



The American Revenuer

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Just a common little
Battleship used on document — and possibly
another "together again." For more
see page 81, inside.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MAY, 1984

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RD68...20	RD183	RE50...60	RJA51...50		
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RD92...25	RD240...10	RE159...3.25	RK20...9.00		
RD95...10	RD241...20	RG18...7.50	RK24...4.00		
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RD98...10	RD250...2.00	RE20	RK29...65		
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The American Revenuer

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On Cover:

1901 Telegram

by Anthony Giacomelli, ARA

The document illustrated here is a complete Western Union telegram form with the 1¢ tax stamp required at the time and a Western Union complimentary stamp. The tax stamp is a blue battleship documentary (Scott R163p) and the W.U. frank is the brown issue of 1901 (Scott 16T31).

This telegram originated in West Superior, Wisconsin, and was sent to Dodgeville, Wisconsin. The sender regrets he cannot meet the addressee in Madison but will try for a date next week.

The purple cancellation on the revenue stamp reads "(blured)/MAR/18/1901/W. SUPERIOR, WIS." The W.U. frank is not canceled. It should be noted that both stamps have a small piece torn from their corner. I had in my possession hundreds of customs declarations from the points of entry and every first issue had a small piece removed from the corner. Perhaps there were a bunch of former postmasters from Afghanistan in this country working as customs officials and telegraph clerks. At any rate, I can see that the habit of removing the corner of the stamp died hard.

The Western Union complementary stamps were given to company officers, officers of companies of large users, stock holders, newspaper men, railroad officials and many others. The FCC limits on the practice in 1946.

The tax on telegrams is found on Circular No. 503, Schedule A, Documentary, Paragraph 16, "Dispatch, telegraphic. Any one dispatch or message — tax 1¢." The entire instruction is less than one line long but surely is to the point. It is also interesting to note that long distance telephone messages were also taxed under Schedule A.

Dodgeville, Wisconsin, is a small city midway between Madison and the Mississippi River. West Superior is a little more illusive. It is not listed on modern highway maps. Member William Smiley of Portage, Wisconsin, has been able to furnish a little more information from the 1901 Blue Book, an official Wisconsin state publication. West Superior, as was South Superior, was in Douglas County. Presumably it was a

(Telegram — continued on page 96)

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

Israel Revenue Stamps Used for Postage

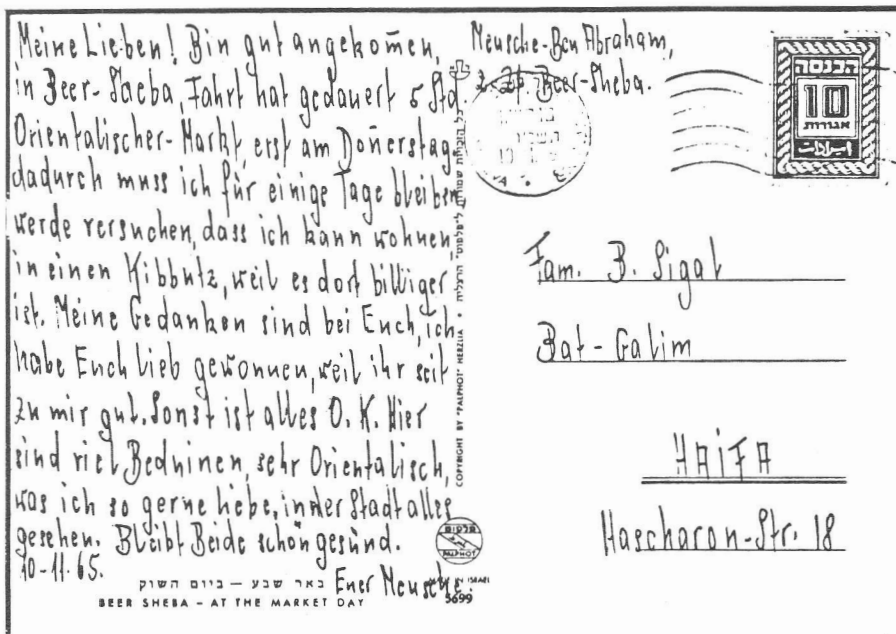
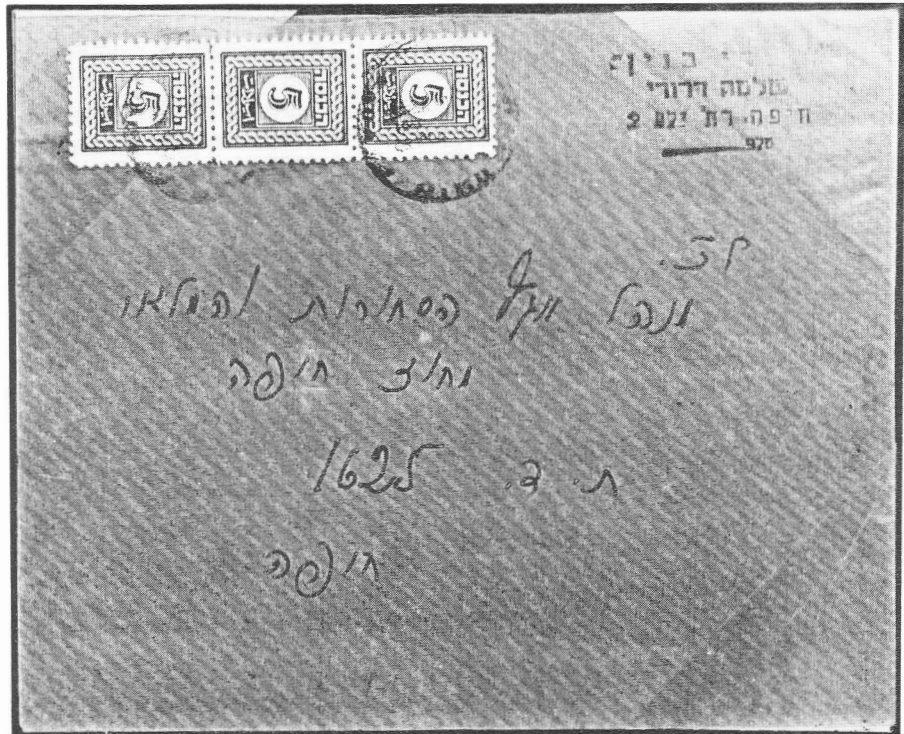
by Arthur Nitzberg, ARA

When the State of Israel was founded an ordinance was instituted providing that only legal stamps issued by the Government were to be used for postal purposes. However, there were many instances in which revenue stamps were used postally whenever regular postage stamps were not

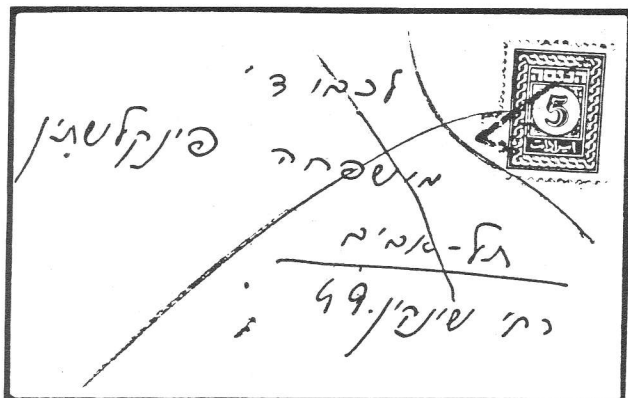
available due to a shortage.

The decision whether or not to accept them for postage was largely left to the local postal authorities. There is evidence that on occasions mail containing revenue stamps was passed through and forwarded. Occasionally this was not approved. The letter was then taxed double the postage due rate.

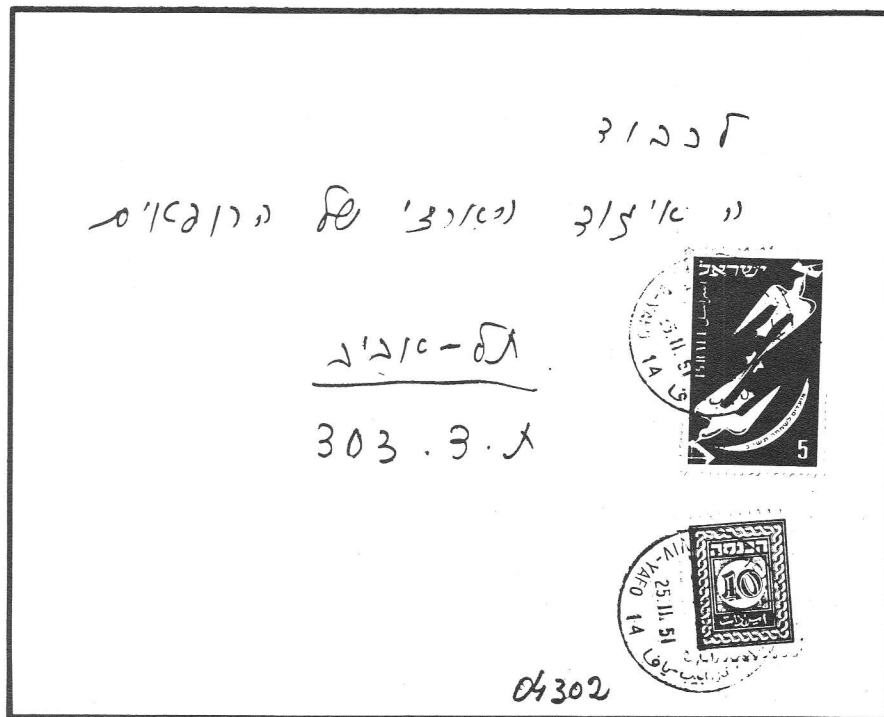
On October 1, 1948, the postal rate became 15 Pruta for first class mail. This cover shows three 5 Pruta First Revenue stamps hand canceled 8/4/49, Haifa. The letter is addressed to Haifa.



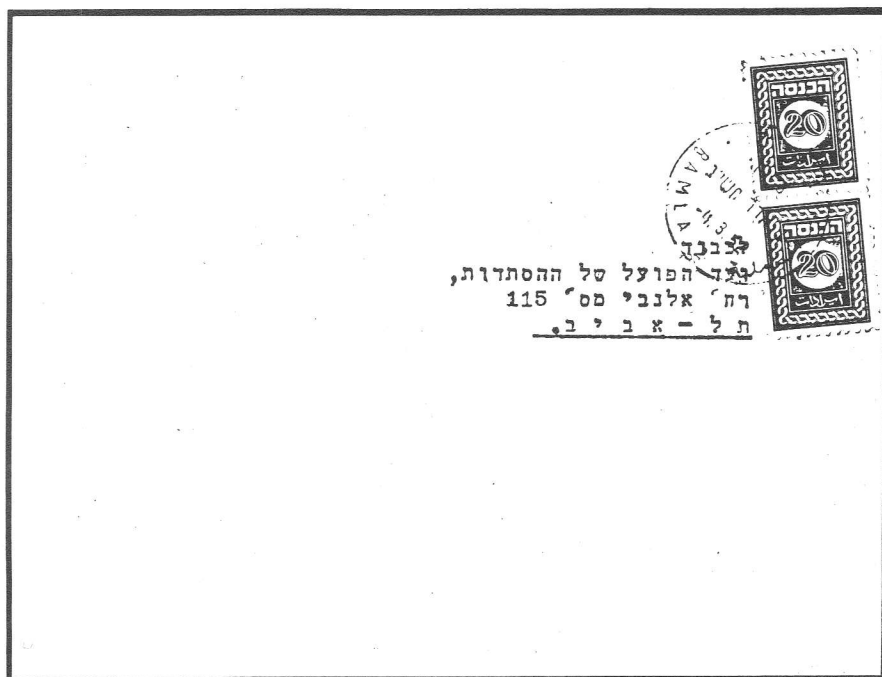
This postcard, machine canceled Beer Sheba 11/11/65 shows a Fourth Revenue issue 10 Agarat stamp. In 1960 the coinage was in Agarat. The postal rate was 10 Agarat for postcards. The card is addressed to Haifa.



This shows a small cover with 5 Pruta First Revenue Stamp. A special triangular New Year cancellation marking the Jewish holiday, September, 1948, is a leftover from the Mandate period. Five Pruta was the postal rate for this special occasion. The cover is addressed to Tel Aviv.

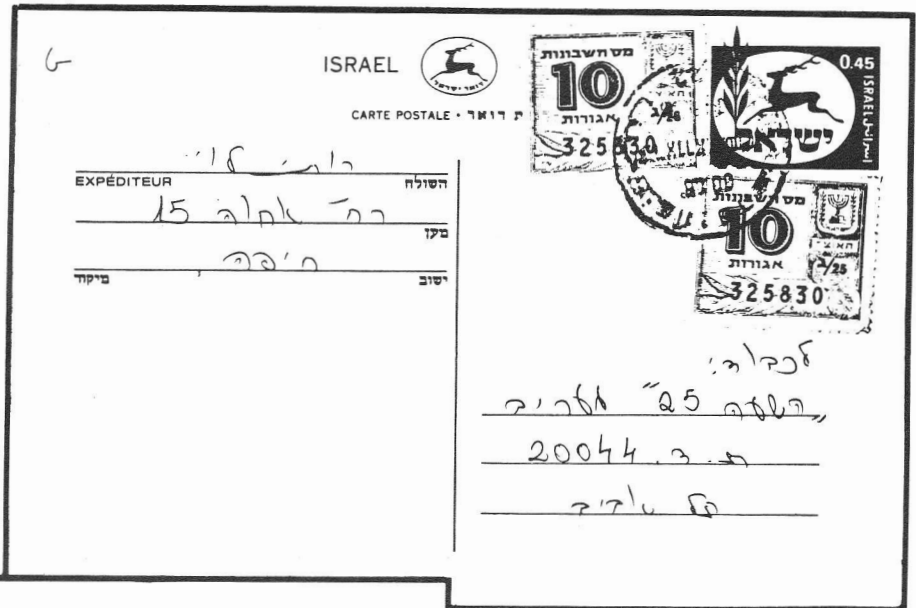


This shows a cover hand canceled Tel Aviv-Yafo 25/11/51. It has a 5 Pruta 1951 Holiday Festival Stamp and a 10 Pruta revenue stamp. The postal rate then was 15 Pruta for first class mail. The letter is addressed to Tel Aviv.



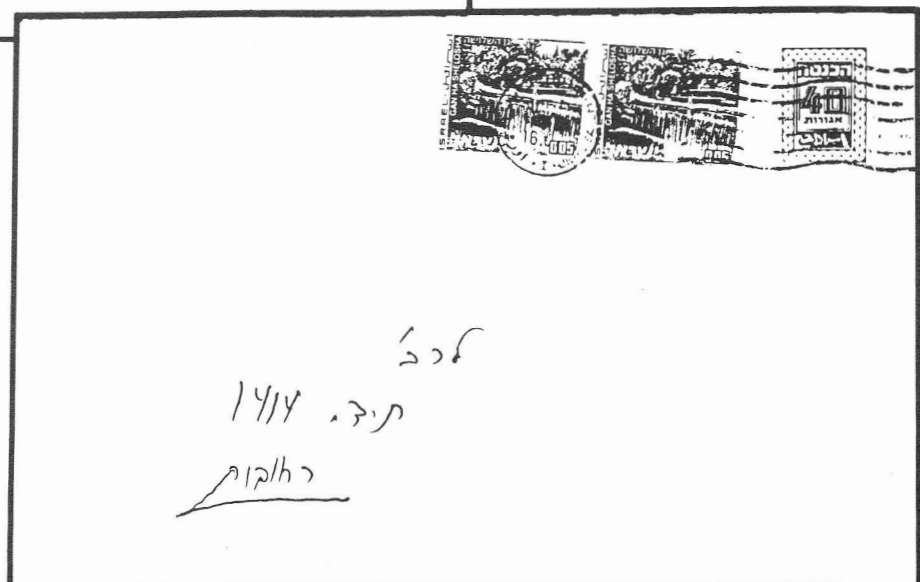
This cover, hand canceled Ramla 4/3/52 has two 20 Pruta First Revenue stamps. The postal rate for first class mail was 30 Pruta. However, due to a shortage of postage stamps these were accepted and forwarded to Tel Aviv.

This postcard, hand canceled Haifa 28/2/77 shows a 45 Agarot postage stamp and two 10 Agarot accounting stamps. The postage rate for postcards was 65 Agarot. The card is addressed to Tel Aviv.

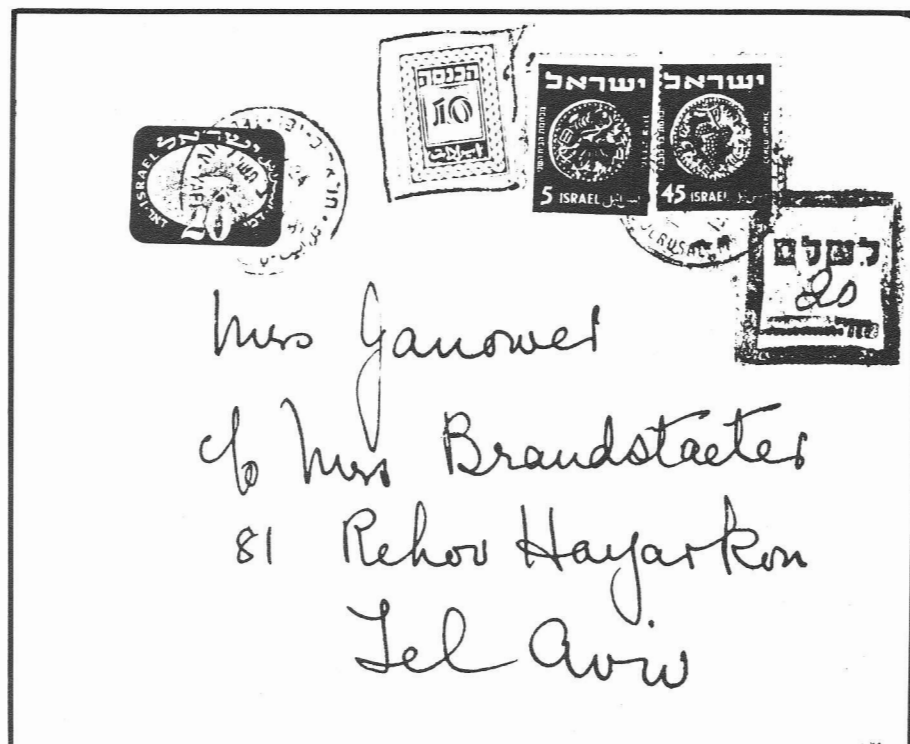


This cover, machine canceled Tel Aviv 25/9/68 shows two 10 Agarot Fourth Revenue stamps. The postal regulation rate then was 15 Agarot.

This cover, machine canceled Jerusalem 16/8/76 shows two .05 Agarot postage stamps and a 40 Agarot Fourth issue revenue stamp. The postal rate for first class mail was 50 Agarot. The letter is addressed to Rehovoth.



This letter, hand stamped Jerusalem 3/15/1954 shows two Second Coin 50 Pruta postage stamps and a 10 Pruta Second Issue revenue stamp. This was rejected as valid postage, as the boxed in stamp shows in pencil. Note a "to pay 20" Pruta hand stamped cachet at right, a 20 Pruta postage due stamp to the left canceled 3/16/1954 Tel Aviv, and a 10 Pruta Second Issue revenue stamp boxed in pencil. □



Tin-foil Tobacco Wrappers

by Alan Hicks, ARA

Again I am presenting a list of cancellations found on tin-foil tobacco wrappers. I wish to verify and update the previous listings of these stamps. If anyone has any of the wrappers listed here please contact me at 11 Warren Place, Brooklyn, NY 11201 with the relevant information.

Additionally, should anyone have any wrappers unlisted by Bartlett and Prevost, I would like to know about them. I am also interested in corresponding with others collecting these interesting wrappers.

This information is definitely needed to that an accurate listing of them can be published. Previous listings have appeared in February (page 35), September (page 155) and November/December (page 196), 1982, issues of TAR.

1879 Provisional Issue		One Ounce
D's	"Tammany"	
Flint, J.C. Jr.	"May Queen"	Gold on bright foil
Flint, J. G. Jr.	"May Queen"	Blue on ribbed foil
Goodwin & Co.	"Solitaire"	
Gucker, C. & G.	"Amber"	
Lilienthal, S. P.	"Neptune"	
Lilienthal, S. P.	"Young America"	
Lorillard, P. & Co.	"Triplet"	Gold on bright foil
Lorillard, P. & Co.	"Triplet"	Blue on bright foil
Payn, Benj.	"Golden Strawberry"	
Unknown	"National"	
1880 Issue		One Ounce
Arkenburg, O.M. & Co.	"World"	Blue on bright foil
Arkenburg, O. M. & Co.	"Temptation"	
Bagley, John J. & Co.	"Fast Mail"	Blue on bright foil

Globe Tobacco Co.	"Globe Chewing"	Gold in bright foil
Leidersdorf, B. & Co.	"Old Abe"	Blue on ribbed foil
(This foil has a different lettering style than that of No. 63)		
Payn, Benj. Sons	"Golden Strawberry"	Gold on bright foil
Payn, Benj. Sons	"Strawberry Chewing"	Blue on bright foil
1880 Issue		Two Ounces
Hamilton, Robert	"Hamilton's Best"	Blue on ribbed foil
Walker, C.	"Diamond"	Blue on bright foil
1883 Issue		One Ounce
Arkenburgh, O. M. & Co.	"Acme"	Gold on bright foil
Arkenburgh, O.M. & Co.	"Cash"	Blue on bright foil
Arkenburgh, O. M. & Co.	"Comique"	Gold on bright foil
Arkenburgh, O. M. & Co.	"Jeanette"	Gold on bright foil
Arkenburgh, O. M. & Co.	"Pool"	Gold on bright foil
Barker, K. C.	"American Eagle"	Gold on bright foil
Barker, K. C.	"Eureka"	Gold on bright foil
Leidersdorf, B. & Co.	"Old Abe"	Gold on bright foil
Lilienthal, S. P. & Co.	"Neptune"	Blue on matte foil
Lilienthal, S. P. & Co.	"Young America"	Gold on bright foil (1st district)
McAlpin, D. H. & Co.	"Navy"	Gold on bright foil
Senour & ?	"C. B. & B. News"	Gold on ribbed foil
Sheilds, Tom	"Sweet Cavendish"	Gold on bright foil

More Mexico Airport Departure Tax Stamps

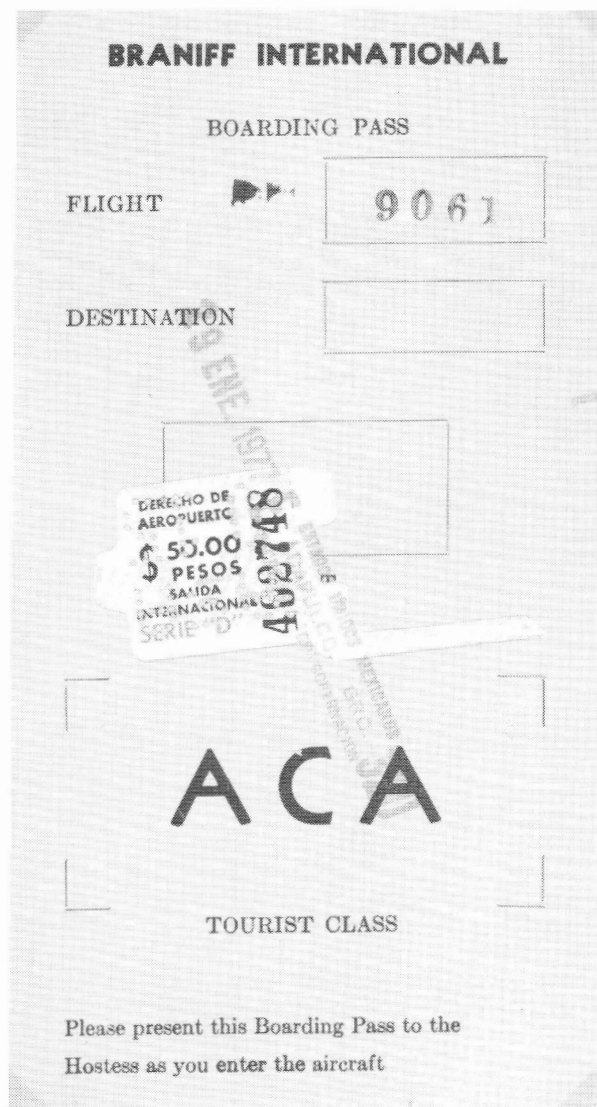
Terence Hines, ARA

In the December, 1974, TAR Bruce Miller reported the first Mexican airport departure tax stamps. These are self adhesive stamps. Part is affixed to the boarding pass and part is affixed to a record slip by the airline clerk. In 1974 the tax was 10 pesos for domestic flights and 50 pesos for international flights. The taxes have been increased since 1974. In 1977 the tax for international flights was 50 pesos. Illustrated is the 50 peso stamp. This is self-adhesive, printed on light blue paper with a pink underprint. The serial number is black, "SERIE 'D' " is green and the rest of the inscription is red.

In the May, 1982, issue of TAR Sheldon Biegel illustrated a copy of a 100 Pesos international stamp (with telon). It was a "SERIE 'R' " and had been used at the end of 1981.

The current tax rate is 450 pesos. The illustrated 450 peso stamp is also self-adhesive. It is printed on yellow paper with an olive underprint. The serial number is black and the entire inscription is red.

□



1883 Issue

Hamilton, Robt. "Bull Dog"
Levitt & Buffington
Tob. Co. "Bull Dog"
Lorillard, P. & Co. "Rose Leaf"
Unknown "Relief"

1883 Issue

Old Tom "Old Tom"

1890 Provisional Issue

Lorillard, P. & Co. "Solace"

1890 Issue

Anderson, John & Co. "Solace" without
"Ten Cents"
Campbell & Co. "Avenue"
Lorillard, P. & Co. "Bright Golden
Century" inscribed
"46 West Broad-
way"
Lorillard, P. & Co. "Tiger" inscribed
"146 West Broad-
way"

Two Ounces
Blue on bright foil

Blue on ribbed foil
Gold on bright foil
?

Four Ounces
Gold on bright foil

One Ounce
Gold on bright foil
One Ounce

Gold on bright foil
Gold on bright foil

Gold on bright foil

Lorillard, P. Com-
pany
Shields, Francis

"Triplet" Gold on bright foil
"Sweet Cavendish" Gold on bright foil
24th District

1890 Issue

Kimballs "Mahogany Cut
Plug"

Two Ounces

1898 Provisional Issue

Allen & Dunning "Magnolia" Gold on bright foil
Buchner, P. & Company "Solace" Gold on bright foil
Lorillard, P. Company "Bright Golden
Century" Gold on bright foil

1898 Provisional Issue

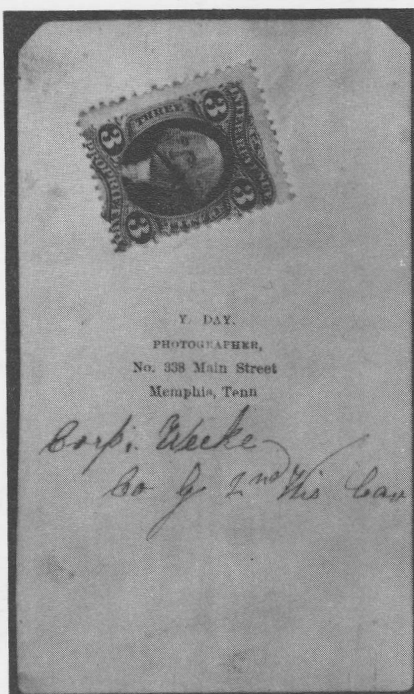
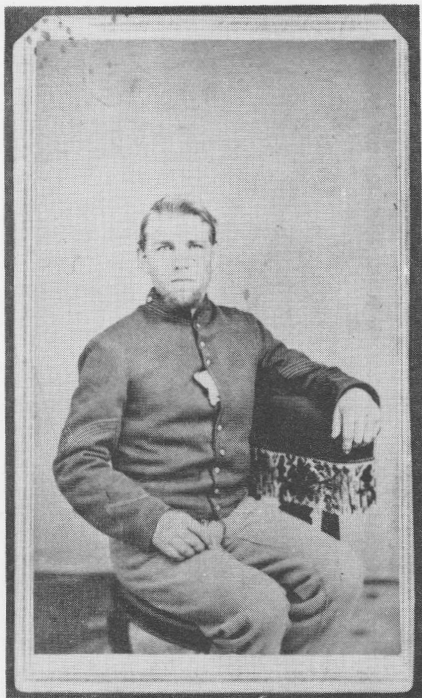
Unknown "Veene"

1 1/2 Ounces

1898 Issue

Buchner, D. & Co. "Honey Dew" Gold on bright foil
Unknown "Premium"
Unknown "Avenue"
Unknown "Golden Leaf"

One Ounce



A Matched Pair of Taxed Photos

by Will Carrick, ARA

As has been previously noted on these pages, strange coincidences can occur to reunite philatelic items long separated (see, for example, "Together Again," TAR September, 1982). This article deals with two 120 year old taxed photographs that managed to wander almost 2,000 miles across the country to be reunited.

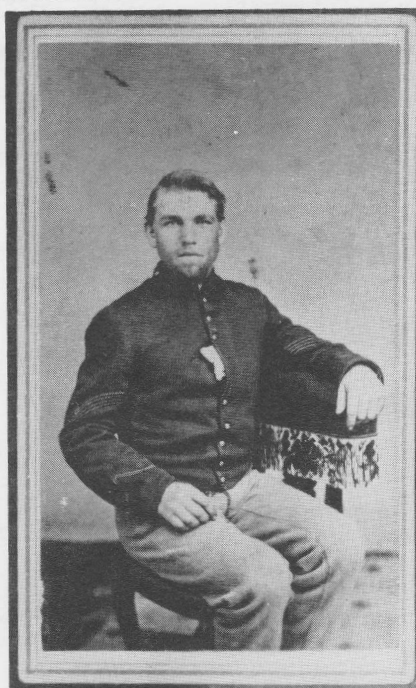
Photos were taxed for a two-year period during the Civil War. Between 1864 and 1866 photos were taxed on a sliding scale ranging from 2¢ to 5¢ depending on the cost of the photo (for more details see "When Stamps were Required on Photographs," TAR July-August, 1982). The two items involved here are examples of *cartes de visite*, photos using as calling cards, and the 3¢ tax indicates that their original price was between 25¢ and 50¢ each.

The *carte de visite* was created by the Frenchman Adolphe Diseri in 1854. These small, approximately 2½ x 4 inch, items rapidly became extremely popular because of their very low price. Diseri created a system that allowed him to mask off parts of a glass plate negative to expose different areas at a time to create eight separate shots on the one negative. This mass production feature greatly reduced costs. Later he developed a camera with four different lenses which was fired twice to produce eight images even more rapidly and cheaply.

These two photos are examples of this multiple lens system. This is why the framing of the subject is not identical in the two: they were both taken from the same large glass negative, but the different lenses resulted in a series of shots of the same scene each from a slightly different angle.

These photos followed unknown paths from where they were taken, Memphis, Tennessee, to California where they were reunited almost 120 years after they were taken. The photo with the clipped corners was purchased in 1964 from a stamp dealer in San Jose, California, (it was one of my first two revenues and was the item that really got me interested in the subject). The photo that has the complete corners I came across in 1983 at an antique show in Glendale, California. Somehow these items had traveled almost 2,000 miles from Memphis to be discovered some 450 miles and 20 years apart in California 100+ years later.

(Photos — continued on page 89)



1932 Check Tax (and No Tax!)

by William H. Caldwell, ARA

Four previously unreported types of 1932 checks have been brought back into collectors' circulation. All four are drawn by F. F. Surber on the accounts of Battery Service Company at two different banks in Clifton Forge, Virginia.

Two checks (one at each bank) illustrate different versions

of the 1932 check tax notation. The other two (again, one at each bank) present notations of *exemption* from the tax. These exemptions presumably result from the nature of the checks themselves — as "counter" checks, they are not so much "orders of the payment of money" as they are receipts for withdrawals from the maker's account.

The Clifton Forge National Bank

BATTERY SERVICE COMPANY
AUTOMOTIVE ELECTRICAL EQUIPMENT AND SUPPLIES
CLIFTON FORGE, VA. June 30 1932

No. 2701

PAY TO THE ORDER OF Charlotte Service Hardware \$33.75

THIRTY THREE AND 3/4 DOLLARS

Federal Tax of 2 cents added and charged to your account as required by law

FOR deposit only

TO THE CLIFTON FORGE NATIONAL BANK, CLIFTON FORGE, VA.

By F. F. Surber

(June 30, 1932) — The tax notation, stamped in red in three lines measuring 7/16" x 1 5/8" total, reads

"Federal Tax of 2 cents / added and charged to your / account as required by law".

FOR COUNTER USE ONLY

CLIFTON FORGE, VIRGINIA Nov. 14 1932

RECEIVED FROM

The Clifton Forge National Bank

OUT OF AMOUNT TO THE CREDIT OF THE UNDERSIGNED - - - \$80.00

Eighty DOLLARS

NO TAX REQUIRED

Battery Service Company

By F. F. Surber

(November 14, 1932) — The exemption notation, purple in one line, 1/4" x 1 3/8", reads "NO TAX REQUIRED".

Several types of these 1932 check tax notations have been reported from Missouri (1,2), Tennessee (2,3), and Pennsylvania (3). There should be many more awaiting discovery.


References

- (1) Terence M. Hines, "1932 Check Tax," *The American Revenuer*, Vol. 37, No. 8, September 1983, p. 148.
- (2) Bruce W. Smith, "1932 Check Tax" *The American*

Revenuer, Vol. 37, No. 10, November-December 1983, pp. 174-5.

- (3) M. Dale Slack and Tony M. Waggoner, "1932 Check Tax," *The American Revenuer*, Vol. 38, No. 2, February 1984, p. 34□

The First National Bank



No. 776

CLIFTON FORGE, VA. Dec. 10 1923

PAY TO THE ORDER OF *Missie Agt for R. R. Williams* \$202 ¹⁴/₁₀₀

Two Cents to this check for Federal Tax. The First National Bank, Clifton Forge, Va.

FOR *R. R. Williams*

TO THE FIRST NATIONAL BANK
CLIFTON FORGE, VA.

DEC 13 1932

Spinal

(December 10, 1932) — The tax notation, purple in four lines, 11/16" x 1-15/16", reads "We add Two Cents to

this / check for Federal Tax. / The First National Bank, / Clifton Forge, Va."

NOT NEGOTIABLE CLIFTON FORGE, VA. *Oct 7* 1932

RECEIVED FROM MY COMMERCIAL ACCOUNT AT

THE FIRST NATIONAL BANK

one hundred ninety DOLLARS \$190 ⁰⁰/₁₀₀

TO BE USED PERSONALLY BY THE DEPOSITOR AT THE COUNTER OF THE ABOVE BANK.

Y. Y. Surber

(October 7, 1932) — The exemption notation, purple in one line, 13/32" x 2-1/8", reads "TAX EXEMPT".

Photos

(Continued from page 87)

The corners were clipped on some of the photos of this period to make it easier to get them into and out of the albums of the day. The fact that only one of these has the clipped corners could indicate that they even had different owners.

I did a little research on the person named on the one photo. I interpreted the writing on the back to read, "Corporal Wecke, Company G, 2nd Wisconsin Cavalry." This group was in the Memphis area on December 10, 1864; between January 14 and January 26, 1865; and between February 17 and May 9, 1865, (among other times) so it is possible that this person could have been there during the period of taxation. But, after a thorough search of the materials in the University of Wisconsin library in Madison, I could find no record of this

soldier or any other with even a similarly spelled last name. Not only are the paths these two photos traveled a mystery, the person pictured seems to be a bit of a mystery.

Sources

- Carson, Tom. Together Again, *The American Revenuer*, 36: 160.
- Gilbert, George. *Photography: The Early Years*. New York: Harper & Row, 1980.
- Taft, Robert. *Photography and the American Scene: A Social History 1839-1881*. New York: Dover, 1983.
- Welling, William. *Collectors' Guide to Nineteenth Century Photographs*. New York: Collier, 1976.
- Zietler, Vernon A. When Revenue Stamps Were Required on Photographs, *The American Revenuer*, 36: 137-8. □

The Conversion of America Dies for Use in Great Britain

by Josef Schonfeld, ARA

Many books and articles tell the story of the unsuccessful plan by the British Government to introduce a stamp duty in the American colonies. The legislative history of the 1765 Stamp Act, the reaction to it in the colonies, and the repeal of the act after six months are extensively covered in these writings. There are tables of the various duties on specified legal documents, newspapers, etc; lists of stamp distributors; accounts of stamp shipments to the American colonies and back to Great Britain after the repeal. Furthermore, descriptions and illustrations of the stamps, embossing dies and printing plates are given. Excerpts from the die registers of the Stamp Office in London — which state the registrations, conversions, and destructions of the dies — are presented in great detail in the philatelic literature.

Yet, within this large array of writings, one particular facet of the story has never been mentioned, as far as I know. It concerns an explanation *why there was a lapse of 17 years* between the repeal of the Stamp Act and the physical conversion of the AMERICA dies for use in Great Britain. The act was repealed on May 1, 1766, yet the embossing dies were kept intact until 1783, in which year it was ordered that the word AMERICA is to be removed from the dies.

It is apparent that this period is the same as that which began with the defiance of British law in the colonies and which ended after the War of Independence. A provisional peace treaty between Great Britain and the United States was signed in Paris on November 30, 1782, and the definite treaty was signed on September 3, 1783, also in the French capital.

The similarity of the time elements involved in these happenings is so striking that it cannot have been just a coincidence. In order to find an explanation for this contemporaneity I turned to the British statutes (acts of parliament) because these usually provide the ultimate authoritative information one is seeking.

The answer to my quest was quickly obtained in the statute 22 George III, c.46. It is shown here, a replica made from the now 200-year-old edition by Danby Pickering.

The tenor of the second paragraph is significant, because it does, in effect, enact that all vestiges of any former acts pertaining to the colonies must be made void for all times. Naturally, this would include also the embossing dies inscribed AMERICA.

As can be seen by the third paragraph, this act was to be in force only until July 1, 1783 (it was not continued). The conversion of the dies was ordered by the Stamp Commissioners on June 5, 12, 14 and 18, 1783; they were registered for use in Great Britain on June 14, 19, 21 and 25, the latest just one week before "closing time", namely before it would have been illegal to possess AMERICA dies!

Anno vicefimo fecundo GEORGII III. c. 46. [1782.

C A P. XLVI.

An act to enable his Majesty to conclude a peace or truce with certain colonies in North America therein mentioned.

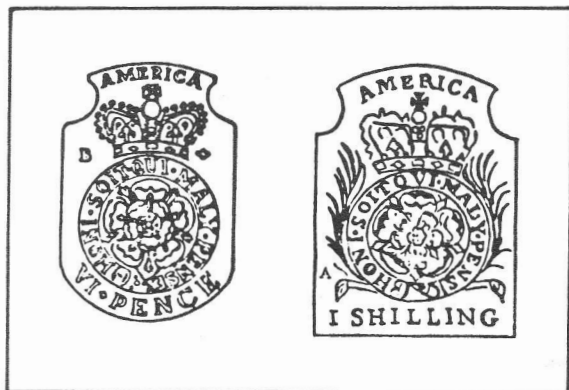
WHEREAS it is essential to the interests, welfare, and prosperity of Great Britain, and of the colonies or plantations of New Hampshire, Massachusetts Bay, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, the three lower counties on Delaware, Maryland, Virginia, North Carolina, South Carolina, and Georgia, in North America, that peace, intercourse, trade, and commerce, should be restored between them: wherefore, and for a full manifestation of the earnest wish and desire of his Majesty and his parliament to put an end to the calamities of war, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That it shall and may be lawful for his Majesty to treat, consult of, agree, and conclude, with any commissioner or commissioners, named or to be named by the said colonies or plantations, or any of them respectively, or with any body or bodies corporate or politick, or any assembly or assemblies, or description of men, or any person or persons whatsoever, a peace or a truce with the said colonies or plantations, or any of them, or any part or parts thereof; any law, act or acts of parliament, matter, or thing, to the contrary in any wise notwithstanding.

II. And, in order to obviate any impediment, obstacle, or delay, to the carrying the intentions of his Majesty and his parliament into effect, which might arise from any act or acts of parliament affecting or relating to the said colonies or plantations, be it further enacted by the authority aforesaid, That, for the concluding and establishing of a peace or truce with the said colonies or plantations, or any of them, his Majesty shall have full power and authority, by virtue of this act, by his letters patent, under the great seal of Great Britain, to repeal, annul, and make void, or to suspend, for any time or times, the operation and effect of any act or acts of parliament which relate to the said colonies or plantations, or any of them, so far as the same do relate to them, or any of them, or any part or parts thereof, or any clause, provision, or matter therein contained, so far as such clauses, provisions, or matters relate to the said colonies or plantations, or any of them, or any part or parts thereof.

III. And be it further enacted, That this act, as to the exercise of the powers and authorities hereby given to his Majesty, shall continue to be in full force until the first day of July, one thousand seven hundred and eighty-three.

Statute 22 George III, c.46 from an edition published by Danby Pickering.

Yet, all this does still not explain the 17-year gap. The repeal of the Stamp act in 1766 did not invalidate the continuing existence of the embossing dies. It is my opinion that



The Six Pence and 1 Shilling AMERICA dies.



The Six Pence and 1 Shilling AMERICA dies after they were altered for use in Great Britain.

the reason why they were kept throughout all those years of war must been simply the conviction in Great Britain that the war can be won. In such case a new Stamp Act could have been introduced and *the original stamping dies could have been put to use again*. This dream did not materialize, and so the AMERICA dies found their end as well!

Postscript

A few facts concerning the dies are given here to familiarize the reader with some details.

The Stamp Office in London had a working stock of dies for the American colonies as follows:

26 embossing dies, inscribed AMERICA (17 denominations from 3d to £10)

3 embossing dies, inscribed AMERICA CONT. &c (3 denominations 1s to 2s6d)

1 embossing dies, inscribed W. INDIA (denomination 3s)

1 embossing dies, inscribed AMERICA / CARDS (for playing cards)

18 (20?) engraved printing plates, inscribed AMERICA (for newspapers)

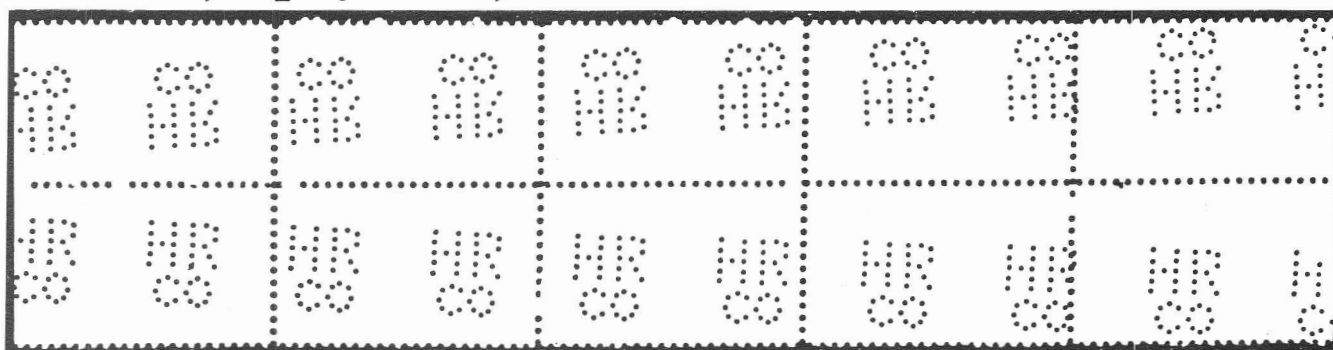
18 engraved printing plates, inscribed AMERICA (for almanacs)

Facsimile drawings of two embossing dies are shown.

Of the 31 embossing dies listed above, only 21 were converted for use in Great Britain by removing the word AMERICA. Four of them were retired and defaced in 1789, but the other 17 dies saw continuous service for many years; so far, the latest date of use recorded by us is for a stamp on an 1840 document.

The fate of the other ten unconverted dies and the engraved copper printing plates is not known. There is little doubt that they were defaced before July 1, 1783, and it is likewise certain that their bodies were utilized by engraving that this was done with other dies, but direct proof is not possible at the present. □

Harriman, Ripley & Co., Inc. Perfin



by F. J. Miller, ARA

This perfin was used by Harriman, Ripley & Co. of 63 Wall Street, New York City. The block of 10 illustrated here is the \$10 red documentary without overprint (Scott R677). When the perfin was applied the stamps were folded along the perforations resulting in the mirror image design.

The machine used was probably made by Cummins Perforator Co. It had dies properly spaced to perfin any size stamp including the small documentaries and regular postage stamps. The machine had ten dies, eight of which show here completely with portions of either end die. The stamps were

used on a \$260,000 bond transaction dated December 13, 1954, requiring a total tax of \$130. There were three additional \$10 stamps which were also perfined.

What is interesting is that this perfin has never been found on postage stamps. The firm was definitely protecting their high value revenue stamps but did not find it economical to bother to perfin their postage or else they used meters.

I find this to be a rather choice piece for the perfin collector. Besides studying perfins on revenues, I am making a study of these multi-die head perforating machines. □

RN Facsimiles

Samples and Specimens

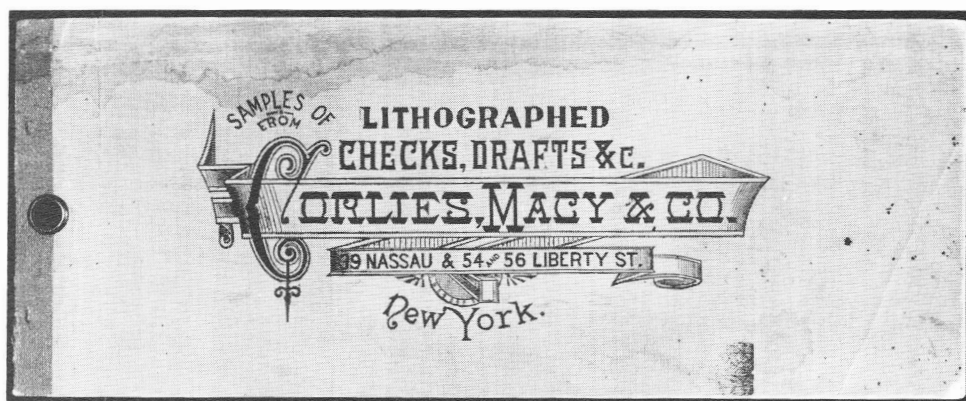
by Joseph S. Einstein, ARA

My thanks must be first go to Trey Foerster (the editor of both *Coin World* and *The Check List*) for putting me in touch with Leroy J. Kaczor. Jimmy, as he prefers to be known as, a member of the Illinois Numismatic Association is to be thanked for lending his facsimile and sample collection. Through his kindness we are able to provide this illustrated guide to a

remarkable holding (which, alas, is not for sale).

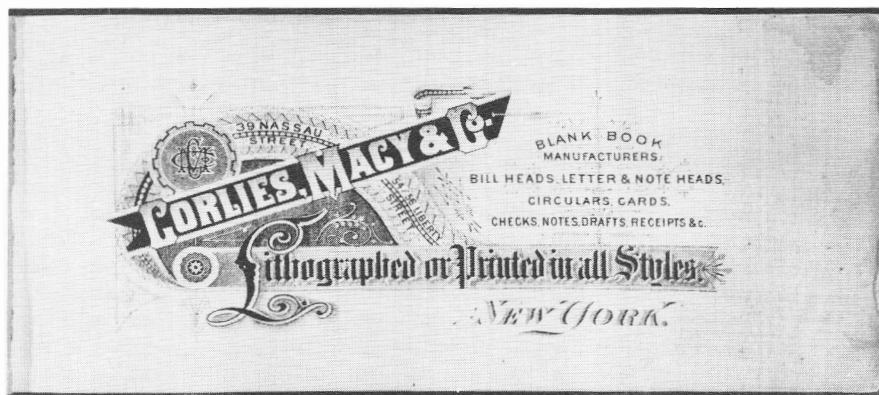
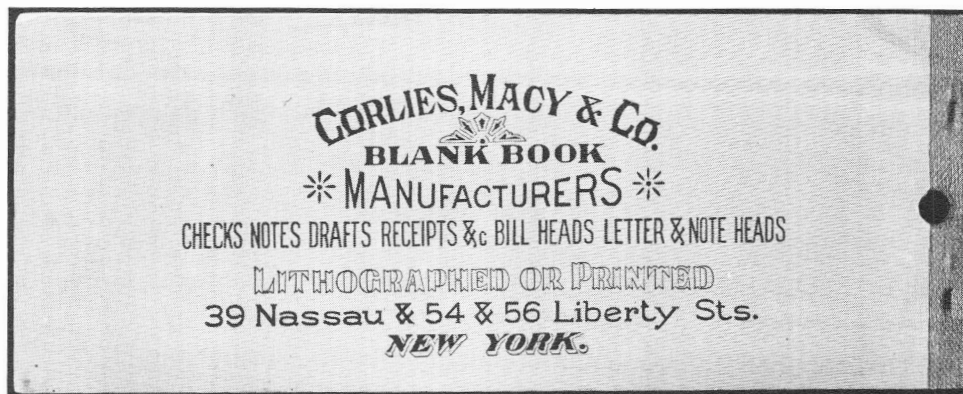
We can break the collection into three parts; first, the facsimiles, second, the samples and specimens and third, the collateral miscellany — interesting but not in our revenue field.

The Facsimiles

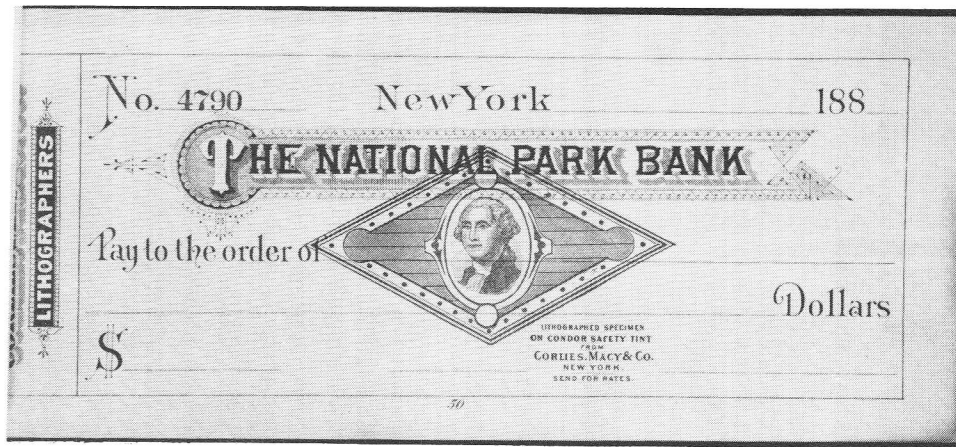


The front cover to a Corlies, Macy & Co. sample book. This cover was illustrated in *A Handbook for U.S. Revenue Stamped Paper* as illustration 82. Figures 80 and 81 in that book are also from this same sample book.

The back cover of the Corlies, Macy & Co. book. This cover has been seen before by this author but not illustrated.

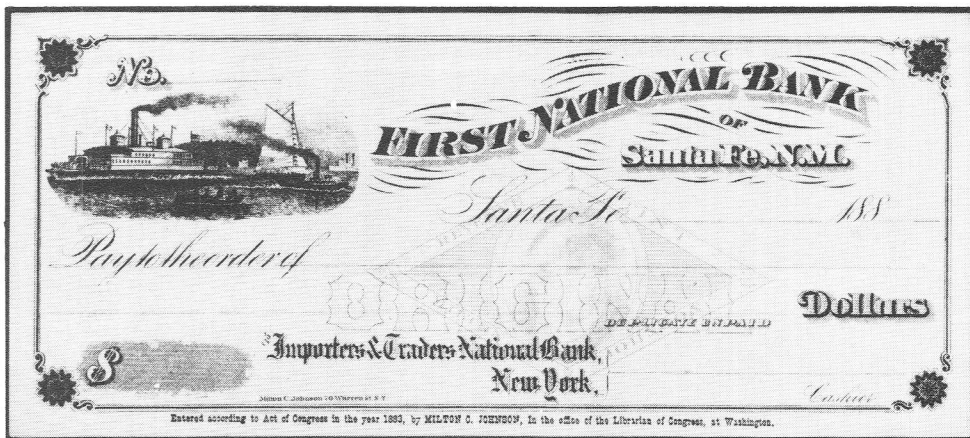
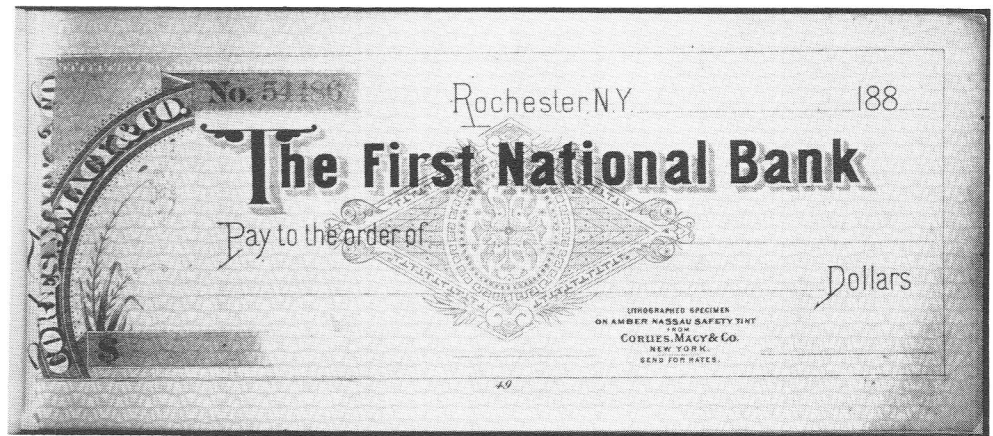


A descriptive introductory page to the Corlies, Macy & Co. book. We have never before seen this sheet. What is curious is that this book has this sheet but is missing two of the checks. I have seen four or five of these books and each has been partially damaged in some way. As far as I can recall not one has been complete.



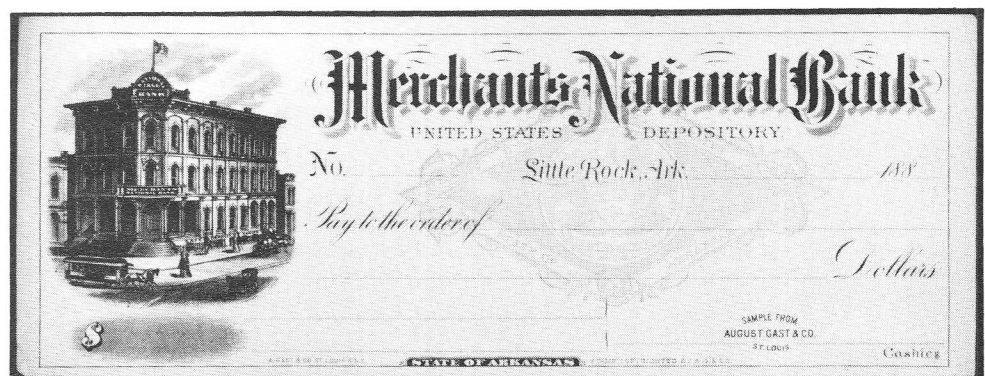
This is the same facsimile as illustrated in the RN handbook (illustration 80) but is a different check face.

This is the same facsimile as illustrated in the RN handbook (illustration 81) but again is a different check face.

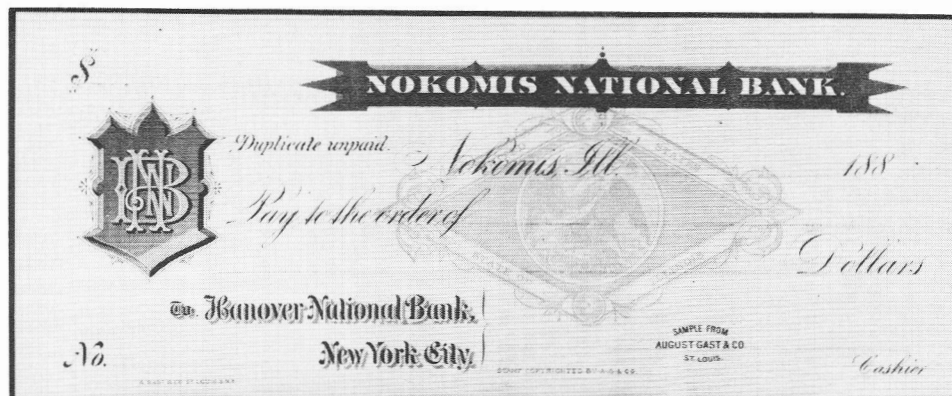


Here is a facsimile by Milton C. Johnson. This same facsimile is illustrated in the RN handbook (number 75) but this one is on a check for the First National Bank of Santa Fe, New Mexico, a fine territorial. It should be noted that the vignette is most inappropriate to Santa Fe.

An Arkansas facsimile from August Gast & Co. of St. Louis.



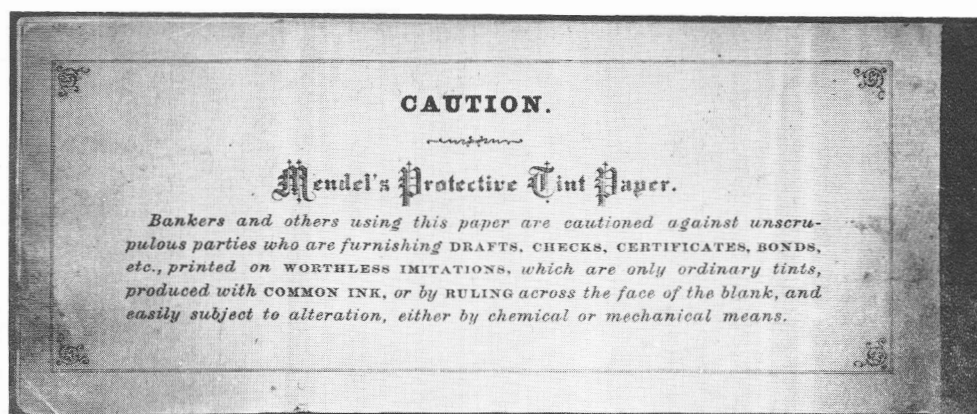
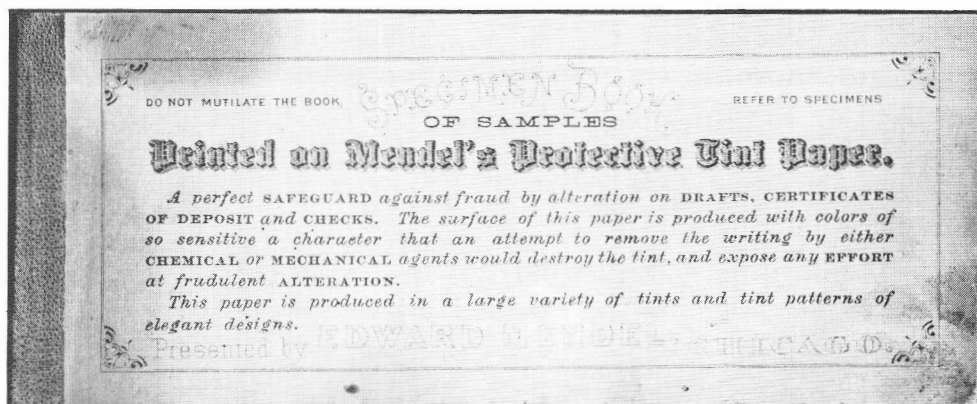
Another A. Gast facsimile, this one from Illinois.



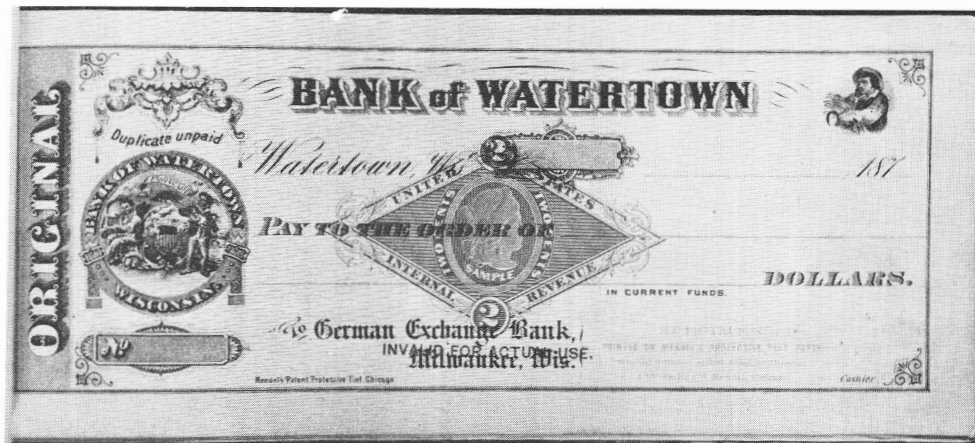
Yet another Gast item, but this time in a face design previously unseen and with the sample legend in a box. This facsimile is for Missouri and illustrated in the RN handbook as illustration 68.

The Samples and Specimens

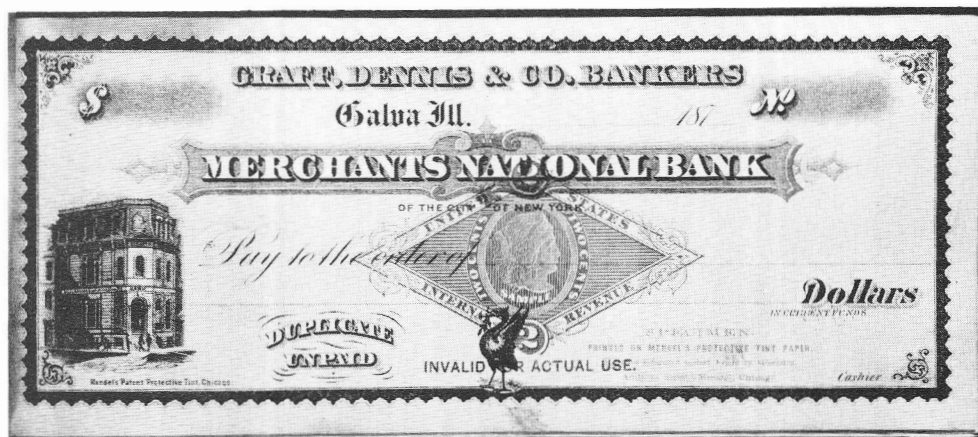
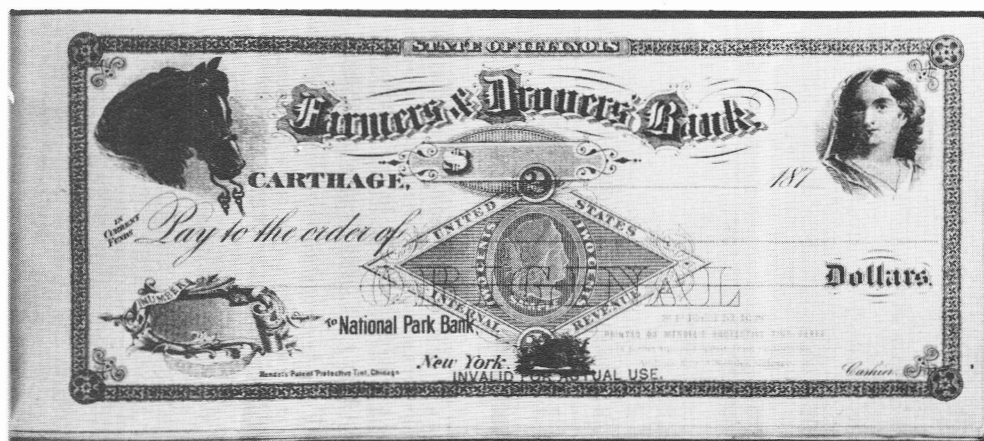
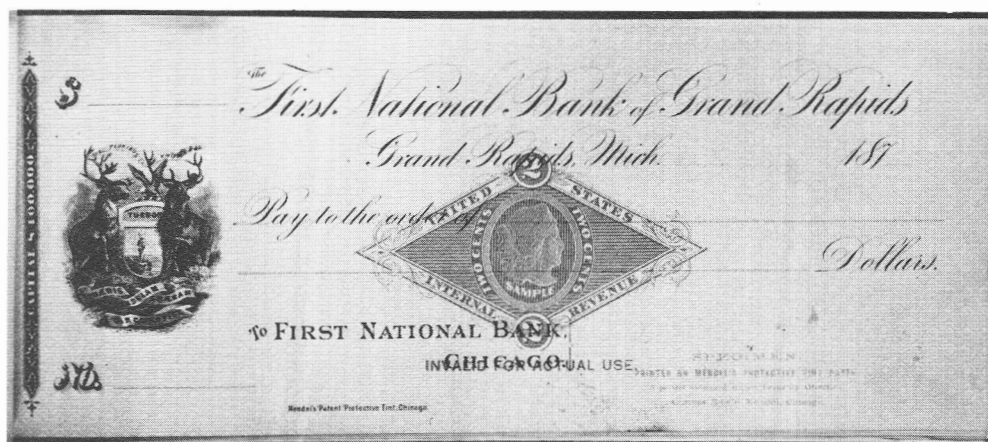
The front cover of a specimen book from Edward Mendel of Chicago. This firm is well known to RN collectors, but these specimens were completely unknown to me before. Mendel once again shows that printers can not spell; on the front cover of their own advertising no less. Note the distinctive goof — “frudulent” preceding ALTERATION.

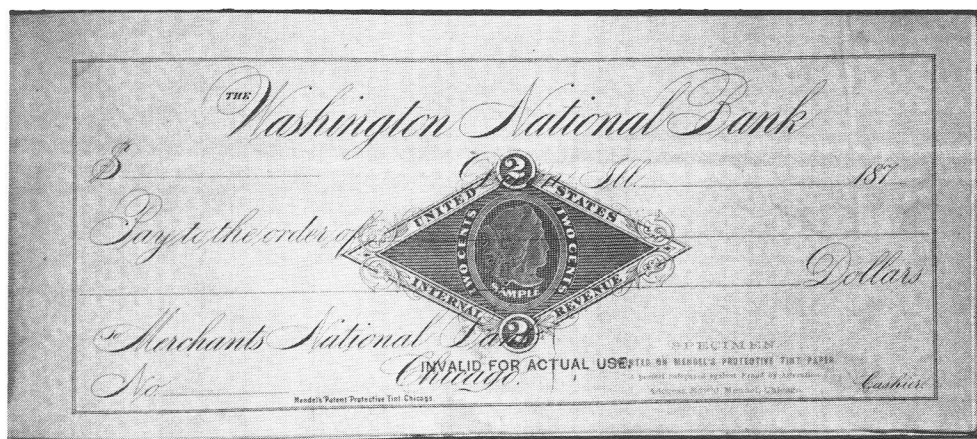


The back cover of the Mendel specimen book. Even then one had to watch out for “unscrupulous parties.”



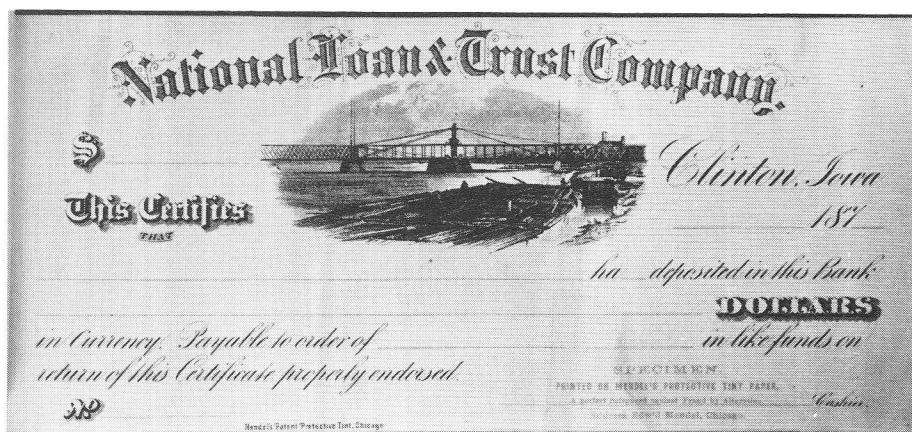
This and the following five illustrations are samples from this book all with an RN facsimile.





This is a sample of a Mendel certificate of deposit without any type of revenue stamp or facsimile. I have never before seen any of these samples and for now should be considered one of a kind.

To be continued

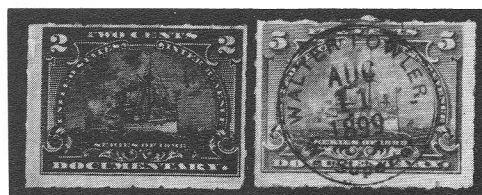


Telegram

(Continued from page 81)

suburb of Superior. Its post office was authorized to issue domestic and international money orders. West Superior had two newspapers in 1901; Superior had 8. West Superior is not listed in the 1900 federal census. It is possible that West Superior was unincorporated or was possibly just the name of the post office or of a rail junction.

During the first year of the century (1901) the city of Superior (in the northwestern part of the state across the state line from Duluth, Minnesota) was a boom town. The cities possess a great natural harbor protected by a long narrow island. Shipping was of growing importance to the area as iron ore was shipped from here. By 1900 Superior had grown to 31,000 people from 12,000 in 1890 making it the second largest city in the state. By contrast in 1980 it is now the 17th

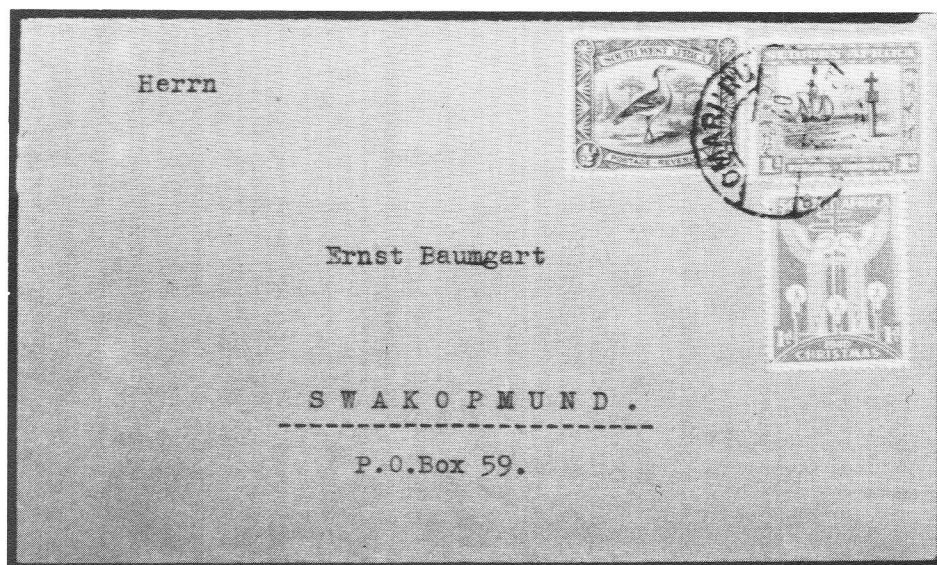


Two additional West Superior cancels owned by William Smiley. Are they from the same person who canceled the telegram?

or 18th largest with a population of 29,000.

Other readers are urged to share your revenue stamps on cover with us. This includes interesting documents from everywhere, not just from the U.S. □

South African Xmas Seals "Used Abroad"



by L. Jacobson, ARA

South African Christmas seals, although not valid for prepayment of postage, have been collected by many SA collectors as, initially, their distribution, sale and accounting were under the supervision of the then Union postal authorities. Most issues have been printed by the Government Printer (who have printed most of SA's postage stamps) several issues on postage stamp paper bearing the springbok head watermark and by the same process used for stamps. In addition, the specialised *Stamps of South Africa* handbook catalogue has listed and priced them.

I was therefore pleasantly surprised just recently to come across a number of South West African covers bearing these stamps. The seals were inscribed "South Africa" or "Suid Afrika" and no attempt had been made to alter or overprint them for use in SWA although SWA used both her own postage stamps and overprinted issues of SA. It is of course necessary for the seals to be cancelled in order to prove that they had not been added to the cover at a later date. The earliest seals I have come across so used are those of the 1934 issue; but, even modern issues are scarce as the seals were



often placed on the upper left or bottom corners of the cover and thus are not tied to the cover by the postmark. The collecting of Xmas seals is becoming more popular and a recent SA national stamp show saw several collections entered, one of which won a silver medal. The addition of these "used Abroad" covers can only serve to enhance any collection and throw light on an interesting cinderella sideline. □

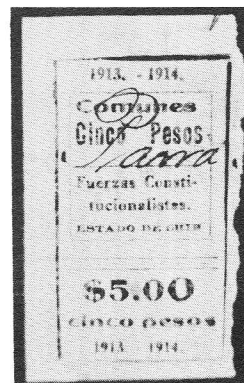
Mexican Notes

by John Stippick, ARA

If you pay attention to your Mexican revenues you will be given many surprises. I had this stamp from the state of Chihuahua mounted in my collection for a long time without realizing that this was an unknown value.

In his catalog Richard Stevens listed a 1P as the high value (catalog number CH7). This stamp is black on white paper. Several questions arise. Has anyone else seen this stamp on or off document? Are there other values in this series that are not listed by Stevens?

I welcome correspondence at 20814 Westgreen Court, Katy, TX 77450. □



The American Revenue Association

The Editor Notes . . .

...that as Editor I am most happy to observe that our Reader's ads on the last page are most popular. However, I must ask that anyone submitting ads read the rules and comply fully with them. Ads must be submitted on a post card or on a card enclosed in a letter. Ads will be run only once. Only one ad per issue. Any ad not meeting these rules will be discarded. I urge those of you who have not taken advantage of these free ads to do so.

...that the Seattle (Washington) Revenue Collectors Group will meet June 22 at 8 PM at the Collectors Club of Seattle, 4731-15th Ave. NE. There will be an exhibit of revenue material and a program. Collectors of revenue material from all countries and states are welcome. Contact Ed Tupper for more information.

...that the Collectors Club of San Francisco has released a book Philatelic Firsts - From BC to Today authored by member Zaven M. Seron, MD. Ample consideration is given to revenue and cinderella material. The 192 page book is available from the Collectors Club of San Francisco, Box 5518, Redwood City, CA 94063 for \$19.50 postpaid.

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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

Singapore: Robert E. Ames, Apr. 11-01 Thon Sia Bldg, 30 Bideford Road, Singapore 0922.

Taiwan: Sheau Horng Wu, 2 FR #9, Lane 21, Chuan-Yuan Rd., Peitoutou, 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.)

ARA award certificates are available free of charge to any exhibition requesting them. They are for exhibits of revenues and cinderella material regardless of the exhibitor's society affiliations. Contact the Editor.

...that another issue of Atalaya has been published by member Christer Brunstrom (Kungsgatan 23, S-302 45 Halmstad, Sweden). Featured is a story on the modern bogus issues of Eritrea and a description of the Icelandic Sandeyjar Local Post. There are also columns about revenues, cinderella news, literature reviews and advertisements. A sample of this English language magazine is \$2, a two issue subscription is \$3 (in banknotes, not checks). As a special offer, the current issue and ten back issues is only \$10--all copies sent airmail.

...that I must repeat the notice given in this column in February. THE 1985 ARA CONVENTION STILL NEEDS A HOME! Should you be in a position to influence your club into inviting the ARA to hold its convention at your 1985, Please do so. For information write to our Vice President Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570. Our requirements are very simple. Remember, the ARA is one of the major philatelic organizations in this country--much larger, than many with better known names.



...that the medal shown here is another won by The American Revenuer. This one was earned at WIPA, the international stamp show held in Vienna, Austria, in 1981. The 1980 volume was exhibited at this show and received a Silver-Bronze.

...that the March 28th mail auction held by Michael Aldrich featured a \$1 green Marihuana tax stamp (R240 surcharged "Marihuana Tax Act of 1937." He now reports that this stamp which was one of two copies in private hands realized a price of \$9,500 an amount far in excess of the estimated \$5-6,000. The stamp was accompanied by a 1980 SPA certificate and a 1980 Philatelic Foundation Certificate.

...that your editor is interested in hearing from individuals who would be interested in authoring regular columns on State Fish & Game stamps, Cinderellas and auction activity. Frequency and length are most flexible. There is a moderate honorarium to help cover costs. Contact the Editor if you would like to assist your society in this manner.

Diego S. Dunbar

by Victor Kreloff, ARA

Illustrated here is a pair of the 1885-86 one centavo dark olive-green documentary stamp of Mexico. The oval cancel reads "DIEGO S. DUNBAR/ 24 MAY 86/MEXICO". Diego S. Dunbar was an agent for the firm of J. & P. Coats of Paisley, Scotland.

The interesting thing about this pair is that it had already been canceled, either while loose or on another document and before the pair was affixed to this bill on the same May 24th. When affixed a heavy cancel was struck on top of the older cancel. (Look along the top and left side of the pair. The first

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.

RICHARD W. CANUPP 4110, PO Box 240155, Charlotte, NC 28224, by Richard Friedberg. Dealer, Richard's Stamp Shop — all US.

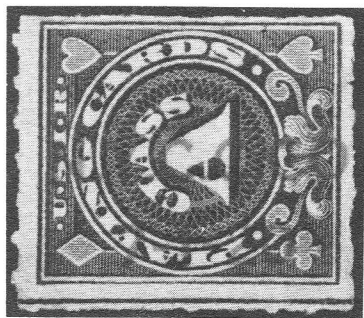
SCOTT T. CAYCE 4111, 613 Chicago St, Manitowoc,



cancel goes to the edge of the stamp and does not tie it to the piece.)

These stamps remained on the paper, and with them the evidence of re-use. □

When was RF17 Issued?



by Amos L. Henely, ARA

The stamp illustrated here is canceled

N.Y.C.C.CO.
7-1-20

WI 54220, by Richard Friedberg. US.

A. R. "TONY" CONYERS 4106, PO Box 3429, Scottsdale, AZ 85257, by S. Riesenfeld. All US revs and BOB.

ROBERT M. EBINER 4107, 2734 Sunset Hill Dr, West Covina, CA 91791, by W. G. Krempner. Legal documents with revs affixed.

ARTHUR P. FREEMAN 4109, 11128 Algonquin Rd, Edmonds, WA 98020, by Richard Friedberg. US first 3 issues, M&M.

FRED A. GORNER 4103, 146 Coldspring Dr, Box 712, Westbrook, CT 06498, by Richard Friedberg, US revs.

GERALD S. HOWE CM4112, by The Revenue Specialist. All fields.

GREGORY E. KLINGINSMITH 4105, 5347 Westminster, Austin, TX 78723, by Richard Friedberg.

S.H.R. SAGE 4113, PO Box 115, Jamesville, NY 13078, by Richard Friedberg.

MASON STEINBERG 4114, RR 1, Waterloo, NE 68069, by Secretary. Ducks, M&M, pony express.

RICHARD M. STEVENS 4108, PO Box 99, Greendell, NJ 07839, by APS. Collector and part-time auction agent — Bulgaria, Montenegro, Serbia, Martinique.

SYLVIA P. TOMPKINS 4104, 25C Center Dr, Lancaster, PA 17601, by Secretary. US Scott-listed, some taxpays, state hunting and fishing.

Highest membership number assigned on this report is 4114.

NEW MEMBERS

Numbers 4079-4089

APPLICATION FOR REINSTATEMENT

JOSEPH L. WIESMEIER 1905, 355 E. 88th St, New York, NY 10128, by Secretary. Bavaria (all) beers, documents.

REINSTATED FROM 1984 NPD LIST

Paulo R. Barata

Andre Dufresne

Peter J. Kent

MEMBERSHIP STATUS

Previous membership total.....	1549
Applications for membership.....	12
Application for reinstatement.....	1
Reinstated from NPD list.....	3
Current membership total.....	1565

The June, 1982, issue of TAR reported this cancellation

11-1-1920
U.S.P.C.CO.

The theory was that an old cancellation plate had been used. I would concede that one company might be careless with dating, but to stretch it to two would indicate that the same people handled the dating for both the United States Playing Card Company and the New York Consolidated Card Company.

As Paul Harvey would say, "The rest of the story?" I welcome your comments addressed to 9507 Binney, Omaha, NE 68134. □

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.)

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. *142*

Wanted: All Hunting Revenues of the world, especially US States and Canadian Provinces. I can give: Vignettes of Germany and Austria, old ones. Joachim Hosang, D 3339 Soellingen, West Germany. *143*

Battleship Revenue Stamps U.S. 1898 paying \$5.00 each for the following plate numbers on the 1¢ Doc. Scott R162: 9144P, 9256P, 11250 left, 11447 left, 11477 left and right, 11614 left, 12116, 13726, 13727. Anthony Giacomelli, 10917 Manzantia Dr., Sun City, AZ 85373. *144*

Argentina. Selling imperforated essays/proofs in dif. colors of the 1883 2 pesos fuertes municipal revenues of Colon, Concordia, Nogoya and Parana. (Provincia de Entre Rios.) Emmerich Vamos, 4537 Loma Vista Dr., La Canada, CA 91011. *145*

Wanted: All U.S. Revenues, especially the Federal Duck stamps, Scott No.'s R172 (in multiples) and R21c. Better grade Match and Medicines also desired. Write or call with an accurate description (215-766-0727). Peter Mosiondz, Jr., P.O. Box 180, Gardenville, PA 18926. *146*

MDC Cancels Wanted: 6-5-33 "20" and

8-24-33 on 12 ounce fermented fruit juice. Other dates offered in exchange. Ronald E. Leshner, Sr., P.O. Box 242, Pineville, PA 18946. *147*

Brazil Revenues Wanted: all kinds, used, mint, multiples, on documents etc. Please write first. Thank you. ARA 2851, APS 108716. Bob Bergstrom, P.O. Box 338, Wheaton, Illinois 60189-USA. *148*

Austria Collectors: Wanted for article, information about all Austria revenue cancels; 1: Shape, size, color. 2: Exact legend. 3: City or numeral. 4: Issue the cancel is on. 5: Value of stamp. 6: Special features. 7: If on cheque or document, value taxed, or how used? 8: Fine ms. signatures with or w/for dates? All letters answered. Many thanks! V. Kreloff, Box 13, Casper, CA 95420. *149*

Tennessee 1959 \$5.00 big game stamp on license. Will trade for any thing. Scott listed over \$3.00. Perfer B.O.B. Charles Russ, 147 West 42nd St., N.Y.C., N.Y. 10036. *150*

Revenue Catalogs. British Commonwealth (1984) \$15 (airmail \$23), Great Britain (1983) \$12, Baltic States (1983) \$6, Romania (1983) \$6, Scandinavia (1983) \$6, Switzerland Basle Police (1978) \$2. Surface mail paid, airmail 35% extra. John Barefoot Ltd, PO Box 8, York YO3 7BE, England. *151*

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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.

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Scandinavian Revenue Data Wanted: for cataloging. Denmark, Finland, Sweden data needed now. List your tobacco, alcohol, etc. bandaroles; Swedish municipal "LOSEN" fee stamps; revenue paper; etc. Help us complete the task. For sale: Volume I; DWI, Faeroes, Greenland, Iceland, Norway. \$8 in USA; \$10 foreign by printed rate; add \$2 airmail. Paul A. Nelson, %SCC, POB 57397, Los Angeles, Ca 90057. *163*

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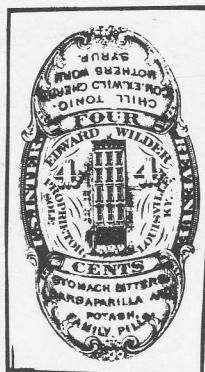
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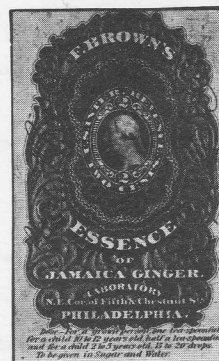
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