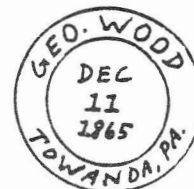
W-7

W&B
1865

W-8



W-9



W-10

L. W. R.
March 9
1865

W-10-1



W-11

RN-G1a

by Hugh T. Carson, ARA

The RN-G1a (Liberty head in a diamond, printed on the back of the document) was assumed for years to be an error. In the July-August, 1983, issue of TAR (page 124) Joseph Einstein and Tony Waggoner surmised that a G1a with a

large capital vignette in the center was done on purpose. Proof positive now exists that some G1as were indeed done on purpose.

An interesting three color check has surfaced from the Amazon Insurance Company of Cincinnati. The word Amazon is printed in a lime green; Union National Bank is printed in red and the remainder of the check is printed in black. On the left side reading up is the inscription "STAMP ON BACK." The check has another nice plus since the stamp is also inverted. ☐



LW
Feb 12
1866

W-12

Y

Y-1

LW
July 7
1866

W-12-1

Yolo

Y-2

☐

IMPORTANT NOTICE TO ARA MEMBERS

Beginning on page 193 of this issue there is a list of those members who have not yet paid their 1985 dues.

ARE YOU OR A FRIEND ON THIS LIST?

There will be no second or final notices sent. If your dues are unpaid on February 1, 1985, you will be dropped from the active rolls of the ARA. If reinstated at a later date you may miss some issues of The American Revenuer.

We do not want to lose any of you.

Airport Departure Taxes

by Albert L. Batik, ARA

Most nations now collect airport departure taxes for passengers leaving their country by air. There are four ways that the payment of the tax is shown.

The first, is to include the tax in the fare. The only record is the passengers ticket stub showing the fare, tax and total payment. This payment is made at the time of ticket purchase.

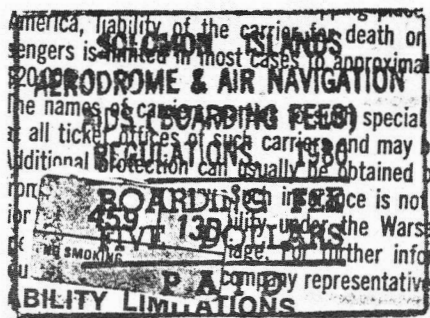


Figure 1

The second is to stamp the ticket stub at the time of collection and departure. Generally a rubber stamp is used with black ink. Figure 1 shows a tax by the Solomon Island and is barely visible. It reads:

SOLOMON ISLANDS
AERODROME & AIR NAVIGATION
BOARDING FEE
REGULATIONS 1980
BOARDING FEE
FIVE DOLLARS
PAID

This fee is equivalent to \$5.50 in United States Funds.



PASSENGER'S RECEIPT

Figure 2

The second record is to have a type of receipt which may or many not be cancelled. Figure 2 shows Papua, New Guinea on the passenger's receipt. It is paid for at the airport and cancelled just before departure and initialed. The receipt is red on yellow with no indication of what country. The cancellation is purple and shows Papua, New Guinea. There is a book copy figure 3 that is retained by the officials. This is printed in the

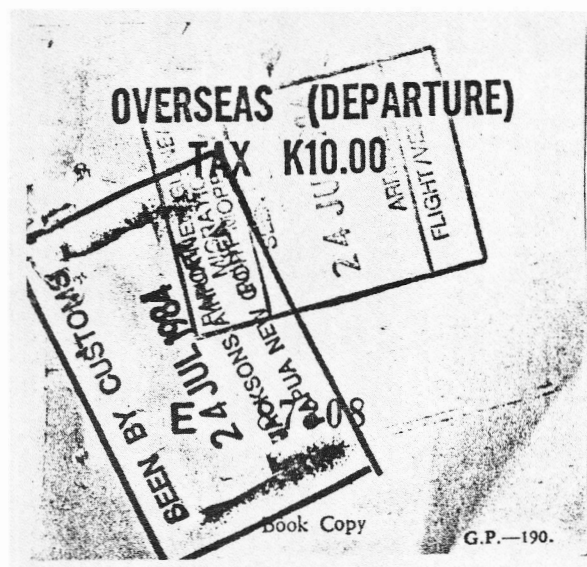


Figure 3

same red on yellow. These carry two cancellations, one by customs and one by migration. The cancellations are sometimes in purple and sometimes in magenta.

The fee of K 10.00 is equal to about \$9.50 in United States Funds.



Figure 4

Another form is to issue a receipt indicating the tax but not to cancel it. Figure 4 shows a New Zealand Passenger Service charge. It is printed black on white paper. There is an

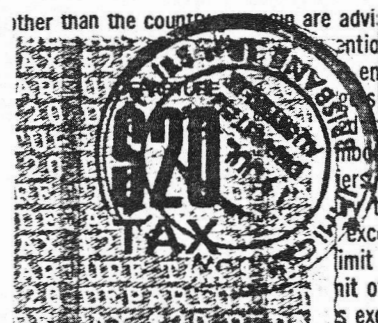


Figure 5

The American Revenue Association

The Editor Notes . . .

...that beginning at the bottom of the opposite page is a list of those members who have not yet paid their 1985 dues. This is your second and final dues notice. This year Secretary Miller will not be sending out second or third notices due to poor response in prior years. I cannot help but think that many of you are on this list due to oversight. If you or a friend are on this list please send your dues to the Secretary or urge your friend to do so. If your dues remain unpaid you will not receive a February issue of TAR. Paying your dues after TAR stops coming will result in missed issues. Again, check for your name; if the name of a friend is there let him or her know.

...that by the time you are finally reading this, you have already noticed that our Biennial Directory accompanies this issue and has been responsible for recent delays. This is a rather large and expensive volume. Your comments regarding its contents and its usefulness are invited by the Editor and I am sure by all of the Board members.

...that a limited quantity of bound 1984 volumes of TAR will be available from the ARA. They will be bound in dark blue buckram with gold stamping on the spine; this binding will match that formerly done by the SPA bookbinding service. It is a durable library class binding. The volumes will be \$22.50 each postpaid anywhere (surface mail). When ordering do not send any money; you will be billed when the book is ready for shipment. These will be made up only on order.

...that additionally there will be a very limited number of previous year volumes. These too will be made up only on

order at the same price and terms. If you are interested, check with the Editor regarding availability as we are very short on some issues.

...that after numerous delays the Spring-Summer (issue 53) edition of *The Checklist* published by the Check Collectors Round Table has appeared. Features included "How to Preserve Your Collection" (of checks or documents), "Kit Carson's Bank," "The First Bank of Dawson, Yukon Territory," "Alzano Delano: Gold Rush Banker," and a column by Joseph Einstein on revenue stamped paper. Revenue bearing documents appear throughout this and most issues. If interested write to CCRT Secretary Charles Kemp Jr., 481 Kirts #70, Troy, MI 48084 for information; mention TAR.

...that member D. Sher (2837 Minto Drive, Apt 2, Cincinnati, OH 45208) desires any information about some British cinderellas. "The stuff is said to be British c. 1920-1930 and is described as 'Bicycle License-royalty-marketing stamps.' I have never even heard of anything like this." Have any of you?

Board of Directors:

President: Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824

Immediate Past President: Louis Alfano, 303 S. Kennedy Rd., Sterling, VA 22170.

Vice President: Terence M. Hines, Psychology Dept., Pace University, Pleasantville, NY 10570

Secretary: Bruce Miller, 701 South First Ave., Suite 332, Arcadia, CA 91006

Treasurer: Richard D. Martorelli, 216 E. Greenwood Ave., Lansdowne, PA 19050

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Central Representatives: Joseph S. Einstein and Kenneth Trettin

Western Representatives: Anthony Giacomelli and Eric Jackson

Attorney: Elliot Chabot, 14104 Bauer Dr., Rockville, MD 20853

Appointive Officers:

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Sales Manager: Donald L. Duston, 1314-25th St., Peru, IL 61354 — Phone 815-223-6687

Membership Director: Sanford Riesenfeld, 226 Flower Road, Valley Stream, NY 11581

Publicity Director: Richard D. Martorelli, 216 E. Greenwood Ave., Lansdowne, PA 19050

Ethics Committee Chairman: Michael Gromet, 3335 Skillman Ave., Oceanside, NY 11572

Representatives in other countries:

Australia: Dennis Osborn, P.O. Box 502, Belconnen, A.C.T. 2617, Australia

Canada: E.S.J. van Dam, Box 300 - Bridgenorth, Ont., Canada K0L 1H0

France: Henri Janton, 33 Ave. Marechal Lytautey, Paris 75016 France.

Germany: Martin Erler, D-8021 Icking, Irschenhauser Str. 5, West Germany

India: A. M. Mollah, T/486 New Air India Colony, Crue East, Bombay 400 029, India

Japan: A. G. Smith, Language Center, Nagoya University, Furo-cho, Chikusa-ku, Nagoya 464 Japan

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

New Zealand: Dennis Huggard, PO Box 69026, Glendene PO, Auckland 8, New Zealand

Saudi Arabia: R. J. Thoden, Aramco Box 1802 Dhahran, Saudi Arabia

Taiwan: Sheau Horng Wu, 2 FR #9, Lane 21, Chuan-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC.

United Kingdom: Tim Clutterbuck, 5 Park Crescent, Brighton, Sussex BN2 3HA, England.

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

American Revenue Association Statement of Income and Expenses — Year Ending Oct. 31, 1984

INCOME

Dues	\$18,492
Sales Dept. (Net)	3,984
TAR Advertising	2,403
Publication Sales	111
Auction Sales (Net)	0
Other	27
Total Income	\$26,068

EXPENSES

Publication: "The American Revenuer"	\$22,615
Elected Officer's Expenses	651
Appointed Officer's Expense	138
Other	14
Total Expense	\$23,418
Income From Operations	\$2,650

Airport Departure Taxes

underlay repeating the words New Zealand in green. The fee of NZ \$2.00 is equal to \$1.30 in United States Funds prior to recent devaluation.

The last form is illustrated in Figure 5. This is an actual stamp. Printed in black on white with an underlay in green (reverse printing) stating \$20 departure tax. There is no indication which country issued it, however the stamp is cancelled at the city of departure, in this case Brisbane. Further in the cancellation the date and "departure Australia" is given. The cancellation is in black. The stamp itself has self-adhesive gum and is attached to the ticket stub.

The fee of \$20 is equal to \$16 in United States Funds. □

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-Laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

FRANCIS E. ACKERMAN 4180, 9 Henry Court, Nanuet, NY 10954, by Richard Friedberg. US Scott-listed revs.

ROLAND E. ANDERSON 4177, 137 South Shore Rd, Beau Rivage, Stuart, FL 33494, by The Revenue Specialist. US 19C revs.

DR KEITH BERNDTSON 4172, 734 Dee Rd, Park Ridge, IL 60068, by Eric Jackson, Private die medicine, patent medicine cinderellas.

DANIEL J. CURRAN 4188, 1472 Westgate Dr, Apt SS14, Kissimmee, FL 32741, by Richard Friedberg. All revs.

DWAIN DRYDEN 4178, PO Box 42487, San Francisco, CA 94101, by Garvin Lohman. Collector / dealer, "Sand Dollar" — BNA, Latin America.

DEWITT S. FOSTER 4187, 8 Roberts Court, Moraga, CA 94556, by Richard Friedberg, US revs.

PAUL B. GUMBUS 4169, 20 Beatty St, New Britain, CT 06051, by Richard Friedberg. US revs, telegraphs, cut squares.

RICHARD D. HENERY 4181, 131 E. Foulke Ave, Findlay, OH 45840, by Linn's. US and foreign revs.

R.W. LANDFAIR 4175, 5904 Reservoir Heights Ave, Alexandria, VA 22311, by G.M. Abrams. US revs.

MANUEL MARTIN 4179, Apartado 4013, 28080 Madrid, Spain, by William T. McDonald. Genl revs and cinderellas.

BRUCE M. MENIA 4173, 136 Willow St, Guilderland, NY 12084, by Richard Friedberg. All US Scott-listed revs.

HERBERT D. RICE 4174, 3883 Turtle Creek Blvd, No. 2317, Dallas, TX 75219, by Secretary. Collector / dealer Japan, Korea, China revs; world rev stamped stocks and bonds.

JACK E. ROBB 4176, 107 W. 32nd St, Farmington, NM

87401, by The Revenue Specialist. US revs, taxpays, telegraphs, M&M.

ANTERO SALO 4182, Box 112 New Ipswich Rd, Ashby, MA 01431, by Peter V. Pierce. US revs.

DON SPROULE CM 4185, 1992 Cambridge Dr, No. 2-A, Lexington, KY 40504, by Michael Aldrich and Howard Karlin. Collector / dealer-US Scott and non-Scott, states, B.C.

MICHAEL J. STEWART 4183, 420 Parklane Circle Box 93, Fayetteville, NC 28303, by Richard Friedberg. US.

UNIVERSITY OF TEXAS AT DALLAS — Library Serials 4170, PO Box 830643, Richardson, TX 75083, by Secretary. Institutional.

FRANK VALENTINE 4186, 2812 E. Wallings Rd, Brecksville, OH 44141, by Secretary.

DAVID B. WENZELMAN 4184, 1018 W. 187th St, Homewood, IL 60430, by Michael Aldrich. US Scott-listed revs (except M&M), telegraphs.

DAVID H. WHITSON 4171, 4440 Overton Crest, Fort Worth, TX 76109, by The Revenue Specialist. US revs.

Highest membership number assigned on this report is 4188

NEW MEMBERS

Numbers 4132-4149

APPLICATION FOR REINSTATEMENT

K.T. VARIED 2449, 6 / 273 Behind Lourdes Church, Trichur 680 005, Kerala, India. Revs and court fees of India and states.

REINSTATED FROM 1984 NPD LIST

Pierre Couvreur-France

RESIGNED

Steven R. Bassett

William P. Hoffman

Paul A. Larsen

Mrs. John H. Nortum

MEMBERSHIP SUMMARY

Previous membership total	1594
Applications for membership	20
Application for reinstatement	1
Reinstated from NPD list	1
Resigned	4
Current membership total	1612

MEMBERS WITH 1985 DUES UNPAID AS OF JANUARY 1, 1985

If your name appears on this list, and you wish to continue your membership, please remit \$15 for 1985 dues to the Secretary, 701 South First Ave, Suite 332, Arcadia,

David Abel
Garnett G. Adams
A.H. Aleck
Bruce E.R. Alexandre
Victor R. Algarin
David G. Anderson
James C. Andrews
Harold G. Annis
Earl P.L. Apfelbaum —
John D. Apfelbaum —
Philip E. Arnold

Robert Ball
Amar Banerjee
T. Lewis Barbieri
Arthur Barr
Gordon S. Beach
Richard J. Beaudry
Harry F. Beckham, Jr.
Earle W. Belknap, III
Robert Benoit
Edward H. Berg
Dr Steven J. Berlin —

Harald H. Bernhardt
M.K. Bhojak
Brian Birch
Joseph Bleiceffer
Dr Gerald L. Boarino
Lawrence Boncer
George Q. Booth
R.G. Booth
David H. Boshart, Sr
Gregory J. Bourgeois
John D. Bowman —

William G. Branick
Edgar N. Brawner, Jr
Paul Brenner
Frederick A. Brofos
M. Evan Brooks
Everett E. Brown
Michael A. Bryne
Joseph V. Bush, Inc
Donald A.J. Bryum
Philip J. Caflisch

Continued on next page

The American Revenue Association

Continued from previous page

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Robert B. Cameron
S. Campbell
David A. Cantor
Dr Jerrold Casway
Martin Cerini
Samuel J. Charles, III
Gregory J. Chartier
Tim Clutterbuck
Trent P. Condellone
Charles Coon
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Dr Ian McTaggart Cowan
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Michael Johnston
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Edgard Lee Jordan, Jr
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Barry Kiener
Henry L. Kinsley, Jr
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Brian Krauth
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George H. Labarre
Prof Shaul P. Ladany
William S. Langs
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Dr Ronald S. Wilkinson
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John W. Wilson
Marcus C. Winter
R. Wolsborn
George W. Wolters
David E. Young
Ralph R. Zerbionia
William P. Zmich ■

The President's Column

Richard Friedberg

This is the first in what will be a series of monthly columns that highlight the activities of the American Revenue Association and its busy members. At the top of my list are two ARA gatherings, both of which will take place in 1985.

ARA member Brian Clague informs me that FRESPEX (the annual exhibition and bourse sponsored by the Fresno, CA. Philatelic Society) will host a western regional meeting of the ARA on March 17 and 18, 1985.

FRESPEX is a national show and is also an APS Champion of Champions qualifier . . . so if you like to exhibit at high-profile shows here is a chance.

The hospitality at FRESPEX is warm indeed. I have attended the show twice (in 1980 and in 1982) and the folks there put on a nice show. Fresno itself is a growing city with good air services, several fine restaurants and lots of friendly revenue collectors. If you live near the Fresno area, plan to attend. For more information contact Brian Clague at 850 E. Hampton Way, Fresno, CA 93704.

While we are speaking of high-profile shows, I would like you to note that our annual ARA Convention for

1985 will take place at BALPEX in Baltimore over Labor Day weekend. BALPEX is considered to be one of the best, if not the best, society shows in the eastern part of the United States and we are indeed fortunate to be able to convene there this coming September.

A prospectus for BALPEX will be published in TAR as soon as it is received. In the meanwhile, start planning that exhibition . . . the BALPEX people are being very generous with their frame allotment for us. Let's show 'em a thing or two about revenue stamps!

Our selection of BALPEX as a convention site was made possible through the efforts of ARA-er Kimber A. Wald. If that name sounds familiar to you that is because Kim has been a prodigious publishing fiscalist of late who has managed to capture the American Philatelic Congress' Jere. Hess Barr Award for the second consecutive year.

The American Philatelic Congress publishes the *Congress Books* on an annual basis, and the 1984 edition was their 50th. Kim's 1983 Barr Award winner was an 125-page work entitled "A Centennial Survey of the United States Civil War Revenue Stamped Paper Issues, 1865-1883." This is a major effort in the stamped paper field, a field in which there is much work to be done, and this effort does a lot.

The Wald monograph is a high-quality job, produced on slick coated stock with a very generous number of

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WINES — F-VF

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Used: RE164 \$20, RE178 \$20, RE181 \$2, RE195 \$20, RE203 \$2
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tied to 1952 Supreme Court document \$5.75
CANADA-Weights & Measures-1897-van Dam
FWM34-44 — complete set used \$75.00
CANADA-Weights & Measures-1930-van Dam FWM
60-71 — complete set * mint \$35.00
COSTA RICA-Revenue-1947-Mata #M945-960 — com-
plete set of 16 in *LH Blocks of 4 — ovpr.
MUESTRA \$67.50
COSTA RICA-same as above in *NH singles \$19.50
CUBA-Giro-1896-Forbin 148a-Tete-Beche pair \$9.50
CUBA-Documentos de Policia-1879-Forbin 45a (error
of color) Se-Tenant with 44. Unused — no gum
\$37.50
EGYPT-Consular Service-1924-Feltus 409-3 pairs tied
to page from passport \$19.50
ERITREA-British Occupation-Inland Revenue-1946-
Barefoot 55 (many pinholes) used \$62.50
FRANCE-Telegraphs-1868-Hiscocks 5-8 complete set
of 4 used \$37.50

TERMS: Check with order. Prices include P&H. CT residents
add 7 1/2 % Sales Tax.

R. E. Petersen Jr. (ARA)
P.O. Box 511
West Hartford, CT 06107

374

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.)

FREE sample 44 page illustrated catalog, **THE STATE REVENUER**, featuring: state and federal ducks, state hunting and fishing revenues, state and conservation society stamps. State liquor, beer, wine, cigar, cigarette, tobacco, others. Also some Scott and non-Scott revenues, cinderellas. Also buying state revenues, especially needed: ducks — mint, no gum, used. Barry L. Porter, 107 Southburn Drive, Hendersonville, TN 37075-3012. *218*

REVENUE STAMPED PAPER WANTED: Collections, lots or single items from Switzerland, Cuba, Spain, Philippines,

Puerto Rico. Can offer trades in some areas. Please write first with price and description. Donn Lueck, P.O. Box 11582, Phoenix, AZ 85061. *219*

BATTLESHIP STAMPS of 1898 plate numbers wanted. Paying \$5.00 each for the following Scott R163; P.#12116, #13726, #13727, Scott R164 P#8211, #8666, #8685, #8685, #8693, #8766, #8803, #11148, #11184, #11196, Scott R 165, #8585, #8691. Scott R166 #7975, #8584, #8605. Scott 167 P#9846, #12707. Have any other hyphen hole numbers? Anthony J. Giacomelli, 10917 Manzanita Drive, Sun City, AZ 85373. *220*

WANTED: Disabled Veterans Key Chain Tags, B.F. Goodrich Key Chain Tags. Chauffeurs Badges. Windshield Stickers. Dashboard Discs. Dr. Edward H. Miles, 888 8th Avenue, New York, N.Y. 10019. *221*

OLD STOCKS AND BONDS and checks with vignettes. Send \$2 for latest Bid Catalog & Sales Catalog. **ALSO BUYING!** Paying highest prices for beautiful pre 1900 material, railroads, oil companies, telegraph, industry, government, etc. Especially need Western material. Also will trade. Send SASE for free appraisal. David Beach, Box 5484, Bossier City, LA 71111, (318) 747-0929. *222*

WANTED: To Buy or Trade Switzerland. Municipal (city) Revenues (fiscal). Gene Kelly, P.O. Box K, San Rafael, CA 94913. *223*

WANTED, information on postal and revenue use of R153, 154 & 154a. Will buy postal use (on cover) or revenue use (on check, RR ticket, or other document). Send to Len McMaster, Box 187, Williamsburg, VA 23187. *224*

ARGENTINA REVENUES of Santa Fe Province just arrived. Anyone out there collect them? Issues of the 1890's and early 1900's. Mint and used, nice, clean condition. Send a want list, or ask ques-

tions. DIB Enterprises, Box 18032AR2, Cleveland, Ohio 44118. *225*

"COLOR IN PHILATELY" by R.H. White. \$5 for copy that is without color supplement (printer's over-run?) Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570. *226*

RATTLESNAKE ISLAND! New major errors list, new regular issues, FDCs list, both \$2.00. (Good reference value!) Collection 27 MNH older Rattlesnake Island stamps, \$10.00. Key major error, 10¢ value, 1966, first issue, in BRIGHT GREEN instead of blue as issued, \$100.00! Also buy Rattlesnake Island. Especially need recent issues. Jacob Kisner, 254 Park Avenue South, PHF, New York, N.Y. 10010. *227*

WANTED: French Indo-China, Thailand (Siam), Cambodia, Viet-Nam and Laos. Any type of revenue or cinderella materials. Singles, collections, accumulations, specialist. Irving Kopf, 6 Farmstead Lane, Farmington, Conn. 06032. *228*

INDIANA INTANGIBLE TAX STAMPS: Large selection 1933-1964, reasonable prices. Starter collection 100 diff. \$12. For latest list please send SASE to: Dan Anderson, 7412 Graham Rd., Indianapolis, IN 46250. *229*

FOR SALE: R637 on document with state revenue \$5.00. R671 on document with state revenue stamp \$3.50. SASE please. McNeil, Box 5575, Derwood, Md. 20855 (ARA 1026). *230*

BUY MINT STATE TROUT STAMPS: Indiana 1953, 1955, 1957 OP \$2.00, 1959 and 1966 — \$21.00 each. Iowa 1972 — \$20.00. Michigan Cisco Netting 1964-65, 1965-66 and 1966-67 — \$60.00 each. Colorado Rod Stamps 1976-1981 — \$6.00 each, 1967 and 1968 \$16.00 each. David H. Curtis, 1806 Sycamore, Killeen, TX 76543. *231*

useful illustrations. Let me say that if you are at all interested in stamped paper, this work belongs on your bookshelf. I am told that copies of the 1983 *Congress Book* are still available; for information write to Michael Ruggiero, 264 Westminister Rd., Brooklyn, NY 11218.

Kimber Wald's 1984 Barr Award winner discussed the fiscal issues that have come from our neighbor to the north and it has a great title: "A Crown of Light Blubs and Other Interesting Designs — The Canadian Inspection Stamps of 1875-1951." The 1984 *Congress Book* can be had from Mr. Ruggiero whose address appears above.

In addition to writing about United States and Canadian fiscal material, Kim Wald is also an active exhibitor to these. I am sure some of his material will be on view at BALPEX.

One thing about stamp collectors is that they are one group who **can** read fine print. If you are a fine print addict you have probably noticed that our cover design is the work of ARA-er Richard D. Sheaff who is a graphic artist and the design coordinator of the Citizens' Stamp Advisory Committee. Recently, the USPS unveiled his first U.S. postage stamp design — the AMERIPEX 86



publicity stamp — and it is very pleasing to view. We are proud to count Mr. Sheaff as one of our active members.

Finally, a message that you have heard before: Every society is only as strong as its members. Your elected and appointed office-holders took their jobs to serve you. We need input from the general membership. Tell us about your ideas and suggestions for the betterment and growth of the ARA. You've heard this message before because it is the truth, and occasionally we all need to hear it again. □

The American Revenuer

INDEX TO VOLUME 38, 1984

AIRPORT DEPARTURE TAXES

Mexico May 86
New Zealand, Papau New Guinea, Solomon Islands N/D 191

THE AMERICAN REVENUE ASSOCIATION

The American Revenuer: 1983 Morley Award Feb 23
1984 Morley Award Jun 115
Editor Notes Jan 1, Feb 21, Mar 58, Apr 78, May 98
Jun 114, J/A 138, Sep 158, Oct 178, N/D 192
Library: Slide Programs Jan 17
President's Column: N/D 195
Secretary's Report: Members 4037-4061 Jan 19
Members 4062-4078 Feb 39
Members 4079-4089 Mar 59
Members 4090-4102 Apr 79
Members 4103-4114 May 99
Members 4115-4118 Jun 115
Members 4119-4131 J/A 139
Members 4132-4149 Sep 159
Members 4150-4168 Oct 179
Members 4169-4188 N/D 193
Society News: Convention Policy Mar 59
Election Results Sep 58
Financial statements Mar 59, Oct 178
NY Chapter Report Oct 163
President, an introduction Oct 179
Sales Department: Financial statement Oct 178
Notices Jan 1, Oct 178

ARGENTINA

Impuesto Sanitario Apr 68

AUSTRALIA

Parcel Stamps of Western Australia J/A 135
Railway Parcel Stamps Apr 78

AUTHORS

Akerman, G. C. Apr 68
Atwater, David H. Mar 56
Batik, Albert L. N/D 191
Benfield, William R. Mar 55, Apr 62, Sep 157
Berryman, Douglas E. J/A 121
Bosch, Warren L. Jan 11, Feb 35
Brett, George W. Mar 48
Cardwell, Jim Apr 76
Caldwell, William May 88, J/A 137, Sep 160
Campbell, James J/A 136
Carol, Dr. Steven Mar 54
Carrick, Will May 87, Sep 144, Oct 172, N/D 188
Carson, Hugh T. Oct 177, N/D 190
Clague, Brian H. Oct 170
Crane, Leland L. Sep 147
Einstein, Joseph S. Jan 10, Feb 30, Apr 77, May 92
Jun 106, Jun 113, J/A 133, J/A 134, N/D 187
Eisendrath, Joseph L. Apr 77
Erler, Martin Sep 141, N/D 186
Giacomelli, Anthony May 81, Oct 163
Hayes, Maxwell Apr 78, J/A 135
Hicks, Alan May 85, J/A 132
Hines, Terence Apr 61, May 86, N/D 187
Hinley, Amos L. Feb 27, May 99
Holcombe, Henry W. Jan 13
Jacobson, L. Feb 36, May 97, Oct 175
Kelly, Gene Oct 176
Kreloff, Victor May 98, Oct 161
Lehmann, Douglas K. N/D 182
Leshner, Ronald E., Sr. Mar 54, Jun 111
Lueck, Donn N/D 185
Lukas, Rodney Sep 156
Mahler, Michael Mar 42
McNeill, M. B. Oct 164
Medhora, A. N. Jan 8
Miller, Bruce Feb 22, Mar 41, Mar 57
Miller, F. J. May 91, N/D 181
Miller, Jay L. Jan 2

Nelson, Paul A. Apr 76
Nitzberg, Arthur May 82
Priester, Thomas W. Apr 67
Pruess, Kenneth J/A 121
Riley, Richard F. Sep 147, Oct 170
Ross, Frederick Jan 8, Jun 101
Schonfeld, Josef Feb 33, May 90
Slane, John L. Feb 28
Smiley, William A. Feb 24, Apr 63, Jun 114
J/A 117, J/A 121

Stack, M. Dale Feb 34
Stippick, John Mar 60, May 97
Sugar, Saul N/D 184

BOOK REVIEWS

The Canadian Revenue Stamp Catalogue Feb 35
The Complete Pictorial Waterfowl Hunting Stamps Mar 53
Illustrated Price List for U.S. Revenues, 1985 J/A 128
Insurance Cancellations on U.S. Revenue Stamps J/A 128

CHILE

Catalogue: Documentaries Sep 147
Lanman & Kemp 1868 Receipt Sep 156

DENMARK

Scandinavian Lottery Tickets Apr 76

ETHIOPIA

New type discovered, Issue of 1955-64 Mar 54

FICTION

A Fiscal Failure Apr 79

GERMANY

Bill of Lading Stamps N/D 186
Income Tax (Einkommensteuer) Stamps Sep 141
Military Travel Permit Stamps J/A 129, N/D 184

GREAT BRITAIN

The Conversion of America Dies for use in GB May 90

INDIA

The A. H. 1308 Series Hyderabad Hindis & Their Background Jan 8
The British Indian 1883-1901 QV Gray Paper Hundi Series Jun 101

ISRAEL

Revenue Stamps used for Postage May 82
Military Travel Permit Stamps N/D 184

JAPAN

The 1872 Silkworm-Eggs Tax Stamp Oct 164

MEXICO

Airport Departure Tax Stamps May 86
Chihuahua, Notes May 97
Diego S. Dunbar May 98
1896 Mineral Stamp Apr 76
Morelos, Notes Mar 60
Multi-color printing 1907-15 Mar 48
Wells Fargo Documents Oct 161

MISCELLANEOUS

America dies, conversion for use in GB May 90
Article wins Am. Phil. Congress award Feb 30
Comments (on various TAR articles) Feb 33
Facsimile "Stamping Out Washday Blues" Mar 41

MISCELLANEOUS (Continued)

First issue design, B. Moran journal Apr 77
Harriman, Ripley & Co. perfin May 91

OBITUARIES

I. Irving Silverman Jun 114

POLAND

Current Polish Revenues Apr 61

QUESTIONS

Cuba Municipal, Cuba overprint on Philippines, N/D 185
Swiss Tramway

SOUTH AFRICA

Our Ally (Medical Aid for Russia Seals) Oct 175

SOUTH WEST AFRICA

Penalty Stamps of SWA Feb 36
South African Christmas Seals used Abroad May 97

SPAIN

Laws Governing the use of Sellos in Colonies J/A 136

SWITZERLAND

The Unemployment Insurance Stamps of Canton Oct 176
Schaffhausen (a catalogue)

UNITED STATES OF AMERICA

Allied Military Government: German Military Travel
Permit Stamps J/A 129, N/D 184
Check Tax, 1932: Another Variety Feb 34
Tax and No Tax May 88
Documentaries, 1898: On Cover-1901 Telegram May 81
Re-entries on the 2¢, part 7 Jan 11
Part 8, conclusion Feb 35
First Issues: Photographer's cancels, part 1 Sep 144
Part 2 Oct 172
Part 3 (conclusion) N/D 188
Petroleum Co. Cancels Jan 2
Yes, Some one could Help! (cancels) Jun 113
Designs: Journal of Benjamin Moran Apr 77
Documents Bearing U.S. Revenue Stamps of
the Civil War Era, Part III Mar 42
Photos, A Matched Pair May 87
Varieties, Some First Issue Mar 56
R15d plate number imprint Sep 160
R44c Triple Transfer Oct 163
Hydrometer Labels: Tagliabue Patent Jan 12
License & Royalty Stamps: Shoes (McKay) Jan 13
Match & Medicines: Unknown H.H. Warner facsimile Feb 22
Vanity Reigned (C. E. Hull essay) Oct 177
RS92, 3¢ G. G. Green: Pied-Beche or Tete-
Beche? Oct 170
Meat Inspection: Stamps Feb 24
Listing of Stamps & Tags 1891-1908 Apr 63
Miscellaneous: Distilled Spirits Facsimile N/D 187
Government Manufactured Stamp Paper J/A 137
Postage as Revenue, on cover Jun 112
WW I Parcel Post Tax N/D 181
Narcotics: Hawaiian Opium Stamps, Notes 1 Mar 55
1¢ 1963 Narcotic Stamp, Narcotic Notes 2 Apr 62
Narcotic Stamps Marked "Specimen," Notes 3 Sep 157
Philippine Islands: Fiscals on Income Tax Docs N/D 182
Proprietaries, 1914: Field List Project J/A 134
Revenue Stamped Paper: Facsimiles, Samples &
Specimens May 92, Jun 106
RN-G1a N/D 190
RN Update: RN-C24/RN-C21b N/D 187
RN-I2 Jan 10
RN-H J/A 133
RN-J10 Feb 30, J/A 133
RN-K J/A 133
RN-M2 J/A 133
RN-N3 N/D 187
RN-P & T over V4 (D&SC RR Bond) Jan 10, Feb 30
RN-Q1 Apr 77

State Revenues: Arizona: Cannabis stamp Jun 110
"Bingo" Stamps J/A 117
ICC Form D or D-1 Cab Card ID ("Bingo")
Stamps--provisional listing J/A 121
Nevada: Liquor, Stateside 15 Jun 111
Ohio: Bedding (Letter to Editor) Feb 29
Case Stamps, Stateside 14 Mar 54
Hunting & Fishing: NH, IA, SC Feb 23
Taxpays: Beers: rare stamps bring rare prices Apr 67
Liquor strip facsimile (massage oil) Mar 57
Tobacco wrappers May 85, J/A 132
Telegraph: 1901 telegram, on cover May 81
USIR Miscellaneous: Certificate of Registration
(Forms 753 & 848A) Feb 27
District Code Numbers Jun 114
USIR Licenses Feb 31
Wines: The elusive 1941 wines Feb 28



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R453 1.75	R542 1.10	R585 47.50	R629 1.50	R664 1.10	R709 9.00
R454	R548 1.15	R591	R630 1.10	R665 1.00	R715 10.00
PI 2.50	R549 1.25	SE 1.20	R633 1.20	R666 1.40	R718 7.25
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R483 4.50		R608 1.75	SE 3.00	SE 3.00	R733 1.15
					RB1a 1.25
					RB2a 2.50
					RB12a .70
					RB11b .15
					RC16PI .70
					RC17PI .25

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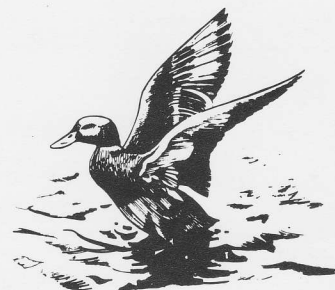
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