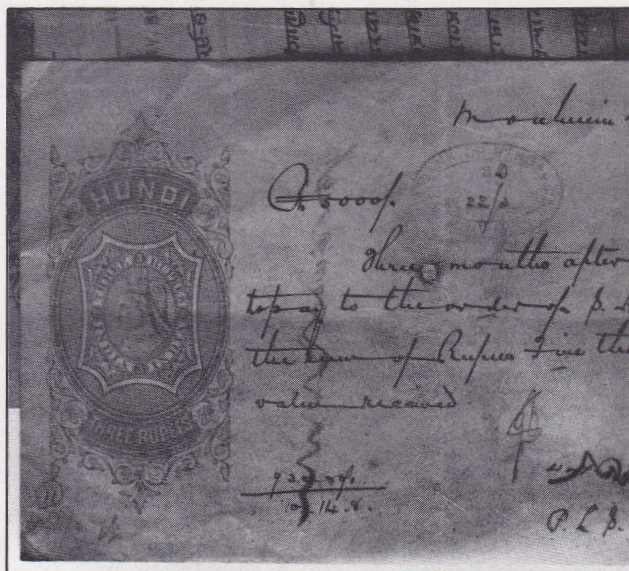


# The American Revenuer

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The most common type of Indian stamped revenue paper is the Gray Paper Hundi series of 1883-1901 picturing Queen Victoria. This series is examined inside starting on page 101



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

**JUNE, 1984**

Volume 38, Number 6  
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# The American Revenuer

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## The British Indian 1883-1901 Queen Victoria Gray Paper Hundi Series

by Frederick Ross, ARA

This article attempts to provide general background on one of the most commonly encountered series of India hundi revenue papers, the indigenous Indian drafts or bills of exchange approved for usage by merchants, traders, bankers and native money lenders within the British parts of India. In specific, the 1883-1901 Queen Victoria portrait hundi series will be explored, with the objective of explaining some major varieties, revenue values, revenue fee scales, revenue revaluations, scarcity factors, interesting cachets, etc. This effort owes much to the constant input and assistance lent by Mr. J. B. Desai, ARA, Ahmedabad, India, and Mr. Narendra Sengar, ARA, Kanpur, India, both eminent numismatic/philatelic dealers.

Hundi drafts and bills of exchange have been used in India since earliest recorded history, however they were not revenue tariffed until relatively modern times. The British Indian government began levying hundi revenue taxes in 1860 in order to gain income to assist in running the new Crown governmental mechanisms installed follow the Mutiny of 1857 and the subsequent close-out of East India Company domination over the Calcutta, Bombay and Madras regional presidencies.

Between 1860 and 1880, the British Indian banks and merchants dealt with a bewildering array of official and unofficial hundi paper varieties — private hundis written on all sorts of paper stocks and in all manner of sizes, officially issued printed revenue stamped papers, officially issued embossed revenue hundis, official adhesive revenue stamped papers bearing Crown watermarks, pasted-together combinations of the above, and so on. The difficulties of dealing with such a myriad of nonstandard forms can easily be imagined. More importantly, it was extremely difficult for the British Indian government to keep revenue accounts, let alone insure that proper hundi revenues were being accrued at all!

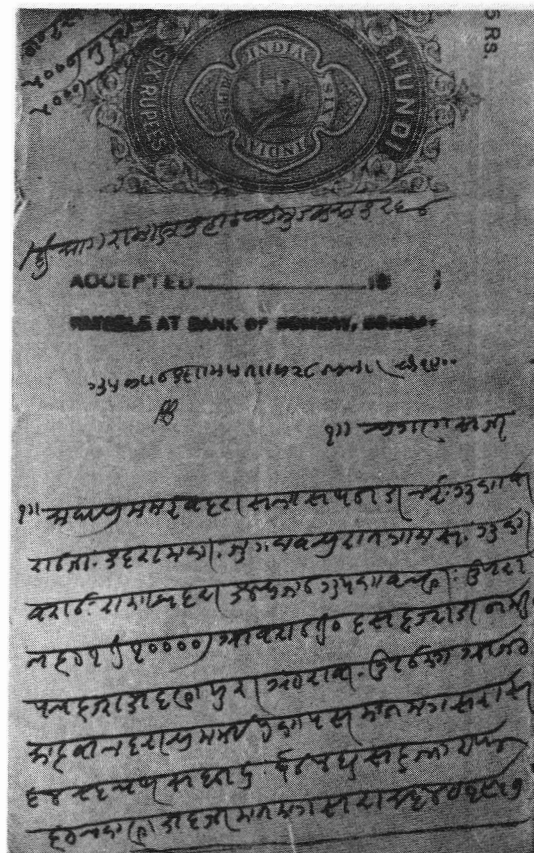


Figure 1. A typical hundis written in Devanagari script in a vertical format.

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Figure 2. Most hundis written in English are found in a horizontal format. The hundis behind also has a numerical indication of the value.



In 1881, the India Bills of Exchange Act, in part, provided for the issuance throughout British India of a uniform printed revenue hundi paper form, to be officially distributed through established Stamp Offices or licensed stamp vendors, thus cutting down drastically on the variety of official and unofficial types and sizes of hundis floating around through the native banking community, and rendering the job of revenue generation and accounting much easier and more efficient.

In 1883, the new hundis were released. Measuring 130 millimeters in width and 219 millimeters in length, they were lithographed in dull purple on light grayish-beige paper watermarked with the large letters HUNDI INDIA (in two lines with a floral ornament). The purple design at the left end

is a 110 x 45 millimeter printed revenue stamp bearing Queen Victoria's crowned and veiled portrait. Revenue denominations below one rupee show Victoria's portrait within a rectangle with rounded edges, while revenue denominations of one rupee and higher have the queen framed in an oval. This general Victoria type is termed "Type 20" in the excellent reference *The Standard Guide to South Asian Coins and Paper Money Since 1556* offered by Krause Publications.



Figure 3. A Four Annas hundi with a one anna adhesive to make up the 5 annas tax rate.



Figure 4. A Five Annas overprint on a Six Annas hundi.



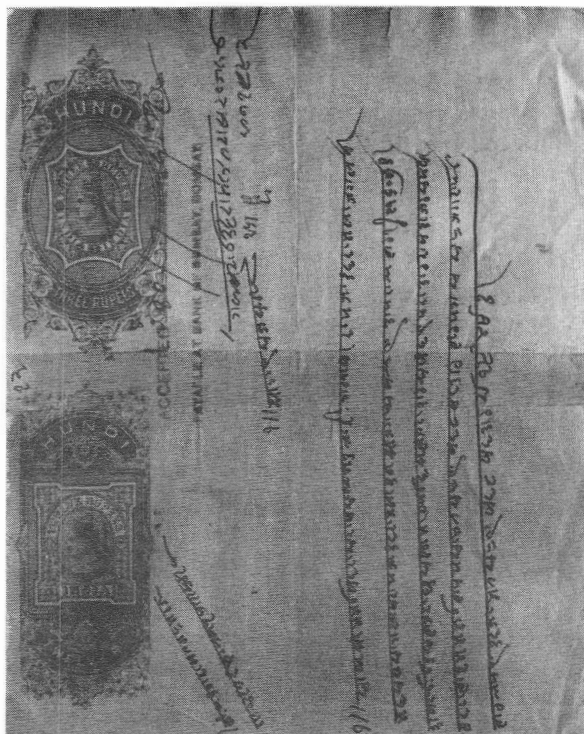


Figure 5. Vertically spliced hundi forms to make up a higher denomination.

Figure 1 is quite representative; most of these hundis were written up as bills of exchange and demand or time drafts by native bankers in Devanagari script, in *vertical* format. The date is most often found in Sanscrit numerals in the last two lines of handwriting, expressed in Samvat Era terms (to convert Samvat Era dates to Christian calendar years, simply subtract 57 — for example, Sumvat year 1939 converts to A.D. 1882). These hundis were also often written in Urdu Perso-Arabic, Telegu, Kannada, Tamil, etc. Hundis written in English script, a little less common, are normally found in *horizontal* format (figure 2).

Victoria hundis first released displayed their revenue denominations in English words only. This proved frustrating for native merchants and bankers who could usually recognize Western numerals, but often could not decipher English words. Hence, according to research performed by Mr. Narendra Sengar, it appears that, around Samvat 1953 (A.D. 1896), most hundi denominations added a design element — the revenue stamp fee printed in small numerals above the portrait design. Figure 2 shows an 1886 three-rupee hundi

written horizontally in English at Moulmein, British Burma, without the added numerals; behind it is a similar hundi, written vertically in Nagari in 1898, with the new numeric designator at top left.

Revenue fees levied generally conformed to one anna (one-sixteenth of a rupee) per hundred rupees of transacted business by hundi. Victoria printed revenue stamp hundis are known in the following denominations:

revenue fee denomination	limit of transaction at that denomination
2 annas .....	200 rupees
3 annas .....	300 rupees
4 annas .....	400 rupees
5 annas .....	500 rupees
6 annas .....	600 rupees
8 annas .....	800 rupees
10 annas .....	1,000 rupees
12 annas .....	1,200 rupees
1 rupee .....	1,600 rupees
1 rupee 8 annas .....	2,500 rupees
2 rupees 4 annas .....	3,750 rupees
3 rupees .....	5,000 rupees
4 rupees 8 annas .....	7,500 rupees
6 rupees .....	10,000 rupees
9 rupees .....	15,000 rupees
12 rupees .....	20,000 rupees
18 rupees .....	30,000 rupees

In addition to these known revenue denominations, Victoria gray papers may also exist in the denominations of 1 rupee 2 annas, 7 rupees 9 annas, 15 rupees, and perhaps one or two others. According to information supplied by Mr. J. B. Desai, the highest Victoria gray paper is the seldom encountered 18-rupee denomination.

These printed revenue stamp papers often did not meet all the needs. When supplies of certain denominations were interrupted or low, when transactions required intermediate revenue denominations, or when transactions were too large to be fully taxed with revenue denominations on hand, a number of measures were taken that make hundi collecting today much more rich and exciting. Figure 3 shows the most common mode of upping the revenue value of a hundi, the addition of general revenue adhesive stamps — in this case the combination of a four-anna hundi with a one-anna adhesive stamp to cover a 500-rupee bill.

Much less common is the overprinting of hundis on hand to lend them suitable for revenue payment on transactions requiring intermediate fees. An apparent shortage of 5-anna hundis probably caused the issuance of the overprint shown in Figure 4 (the standard 5-anna hundi is very scarce, as is this overprint). Overprints are not common on Victoria hundis; their occurrence did not become commonplace until the First



Figure 6. Horizontally spliced hundi forms to make up a higher denomination.

World War when hundi revenue fees were quickly raised by 50 percent to assist in paying the enormous expenses of financing India's responsibilities in the allied effort.

Much more often encountered is the spliced or pasted-together hundi, consisting of two or more hundi forms joined to comprise the proper revenue on large transactions. Two formats are commonly seen. One, shown in Figure 5, is the practice of gluing together hundi forms vertically — in this case, the use of 3-rupee and 12-rupee forms to cover the revenue fee required on a 21,600-rupee draft written in 1892 (Samvat year 1949).

Figure 6 shows an example of a horizontally spliced multiple hundi, written in 1886 for 14,950 rupees, incorporating a 3-rupee revenue form, two of the very scarce 2-rupee 4-anna forms and a 1-rupee 8-anna value — totalling nine rupees or the amount of revenue levied on bills up to 15,000 rupees.

In addition to these modes of revaluing hundi forms, there have been reports of manuscript revaluations, although the author has never seen an example as of yet.

Queen Victoria gray paper revenue printed hundis generally sell in the numismatic and philatelic marketplaces at prices ranging from \$2.50 on up to \$20.00 in some cases. Most commonly found are the two, four, six, ten and twelve-anna denominations as well as the 1-rupee 8-anna and 3-rupee hundis. Less common are the 8-anna, 1-rupee, 4-rupee 8-anna and 6-rupee denominations. The 3-anna, 5-anna, 9-rupee and higher denominations are genuinely scarce, and the author has found that the 2-rupee 4-anna hundi can be termed rare (at least so far as the market has shown in the last four years).

Multiple, spliced-together hundis command some premium, as do any Queen Victoria overprinted values. Hundis bearing one or a few general revenue adhesives seldom command stiff premiums.

A very interesting feature of some Victoria hundis that does increase collector value (and collector interest) is the opium



Figure 8. A British India hundi overprinted TRAVANCORE.



Figure 7. Hundis bearing opium agency cachets.

agency cachet (see Figure 7). British Indian registered opium agencies and subagencies were charged with the responsibility of tariffing the trade in raw opium into and out of British jurisdiction. Their rubberstamped cachets serve as English language summaries of critically interesting transactions, a valuable source of data that highlights this little-known but officially sanctioned part of the Asian drug business. Here we see two hundis, drawn to the Rutlam (Ratlam) and Indore Opium Agencies, the reverse of a 10,000-rupee example used to "pass duty" on 20 chests of opium (requiring a 6-rupee hundi), and a 5,000-rupee specimen (reverse of a 3-rupee hundi) used to pay duty on ten chests of the drug. Opium cachets are known from a variety of cities, and a study of them on revenue printed hundi papers gives us a relatively good overview of the changes in duty rates levied on raw opium during the latter part of the 1800's and the first years of the twentieth century.

British India gray papers sometimes saw service, in modified form, as hundi papers officially sanctioned by independent princely states located outside direct British control. Figure 8 illustrates an 1886 example of a 1-rupee gray paper overprinted with a red oval cachet for use by bankers in Travancore State, a princely entity located in the southern part of the subcontinent. In addition, the portrait is overprinted "TRAVANCORE" in large block letters. Most of these Travancore hundis were used by state merchants and shroffs (native bankers) to transfer money to banks in British India. This particular hundi transfers 1,500 rupees to Madras (note the merchant's rubberstamp and origin in Alleppey, Travancore, as well as the Bank of Madras cachet). Figure 9 is the reverse of this interesting hundi; because the bill crossed over from an independent state into British India, a minimum of fifteen annas in Foreign Bill revenue adhesives was required to facilitate the transfer legally. In addition, the



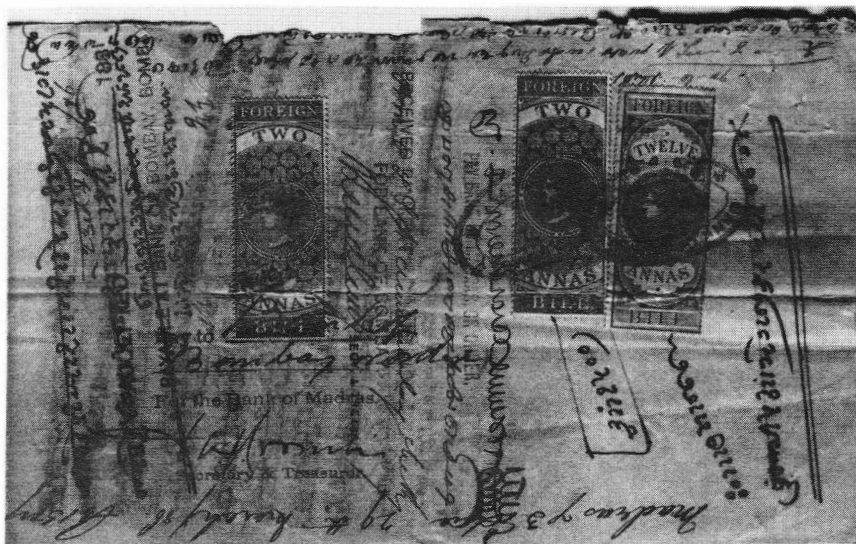


Figure 9. A hundi sent into British India requiring the use of adhesive Foreign Bill stamps.

reverse shows that this particular bill passed from Madras to the Bank of Bombay, likely discounted once or several times on its way.

The collector sometimes runs across copycats of the Victoria gray papers. Here, in Figure 10, we see the quintessential example, the central printed revenue stamp area of a Berar hundi of 1½ rupees printed in pinkish rose on thin watermarked stock. Berar was a residency, nominally part of an independent native state (in this case the large South Indian state of Hyderabad) but administered by the British directly. Berar's Queen Victoria portrait hundis, similarly to those used in Travancore, were largely employed to transfer funds into the prestigious presidency banks in Bombay or Calcutta.

Often collectors of British Indian gray papers encounter the postmark-like rubberstamp, enlarged in Figure 11, on the reverse of their Queen Victoria issues. The Zillah Ajmere stamp simply served as a control designator of issue date, in this case August 4, 1886. Control issue rubberstamps are known for Benares, Delhi, Ajmir and a number of other stamp offices designated by British revenue authorities.

Lastly, a fascinating way of collecting Queen Victoria printed revenue stamp hundis, other than by denomination and subvariety, is by the endorsement stamps of the many banks through which they were discounted or ultimately discharged. For this endeavor, John Maynard Keynes' 1913 work *Indian Currency and Finance* is quite good in bringing the collector a clear understanding of the types of commercial banks in operation in the British Indian period. Of course, chief among these institutions were the three great presidency banks, the Bank of Bengal (chartered in 1809), the new Bank

(Hindis — continued on page 111)



Figure 10. A Victoria gray paper look alike hundi from Berar.



Figure 11. A postmark like dated control on the back of a gray paper hundi.



Figure 12. An endorsement stamp of the Bank of Bombay.

# RN Facsimiles

## Samples and Specimens

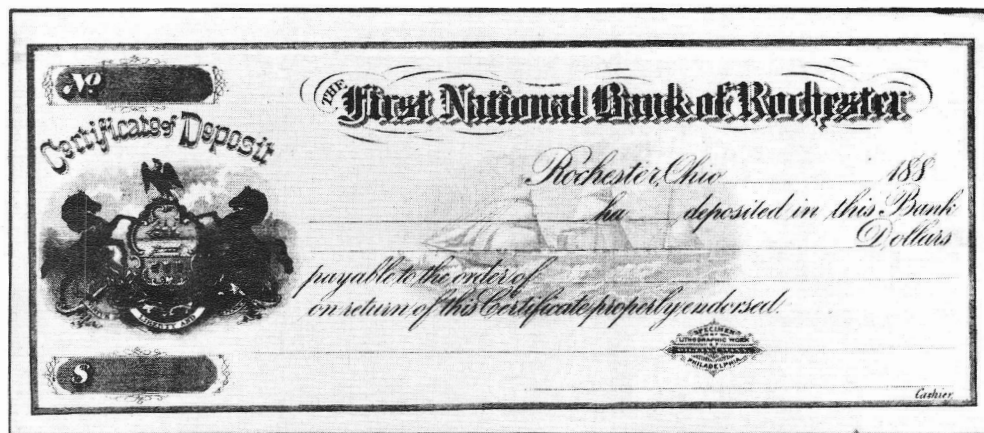
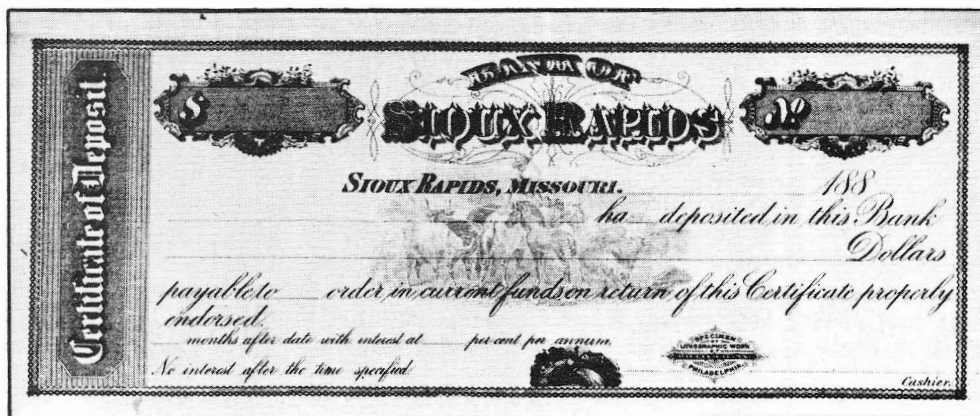
by Joseph S. Einstein, ARA

In this issue we continue to look at the Samples and Specimens and the Collateral Miscellany from the collection of Leroy J. Kaczor. Last issue (May, page 92) we looked at some

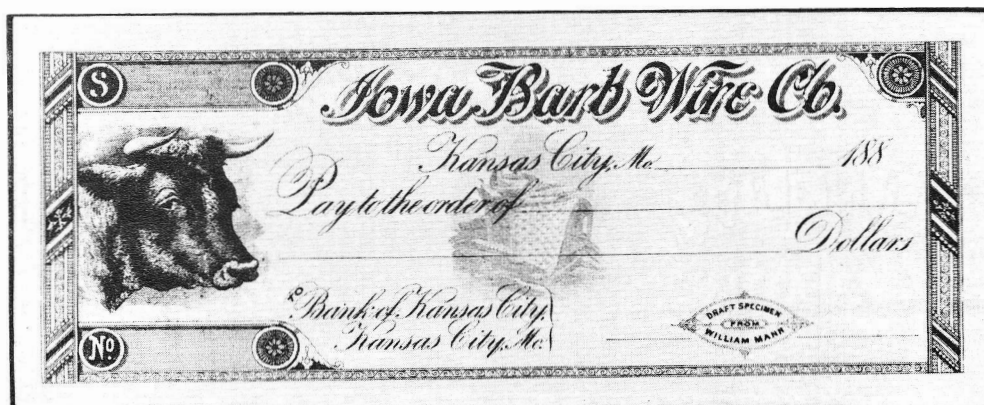
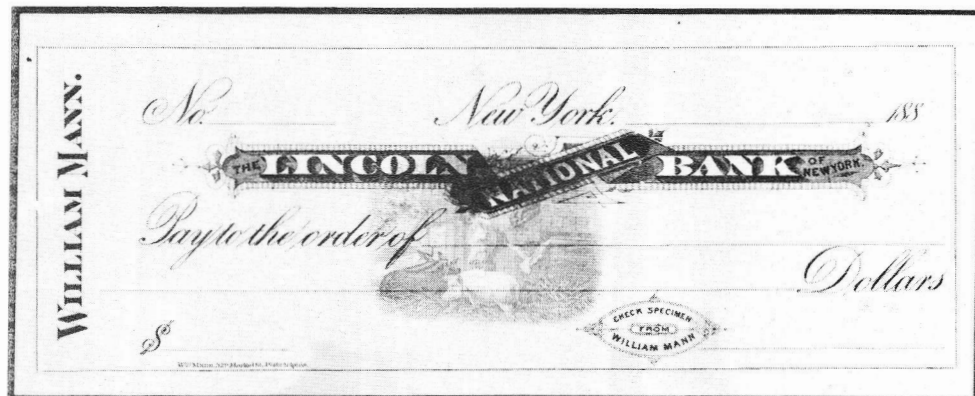
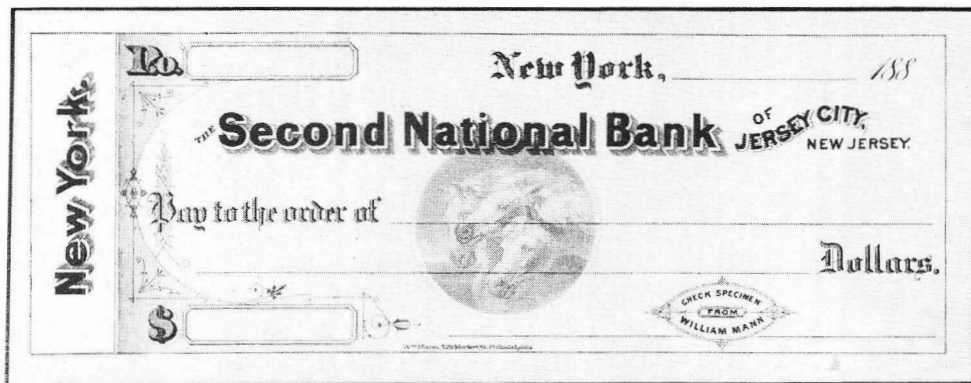
facsimiles and began an examination of some of the sample and specimens. Now we continue:

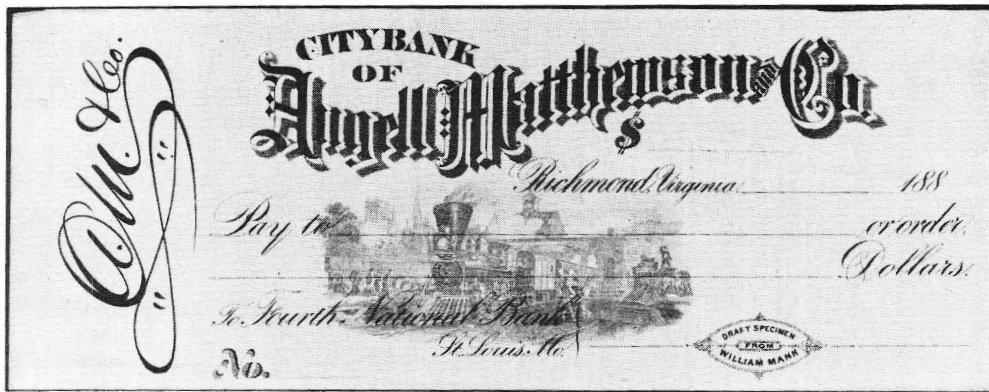
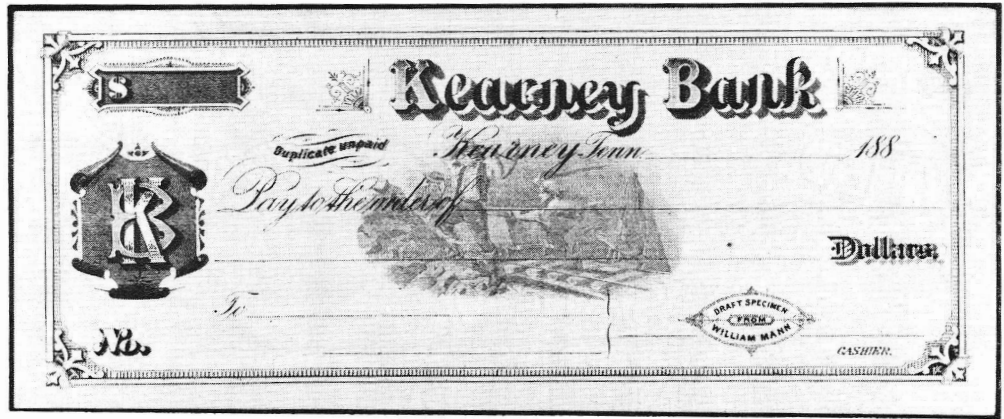


These nine illustrations are of specimens by William Mann of Philadelphia. They are for both checks and certificates of deposit. These have a central vignette printed in orange. It is questionable if these are facsimiles or are instead just colored central vignettes. It has to be left up to the collector.

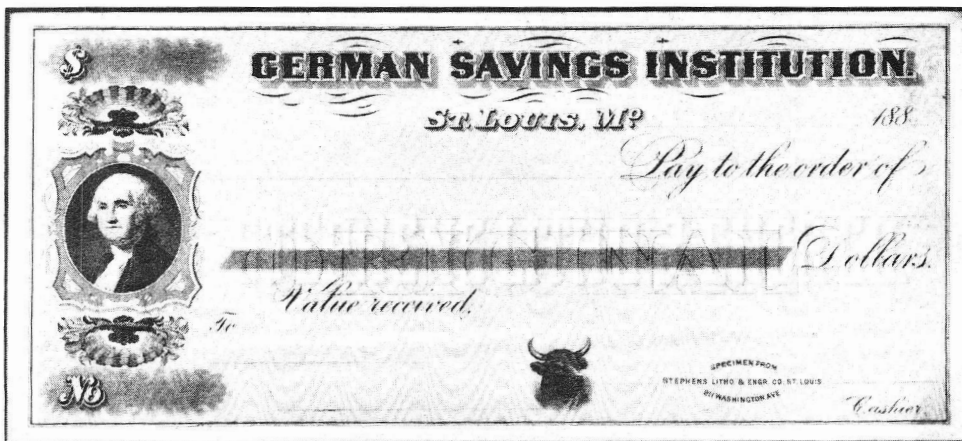
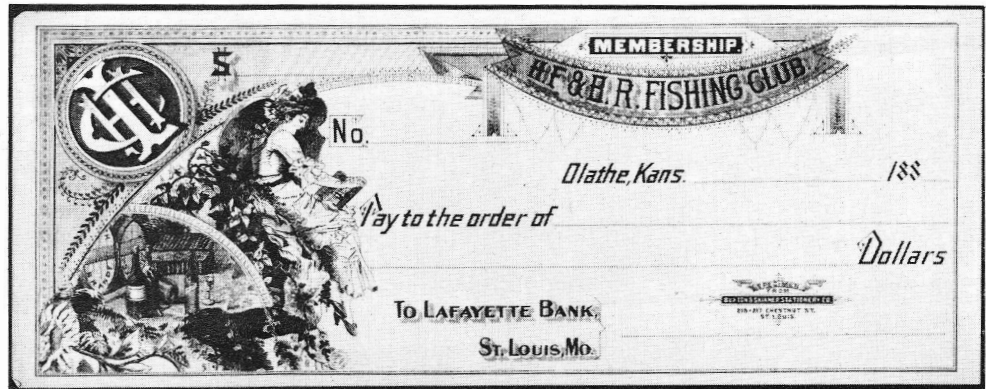






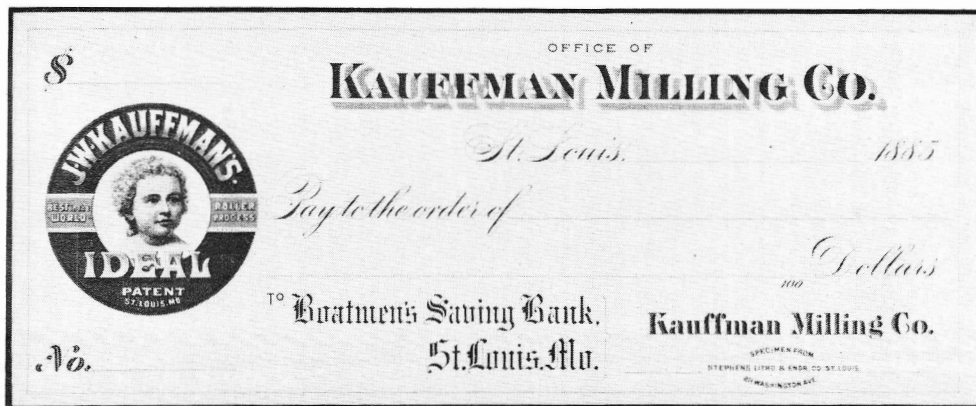


This is a draft specimen from Buxton & Skinner Stationery Co., 215-217 Chestnut St., St. Louis, which has not been previously reported. Ray Rathjen's *Security Printers* lists this firm as 1882 to present. Maybe some reader can supply further information.



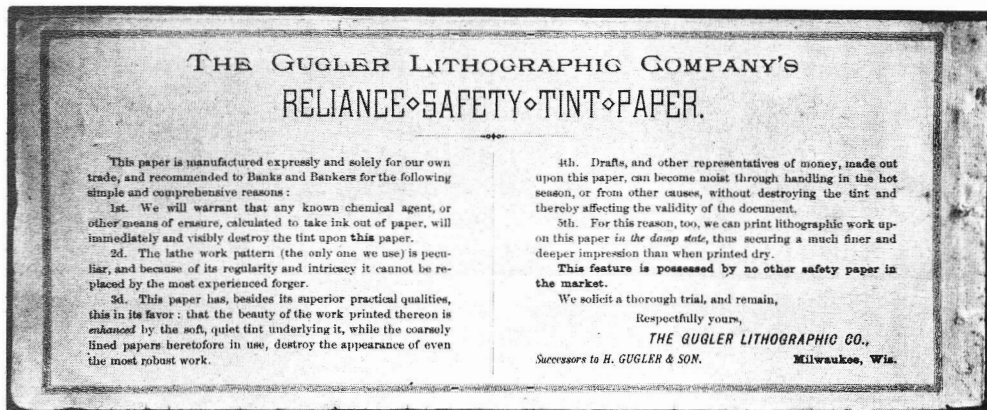
These are two specimen drafts from Stephens Litho. & Engr. Co., 211 Washington Ave., St. Louis. Rathjen lists this firm as using this trade style from 1883-1923. After 1923 they continued as an important business forms house into the 1970s. They may still be in business; can anyone verify this?





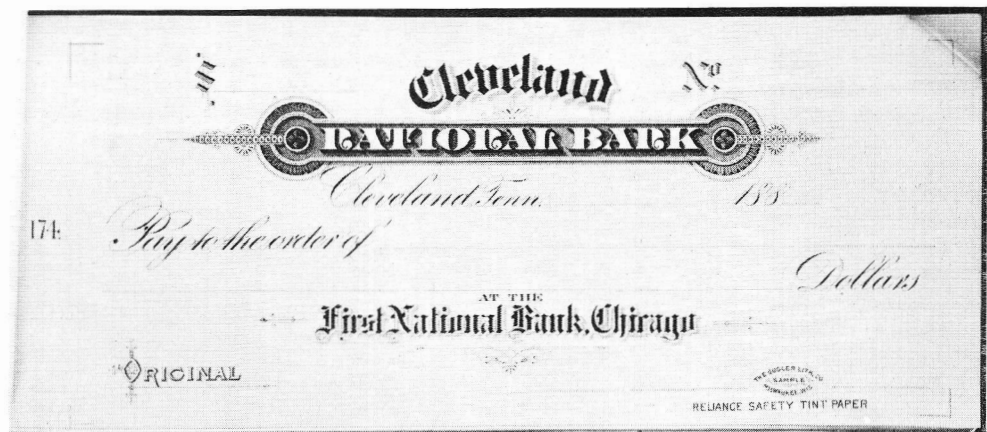
## The Collateral Miscellany

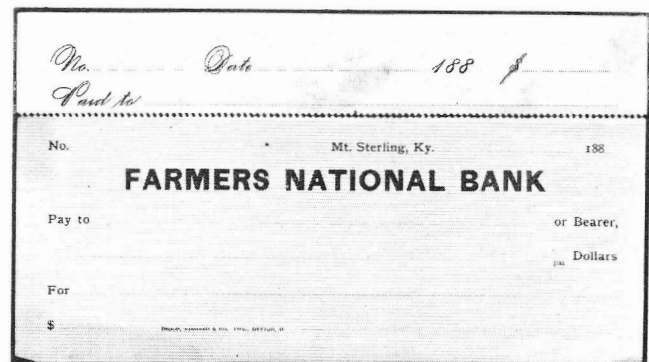
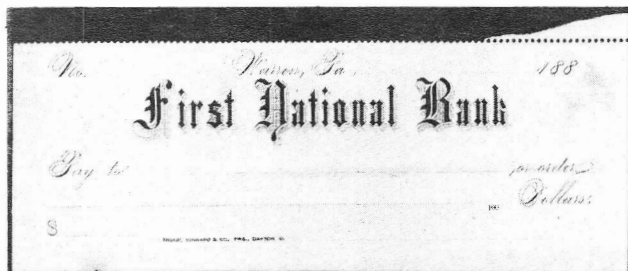
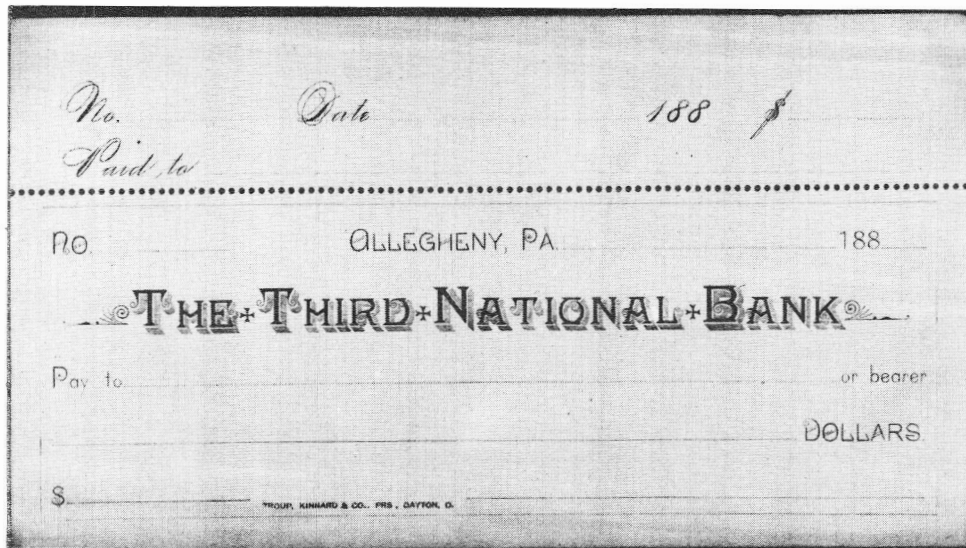
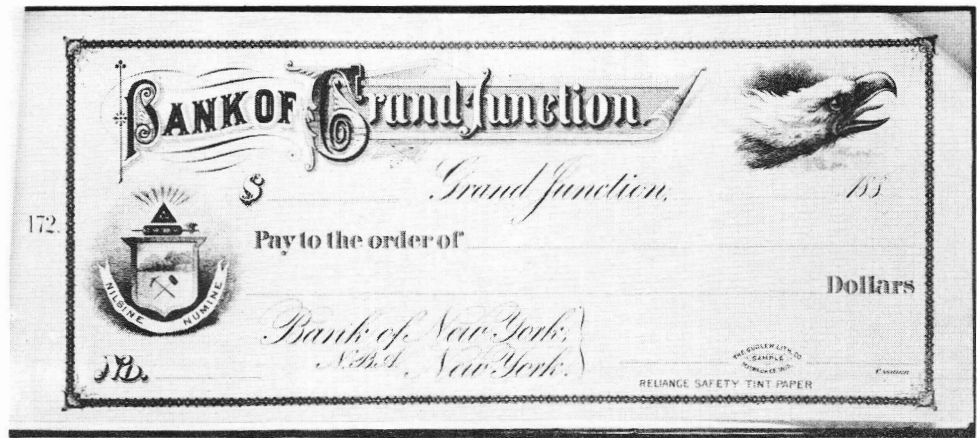
The front cover of a sample book from The Gugler Lithographic Company, Successor to H. Gugler & Son, of Milwaukee, Wisconsin. This is their series No. 7. Has anyone ever seen any from series 1 through 6.



The back cover of the Gugler specimen book.

Two draft specimens from the Gugler book. Both have the date line "188-." Has anyone seen any of their earlier works; possibly some of them were on RN or RN-facsimile imprints.



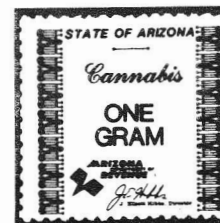


These last three examples are from Trout, Kinnard & Co., Printers, Dayton, Ohio. The stub format is of interest on these checks. Was this a popular format. Although only two show the entire stub, the third may have also had one similar. ☐

## Arizona Cannabis Stamp

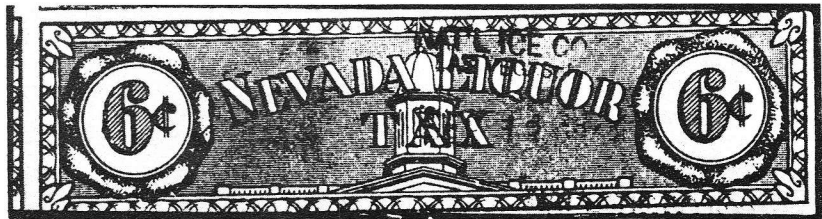
Member Herman Herst has provided us with a clipping from *Playboy* magazine which features an illustration of the State of Arizona One Gram stamp for marijuana. The two writers tell in this letter to the editor that they formed a firm for the sole purpose of selling the stamps as collectors items.

They became licensed drug dealers by the Arizona Department of Revenue and began trying to sell the stamps. The newspaper *The Arizona Republic* rejected their classified ad because of "content." They point out that possession of the stamps does not legalize any substances; possession of the stamp does not imply their use or sale; they are not required



to keep any records. The purpose of the stamps is to create "a few extra problems for actual drug dealers who don't buy their stamps" in addition to raising a little extra money for the state. ☐





The starting point for understanding most of what we collect are the statutes or laws. Fortunately these are easily accessible in the law libraries of County Bar Associations and many of the larger libraries. I am sometimes appalled at the lack of knowledge and the misinformation which is passed on by catalogs and our fellow collectors. Especially when a quick check of the relevant statute would tell us much about the stamps in our albums.

Cabot (1940) lists the Nevada liquor stamps by denomination and notes the two formats (small vertical and large horizontal) within the same list. Hubbard (1960) lists small vertical stamps with a "WL" prefix for wine and liquor and the large horizontal stamps with a "B" prefix for beer, even though both are inscribed LIQUOR. a natural question is which is the more accurate listing. Or perhaps which listing better reflects the state statutes and how the stamps were used or intended to be used?

Nevada statutes only refer to alcoholic beverages (liquor) by the percentage of alcohol and the tax rates are different for liquor of up to 8% alcohol (beer), up to 14% alcohol (wine), up to 22% alcohol (wine), and over 22% alcohol (distilled spirits). Therefore even though the Nevada stamps are all inscribed LIQUOR, some were clearly intended for beer and wine, not just distill-



ed spirits, which is the current common usage for the word LIQUOR. However, one might recall that the federal imported liquor stamps of 1879 and 1886 cover beer, wine, and distilled spirits within the general definition of liquor. A study of the specific rates shows which stamps would potentially be used for what product. A more complete analysis of rates and stamps is not included here, but an article has been submitted for publication in the State Revenue Newsletter.

Readers of the column should be members of our largest chapter, the State Revenue Society. Contact Harold Effner, Jr., 425 Sylvania Ave., Avon by the Sea, NJ 07717 for membership applications. □

## British Indian Hundi

*Continued from page 105*

of Bombay (opened in 1868) and the Bank of Madras (commenced operations in 1843.)

In addition to these three greats, large exchange banks, those institutions which did a great deal of commercial banking in India despite the fact that they were not headquartered there, often acted as discounters and handlers in hundi papers. The rubberstamps of the Delhi and London Bank, the Chartered Bank of India, Australia and China, the National Bank of India, the Hong Kong and Shanghai Banking Corporation, the Mercantile Bank of India, the New Oriental Bank and others are very often encountered on Queen Victoria hundis. And lastly, but greatest in number, were the almost 400 private and unincorporated banks registered as such under the Indian Companies Act, but actually functioning as local money lenders and currency exchangers; their rubberstamps are quite a challenge to locate and form into a collection.

It is hoped this article has made the 1883-1901 Queen Victoria gray paper printed revenue stamp hundi less of a stranger to both the revenue stamp collector and the numismatist, as the series is, indeed, quite challenging and rewarding to study.

Again, the author wishes to acknowledge the kind assistance of both Mr. J. B. Desai of Ahmedabad and Mr. Narendra Sengar of Kanpur, India. Readers able to provide any additional data on this series are encouraged to contact the author. In specific, the author wishes to hear from anyone who has, or has seen, these hundis used as a) letter stationery, b) letters folded into postal stationery format, addressed, franked with Indian postage stamps and tied with legitimate postmarks, c) color proofs or uncut sheets or strips of these hundis, e) hundis used as merchant invoices, or f) hundis with *manuscript* (handwritten) revenue fee revaluations. □

# Postage Used as Revenue



*No testimony when  
I was set my hand  
the Seal of the Co  
Office in the City  
5<sup>th</sup> day of Sept  
1863  
Per R. H.*



*Received Platte County Mo. May 1870  
of Rufus Larkin Adm'r of the Estate of  
Elizabeth Larkin deceased, Seventy Seven  
81<sup>1</sup>/<sub>2</sub> cts. dollars, my part of the Pension  
money due said deceased collected by said  
administrator less expenses of collection  
Joseph A. McDaniel  
Asenath Ann McDaniel*

*Received Platte County Mo. May 1870  
of Rufus Larkin Adm'r Estate of Elizabeth  
Larkin dec'd Seventy Seven 81<sup>1</sup>/<sub>2</sub> cts. my part  
of the Pension money due said deceased  
collected by said administrator less the  
expenses of collection.*



*Rufus Larkin*



*Received Platte County Mo. May 1870  
of Rufus Larkin Adm'r Estate of Elizabeth  
Larkin dec'd Seventy Seven 81<sup>1</sup>/<sub>2</sub> cts. my part  
of the Pension money due said deceased  
collected by said administrator, less the expenses  
of collection.*

*Rowena E. Larkin*

We are able to illustrate two different items here through the courtesy of two of our members. Both are postage stamps used as revenue stamps.

The last time any such item was reported in TAR was in 1961; Woodrow Westholm illustrated several such usages on various types of documents in discussing the collecting of revenue stamps on documents. The examples we have here are both of stamps not previously reported in TAR.

Terence Hines supplied the illustration of the first item. It is a copy of the 3¢ 1861 (Scott No. 65) used on a piece of original document. The stamp bears a manuscript cancel dated September 5, 1863. To the left of the stamp, there is a blind embossed seal from Columbia County, Wisconsin.

The second item was supplied by Wesley Goldberg. It is three receipts on one piece, but each with its own 2¢ 1869 pictorial used as a revenue stamp. Each receipt is dated "Platte County, Mo. May — 1870" and acknowledges the receipt of \$77.81<sup>1</sup>/<sub>4</sub> as a share of an estate. Each stamp bears the initials of the person who signed the individual receipt.

Our thanks to members Hines and Goldberg. Should any other reader have any document of interest from any country, please share it with us. Write to the Editor, The American Revenuer, Rockford, Iowa 50468-0056. □

## Biennial Election

The ballot for the 1984 biennial ARA election is bound into this issue. Candidates for office are President, Richard A. Griedberg; Vice President, Terence M. Hines and Donn Lueck; Secretary, Bruce Miller; Treasurer, Richard D. Martorelli; Eastern Representative, Brian M. Bleckwenn; Central Representative, Kenneth Trettin; Western Representative, Richard G. Decker and Eric Jackson. Incumbents are Hines, Millerm Martorelli, Bleckwenn, Trettin and Jackson.



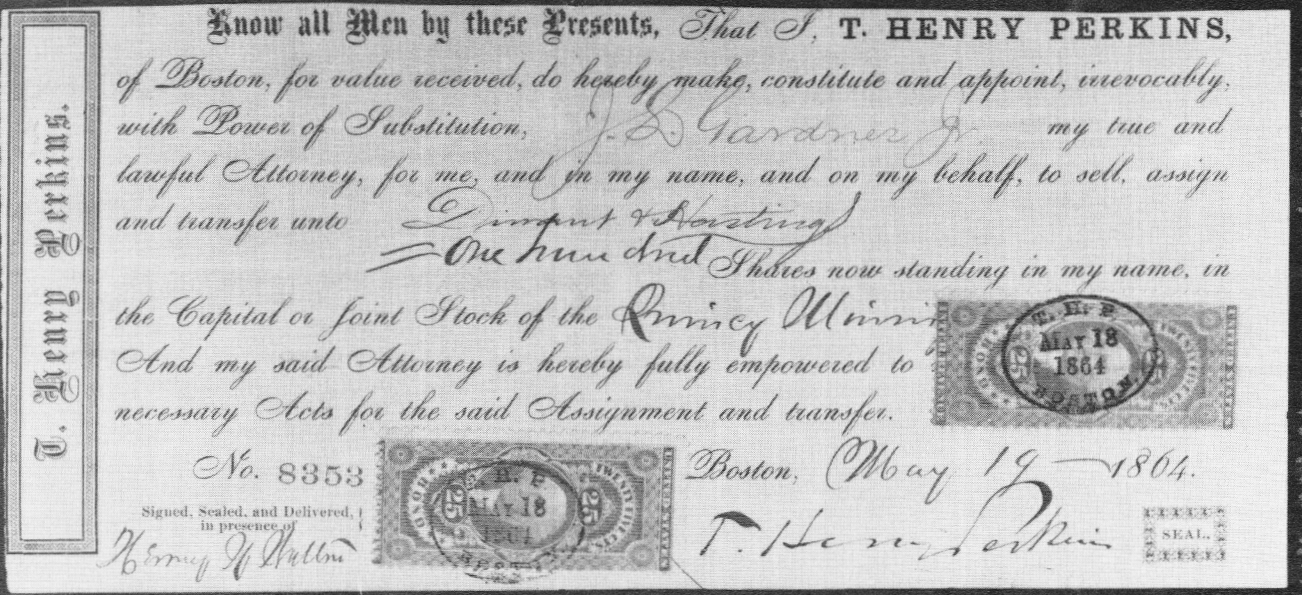
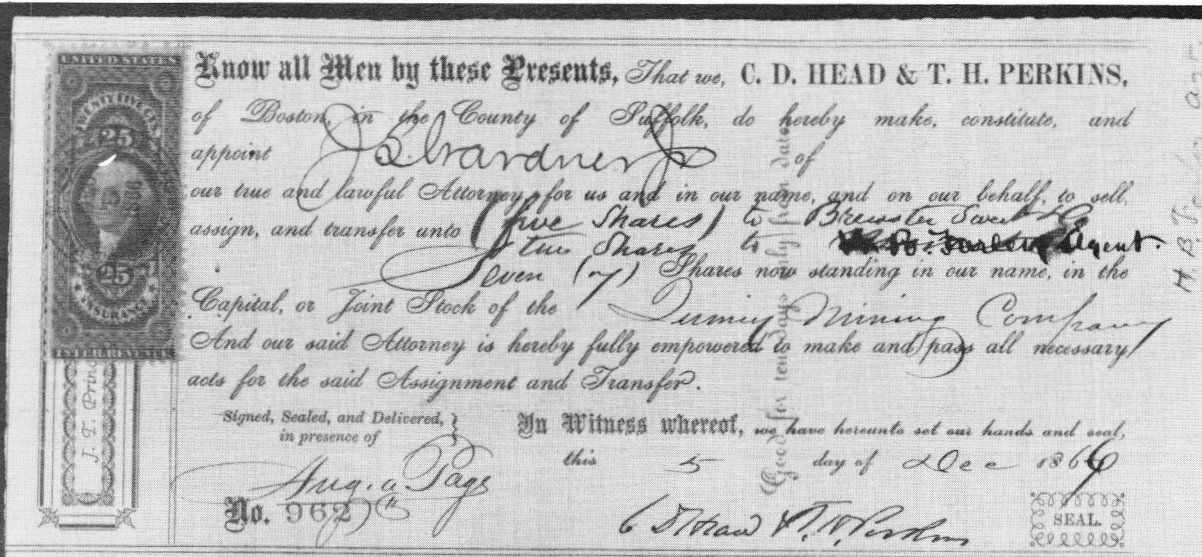
# YES, Some One Could Help!

by Joseph S. Einstein, ARA

Remember my asking for help on finding one or more documents that might authenticate the printed cancels on the 2¢ USIR stamps illustrated in the article in the October, 1983, TAR? Well, Harold Blau, ARA 2457, has come up with what is a strong indication of a proper use. It is on a broker's document. Please see the illustrations.

As shown, Mr. Blau has generously loaned two documents as well as two cancelled stamps — one loose stamp was placed on a document where it does not belong — to show various handstamp cancels used by the firm of C. D. Head and T. H. Perkins in 1866 and document No. 8353 of T. Henry Perkins alone showing two stamps of May 18, 1864, usage. The enlarged C.D.H. & T.H.P. R15c cancel is the strongest evidence that our printed T.H.P. cancel shown in the October TAR article is from the same firm but when Perkins had no partner.

No, it is not absolute evidence, but it is a big step in that direction. Many, many thanks to our friend, Harold Blau! Now, look for more broker's papers. □



# The American Revenue Association

## The Editor Notes . . .

...that this issue contains two tear out cards. One is for our biennial election the other to update the information in our biennial directory which is to be published with the November-December issue of TAR. Please make use of both of them. Be sure to check your listing in the last directory; most of our collecting interests have changed in the years since we joined the ARA.

...that I would like to take this opportunity to plug another philatelic organization, that being the American Philatelic Congress. About the only benefit of membership is the annual Philatelic Congress Book--but what a benefit. The annual 200 page 7 X 10 inch hard cover book is always packed with top quality philatelic articles. Last year the major article was an 124 page article by ARA member Kimber Wald entitled "A Centennial Survey of the United States Civil War Revenue Stamped Paper Issues, 1865-1883." This year the Congress is publishing its 50th book. In addition to an article on Canadian revenues, there are two on the Confederacy, two on the U.S., and one each on Korea, Haiti, Mannheim, Venice and perforations. Membership is \$15 per year and includes the

book. Write to APC Secretary Michael Ruggiero, 333 Stratford Road, Brooklyn, NY 11218 and mention TAR.

...that dealer member Harry W. Heuer (205 East Nassau Street, Islip Terrace, New York 11752) will send a reprint of a Boston post office circular from 1863. The 8 1/2 X 11 inch reproduction lists "Revenue Stamp Duties. Abstract of the U.S. Excise Tax Laws; prepared for the use of merchants, bankers, lawyers, and the public generally." Postmaster John Palfrey noted that orders by mail or express promptly filled. Payment may be made in current funds with a liberal commission allowed on large purchases. A calendar for 1863 is presented along with a tax schedule for which the stamps were required. It is free to everyone who sends him a stamped, addressed envelope.

...that work is underway leading to the publication of a detailed and comprehensive catalogue on a regional basis of the British Commonwealth. British South and Central America and the Caribbean has been suggested for the first catalogue. People are needed to act as editors of individual countries, to review manuscripts and to assist with the pricing of stamps. It is hoped to include adhesives, tax paid, stamped paper and embossed revenues. If you have suggestions or can assist, write Brock Covington, 8994 Kildownet Ct., Vienna VA 22180 U.S.A.

### Board of Directors:

**President:** Louis Alfano, 303 S. Kennedy Rd., Sterling, VA 22170, Phone 703-437-7853

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

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

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

**Eastern Representatives:** Brian Bleckwenn and Elliot Chabot

**Central Representatives:** Kenneth Trettin and Joseph S. Einstein

**Western Representatives:** Eric Jackson and Anthony Giacomelli

**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, 226 Flower Road, Valley Stream, NY 11581

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

**Ethics Committee Chairman:** Michael Gromet, 3335 Skillman Ave., Ocean-side, NY 11572

### Representatives in other countries:

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

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

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

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

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

**Japan:** A. G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-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, No. 22-09 Shaw Towers, 100 Beach Road, Singapore 0718.

**Taiwan:** Sheau Horng Wu, 2 FR #9, Lane 21, Chuan-Yuan Rd., Peitou, 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 exhibitor requesting them. They are for exhibits of revenues and cinderella material regardless of the exhibitor's society affiliations. Contact the Editor.

## I. Irving Silverman

As Editor it becomes my unhappy duty to inform the membership of the death of I. Irving Silverman. Irv joined the ARA in 1949 becoming member number 290. He served as our organization's second president from 1952-54 then as Central Representative on the Board of Directors until 1980. This is the longest term of service to the ARA by anyone. In 1979 Irv became ARA Honorary Life Member number 14 in recognition of outstanding contributions to fiscal philately.

Irv was an attorney specializing in International Patent Law. As such he was able to travel extensively meeting many other collectors around the world. He wrote extensively about the Tobacco Sale Tax stamps, sold the collection and eventually moved into the revenue stamps of Switzerland. It was in this field that he developed a very extensive collection — a collection he was just beginning to exhibit before his death.

Irv resided in Lincolnwood, Illinois. He was a Senior partner in the Chicago law firm of Silverman & Cass. Besides his family (his wife and two boys), stamps and antique automobiles occupied his time.

Irv passed away February 10 ending a long fight with cancer. He will be missed by the ARA and all those who knew him. □

## Internal Revenue District Code Numbers

by William Smiley, ARA

An article in the May, 1978 issue of *The American Revenuer* stated that the prefix (or code) number appearing on U. S. liquor strip stamp serial numbers represented an identification of the Internal Revenue district that issued the stamp. These codes were on stamps from the period of 1934 to the late 1950's or the early 1960's. A comparison of the Internal Revenue districts listed in the article with the list of collection districts in existence as of fiscal year 1944 shows that the following numbers were used by the district set forth next to the number:

## 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.

**ROGER F. BROWN 4115**, 242 Hillcrest Dr, Fredericksburg, VA 22401, by Richard Friedberg. Wines, narcotics, beers, genl revs.

**RANDY (JAY RANDALL) DEAN 4116**, 2121 Evergreen Park Dr, No. 112, Olympia, WA 98502, by Robert Thurston. US revs and officials, stock and bond collateral.

**MICHAEL J. MASON 4118**, RR 2, Moravia, IA 52571, by Richard Friedberg. Genl US, M&M.

**DONALD A. YOUNG 4117**, PO Box 1461, Brockton, MA 02403, by Robert C. Jones. M&M; revs with dated cancels for each day of year.

Highest membership number assigned on this report is 4118.

- |                           |                               |
|---------------------------|-------------------------------|
| 1. Alabama                | 33. Fifth New Jersey          |
| 2. Arizona                | 34. New Mexico                |
| 3. Arkansas               | 35. First New York            |
| 4. First California       | 36. Second New York           |
| 5. Second California      | 37. Third New York            |
| 6. Colorado               | 38. Fourteenth New York       |
| 7. Connecticut            | 39. Twenty first New York     |
| 8. Delaware               | 40. Twenty eighth New York    |
| 9. Florida                | 41. North Carolina            |
| 10. Georgia               | 42. North Dakota              |
| 11. Hawaii                | 43. First Ohio                |
| 12. Idaho                 | 44. Tenth Ohio                |
| 13. First Illinois        | 45. Eleventh Ohio             |
| 14. Eighth Illinois       | 46. Eighteenth Ohio           |
| 15. Indiana               | 47. Oklahoma                  |
| 16. Iowa                  | 48. Oregon                    |
| 17. Kansas                | 49. First Pennsylvania        |
| 18. Kentucky              | 50. Twelfth Pennsylvania      |
| 19. Louisiana             | 51. Twenty third Pennsylvania |
| 20. Maine                 | 52. Rhode Island              |
| 21. Maryland (incl. D.C.) | 53. South Carolina            |
| 22. Massachusetts         | 54. South Dakota              |
| 23. Michigan              | 55. Tennessee                 |
| 24. Minnesota             | 56. First Texas               |
| 25. Mississippi           | 57. Second Texas              |
| 26. First Missouri        | 58. Utah                      |
| 27. Sixth Missouri        | 59. Vermont                   |
| 28. Montana               | 60. Virginia                  |
| 29. Nebraska              | 61. Washington (incl. Alaska) |
| 30. Nevada                | 62. West Virginia             |
| 31. New Hampshire         | 63. Wisconsin                 |
| 32. First New Jersey      | 64. Wyoming                   |

Of course, not all districts and distillers, rectifiers, importers or bottlers so not all prefixes (codes) were necessarily used. □

### NEW MEMBERS

Numbers 4090-4102

### APPLICATIONS FOR REINSTATEMENT

**LAURIE FRANKS, LTD. 2792**, Private Bag, Christchurch, New Zealand, by Secretary. Dealer-all.

### REINSTATED FROM 1984 NPD LIST

Philip E. Arnold  
M. K. Bhojak  
T. M. Harchandani  
Bhag Chand Somani

### DECEASED

HLM14 I. Irving Silverman

### CURRENT MEMBERSHIP STATUS

Previous membership total	1565
Applications for membership	4
Application for reinstatement	1
Reinstated from NPD list	4
Deceased	1
Current membership total	1573

## The Walter Morley Memorial Award

### 1984 Recipient Named

I. Irving Silverman of Lincolnwood, Illinois, who wrote under the name of M. N. Thaler has been named as the recipient of the Walter Morley Memorial Award for 1984. The award named after pioneer fiscal collector and publisher Walter Morley, is given to "the most significant contribution to fiscal philatelic research to be published in *The American Revenuer* during the previous calendar year."

The award was announced by the Editor and Associate Editors of *The American Revenuer* who chose the winner of this honor. The award was first given in 1979. The articles considered must have been published or serialization completed in TAR during the previous year. The article may not have been authored by one of the editors. Considerations in choosing the winner include originality, presentation, clarity, interest and most importantly the article's contribution to the general body of fiscal literature.

Under the pen name of M. N. Thaler, Mr. Silverman authored a column entitled "Raclette" for a number of years. In giving this award the Editors want to especially note column number 23 entitled "When is a Stamp not a Stamp? No. V" which appeared in the January, 1983, issue. (The answer is when it is an insurance policy. The article went on to describe and list the Children's Accident Insurance Stamps of Basel, Switzerland.)

"Raclette" dealt with many aspects of Swiss revenue stamps. The column although serious always involved some humor — normally something to do with cheese. (The column's title comes from a type of cheese popular around Geneva which is heated on a hot plate and scraped off — the column scraped up information for the reader's consumption.)

Since choosing the winner of this award last winter, the Editor and Associate Editors have learned of Mr. Silverman's death as reported elsewhere in this issue. □



## 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.)

**U.S. Special Tax Stamps:** Retail Liquor Dealer. Selling personal collection, includes plate and watermark varieties. 25 different \$30; 50 different \$90; 100 different \$225; 200 different \$700. USIR Opium order form — Series 1936 for \$5. Other taxpays available, advise interests. Edward Deschl, 136 - 78th St., North Bergen, N.J. 07047. \*157\*

**Buying Mint State** Trout stamps, Delaware Res. 1956, 57, 59, 61, 65, 66, 68 and NRes. 56 — \$15.00 each. Michigan Cisco Netting 1964-5, 65-66, and 66-7 — \$60.00 each. Maryland Res. 1963, 64, 65, 66, 68 and over 65 years old, 1972 — \$20.00 each. David H. Curtis, 1806 Sycamore Dr., Killeen, Texas 76543. \*158\*

**Medicine Trade Cards**, other related collateral. Hunts Remedy (man striking skeleton), Kilmers, Dalleys, Ayers, Warners. Send SASE for list. Also, want private die proprietary, Drakes encased postage, Warner Safe Remedy Co. products and advertising. John Stecher, 230 Eileen Dr., Rochester, N.Y. 14616. \*159\*

**State Revenues:** N.Y. State and Federal Stock Transfer revenues on 1920-30's documents — about 15 different stamps on 30 documents — most documents with four or more stamps (some uncanceled) all for \$11.00. Krempner, Box 693, Bartow, FL 33830. \*160\*

**Lottery tickets**, modern, state lotteries (U.S.) and worldwide. Will buy or trade. Particulars on Check Collectors Round Table, Society of Ration Token Collectors available on request. Harold Don Allen, Nova Scotia Teachers College,

P.O. Box 810, Truro, Nova Scotia B2N 5G5, Canada. \*161\*

**Wanted:** Telegraph Stamps. Also Telegrams bearing telegraph stamps and/or revenue stamps denoting federal tax paid. Scott or non-Scott material is welcome. My primary interest is U.S. List or send photostat and price. Please write E. F. Vilter, 5145 N. Palisades Rd., Milw., Wis. 53217. Thank You. A.R.A. No. 1446. \*162\*

**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 air-mail. Paul A. Nelson, %SCC, POB 57397, Los Angeles, Ca 90057. \*163\*

**Icelandic Revenues For Sale:** Stim-pilmerki, Greidslumerki, 1948 Olympic Seals, etc. Some multiples and on documents available. Pricing based on Nelson's Scandinavian Revenue Catalogue where applicable. Send want list. Colonel George W. Sickels, 1769 Colgate Place, Union, NJ 07083. \*164\*

**Buying MNH:** Missouri Trouts: 1969 \$2.50, 1970 \$2.50, 1971 \$7.50, 1972 \$5.00, 1973 thru 1977 \$2.00 ea., 1978 50¢, 1979 50¢. New Jersey Pheasants: 1975 \$1.00, 1976 75¢, 1977 50¢. NJ Woodcocks: 1967 \$3.00, 1968 \$3.00, 1969 thru 1971 \$2.50 ea., 1972 \$2.25, 1973 \$2.00, 1974 \$2.00, 1975 \$1.00, 1978 50¢. The State Revenuer. Barry L. Porter, 107 - A Southburn Drive, Hendersonville, TN 37075-3012. \*165\*

**German Area:** Revenues / Cinderella collections or accumulations wanted for outright purchase at your fair price. Write Erik Nagel, P.O. Box 65, Taylors, S.C. 29687. \*166\*

**Swiss Military Stamps** for Swiss Revenues. For every 2 Swiss Revenues that I keep, I will return 1 Swiss Military Stamp, my choice. Only 100 different stamps available. Jim Giegerich, 440 Cheryl St., Cottage Grove, Wis. 53527. \*167\*

**RM1 Colonial** embossed revenue: 1/2p red on entire document ("The Boston Evening Post") dated December 20, 1756. Cat. \$2,000.00. Fine example priced at \$595.00. RNG-1 on 1st Nat. Bank of Cooperstown, N.Y. w/ Leatherstocking vignette — \$2.00. As above w/ L-10 — \$5.00. Both checks for \$6.00. W. G. Krempner, Box 793, Bartow, FL 33830. \*168\*

**For Sale:** Town of Sierck (Germany) 10 different municipal MNH revenues \$3.00 postpaid. Blocks pro rata. Remit banknotes only. Add \$2.00 for latest issue of Atalaya Cinderella Magazine in English. Christer Brunstrom, Kungsgatan 23, S-302 45 Halmstad, Sweden. \*169\*

**State Fish** and game stamp collector would like to trade. Trade my fish and game stamps or RM's for your used state ducks or other fish and game stamps. Would also consider buying state duck, trout, archery or game stamps. Rog Beals, Box 210, Montevideo, Mn. 56265. \*170\*

**American Revenuer Back Issues** Wanted: Long runs before number 291, plus numbers 317-320, 337, and 359. \$1.00 each. Joe H. Crosby, 3707 E. 66th Street, Tulsa, Ok. 74136. \*171\*

**Buying South Dakota Game Stamps** as follows: Migratory Waterfowl 1949, 1950 — \$35.00 each. Canada Goose 1974 — \$3.00, 1975-77 — \$4.00 each, 1978 — \$15.00, 1979 — \$4.00. Grow Creek Small / Big Game any year — \$10.00. Big Game Non Res. 1960, 1971, 1973 \$10.00 ea. David H. Curtis, 1806 Sycamore Drive, Killeen, Texas 76543. \*172\*

**Meier's Wine Cellars, inc.** cancellation wanted: on series of 1941 wine stamps. Proprietary printed cancels offered in exchange. Ronald E. Leshner, Sr., P.O. Box 242, Pineville, PA 18946. \*173\*

**U.S. Cigarette Stamps.** I would like to buy, sell or trade collections, singles or accumulations of U.S. Cigarette Stamps (and other U.S. Taxpays), including common 20's with manufacturers cancellations or coded overprints or backprints. Also seek information for listings of manufacturers' codes. Hermann Ivester, 5 Leslie Circle, Little Rock, Ark. 72205. \*174\*

**Wanted on approval:** R84c, the \$2.50 Inland Exchange, multiplier and interesting handstamp cancellations, off or tied to small size document. Are there any plate varieties? Also need R84TC and RS73d wide margins, superb. George M. Tuttle, 3450 Coronado Drive No. 1312, Sarasota, FL 35581. \*175\*

**Mexico:** Collector will buy Mexican revenue material at a fair price. 19th century state revenues especially. Please write. John Stippick, 20814 Westgreen Ct., Katy, Tx. 77450. \*176\*

**Hungarian Revenue Collector** has a collection of over 1,000 revenue stamps both national and local. Now I need the more scarce items. I will buy or trade for what I need. John Stansfield, 1952 Vine St., Berkeley, CA. 94709. \*177\*

**Indian Princely States** fiscals wanted: Interested in revenue court fee stamps, stamped paper, etc. Also interested in Indian painting and art as well as books on the States. Especially interested in fiscals of Orissa, Punjab, N.W. Frontier, Baluchistan, Ind. Kenneth X. Robbins, 5055 Seminary Rd., No. 108, Alexandria, VA 22311. \*178\*

**China (Taiwan) revenue mixture** still on pieces of original documents. 100 for \$5.00, postpaid. C. S. Domall, 904 Wright No. 4B, Richmond, CA 94804. \*179\*

## NEW

"THE 1984 CANADIAN REVENUE STAMP CATALOGUE" by E.S.J. van Dam. Complete listing and pricing including many previously unlisted items of Canada and Provinces revenues. Now 64 pages, fully illustrated. US\$7.50 postpaid.

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Canada KOL 1H0

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## U.S. Revenue Mail Sales

If you are not on my mail sale list, you should be. ARA members send \$1.00 for the next sale catalog and prices realized.

**MICHAEL E. ALDRICH**

Box 8323A

St. Paul, MN 55113

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## TAR BACK ISSUES

Copies of most issues of TAR since Feb., 1977, are available for \$1.50 ea. postpaid anywhere. Some issues are in short supply, supplies of a few have been exhausted.

**Editor, The American Revenuer**  
Rockford, Iowa 50468-0056 USA

### Support TAR's Advertisers

When responding to dealers who advertise in TAR please mention that you saw their advertisement here. TAR needs their advertising dollars, they will continue to advertise only if they know their ad is reaching YOU!

## PHILATELIC LITERATURE

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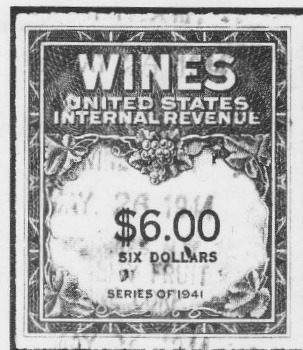


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