

The American Revenuer

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This pawn ticket is one of several types of agreements discussed in **Documents Bearing U.S. Revenue Stamps of the Civil War Era, A Detailed Look**, inside starting on page 42.

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Stamping Out Washday Blues



by Bruce Miller, ARA

Funny things turn up in shoe boxes at antique shows, and this advertising card for "James Pyle's Pearlina" is one of them.

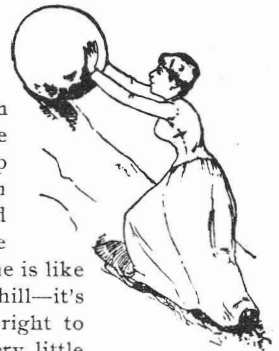
The Trade Mark stamp in the upper right corner appears to be affixed to the card, a little askew and cancelled with an authentic New York postmark. At first I thought it might be some kind of license or royalty stamp. It isn't, but is simply printed on the card. The 19th Century lithographer who produced this item was highly skilled — the postmark is very realistic, and the shading

of the perfs on the stamp creates a clever three-dimensional effect. I finally had to feel the card to be absolutely sure that the stamp was in fact printed on it and not affixed to it.

This is the kind of odd thing that could be a real head-scratcher if it turned up cut out and stuck down in an old album. The stamp

Washing Clothes

or cleaning house with ordinary soap is like rolling a heavy stone up hill; it takes main strength, and a good deal of it. The same work done with Pearlina is like rolling the stone down hill—it's easy, quick, true, goes right to the mark, and with very little labor. All dirt must go before PEARLINE. It robs woman's hardest work of its drudgery (a praiseworthy theft, by the way). The question is does it or does it not hurt the hands, clothes or paint? We tell you it don't; but we are interested (as well as you), so ask your friends who use it. You'll find most of them do; the annual consumption is equal to about three packages a year for every family in the land. But—better yet—get a package (it costs but a few pennies, and every grocer keeps it), and try it for yourself; your gain will be larger than ours.



Beware Peddlers and some unscrupulous grocers are offering imitations which they claim to be Pearlina, or "the same as Pearlina." IT'S FALSE—they are not, and besides are dangerous.

JAMES PYLE, New York.

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is rose lake in color, with the basic design apparently derived from Scott A57, but in a smaller format. Fine print on the reverse of the card tells us that it was "Copyright 1889 by Donaldson Brothers, N.Y."

Pyle's Pearlina was a brand of laundry soap, claiming to make washing clothes as easy as "rolling a stone down hill." Wanna bet on that? □

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Documents Bearing U. S. Revenue Stamps of the Civil War Era

III. A Detailed Look

by Michael Mahler, ARA

The preceding articles in this series (Mahler, 1982 a, b) furnished a synopsis of the U.S. documentary tax laws of 1862-1883, and listed, for each tax rate, the number of surviving documents that I was aware of that had been taxed at that rate. This article, and those that follow, will add detail to that outline. For each of the 31 major types of documents taxed, arranged alphabetically, the relevant sections of the tax schedules will be given, together with descriptions of notable documents, chosen more or less to suit my fancy, according to such criteria as the stamp(s) affixed, especially early matching usages ("EMUs", cf. Mahler, 1982 a, b), historical interest, local color, quaintness, appearance, and so on.

Agreement

AGREEMENT, 1862¹: Agreement or contract, other than those specified in this schedule; any appraisalment of value or damage, or for any other purpose; for every sheet or piece of paper upon which either of the same shall be written, five cents.

1864: Provided, That if more than one appraisalment, agreement, or contract shall be written upon one sheet or piece of paper, five cents for each and every additional appraisalment,

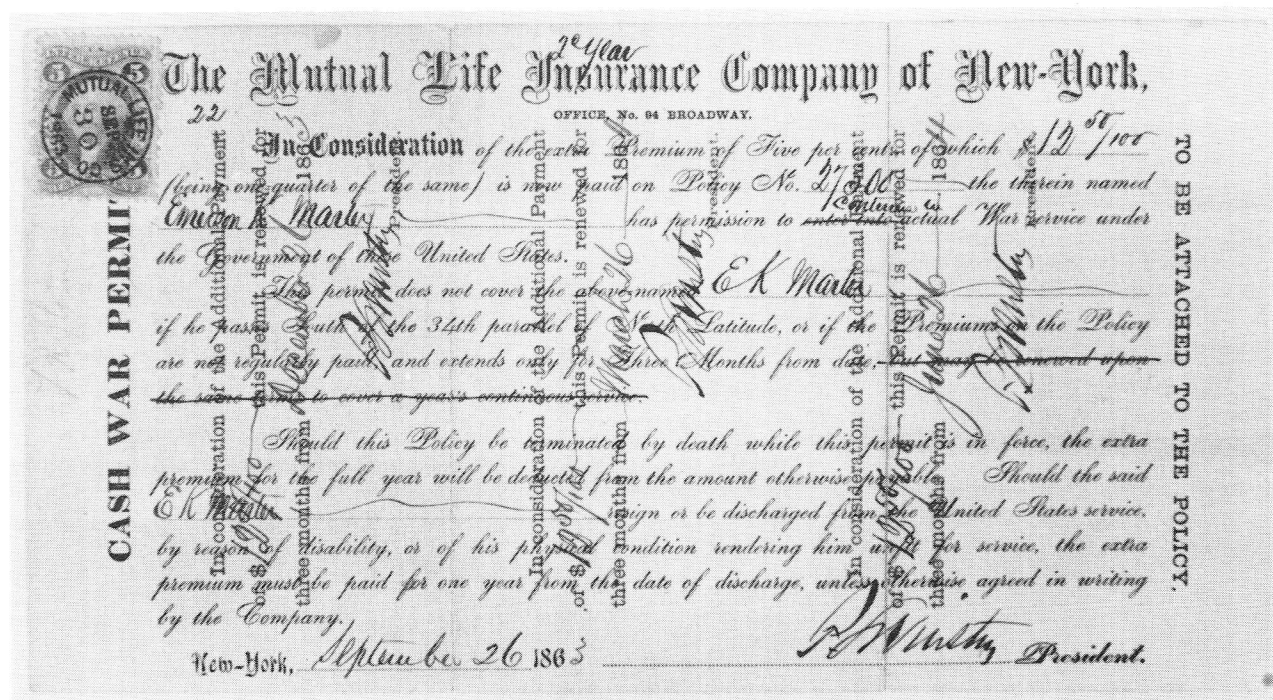
agreement, or contract.

Agreements tend to be unobtrusive documents, whose identity is often not apparent at first glance. In the preceding survey article (Mahler, 1982 a) I estimated the number of stamped agreements I had observed at 25. Further study shows this number to have been much too low; a more realistic listing is greater than 100, and probably greater than 200. Early matching usages of the Agreement stamp, however, appear to be quite scarce. I have seen only three dated prior to September, 1863, and on one, dated March 31, 1863, the stamp is uncanceled, so the authenticity of the usage can be questioned. The other two are essentially identical:

1. Three five cent Agreement stamps and a \$1.00 imperforate Lease stamp affixed to a three page handwritten lease and contract between the East Mahanoy Rail Road Company and the Little Schuylkill Navigation Rail Road and Coal Com-

¹For this and all other extracts from the tax laws, the year dates cited refer to the acts whose full dates were given in Mahler (1982 a, b). For example, "1862" designates the Act of July 1, 1862, effective October 1, 1862; and "1864", the Act of June 30, 1864, effective August 1, 1864.

Figure 1. Five-cent AGREEMENT stamp on 1863 Cash War Permit of the Mutual Life Insurance Co. of New York City.



pany, January 12, 1863. No place of execution is mentioned, but this almost certainly Philadelphia or its environs. The lease and agreement taxes do both appear to have been appropriate, since the specification of the term of the lease (99 years) and its yearly cost (6% of the cost of the East Mahanoy R.R. as then constructed, plus a sum not to exceed \$2,000 for the salaries of its officers and other expenses) constituted only two of the seven provisions of the contract. The others pertained to the operation and possible extension of the road. One Agreement stamp is affixed to each sheet of paper. It is worth noting that while the document is written on three sheets, two of them are written on both sides; an agreement of 3x.05 seems to satisfy the law, but in other cases (e.g. number 4 below) 5¢ was paid for each side of a sheet used.

I have also classified as EMUs two documents executed later in 1863:

2. Five cent Agreement stamp on Cash War Permit of the Mutual Life Insurance Company of New York, September 26, 1863 (Figure 1). It states, "In consideration of the extra Premium of Five per cent . . . on Policy No. 27300 the

Figure 2. A strip of six five-cent CERTIFICATE stamps on a multi-page 1868 agreement.

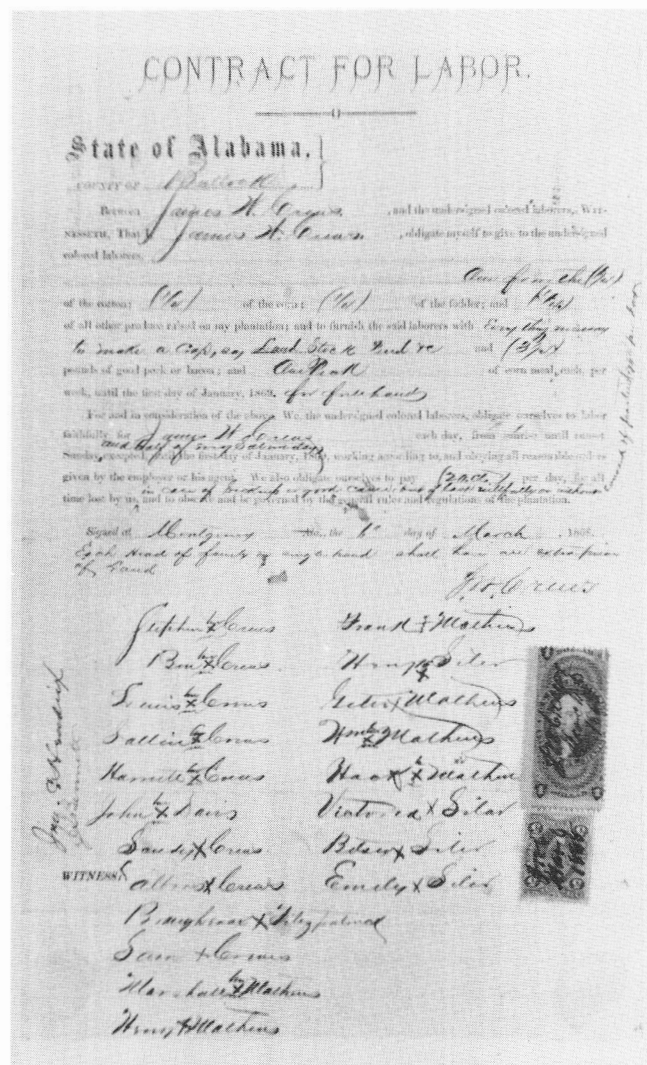
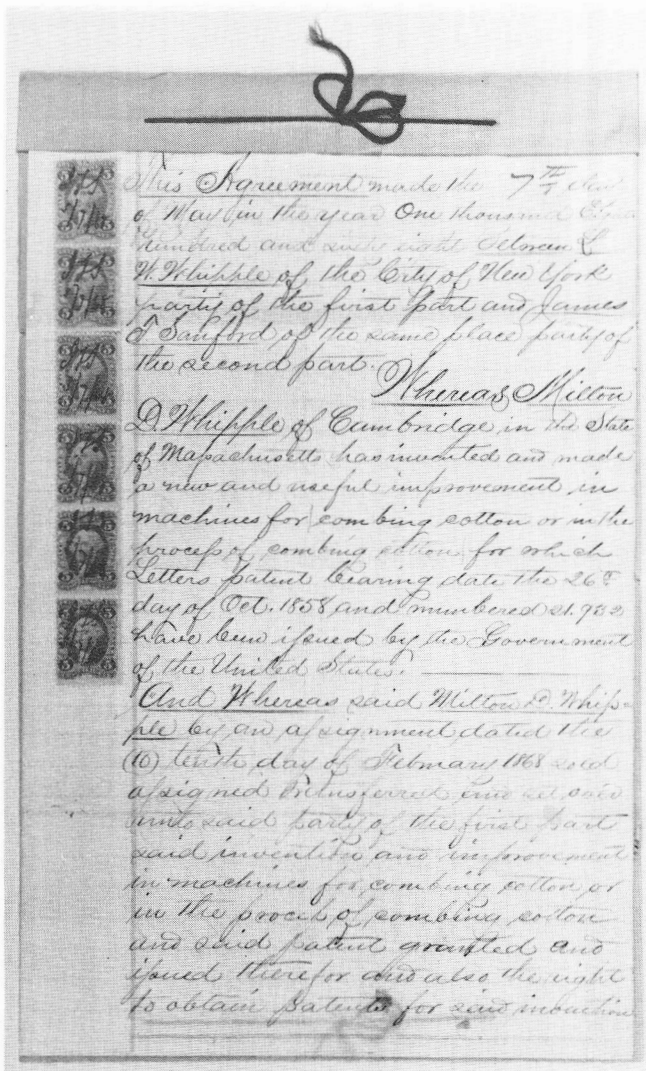
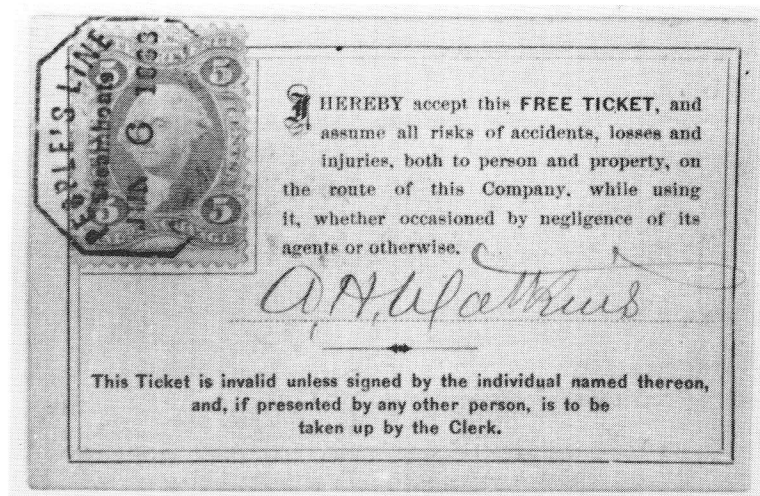


Figure 3. Five-cent and \$1.00 INLAND EXCHANGE stamps on a labor contract of sharecroppers, Montgomery, Alabama, 1868, an example of multiple agreements on a single page.

therein named Emerson K. Marter has permission to continue in actual War service under the Government of these United States. This permit does not cover the above mentioned E. K. Marter if he passes South of the 34th parallel of North Latitude The company was willing to support the war effort, but only up to a point! (The 34th parallel passes through northern Georgia, Alabama, and Mississippi.)

3. Five cent Agreement stamp on handwritten agreement on stationery of Geo. Dunbar and Co., Rail Road Supplies and Machinery, Chicago, October 31, 1863, with Messrs. Samuel Hallett and Co., Contractors for Eastern Division, Union Pacific Railroad, "We agree to deliver on cars in Chicago one portable steam engine . . . with boiler and smoke stack . . . for \$1300 . . . by December 1st, 1863." The U.P.R.R. had been formally created in 1862, but it was not until October 29 and 30, 1863, that the stockholders "met . . . and elected directors, adopted a set of bylaws, set up an executive committee, and provided the stripping corporation with its first official management." (Athearn, 1971).

Figure 4. Five-cent INLAND EXCHANGE stamp on a cardboard season pass of the People's Line, New Jersey Steamboat Co., June, 1868.



This contract thus must have been one of the first practical transactions of the U.P.R.R.

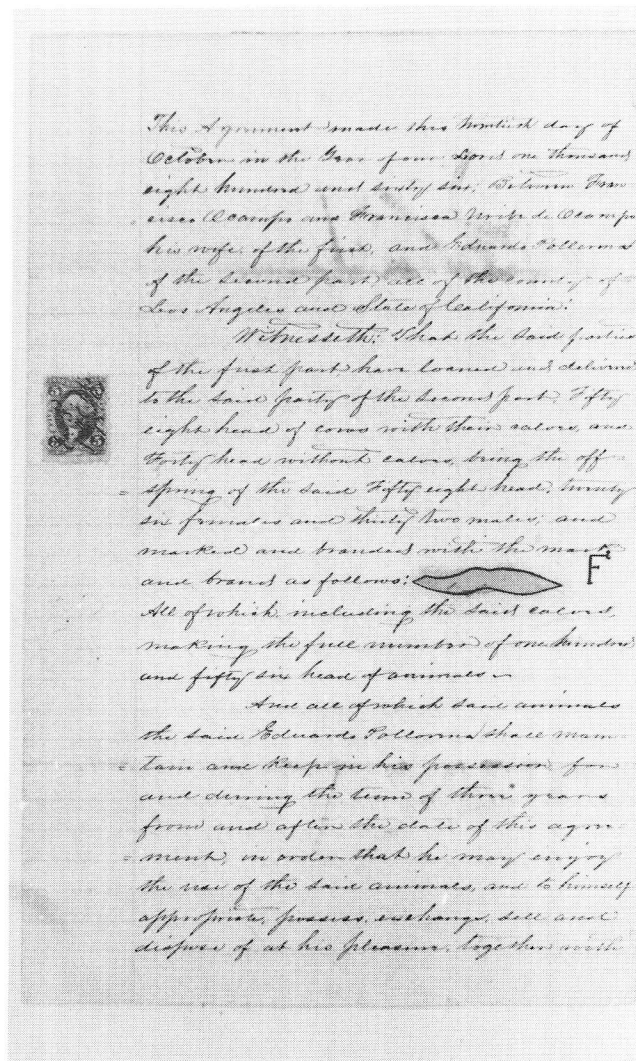
4. A further example of a multi-page agreement. Seven five cent Inland Exchange stamps (all uncanceled, two vertical pairs, one vertical strip of 3) on the front of a handwritten agreement by which Milton D. and Lyman W. Whipple of Cambridge, Massachusetts, assigned a share of the rights to their patented machine for fulling and finishing felted cloth, March 10, 1869. The agreement is written on seven sides of four sheets of paper, thus 5¢ tax was paid for each side. A 20¢ tax would seem to have been sufficient (cf. No. 1 above). Three other multi-page agreements involving the same parties, all dated 1868-9, were also taxed at 5¢ per side. They bear 30¢, 30¢ and 25¢ in five cent stamps, in each case affixed to the first side. On one, the stamps were uncanceled; the others show manuscript cancels in the usual style (Figure 2).

5. An example of multiple agreements on a single page. Five cent and one dollar Inland Exchange stamps on partly printed Contract For Labor, State of Alabama, signed at Montgomery, March 6, 1868 (Figure 3). It reads (with handwritten portions in Regular English font), "Between James W. Creus, and the undersigned colored laborers, WITNESSETH, That I, James W. Creus, obligated myself to give to the undersigned colored laborers, one fourth (1/4) of the cotton; (1/4) of the corn; (1/4) of the fodder; and (1/4) of all other produce raised on my plantation; and to furnish the said laborers with everything necessary to make a crop, say land, stock, feed etc. and (3 1/2) pounds of good pork or bacon; and one peck of corn meal, each, per week . . . We, the undersigned colored laborers, obligate ourselves to labor faithfully for James W. Creus, each day, from sunrise until sunset, Sunday and half of every Saturday excepted . . . We also obligate ourselves to pay (20 cts) per day, for all time lost by use, in case of sickness or good cause, but if lost willfully or without consent of parties (.75c) per day, and to observe and be governed by the general rules and regulations of the plantation. Each head of family or single hand shall have an extra piece of land." Twenty laborers signed this contract, each with an "X". Eight had surname Creus, suggesting that they had formerly been slaves of the plantation owner and had simply been known by his surname, and had taken no other names since being freed. The tax on the document appears to have been overpaid by 5¢.

6. Five cent Inland Exchange stamp on 2.25" x 4.5" cardboard Season Pass on the People's Line of the New Jersey Steamboat Company, New York, issued to A. H. Watkins, "Stage Proprietor", and wife, June 6, 1868. The stamp is on the reverse side of the pass, along with a statement which

shows that it is taxed as an agreement: "I hereby accept this FREE TICKET, and assume all risks of accidents, losses and

Figure 5. Five-cent EXPRESS stamp on an agreement concerning a herd of cattle, Los Angeles, 1866, with a replica of the owner's brand pasted onto the document.



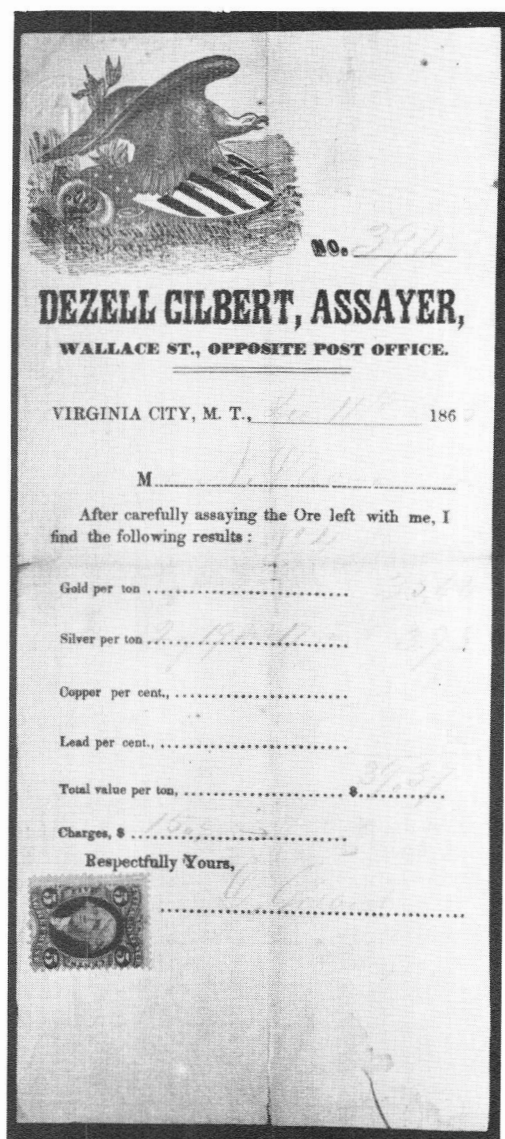


Figure 6. Five-cent AGREEMENT stamp on an 1865 Montana Territory Assayer's Report, an apparent example of an appraisalment of value.

injuries, . . . while using it." The stamp bears a hand-stamped cancel reading, "PEOPLE'S LINE Steamboats June 6 1868 NEW YORK" within a hexagon. (Figure 4).

7. A scarce glimpse of early Southern California. Five cent Express stamp on a handwritten agreement between Francisco Ocampo and Francisca Uribe de Ocampo his wife, and Eduardo Polloreña, executed October 20, 1866, in the county of Los Angeles, by which Polloreña is loaned a herd of 156 cows, whose brand is illustrated on the document (Figure 5). Polloreña to enjoy the use of the herd and their increase for three years, then to return either the full number of animals, of the classes and ages loaned, to the Rancho de Santa Ana, or their value in gold or silver coin, to be paid in the city of Los Angeles. The population of Los Angeles in 1860 was 4385, and in 1870, 5728.

8. Two one cent Express stamps and a three cent Telegraph stamp affixed to a large (10½" x 15½") partly printed Fishing Agreement, District of Penobscot, Maine, ex-

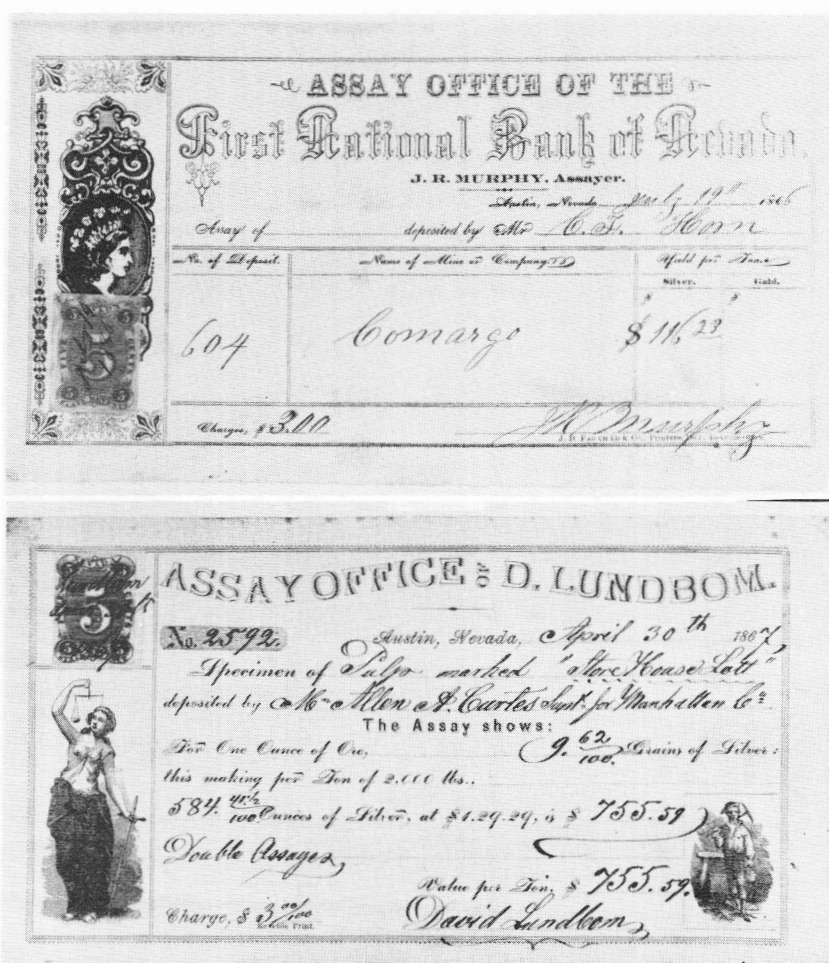


Figure 7. Nevada ore assay reports of 1866 and 1867, showing payment of state, but not federal tax.

ecuted March 22, 1864, by which "It is agreed between William E. Webb, owner of the Schooner or vessel called the Zembuca of Deer Isle and Geo. W. Pickering Master or Skipper of said vessel and the Fishermen whose names are to this agreement subscribed — That said owner will at his own expense, equip the said vessel with all the necessary tackle and apparel for carrying on the Bank and other cod fisheries . . . And the said skipper and fishermen agree . . . that they will pursue the said fisheries . . . and will take all reasonable measures to promote the success and prosperity of the business . . . And the said fishermen do severally agree to . . . provide suitable fishing craft and provisions, and that they will obey the orders of the skipper . . . And it is further expressly agreed . . . that the fish or proceeds of the voyage . . . shall be divided among them in proportion to the quantities or number of fish which each shall respectively have caught, salt and all other expenses . . . to be first adjusted and paid according to the customs of the Port of Deer Isle . . ."

Below are entries showing that the vessel embarked March 23, 1864, with Pickering and three fishermen aboard, returned June 24, then sailed again June 25 with a new master and crew, finally returning July 30, having spent 4 months, 8 days at sea, and brought home "114 quintals of fish landed, dried

and cured fit for exportation".

9. An apparent example of an appraisement of value. Five cent Agreement stamp on Assayer's Report of Dezell Gilbert, Assayer, Wallace St., Opposite Post Office, Virginia City, Montana Territory, December 11, 1865, with red, white, and blue vignette of eagle on shield (Figure 6). Faded but legible entries show the value of the ore assayed to have been \$35.64 in gold and \$3.73 in silver per ton, which must have been a disappointment (for comparison, cf. No. 10-12 below). The charge for the assay was \$15.

I have observed other ore assay reports, however, that were not taxed under this provision of the agreement rate.

10. Imperforate five cent Nevada state revenue stamp on report from Assay Office of David Lundbom, Austin, Nevada, April 30, 1867, on a specimen of pulp marked "Store House Lott" from the Manhattan Co., showing 9.62 grains of silver per ounce, thus making 584.41½ ounces per ton, which at \$129.29 per ounce gave a value of \$755.59 per ton (an extraordinarily high value; \$100-\$200 was typical.) No federal stamp(s) were affixed (Figure 7).

11. Imperforate five cent Nevada stamp on report of Assay Office of the First National Bank of Nevada, U. R. Murphy, Assayer, Austin, July 19, 1866, showing a yield per ton of \$166.23 in silver on a sample from the Comargo Company. Again, no federal stamp appears (Figure 7).

12. Imperforate five cent Nevada stamp on report of Assay Office of I. S. Currie, Austin, April 15, 1867, with the partly statement (handwritten portions in Italics), "I certify, That after carefully Assaying a specimen of *Pulp* deposited by *Manhattan Mill* I find the following results: Silver, \$193.31 . . . per ton." Again, no federal tax was paid.

It seems extremely unlikely that federal stamps were not available for use on these documents, since bank checks and bills of exchange executed in Austin during the same period, bearing both Nevada and U.S. stamps, have been observed. A more plausible explanation is the following. The Nevada schedule of stamp duties approved March 1, 1866, unlike the contemporary U.S. schedule, includes a specific reference to assays: "Certificate of assay, five cents". Thus a superficial reading of both schedules might have led to the conclusion

that assay reports were subject only to a five cent state tax. It is easy to fault such an interpretation. If the ore assay reports were in fact correctly classed as certificates (and the wording of example 12 makes it clear that this was so in at least some cases), they would then have been taxable under the federal schedule effective August 1, 1864, according to the general provision, "Certificate of any other description than those specified, five cents." However, since an ore assay report certainly appears to constitute an "appraisement of value", the agreement tax would seem to have been applicable in all cases. The Nevada schedule also specified a tax of 5¢ for an "agreement or appraisement". The makers of these documents were probably unaware of these provisions of the two tax schedules.

I have yet to see a convincing example of an appraisement of damage. A candidate is a notarized statement, executed in Philadelphia June 21, 1866, that "C. W. Hodsdon, master of the Schr. Ella Hodsdon . . . did depose and say that Two Hhds and One Tierce were emptied by leakage during the voyage, and that Three Hhds reported short by officer did not come on board said schooner." A five cent Agreement stamp is tied by a faint handstamp. However, since no dollar value was placed on the damage, in my opinion this document does not constitute an appraisement and was probably taxed under the general certificate tax, which was applicable to the jurat of an affidavit.²

13. Five cent third issue stamp on pawn ticket of Jacob Myers' Loan Office, Philadelphia, April 2, 1872, showing loan of \$2.05 for a brown dress (or more probably, \$2 for the dress,

²Affidavit: a written statement made on oath before a notary public or other person authorized to administer oaths. Jurat: a statement or certification added to an affidavit telling when, before whom, and sometimes, where the affidavit was made (Webster's New World Dictionary). Ruling 317 of the Commissioner of Internal Revenue states that "The jurat of an affidavit taken before a justice of the peace, notary public, or other officer . . . is held to be a certificate, and as such a stamp denoting a duty of five cents must be affixed by the party before whom the affidavit is made." (Boutwell, 1863).

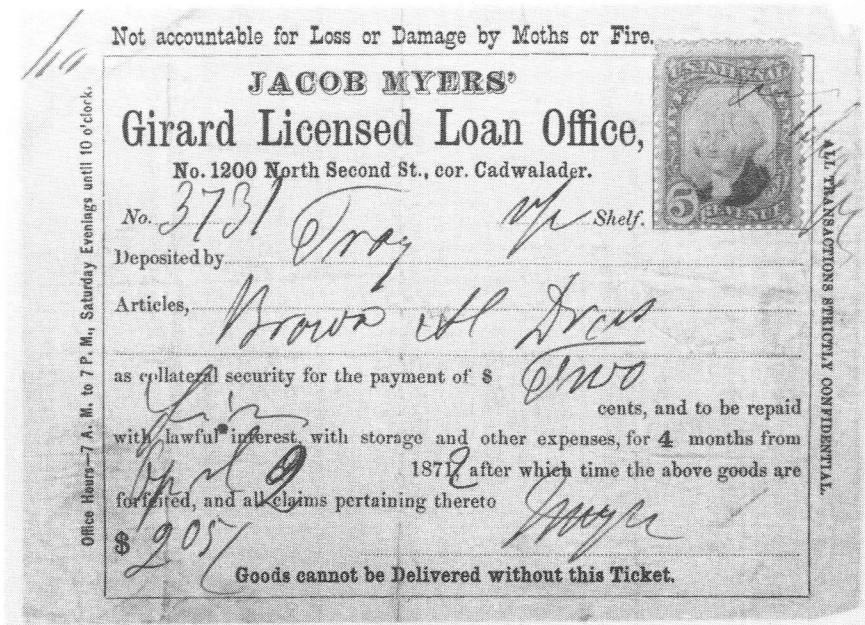


Figure 8. Five-cent third issue stamp on an 1872 Philadelphia pawn ticket.

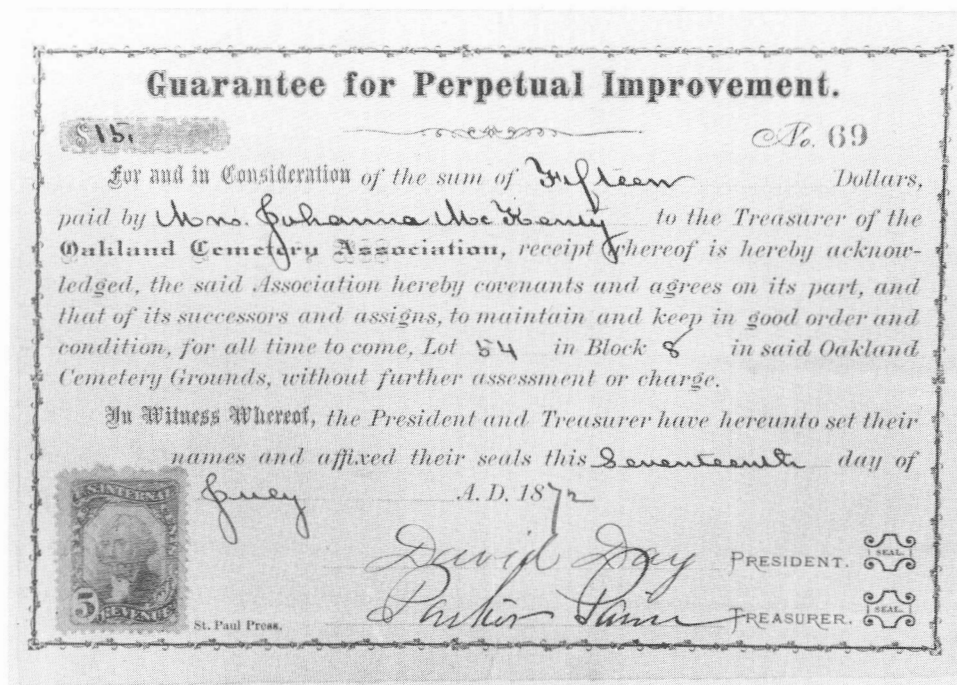


Figure 9. Five-cent third issue stamp on an 1872 agreement to maintain a cemetery lot.

and 5¢ for the revenue stamp), to have been redeemed within four months (Figure 8.)

As early as the 1863 edition of George S. Boutwell's *A Manual of the Direct and Excise Tax System of the United States*, schedules of stamp duties appeared which expanded on the letter of the law by listing specific examples of taxed documents, as well as some that were exempt from tax. In all such schedules I have seen, the entry "Pawner's checks . . . 5 [cents]" is included. The reason for its appearance, though, is something of a mystery. Many of these specific listings appear to have resulted from questions previously raised by the public, and answered by the Commissioner of Internal Revenue in his decisions, rulings, and correspondence, which were published in Boutwell's manuals of 1863 and 1865, and thereafter in the *Internal Revenue Record and Customs Journal*, a weekly newspaper published in New York under government contract. However, the only mention of pawn tickets in these sources occurs in the *Internal Revenue Record* of October 7, 1865, too late to explain the listing of pawn tickets in an 1863 tax schedule. On its face, the listing certainly seems a sensible one, since the fact that a pawn ticket constitutes an agreement or contract might easily have been overlooked, but why this would have occurred to Boutwell (or any other schedule-maker) is not obvious. The amount of revenue to be generated by the stamping of pawn checks could hardly have been expected to be substantial — but for that matter, it was perhaps no less than that to be expected from the tax on, say, charter parties, passage tickets, or bills of sale of ships (Mahler, 1982 a, b). In any event, the survival of one of these most ephemeral documents, recently discovered, comes as a delightful surprise.

14. Five cent third issue stamp on 1872 "Guarantee for Perpetual Improvement" (Figure 9), being in fact a contract to maintain a cemetery lot "for all time to come" — perhaps not all the title implies, but still a bargain at \$15. The place of execution of the document is not specified, but it was printed by the St. Paul Press.

A further point can be made in connection with example 9 above. To extend the terminology established earlier, it is, if not an EMU, at least a "MU" (matching usage). The agreement tax was paid with an Agreement stamp, but this probably happened by chance rather than design, since it occurred years after matching usage was required by law. Nevertheless, such documents are interesting reminders of this requirement, and are especially noteworthy when EMUs are rare or non-existent. In general, it can be expected that the relative scarcity of MUs will be about the same as that of the stamps involved. In the case at hand, of the seven five cent stamps printed, the Playing Cards and Proprietary were issued in much smaller quantities than the others, and their use on documents was at least nominally illegal. Judging from their catalog values, the other five cent stamps must have been issued in roughly equal quantities. Assuming random use of the stamps from 1864 onwards, about one-fifth of agreements executed then should show matching usage.

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(Civil War Issues — continued on page 58)

Mexican Revenue Multicolor Printing 1907-1915

by George W. Brett, ARA

We have been shown some high-value Mexican revenues, 50- and 100-pesos, that are in two colors essentially. The question is raised as to how they were done. Well there are probably a dozen ways to print stamps in multicolor, and whether they are for revenue or postage purposes makes no difference of course. As these particular stamps were all printed by line-engraved intaglio we will not go into the whole gamut of multicolor possibilities but concentrating on line-engraving we have had basically two ways:

1. Using a single plate to which all inks are applied.

Today we call this Giori-type printing if done at one time and mechanically, but it did not have to wait until Giori developed his press as it could have been done earlier using one of several variations —

a. Using a fitted, two-(or more) part plate so that you could ink each part separately and then put the parts together for printing. This can be facilitated by hinging or gearing the parts together. Historically this is considered the oldest technique used in printing more than one color at the same time. The first example known of this is a *Psalter* of 1457 printed by Johann Fust and Peter Schoeffer. This was a book

While reading the March, 1983, issue of *Smithsonian*, I came across the article entitled "It took more than 200 years to get this work printed." The article tells about the printing of a set of 738 engraved 2 x 18 inch copper plates which have been in the British Museum in London. The plates were made after James Cook's first voyage from 1768 to 1771, consist of drawings of plant life collected by Joseph Banks during the voyage. Upon returning to England, Banks hired 18 engravers to make the plates at a cost of £7000. They were never printed.

Now, over two hundred years later, they are being published; a project, which when completed in 1987, will have taken 25 years. The plates are being printed under the direction of Edward Egerton-Williams using a 17th-century technique invented by Dutch artist Johannes Tayler called a *la poupee*, in which a bundled piece of cloth, or dolly (*poupee*), was used to work each color directly into the plate with, in the case of the Banks' plates, as many as 15 colors.

I immediately recalled some turn-of-the-century high value Mexican revenues I had seen some time in the past. At the time they caught my attention as they appeared to have been printed on a Giori press, which of course did not exist at the time. I mentioned these to George Brett who was skeptical but agreed to look at some of these stamps if I could get them for him.

William Kemper of Bartow, FL, loaned us the stamps illustrated here. The results of Brett's observation is on these pages. Color illustrations are used in order to properly show the subject — the first use of a single printing plate to print bi-colored stamps in one pass through the printing press.

The author is widely known for his book about the Giori press at the Bureau of Engraving and Printing published by the Bureau Issues Association. He is one of the most highly regarded experts on printing techniques in philately.



Figure 8. Group 2, R 294. Dropping the blue a bit the irregular areas of the black ink are brought out. Still the engraving is in perfect register.

which had red and blue initial letters, along with a black text, that were printed in perfect register and without color contamination of the several parts.

b. Hand or mechanical inking of the appropriate parts of each subject on the plate. This is today's Giori-type printing. This would be a laborious thing to do by hand if you had a large stamp plate but if you only had to print a hundred such stamps a year it could be feasible and cheaper than making a second plate. And it is feasible in line-engraved intaglio printing because one is dealing with viscous (stiff) inks — the kind that you can use a flat spatula-type tool to transfer ink from a pail to a press fountain for example. This technique is believed to have shortly followed the first mentioned 1(a), and to have essentially superseded it for many years where the designs being printed permitted such with good results.

c. Independently inking and printing separately each portion of a plate in each color. This could produce some very peculiar results but it has the advantage over 1(b) in that corrections can be more easily made before printing.

d. Adding color onto a print by hand. This really is not



Figure 1. Group 1, top row: CF 213, CF 205
bottom row: DO 370, R 307.

printing but a lot of it was done and it needs to be included in our listing if only to alert people to the necessity of recognizing that this could be involved in a multicolor print. There are many coloring books today but few, if any, have been produced by line-engraved intaglio. In the old days however it was different and hand-colored etchings are common. As the first example of something like this we have the first item known to have been printed in the European area, Gutenberg's 42-line Bible. Very colorful pages were produced for this book that imitated the prior hand-produced pages with lots of decoration, fancy initial letters, etc. Well all of this was added to Gutenberg's basic black printed text by hand, including some lettering in red. So don't credit Gutenberg with the first two-color printing because that red lettering was added by hand and it was the 1457 *Psalter* that was the first printed multicolor.

2. Using a separate image carrier (plate, cylinder, etc.) for each ink (color) and printing from them successively.

This can be called the two-plate technique for bicolor issues and it was the common procedure before the advent of Giori-type printing. It, of course, is the way to produce inverted or wrong centers.

These various techniques can be compared very readily, and thus distinguished:

1(a). This will result in perfect register of both the design and the inks.

1(b). This will produce perfect register of the design but not of the inks (colors).

1(c). This will not produce perfect register of either the design or the inks.

1(d). This one will depend on the ability of the colorist and artist. If design components are added by hand they should register of course but when it comes to coloring the results can range all over depending on the speed of application, the breaks (space) between colors, etc.

2. For this technique you will commonly get a somewhat



Figure 2. Group 1, R 318. This copy shows some background tinting of the center color but it is well registered and the center is only a wee bit high.



Figure 3. Group 1, R 318. Another copy with the center a bit low in register and the frame color more predominant. Note overlap of center onto the ribbon knot at the bottom and the greater space at the top of the head.

imperfect register of the design components but perfect register of the inks.

With these variations in mind we shall now consider the stamps that have been shown us. First, they breakdown readily into two groups; and we say readily because Ken Trettin did it independently before us and we agree with him 100%. Second, to shorten our analysis we shall consider each group separately, starting with the one having the older stamps. We



Figure 4. Group 1, DO 370. Note the frame color for the hair at the top of the head and some overlap of the blue at the same point.

should also mention that both groups have a characteristic in common in that all are from common-design sets for which the lower values are in single colors. As we do not have any one of these sets at hand — or even single values — we cannot determine how they were developed. However the usual thing would have been to have a master die without numerals or denomination indicators and then by transferring to make subsidiary laydown dies into which the necessary denominational additions would be made. Whether this was actually the case each time, particularly for the limited-use high values is something that would have to be worked out with adequate material.

Group 1

CF 205*, 50 pesos, 1909-10; brown frame, violet center.
 CF 213, 50 pesos, 1910-11; green frame, brown center.
 DO 370, 100 pesos, 1907-08; red frame, blue center.
 R 307, 100 pesos, 1909-10; brown frame, blue center.
 R 318, 50 pesos, 1901-11; green frame, violet center (2 copies).

What characterizes this group (see Figure 1) is that they appear to be from two-impression printings. Note carefully that we did not say two-plate printings.

Now what can we determine from the appearance of these copies as to the printing technique that was actually employed? Well first we have said that these were from two-impression printings. This we readily determine from the fact that the centers do not register perfectly with the frames, and neither design-wise or color-wise. In the case of the two copies of R 318 the center of one is a bit high in register compared to the frame (figure 2), and on the other copy the center is low (figure 3). But the peculiar thing, represented not only by these two copies but by all the others in this group, is *the*

*Catalog numbers are from *The Revenue Stamps of Mexico* by Richard B. Stevens.



Figure 5. Group 2, top row: CF 221, CF 229; bottom row: DO 461, DO 462.

overlap of the same detailed design elements in both ink colors. If we had a two-plate printing situation, with the frames on one plate and the centers on another, the designs are normally completely separate and exclusive. At least they always have been in our experience. But here we have the peculiar situation where, for example, the name "ALLENDE" at the base of the center on CF 213 and DO 370 is present in *both inks and overlapping* — in other words not in register. True the prints for each color are not very good for the name but enough is present to make this statement. There is also the matter of the hair on DO 370 and R 318 being in both inks at some points as a similar situation and again overlapping. And more such occurrences could be pointed out. (See figure 4).

So how does one do something like this? Well we feel that the differences between the two copies of R 318 clearly negate the idea that the plate makers simply did a poor job of separating the two design elements of frame and center when making a possible two-plate job. Frankly that can be done with great precision in the die-transfer roll-plate process and that certainly isn't the case here.

Further, using the two examples of R 318 as our basis of attack, we next say that we do not believe that they came from the same plate position although we are not real certain as both have s.e.s at the top. But we find no clues that we can depend on. We also don't know how large the plate(s) was but judging from the number of straight edges in both groups of stamps we would figure a possible six subjects on up to maybe ten — as a guess.

Our top alternative postulate to the two-plate technique for these group one examples is our 1(c). This also has problems but let us try it out. If we were to ink up the frames only for one printing, and then ink up the centers only for a second printing what would happen? Well if we did not pay attention

we would have blind embossing each time from the uninked portions. On these two examples we fail to find any evidence of such double embossing except where ink matches on the face — and we have checked all the other stamps in group one with the same result. So does this kill this possibility? Well we say “no” as the printer has several ways of dealing with this. First, an examination of more copies might show some blind embossing which could simply mean that this factor was not considered important. Contrariwise the printer could have used a mat in the sense of a mask or stencil with appropriate cutouts and printed through that. The problem here would be the printing of the frames as there would be no ties (connections) for the parts covering the centers. If this was a real small job however even that wouldn’t have been a problem as he could have placed separate small masking ovals or circles onto the centers each time.

There are also other alternatives. The printers could have made up appropriate silk-screen-type inking controls and used them repeatedly from one year to the next — one for the frames and another for the centers. This would avoid the “tie” problem. There is still another way with which a printer would be most familiar and that would be to simply vary his makeready, cutting-out or building-up his impression packing to suit. So one printer might handle this situation one way and another printer a different way. If we were doing it we would try the makeready route first.

Anyway, in conclusion, our determination is that these group one stamps were produced from single small plates for which either the frame or the center was inked, wiped, and printed first; then the plate was selectively inked up, wiped, and printed again with a second ink, using one of several detailed variations to do the job. This is the only way that we see that the peculiar engraving overlaps can be explained in the two inks. The examination of more copies, preferably multiples of the same variety, would be helpful in confirming or destroying this suggested solution.

Group 2.

CF 221, 50 pesos, 1911-12; green frame, brown center.
 CF 229, 50 pesos, 1912-13; red brown frame, green center.
 DO 461, 50 pesos, 1914-15; red frame, blue “center.”
 DO 462, 100 pesos, 1914-15; orange-red frame, light brown “center.”

R 294, 50 pesos, 1908-09; green frame, black center.
 R 330, 50 pesos, 1911-12; blue frame, light brown center.
 R 331, 100 pesos, 1911-12; violet frame, black center.
 R 342, 50 pesos, 1912-13; red-brown frame, blue center.
 R 403, 100 pesos, 1913-14; violet frame, black center.
 See figures 5, 6 and 7.

There is no real problem with this group to us. We have looked at literally thousands of Giori-type printed multicolor stamps in the last 25 years — and the use of that technique is the only way that these can be readily explained — except that instead of having been done mechanically on a special press as of today they had to have been done by hand inking and wiping. Then they were probably printed by using a small hand press. The characteristics are clear: 1. Printed designs with absolutely no misregister between colors; 2. Some ink mixing (color contamination) at the edges of the different ink areas; and 3. Printing by line-engraved intaglio.

Dependent on the preference of the individual printer the ink for the centers could be placed on the plate first, then that for the frames, or vice versa. The printer could wipe each ink individually, or both at once. If we were to do it we would experiment a big first, taking into consideration which ink was the strongest (darker) color, which the more viscous, and which part of the design we felt was most important. For example, generally the centers would be considered the most important to do nicely from an esthetic point of view. See also figures 8, 9 and 10.



Figure 6. Group 2. R 330, R 331.



Figure 7. Group 2 with talons: R 294, R 342, R 403.



Figure 9. Group 1, R 307. An enlargement showing overlap of the two colors at the wing tips and at the base of the center.

Figure 10, Group 2, CF 229. A comparison enlargement to fig. 9 showing no overlaps but perfect register and some mixing of the two inks.



Literature in Review

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenues or cinderellas who wish their works reviewed should forward a copy to the Editor, Box 56, Rockford, IA 50468. A second copy for the ARA library would be appreciated.

The Complete Pictorial Waterfowl Hunting Stamps, by C. R. Pendl. Published by Camden House, Inc., Drawer 2025, Columbia, SC 29202, 1983. 8½ x 11 inches, 114 plus vi pages, available hardbound or drilled to fit a custom 3 ring binder; \$29.95 hardbound, \$34.95 loose leaf with binder plus \$2.50 postage.

This book is arranged like a stamp album with one to five stamps illustrated per page. There are sections for U.S. federal duck stamps and spaces for stamps from those U.S. states and Victoria, Australia. One cannot really explain why Victoria is included but not Guam which is a U.S. possession. Appendices contain data indicating the number of stamps sold by state arranged by flyway, mailing addresses of the 50 U.S. state conservation commissions and a list of waterfowl stamp prices.

In order to be totally fair to you, the reader, I must say that this publication is a dog. Save your money until something better comes along. It can only serve as an example of how not to publish a book or stamp album.

Most of the typesetting was done with a typewriter in a font designed for use with optical character readers. Com-

puters may read it easily but not humans. It appears that a basic set of pages was made up with heavy 2 point ruling tape. Data in an abbreviated form was typed below the spaces and stamps in poorly trimmed stamp mounts placed in the spaces. This was all offset printed full size. The photos (stamps) were not screened and many have blocked up forming unattractive, dark blobs. The spaces were apparently made for the Federal Duck stamps but were used for state stamps despite the fact that they were too small or too large or even the wrong shape (two 1x1½ vertical stamps from Victoria were placed in 2½ x 13/4 inch horizontal spaces). Most of the stamps have shifted in their mounts and in some instances poor quality stamps are illustrated.

The data is too skimpy to make much of a reference book. The thin pages are printed on both sides so use as an album is out. If the book has been intended as an album, spaces for each stamp should have been individually made to the right size and illustrations should have been about half size so that the stamp could cover it completely.

I would have regarded this as a joke but unfortunately I am afraid that many are going to be taken in. Many of those will not be philatelists and will end up with a bad image of our hobby.

Kenneth Trettin

This is a book with a problem — it doesn't know if it's a book or an album. As an album, it has serious flaws. While it includes spaces for federal duck stamps and state pictorial issues including printers waste material such as imperfs from California and Iowa, the states are not arranged alphabetically. Rather, they are arranged in the order in which they issued pictorial duck stamps. Thus California is first, Iowa second,

(Literature — continued on page 58)

Summary

We have said that we have no question on how the second group was done and what could clean up any final doubts of those of the first group would be more examples and especially pairs or larger multiples. On such a pair if the two stamps differed in their color coverages then our 1(c) postulate will hold up — but if they are absolutely identical then we have to go back to possibly altered reliefs, the master die business, and two plates. But we really do not think so as it would require, as a minimum, double the image-carrier material, and more time — and these were apparently small printings and small plates.

So, as of this writing, we say that all of these stamps were printed in *two different colored inks from single plates* utilizing two different techniques:

1. Two printings, once for each color from separately inked portions of each subject on the same plate, our category 1(c). Group 1.

2. One printing in two colors from a single plate, hand inked by applying each ink to separate portions (approximately) of each subject, a la Giori, our category 1(b). Group 2.

In our sample we have the following catalog varieties by assumed fiscal year dates:

Fiscal Year	Technique	
	1(b)	1(c)
1907-08.....		1
1908-09.....	1	
1909-10.....		2
1910-10.....		2
1911-12.....	3	
1912-13.....	2	
1913-14.....	1	
1914-15.....	2	
Totals	9	5

So apparently almost a clear demarcation between the use of the two techniques, but not quite. Technique 1(b) is the simpler method but to some extent the usage could have been simply the personal preferences of individual printers. That can be better determined after a more complete picture is developed. Another thought to be kept in mind, that might have entered in, is that some colors are more compatible than others and if you were using two that were not, like black and yellow, you might want to use technique 1(c) rather than 1(b) which would give you better control over contamination.

Now let us upgrade this a bit. Let us say that we have this hypothesis that all of these two-color stamps were produced from single plates. What would be one of the things that one might look for to further check this out — more than we have done so far? Well one thing would be to try to find any one of these catalog varieties, in separate examples, that were produced using both techniques. If we were a specialist collector of Mexican revenues that is one thing we would look for as that would make for two varieties, not one. It must also be kept in mind, that if we are right, that for both techniques every single stamp will be inked just a bit differently; moreso for 1(b) examples than for 1(c). Still we have no trouble in the case of the two copies of R 318 in seeing that they were clearly different in their inking.

Finally, we are sceptical that our findings are really new — after almost 70 years. Still here they are. We should also like to acknowledge the assistance of William G. Kremper and Ken Trettin in supplying the material used and in needing us enough that we have performed this study. It is now up to others to firm things up and polish things off as it were. □



Stamps which were not to be destroyed or removed were explored in the last Stateside column. In this column we turn to an example of just the opposite, stamps which were supposed to be destroyed. Most federal tax paid stamps fall into this category, although many of these have been saved in quantities

(cigarette and tobacco strip stamps of the twentieth century are two types which illustrate this).

One of my personal favorites among the state stamps are the Ohio case stamps for wine and mixed beverages issued in 1948. Just below the center they are inscribed "This Stamp Must Be Destroyed When The Carton Is Emptied." O. R. Bloom wrote the catalog addenda for these stamps and they were published in March, 1969, by the State Revenue Society. Eight denominations were included in the original issue: 28 4/5 cents, 36 cents, 48 cents, 72 cents, 90 cents, \$1.20, \$1.68 3/4, and \$2.44. They are a specialist's delight because they abound in perforation and paper varieties. Eureka Specialty Printing Company of Scranton, Pennsylvania, was the printer of this series of stamps. At some point in the 1950's (Bloom speculates 1957) the company imprint was added at the bottom center on three of the denominations (48 cents, 72 cents, and 90 cents).

These stamps would have been used in the waning years of the federal wine stamps and therefore would have been found on the same cases, although I have never seen an example of both "on cover." If anyone has such a joint useage example, please contact the author, Box 242, Pineville, PA 18946. □

New Type of Ethiopia Revenues Discovered

by Dr. S. Carol, ARA

Issues of 1955-1964



Type I

PLAIN BACKGROUND — HEAVILY SHADED

Perf. 13 and 13x12 1/2

"Cloud" of shading to the left and behind the standard being carried by the lion. Lion's left front paw has "white thumb". On lion's flank, two distinct ridges of fur running diagonally and roughly parallel to one another; shading between two rear paws is straight.

Known to exist: 5¢ blue, 25¢ olive, Eth. \$1 brown and Eth. \$3 purple.



Type II

PLAIN BACKGROUND — MODIFIED SHADING AND DESIGN

Perf. 12 1/2

"Cloud" of shading removed; "Thumb" has been colored in. Fur ridges have been eliminated; The shading between the two rear paws has been modified to give the appearance of a curved shadow.

Known to exist: 5¢ blue, 10¢ violet and 25¢ olive.

The author would appreciate any further information regarding these or any other Ethiopian revenues. He may be contacted at: P.O. Box 414, Holbrook, New York 11741. □

Hawaiian Opium Stamps

Mr. Albert J. Schwalm of Houston, Texas was kind enough to alert the writer to the existence of Hawaiian Opium stamps. There does not appear to be much in print on the subject. However, a literature search turned up two references.

In 1893 (yes! 1893), Walter M. Giffard wrote his "Descriptive Catalogue of the Postage Stamps of Hawaii. (Sandwich Islands)". On page 14 of this very early booklet, Giffard writes:

Note: Owing to the passage of a bill in the Legislature of 1886 licensing the sale of opium, it became necessary to provide a \$1.00 revenue stamp in accordance with the provisions of the new law. A large surplus of the \$1.00 issue of postage stamps being available, it was decided by the Government to utilize it in place of ordering a new revenue stamp. The \$1.00 stamp, therefore, from 1886 to 1888 was used for the combined purposes of postage and revenue; postally used specimens being obliterated with the cancelling stamp in vogue at the Post Office, and the Revenue specimen being obliterated by the Collector of Customs with the cancelling mark [consisting of a Maltese Cross], or by having the collectors name written or stamped across the stamp.

The stamp Giffard refers to is Scott's number 49, the \$1.00 rose red with a full face portrait of Queen Emma Kaleleonalani. Scott even lists the Maltese Cross cancellation on this stamp, however, it catalogues at only 30% of the postally used specimens!

In 1948, The Philatelic Foundation published *HAWAII, Its Stamps and Postal History* by Meyer, Harris, Davey and Bash. On page 233 of this work is the following note:

The \$1.00 stamp was used for fiscal purposes to pay the tax on packages of opium. Such copies are cancelled in one of several ways: with Maltese Cross cancellations, Types 551-553 in Davey's list, or with the written or handstamped name or initials of a collector of customs, Types 554, 555 in the same list. Either the fiscal marking or the favor cancel is worth considerably less than a bona-fide postal cancellation, but a specialized collection should contain such copies as samples of the circumstances under which they were used.

On page 268 of the same work, William J. Davey and John K. Bash illustrate the various cancels being discussed. There is NO illustration of Type 555.

On page 274, the following brief note appears:

In this list only those revenue markings found on regular stamps are included. In 1886 a law was passed licensing the sale of opium. To pay this excise, the regular \$1.00 stamp was used, being cancelled with several types of



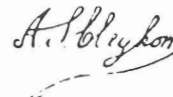
551



552



553



554

Maltese crosses and sometimes with the initials of customs officials.

On page 292, the various cancellations are described in detail:

SECTION 11 — FISCAL MARKINGS ON POSTAGE STAMPS (These indicate fiscal use of postage stamps)

551 — Small Maltese Cross, approximately 9mm across, arms joined at center.

552 — Large Maltese Cross, approximately 13mm across, arms joined at center. Clear strikes show a small white dot in the center.

553 — Large Maltese Cross, approximately 12mm across, arms not joined at center.

554 — Facsimile signature of A.S. Cleghorn (Collector of Customs and husband of Princess Likelike).

555 — J.M.K. (Initials of a Collector of Customs).

There does appear to be at least one additional variety not listed by Davey and Bash in the 1948 work. On a recent trip to Maui, the author acquired an example of the \$1.00 postage stamp with the Maltese Cross cancel which looks very much like the Type 552. This cross is also approximately 13mm across, however, in place of the white dot is a white "plus" sign. It seems odd that anyone would go to the extra trouble to produce at least four different variations of an otherwise quite simple Maltese Cross design. Possibly, the minor differences were used to tell which customs official had cancelled the stamps. There is no reason to believe the cancel is not legitimate. A forger would be lowering the value of an unused stamp by adding a bogus Maltese Cross cancel, for postally used stamps are valued at three to four times as much. If any reader has additional varieties, please contact the author or the editor so they might be included in the upcoming Narcotic Handbook.

In the 1948 handbook referred to previously, there is also a section on Hawaiian adhesive revenue stamps. In 1877, the government issued a series of revenues from 25¢ to \$50.00 including a \$1.00 stamp in black. The handbook says 580,000 of the \$1.00 revenue stamps were issued as opposed to only 58,500 of the \$1.00 postage stamps. If this is true, then why would the government decide to use the relatively small supply of \$1.00 postage stamps on the opium instead of the large supply of \$1.00 revenue stamps? □

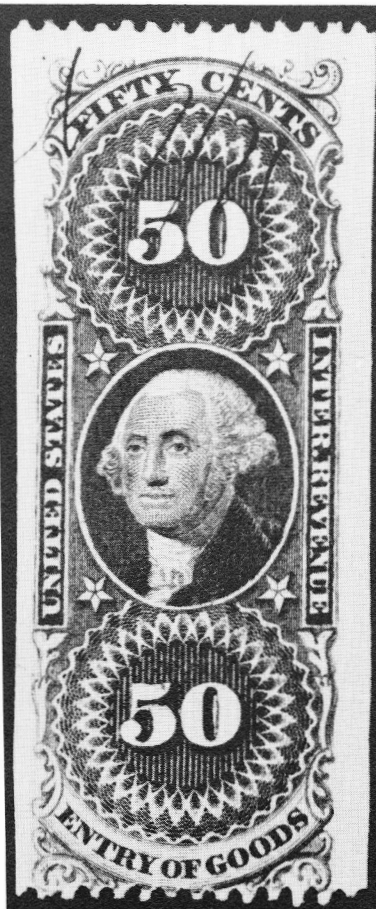
Some First Issue Varieties



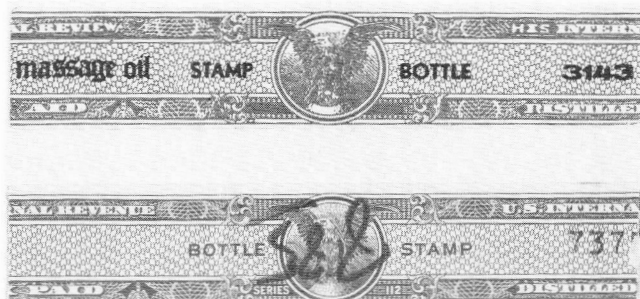
by David H. Atwater, Jr. ARA

Tony Giacomelli and I have both investigated this one. He has an identical copy and believes it to be the wiped out version of the Scott T5 double transfer. It is believed that when they finally realized how bad this massive double transfer was, Butler & Carpenter burnished it out and re-entered the impression illustrated on the plate. Like so many picky variations of the 2¢ BANK CHECK, PROPRIETARY and USIR, I would like to have other opinions.

Here are three part perforate varieties unlisted by Scott; i.e.: R15b, R55b and R60b. I have seen so many part perforates offered at bourses at ridiculous prices that are obviously altered that I question all part perforates unless they are on documents or in pairs, and in all cases with the right dates. The USIR with its American Express cancel and very early date looks awfully good. The centering, SON cancel and inverted date slug make it specially nice. The 50¢ Entry of Goods is listed only as imperforated horizontally, but look at the margins. The date appears to be July, 1871, which makes it a very unlikely subject except for the paper and color. The paper is thin and crisp and the color is dark blue. It is a beautiful stamp except for a somewhat low centering. The 50¢ Original Process has all of the qualifications — the date is right, wide margins and the nibbled scissor cut on the left side. Maybe someone has the adjoining stamps. Let's look for needles in a haystack!



“Make Mine A Massage Oil”



Upper stamp, Minnetonka, Inc facsimile liquor strip. Lower stamp, equivalent portion of genuine strip.

by Bruce Miller, ARA

The illustrated facsimile of the center portion of a U.S. Internal Revenue liquor strip is, to say the least, an interesting curiosity. It came affixed over the cap of a small plastic bottle containing “Body Liqueur for Lovers.” This product is a scented and flavored massage oil, manufactured by Minnetonka, Inc., of Minnetonka, Minnesota. One would assume that massage oil is intended for external use, but this sybaritic substance is labeled and bottled to resemble an exotic liqueur, with the simulated stamp adding a final convincing touch.



Label identifies product as “Body Massage Oil”, but implies that it is drinkable.

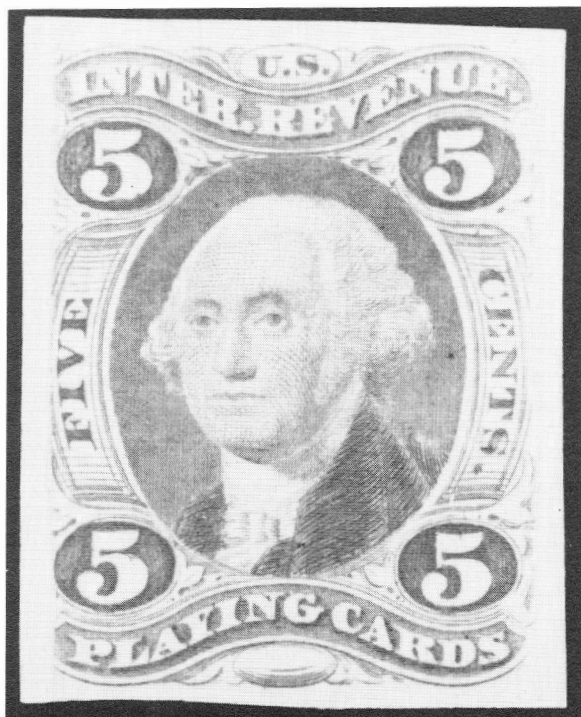
Convincing enough, I’ll admit, to have brought a double take from your writer. The red color of the facsimile is close to the original (slightly darker and less rosy), and close examination shows that it was in all probability based on a photo of the genuine stamp. The inscriptions have been altered: Revenue to “Review”, U.S. to “His”, Paid to “Aid”, and Distilled to “Restilled”. And the facsimile is overprinted in black: “Massage Oil / Stamp / Bottle / 3143.”

But the ordinary non-philatelist would be unlikely to notice these details, and could well assume that “Body Liqueur” was a bona fide government-stamped alcoholic beverage. The golden brown liquid certainly looks and smells good enough to drink. In the interests of philatelic research, I sampled it. Sure enough, it does have a pleasant almond flavor. But oil is oil, and a good stiff shot of this stuff, much less the whole four ounce bottle, might bring on unexpected and embarrassing consequences. The label says “Non-Alcoholic” and “Not for Children”, but says nothing specific about external vs. internal use.

I can’t help but wonder how the U.S. government would view this use of an unauthorized facsimile liquor strip. Liquor strips, after all, are official United States revenue stamps. The Minnetonka facsimile is not a counterfeit, being incomplete and having altered inscriptions, but it looks enough like the real thing to fool most people.

I have no idea how widely available “Body Liqueur for Lovers” is, or if all bottles carry the imitation stamp. Since the copyright date “1978” appears on the label, the product has been round for at least five years.

If you can find “Body Liqueur”, pick up a bottle, save the stamp, and take the bottle along on your next visit to a massage parlor. If they don’t know what to do with it, who does? □



Finally, here is a stamp that I have had for years, a 5¢ PLAYING CARDS India proof, an absolutely pristine stamp, but either short printed by an overlay or paper on the left side or is it a short transfer? Also, each numeral is slightly flawed. There must be more of these. □

The American Revenue Association

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

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Sales Manager: Donald L. Duston, 1314-25th St., Peru, IL, 61354 — Phone 815-223-6687
Membership Director: Sanford Riesenfeld, 8618 Nairn, Houston, TX 77074
Auction Manager: Guy A. Rossi, Box 625, Mesilla, NM 88046
Publicity Director: Richard D. Martorelli, 216 E. Greenwood Ave., Lansdowne, PA 19050
Ethics Committee Chairman: Michael Gromet, 3335 Skillman Ave., Oceanside, NY 11572

Literature in Revenue

(continued from page 53)

and so on. This would not be a problem if it were possible to rearrange the pages in alphabetical order. But this can not be done as pages are printed on both sides and often one state ends on one side of a page and another begins on the other side. This also, of course makes it impossible to insert supplements or blank pages, even in the loose-leaf edition. Further, as any collector knows, mounting stamps on facing pages can cause damage to the stamps when the album is opened. As an album, then, the book receives very low marks.

As a monograph that tries to impart information on the stamps discussed, they book also leaves a great deal to be desired. There just isn't very much information in it. While most stamps are illustrated, in black and white, colors and perforation types are not listed. What will be of interest to the collector is the listing of the name of the artist of each stamp and quantity of stamps sold. This information appears, along with the size of the stamp, under the space for the stamp. However, it is unclear whether the figure for number of stamps sold represents the number sold during the license year (and thus the number actually used by hunters) or the total number sold to hunters and collectors up to the time the data was gathered. The book ends with three appendices listing 1) the number of federal duck stamps sold in each state for each year these have been issued 2) the addresses of the conservation department of each state and 3) a priced listing of all the federal and state stamps listed in the book. The priced listing is already out of date but the data in the other two appendices may be of interest to collectors, especially the addresses. □

Terence Hines

The Editor Notes . . .

--HERBERT LATUCHIE whose US Private Die Proprietary Medicine Stamps received a Gold and the BIA award at the Garfield-Perry March Party.
--WILLIAM GERLACH whose exhibit of U.S. Printed Stamp Paper, 1863-1902 won a Silver at the same show.
...that AMERIPEX '86 to be held May 22-June 1, 1986, will be the next FIP authorized International Exhibition held in the U.S.. It will be possible for societies such as the ARA to request blocks of hotel rooms for their members. This was discussed at our convention in Milwaukee; a number of ARA members were interested. I will formally make the request but first I would like to have some idea of how many members would be interested. If you think you will be attending this show (it is only two years away now) and would like to stay in the proximity of other ARA members, please drop me a post card. This is not a commitment but only to give me some idea of the interest rather it be 10, 25, 50, 100 or 500. I will report any further news about such arrangements in this column.
...that among many of the discussions that went on at the conventions until a few hours before the show was due to re-open was one of a possibility of an ARA sponsored all revenue bourse/exhibition/convention to be held possibly every two years. Such a show would be of the size to fit in a hotel ballroom. A major city location would be preferred. What is needed is a group of members who will be willing to do the work and organize and put on such a show. The ARA & TAR could help at a distance and provide publicity but the local people would have to do the work. (I would suggest that frames be borrowed from your local show.) If the challenge to put on what could be the best ever revenue show is one you would like to meet, talk it over with some of your fellow local ARA members and contact ARA Vice President Terry Hines with an invitation. To have such a show someone else must do the work--is that someone else you?
...that an Expert is one who knows practically everything about almost nothing at all.
...that Kudos are due to many of our members who have been exhibiting revenues at various stamp shows around the country. Included are--
--AMOS HENELY whose exhibit of U.S. Special Tax Stamps received a Bronze at the Council Bluffs Iowa stamp show in October.
--WILLIAM Smiley whose exhibit of U.S. Special Tax Stamps received a First Prize at "The Madison (Wisconsin) Stamp Show" in October.
--TERENCE HINES whose exhibit of "New England States Revenue Stamps" received a Bronze and an ARA Gold at Philatelic Show '83 (Boston, MA) in October.

Civil War Issues on Documents

(continued from page 47)

Statutes of the State of Nevada (State Printing Office, Carson City, Nevada), 1864 Session, Chap. LXXXV, Sec. 126; 1866 Session, Chap. LXXIX, Sec. 23; 1871 Session, Chaps. LXII, LXXI, 1873 Session, chap. XXII.
U.S. Senate Report No. 1123, *Internal Revenue Laws from August 5, 1861 to March 3, 1873*, 55th Congress, 2nd Session (Government Printing Office, Washington, 1898). □

--PETER PIERCE whose entry at the same show, "Virginia State Hunting Stamps" received an ARA Silver.
 --PAUL NELSON, Editor of LUREN and of The Catalog of Scandinavian Revenue Stamps, exhibited these publications at SESCO (Los Angeles, October, 1983) receiving a Large Gold and Grand (Periodicals), and a Small Gold respectively. At Chicagopex (Chicago, October, 1983) these publications earned a Silver and a Vermeil, with Felicitations of the Jury.
 --WILLIAM GERLACH whose exhibit of RN stamped paper received Best of Show at Worthington, Ohio, in November.
 --MICHAEL MORRISEY whose Second Issue Revenues won a Gold at the same show.
 --DONALD GREEN whose exhibit Patent Medicine Companies--Their Nostrums and Their Revenue Stamps won a Silver and an ARA Silver at SUNPEX (Sunnyvale, CA in November).
 --EUGENE FOX whose Revenue Stamps of Peru Issued Prior to 1900 was awarded a Silver-Bronze at the same show.
 --ALAN HICKS whose exhibit of U.S. Tax Paid Stamps on Tin Foil and Paper Tobacco Wrappers received a Gold (with Felicitations of the Jury) and the ARA Grand at MILCOPEX (Milwaukee, in March, 1984).
 --MARTIN ERLER whose showing of The Revenue Stamps of the Kingdom of Prussia won a Vermeil and an ARA Gold at the same show.
 --DOUGLAS BERRYMAN whose exhibit Revenues of Wisconsin earned a Silver, the APS Post 1940 Medal and an ARA Silver again at the same show.

American Revenue Association Income Statement

	Oct. 1, 1982 to Sept. 30, 1983
INCOME	
Dues	\$25,566.67
Sales Dept. (net)	6,585.99
Advertising	2,363.00
Auction (net)	380.00
Publications Sales	326.00
Interest (net)	878.44
Other	36.50
Total Income	\$35,836.60
EXPENSES	
Publications:	
"The American Revenuer"	\$28,071.19
"Shift Hunter Letters"	1,864.04
	29,935.23
Elected Officer's Expenses	2,395.22
Appointed Officer's Expenses	510.13
Other	24.75
Total Expenses	\$32,865.33
Income From Operations	\$ 2,971.33
Life Membership	1,280.00
Increase in Assets	\$ 4,251.27
Balance at the Beginning of the Period	9,694.58
Balance on Hand at the End of the Period	\$13,945.85

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.

IRV ARENBERG 4081, 950 E. Harvard, No. 200, Denver, CO 80210, by The Revenue Specialist. All US and foreign.
 JOHN R. BUTLER 4083, 1818 Jacobsson Dr, Normal, IL 61761, by Eric Jackson. US rev multiples, US beers.
 JAMES CARY 4088, PO Box 484, Battle Creek, MI 49016, by Donald L. Duston. Australia RR issues; misc Australia and states revs and cinderellas.
 HUGH J.W. DAUGHERTY 4079, PO Box 1146, Eastham, MA 02642, by J.L. McGuire. Dealer, J.L. McGuire & Co.
 S.E. DRUS 4080, 12 Palm Court, London Rd, Sea Point, Cape Town, South Africa 8001, by Secretary. Cape of Good Hope revs and seals; revs of Natal, Orange Free State, Transvaal.
 MATHEW FLECKSTEIN 4085, 1507 W. La Palma, Anaheim, CA 92801, by Eric Jackson. US first issue, rev stamped paper.
 BERNARD A. HENNIG 4087, 5944 W. Montrose Ave, Chicago, IL 60634, by Robert D. Cunliffe. Guatemala, Danzig, German East Africa.
 HELGE JENSEN 4086, Roskildevej 152-18, DK 2500, Denmark, by Paul A. Nelson. Perlins, Nordic revs, Xmas stamps.
 PAUL H. PONTBRIAND 4084, 106 Bel Air Dr, Fitchburg, MA 01420, by J.L. McGuire. US Scott-listed revs, M&M, stamped paper, beers, RR cancels on first issue, postal and war savings, collateral.
 ROBERT W. SAVILONIS 4082, 334 Columbia St, Cambridge, MA 02141, by Richard Friedberg. Genl US BOB.
 DENNIS A. TROINI 4089, PO Box 224, Eltingville, Staten Island, NY 10312, by Secretary. Collector/dealer-genl US revs and BOB.

Highest membership number assigned on this report is 4089

APPLICATIONS FOR REINSTATEMENT

HENRY A. HONIG 2712, 6 Powderhorn Lane, Selden, NY 11784, by S. Riesenfeld. State revs. M&M.
 NORBERT J. STACHURA, SR 1332, PO Box 31005, Chicago, IL 60631, by John S. Bobo. Dealer (semi-retired)-US and foreign revs, revs on stocks and bonds.

REINSTATED FROM 1984 NPD LIST

J. Barefoot
 Donald A.J. Byrum
 Donald E. Dinesen
 Max Draiser
 Ellis R. Freedman
 Harold D. Houser, Jr.
 Jack W. Hoyer
 Thomas S. Nelson
 Stanley J. Prior, Jr.

NEW MEMBERS

Numbers 4037-4061

MEMBERSHIP STATUS

Previous membership total	1509
Applications for membership	11
Applications for reinstatement	2
Reinstated from NPD list	9
Current membership total	1531

New Convention Policy

The ARA convention policy outlined by President Alfano in his column in the March, 1983, TAR has been slightly modified. Effective at once, convention organizers may request ARA participation in convention activities as far in advance as they please. The two year limit no longer applies. It is felt that this will give the ARA access to larger shows that are often booked up years in advance. Inquiries should be addressed to ARA Vice President Terence Hines, Psychology Department, Pace University, Pleasantville, NY 10570. □

Member's Ads

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

1. Ads are available to ARA members only (include your membership number with your request for ad).
2. Ads are available without cost on a first-come, first-served basis.
3. Send one ad on a postal card only. Type-written preferred, handwritten acceptable if legible.
4. Ads are limited to 50 words plus the member's name (not business name) and address.
5. Ads must relate to revenue or cinderella material. They may be offers to buy, sell or exchange or they may be requests for information.
6. One-third page of ads will appear per issue, with this space to be increased depending upon the response by the membership and the space available. If there is insufficient space to run all ads, they will be held until the next issue. If there is an insufficient number of ads to fill the space, the last from the previous issue will be run again.
7. Only one new ad per member per issue.
8. It cannot be guaranteed when a particular ad will appear in a particular issue.
9. Mail ads to the Editor ONLY. (Address: Editor, The American Revenuer, Rockford, Iowa 50468-0056.)

WANTED: All U.S. Revenues especially

the Private Die Proprietary. Collections, accumulations and singles. Write or call with an accurate description. 215-766-0727. Peter Mosiondz, Jr., P.O. Box 180, Gardenville, PA 18926. *109*

I AM BUSY! I need stamps! Do you have . . . Proofs? M&M? Shoe stamps? (TAR for 1984) State revenues? Anything from Utah (state revenues, or seals only) Hydrometer stamps? Send their descriptions to Trent P. Condellone, P.O. Box 1041, Matthews, N.C. 28106. *110*

HAWAII REVENUES WANTED. I have US revenues, match & medicine stamps and US general issues for trade. SCV for SCV. Dennis Jackson, Box 5218, Concord, CA 94524. *111*

I'm Paying the following prices for mint Colorado Rod Stamp: 1976-81 \$6.00 each, 1967 and 1968 \$15.00 each. Delaware Trout Resident 1956, 57, 59, 61, 65, 66, 68 and Non-resident 1956 \$12.00 each. David H. Curtis, 1806 Sycamore Drive, Killeen, TX 76543 *112*

Old Stocks and Bonds and checks with vignettes. Send \$2 for latest Mail 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 *113*

Mexico — 12 1920's documents with dif-

ferent revenue stamps on each — many with multiples and fancy cancels, \$5.00. Durango — 13 different (1865-1888) Cat. \$22.00 plus all for \$7.00. Michoacan 1884-85 revenue (MI 3) Cat. \$6.00 MNH-\$2.50, pair-\$5.00, strip of 4-\$9.00. Krempfer, Box 693, Bartow, FL 33830. *114*

Allied Military Forces Travel Permit Stamps Wanted. Any amount, send details and price wanted. Kenneth Tretin, Rockford, Iowa 50468. *115*

Arizona Marihuana Tax Stamps: one gram \$1.50; one ounce \$15.00; controlled substances (cocaine, etc.) one gram \$6.50. Eric Jackson, P.O. Box 651, Whittier, CA 90608. *116*

Back Issues of TAR \$1 each. Whole Nos. 207, 210, 213-217, 227, 229, 232, 233, 236-238, 241, 244, 245, 247, 248, 253-259, 261-270, 272-284, 286-350. Checks payable to State Revenue Society. Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570. *117*

Revenue Meters Wanted: All kinds, US, states, foreign. Tapes and/or on document. Please write or send with price or for my offer. Richard Stambaugh, 23 Beverly Ct., Tinton Falls, NJ 07724. *118*

Wanted: All U.S. Revenues especially the Private Die Proprietary. Collections, accumulations and singles. Write or call with an accurate description. 215-766-0727. Peter Mosiondz, Jr., P.O. Box 180, Gardenville, PA 18926. *119*

Mexican Notes

by John Stippick, ARA



The two items illustrated here belong with Stevens' numbers MO393-395 and should have their own catalog numbers. Both are black on white paper. They were issued by the state of Morelos and were to finance primary public instruction.

It should be noted that it is relatively common in Mexico today that "Recargos" or surcharges are added to past due bills.

These primary public instruction stamps are listed

by Stevens for 1903-04, 1905-06, 1906 and 1908. The stamps here are inscribed 1905 and 1907. I would like to know if anyone has seen a 5c to go with MO393-4 or a 10c to go with MO395-5a? I also believe that MO395-5a should be listed as 1907, and not under 1906. Are there any comments from anyone? (Please write to me at 20814 Westgreen Court, Katy, TX 77450.) □

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