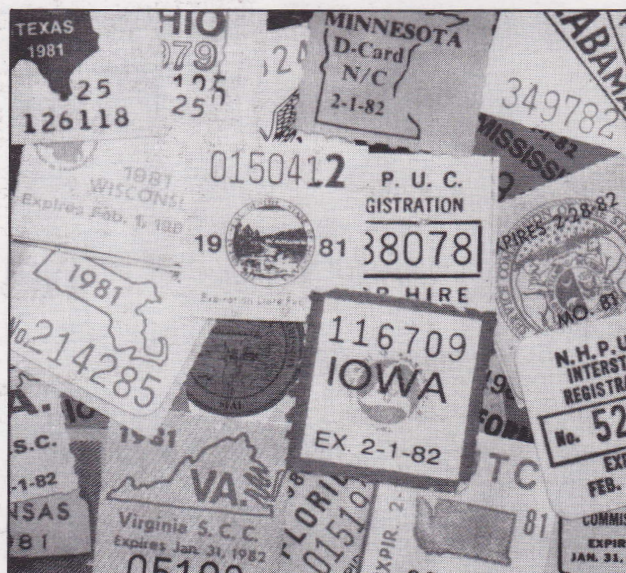


The American Revenuer

IN THIS ISSUE:

State "Bingo" Stamps	117
ICC Form D Stamps, Checklist	121
AMG Travel Permit Stamps on Cover	129
Parcel Stamps of Western Australia	135
Laws Governing the use of Sellos in the Spanish Colonies	136

Bingo stamps do not have any connection with the popular game. They are issued by many states as an indication that a for hire truck is properly registered. More inside on page 117 and 121.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

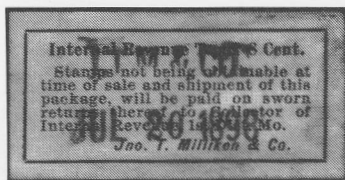
JULY-AUGUST, 1984

Volume 38, Number 7
Whole Number 367

Specialty Material For Specialist Collectors



R64a pre-print
paper fold



1898 St. Louis Provisionals



R155 Variety
(See TAR, Feb, 1978)

Over 100 lots of quality
revenues in our 17th auction

Auction No. 17 — October 13, 1984

Send for your free illustrated catalog.
No buyer's premium.

STAMP SHOP AUCTIONS

Eric J. Scott, ARA

2907 E. 10th Street, Indianapolis, IN 46201

Phone (317) 631-0631



RD307

U.S. REVENUES

Extensive Stock of
all Specialized areas
We Service Want Lists

COLLECTIONS WANTED



JERRY S. PALAZOLA R.YANCEY GREEN
3100 WALNUT GROVE #403 — MEMPHIS, TN 38111
901/327-1212

BUYING

SELLING

State and Federal Ducks
State Hunting & Fishing Revs.
State & Private Society Conservation Stamps



FREE sample catalog
"THE STATE REVENUER"
upon request

Barry L. Porter

107 Southburn Drive
Hendersonville, TN 37075 - 3012

The American Revenuer

The Journal of International Fiscal Philately

The Official Organ of
THE AMERICAN REVENUE ASSOCIATION

Volume 38, Number 7

July-August, 1984

Whole Number 367

State "Bingo" Stamps

By William A. Smiley, ARA

One of the most interesting — but ignored — variety of state revenue stamps is known as cab card or bingo stamps.

Those collectors who have these stamps generally know that they are issued by state regulatory agencies to truck operators carrying goods "for hire". Beyond that, these stamps are generally a mystery. The goal of this article is to add additional information as to the origin and purpose of these stamps.

Since these stamps are issued to "for hire" motor carriers, the place the analysis begins is at the federal level. This is because the primary responsibility for regulating interstate carriers of goods "for hire" has been vested in the Interstate Commerce Commission of the United States. Most operators of motor carriers (such as motor freight carriers and moving companies) are required to apply to the ICC for authority to operate. Until the recent deregulation of the trucking industry, carriers were given very specific routes to follow and ICC tariffs strictly regulated the charges they could lawfully make for the services they performed. The ICC does not, however, regulate "for hire" transporters of certain commodities, chiefly unprocessed farm products. It also does not regulate "private carriers" which are generally companies hauling only the products that they own.

In most states, a regulatory agency (most commonly a Public Service Commission) regulates routes and charges for carriers "for hire" operating solely within the boundaries of that state.

By 1965, a number of states were requiring interstate carriers operating under the authority of the ICC to file a copy of their ICC authority with the state regulatory agency. In addition, they might also have required the carrier to furnish proof of being carrying liability insurance. After receiving this filing, the state would issue the carrier proof that the filing was on record. This often took the form of a door sticker or a metal

plate like a license plate. The requirements for registration were not uniform and caused a great deal of difficulty for the carriers attempting to comply with the different state requirements. In addition, the ICC did not share information with the states so there were enforcement problems with respect to carriers hauling goods in interstate commerce outside their authority.

In order to correct the situation, Public Law 89-170 was enacted on September 6, 1965, (this is now codified as Section 11506 of Title 49 of the **United States Code**). This law, and the regulations issued by the ICC under it, directly resulted in the issuance "bingo stamps". Under this law, states were specifically permitted to require motor carriers to register their ICC authority (officially called a "certificate of public convenience and necessity") with each state in which the carrier operated. In addition, states were also permitted to require carriers to prove they had liability and cargo insurance and had appointed a person in that state to receive legal process against the company. In order to make the registration procedure uniform, the Congress directed the ICC to issue, as its own regulations, any standards established by the National Association of Railroad and Utilities Commissioners (NARUC). NARUC (which is now known as the National Association of Regulatory Utility Commissioners) consists of the various motor carrier regulatory bodies of the various states. In order to prepare for the uniform system, Congress provided that the regulations were to be published "forthwith" by the ICC but would not take effect until five years after they were promulgated.

The first regulations were published by the ICC on December 14, 1966, to take effect on December 14, 1971 (31 **Federal Register** 16567-16573). From time to time the regulations have been amended, most importantly on December 20, 1967, (32 **Federal Register** 20016-20020).

Editor: Kenneth Trettin
Rockford, Iowa 50468-0056 Phone 515-756-3542
Associate Editors: Louis Alfano 303 So. Kennedy Rd., Sterling, VA 22173; Richard Riley, 649 Bienveneda, Pacific Palisades, CA 90272
Advertising Manager: John S. Bobo
1668 Sycamore, Des Plaines, IL 60018

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$12 per year. Second class postage paid at Madrid, Iowa 50156. Members: send your change of address to Bruce Miller Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list.) Manuscripts about fiscal or cinderella philately are sought; submissions should be sent to the Editor. Advertising rates and terms available from the Advertising manager. © Copyright 1984 by The American Revenue Association.
POSTMASTER: Send Form 3579 to The American Revenuer, Rockford, Iowa 50468-0056

79- 282466

FORM D
UNIFORM IDENTIFICATION CAB CARD

Operating Motor Carrier

ICC Operating Authority Number MC 116849

Name of Carrier Burns Trucking, Inc.

Street Route 1 Box 304

City South Sioux City State NE 68776

Vehicle

Type Tractor Unit #78 * Make White

Tractor Truck Bus Driveway

* Year 1973 * Serial No. CA213HP069919

** State of Vehicle Registration Nebraska

* Name of Owner of Vehicle Burns Trucking, Inc.

The above described vehicle or driveway operation is being operated or conducted under authority granted by the Interstate Commerce Commission to the above described motor carrier. Where required by State law, such vehicle or driveway operation has been registered with each State whose current identification stamp or number is placed on the reverse side of this card and there has been filed with each such State (to the extent required by such State) the information authorized by Section 202(b) (2) of the Interstate Commerce Act [49 U.S.C., Sec. 302(b) (2)] and the rules and regulations promulgated thereunder.

The above described vehicle or driveway operation has been identified in conformity with the rules and regulations of the Interstate Commerce Commission.

I, the undersigned, under penalty for false statement, do hereby certify that the above information is true and correct and that I am authorized to execute this document on behalf of the above carrier. (Federal penalties, maximum of \$10,000 or imprisonment for five years, or both, 18 U.S. Code 1001; State penalties as prescribed by law.)

Signature [Signature]

Title President

Date Executed 1-30-81

This card expires at 12:01 A.M., February 1, 19 81, or _____, 19____, whichever is earlier.

* Not applicable to driveway operations.

** If the State of vehicle registration changes during the period this cab card is effective, the motor carrier shall immediately indicate the change above by marking out the name of the State listed and inserting the name of the new State of vehicle registration in lieu thereof. This change shall be initiated by an official of the motor carrier.

This form determined by the National Association of Regulatory Utility Commissioners and promulgated by the Interstate Commerce Commission pursuant to the provisions of Section 202(b) (2) of the Interstate Commerce Act [49 U.S.C., Sec. 302(b) (2)].

Form D, Uniform Identification Cab Card as issued by the National Association of Regulatory Utility Commissioners as authorized by the Interstate Commerce Commission, observe side.

Under these regulations, each ICC regulated motor carrier was to obtain a Form D Cab Card from the NARUC for each vehicle. On the face of the card was to be information as to the name of the operator, the ICC registry number, the type of vehicle, the owner of the vehicle and the state in which the vehicle was registered. The cards expire on February 1 each year as do the stamps (although some states specify a later date on their face. On the back were squares for the 50 states plus the District of Columbia. As the carrier registered in each state requiring registration, the carrier was either:

1. issued an official identifying number by that state which was to be written in the square or









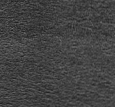





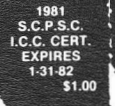
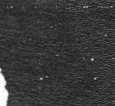


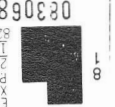
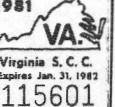





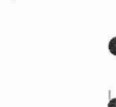
2. issued an identification stamp which was to be placed on the appropriate square (which gives the appearance of a partially completed bingo game card which is why they are called "bingo stamps"). Some states, however, do not require registration so they issue neither identification numbers or stamps. The states known to issue stamps or to have issued them are: Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Louisiana, Maine, Massachusetts, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Hampshire, North Carolina, North Dakota, Ohio, Oklahoma, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia,

Washington, West Virginia, Wisconsin and Wyoming. As of 1984 the states of Arizona, Florida and Wyoming have deregulated and have therefore discontinued the use of bingo stamps.

"For hire" carriers exempt from regulation by the ICC may be required by a state to register with the appropriate state agency. This registration is also subject to the use of a uniform Form D-1 Cab Card which states that they are exempt carriers and the reason why they are exempt. These cards also have a place on the reverse side for the various state stamps from the states that require exempt carriers to register.

Under the ICC regulations, a uniform application form is to be used to make application to each of the states and to appoint a resident of each state to receive legal process for that carrier in that state. In addition, a uniform form is available to enable carriers to furnish proof of insurance.

The states are allowed to charge for the bingo stamps issued by them. Some of the stamps show denominations but many others do not. In addition, some stamps issued by the same states show different denominations, even during the same year. The reason for this is that many states have reciprocal agreements with other states to charge the registration same registration fee as the other state charges carriers of the issuing state. This is an area that needs more study, but

 1981 APSC ALABAMA	Alaska L 47978	 ARKANSAS TRANSPORTATION COMMISSION EXPIRES JAN. 31, 1982 005512	 1981 CALIFORNIA	Colorado 97118J	
Connecticut	Delaware	District of Columbia	Florida GA PSC 1981 \$5.00 EXPIRES 2-1-82 1 002901	Hawaii	
Idaho	 ILLINOIS 1981 0729930	Indiana 3806-D, 1	 094032 IOWA EX 2-1-82	 KANSAS 1981	Kentucky
 061533	Maine	Maryland 045092	Massachusetts	Michigan 14163	 MINNESOTA D-Card N/C 2-1-82
 F25367	Missouri	 000997 19 81	 1981 NEVADA	Nevada	 N.H.P.U.C. INTERSTATE REGISTRATION No. 38878 EXPIRES FEB. 1, 1982
New Jersey 289993	New Mexico 7823	New York	 1981 N D PSC 055090 EXP. 2-1-82	 1981 OHIO	
Oklahoma 28604	Oregon	Pennsylvania	 1981 S.C.P.S.C. I.C.C. CERT. EXPIRES 1-31-82 \$1.00	 1981 SOUTH CAROLINA	
 159167 1981 TEXAS	 124514 25 116949 \$.25	 890830 18	 1981 VERMONT	 VIRGINIA S.C.C. EXPIRES JAN. 31, 1982 115601	
 1981 W. VA. P.S.C. EXPIRES 2-1-82	 PUBLIC SERVICE COMMISSION STATE OF WYOMING 1981	 1981 WISCONSIN	 WUTC EXPIR. 2-1-82 028281	 1981 WYOMING	

Form D, Uniform Identification Cab Card, reverse side. It is the appearance of this side with its spaces for 51-1 inch square stamps that gained it the name Bingo card.

the following is believed to be true as to some of the state stamps:

Indiana has issued a series of stamps inscribed either "truck or bus" or "tractor". These are issued for the full rate (\$10 and \$15, respectively) to carriers based in Indiana or to carriers in states without reciprocity. Another series of stamps are inscribed with the letter "R". These stamps are issued carriers based in states with reciprocity with Indiana. To clarify what is meant by "reciprocity", it means that Indiana charges some carriers the same rate that the other states charge Indiana carriers. Currently, Indiana has a \$1 reciprocal

stamp which is issued to carriers in Minnesota and certain other states, a \$3 stamp issued to carriers in Wisconsin and certain other states. In earlier years, there was also a \$13 rate for carriers in Mississippi.

Louisiana has separate stamps for interstate and intrastate carriers. The rate is the same for each type of carrier.

Massachusetts has red and black stamps for reciprocal and non-reciprocal uses.

Minnesota charges \$5.45 for its stamps (they are inscribed \$5) except for reciprocal stamps which are issued for \$.45

Form No. IR-1

NEBRASKA PUBLIC SERVICE COMMISSION
INTERSTATE MOTOR CARRIER CAB CARD
ICC EXEMPT & PRIVATE CARRIERS

#1052

Name of Carrier Sears, Roebuck and Co. Date Executed 12-29-75

Street 1201 East 12th

City North Kansas City State Missouri Zip 64116

Year 1974 Make International Serial No. 71797DGB18338

Type Tractor Owner of Vehicle Sears, Roebuck and Co.

The vehicle described above is being operated under provisions of the laws of the State of Nebraska for Interstate Motor Carriers (Chapter 75, Sections 342-658). This Card must be carried in vehicle at all times. This does not authorize this vehicle to haul commodities regulated by ICC of Nebraska Public Service Commission.

THIS CARD EXPIRES FEBRUARY 1, 1977
WHICHEVER IS EARLIER.

SEARS, ROEBUCK AND CO.

Signature V. V. Peters Mer. Tax Dept. SWT

Any erasure, improper alteration, or unauthorized use of this card shall render it void.

1976

Expires Feb. 1, 1977

An example of the form used in Nebraska for ICC exempt and private carriers.

(they are inscribed N/C for no charge).

Nebraska issued stamps with the letter "R" in the upper left corner for reciprocal states and the charge was \$.25 while those without the letter were sold for \$5 to Nebraska carriers and carriers in non-reciprocal states.

Ohio issues a special stamp inscribed "HW" for carriers of hazardous wastes in addition to the normal stamp.

Oklahoma formerly issued a \$3 stamp for trucks and busses and a \$5 stamp for tractor trailer units. In recent years only a single stamp has been used.

Texas issues stamps in a number of denominations based on reciprocity. Not all of the rates are known but Wisconsin, Illinois and North Carolina carriers pay the \$.00 rate, Minnesota based carriers pay the \$.45 rate and the Iowa carriers pay \$1.

Washington bases its charges on weight and overprints the basic stamp on this basis. The stamps overprinted "legal max" show the greatest weight class has been charged. In addition, there is a lump sum stamp as well. The purpose of this stamp is not understood by the author except it seems to show that a single payment has been made for all vehicles operated by a single carrier in that state.

Wisconsin now has a flat \$5 rate but used to have reciprocal rates. the \$.25 rate applied to Nebraska, the \$1 to Iowa and the \$.45 applied to Minnesota. Stamps inscribed IC were issued to intrastate carriers to Minnesota. Stamps inscribed IC were issued to intrastate carriers.

Some states have separate stamps for exempt carriers. These stamps are currently issued by Iowa, Minnesota, South Carolina and Texas. The exempt stamps are normally clearly identified. The ones from Texas, however, are not very clear in their identification. They can be identified by their different map color than the ICC regulated carrier stamp and the serial number which is preceded by the letter "E". Wisconsin formerly identified exempt carriers with the letters LC IC.

The states of Alabama, Tennessee and Georgia issued

stamps of the same size and shape as bingo stamps as early as 1968. It is believed these were used in a manner similar to bingo stamps before the uniform system went into effect in 1972. In addition, it should be noted that not all states used bingo stamps as soon as they were allowed to do so. Colorado, for example, began to issue them in 1983. Wisconsin did not issue require all carriers to use the stamps when they were first introduced. Instead, they were phased in over a period of several years. This was done by requiring carriers of certain states to obtain them in the first year and adding additional areas in later years until all carriers were required to use them.

These stamps should not be confused with two other types of regulations affecting carriers.

1. Door stickers on trucks are normally fuel permits issued by various state departments of revenue allowing the carrier to purchase fuel in those states. The use of fuel permits (which some states issue in the form of door stickers and a card to be carried in the cab while others issue only the cab cards) insures that carriers will pay the road tax either by purchasing fuel in that state or by paying a tax equivalent to the fuel tax that would have been collected in that state had the fuel been purchased there. These stickers are used on all interstate trucks even if the truck is ICC exempt or is a private carrier. Thus, the use of these stickers is completely apart from the use of the bingo stamps.

2. The bingo stamps are also completely separate from the process of registering the vehicles. This is handled by the various state departments of motor vehicles who issue the license plates and the cab cards showing registration of the vehicles.

Since this is a new area of study, collectors with comments or questions are invited to contact the author at Box 361, Portage, Wisconsin 53901.

The author thanks Ken Pruess and Lois Heft for their assistance in completing this article. □

ICC Form D or D-1 Cab Card Identification ("Bingo") Stamps

Preliminary Checklist

All years given are year of issue. Many stamps show expiration date which is January 30 or February 1 of the following year. All stamps are on white paper unless described as "on" followed by paper color. Color of serial numbers given in (parenthesis). All stamps are without expressed monetary value unless stated otherwise. Many more varieties should exist and we welcome correspondence.

ALABAMA



- 1972 \$1 black and green (black)
- 1973 \$1 red (red)
- 1974 \$1 black (black)
- 1975 \$1 black on yellow (black)
- 1976 light blue (light blue)
- 1977 black (black)
- 1978 black on yellow (black)
- 1979 red (red)
- 1980 black on yellow (black)
- 1981 blue (blue)
- 1982 black (black)
- a. year date in type like 1981
- 1983 red (red)

ARIZONA

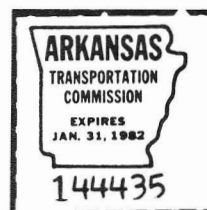


(last issued 1982)
1973 dark blue on pink (red)

(Editor's Note: The illustrations in this list are an example of each state's stamps. Stamps from other years from each state may or may not be of the same design.)

- 1974 blue and gold (red)
- 1975 blue and gold (red)
- 1976 red and blue (red)
- 1977 green and brown (brown)
- 1978 black (red)
- 1979 black (red)
- 1980 brown on blue (black)
- 1981 black (red)
- 1982 blue (red)

ARKANSAS



- 1978 black on blue (black)
- 1979 black on pink (black)
- 1980 black on green (black)
- 1981 black on yellow (black)
- 1982 black on blue (black)
- 1983 black on pink (black)

CALIFORNIA

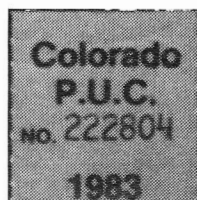


- 1971 red on yellow (red)
- 1972 red on blue (red)
- 1973 black on orange (black)
- 1974 black on green (black)

BINGO STAMPS

1975 black on violet (black)
 1976 blue and white on red (black)
 1977 black on yellow (black)
 1978 black on violet (black)
 1979 black and white on orange (black)
 1980 black and white on green (black)
 1981 black and white on red (black)
 1982 black and white on blue (black)
 1983 black and white on yellow (black)

COLORADO



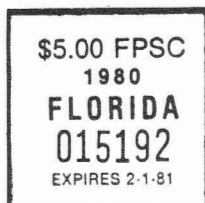
1983 black on pink

CONNECTICUT



1972 black and green (black)
 1973 black and yellow (black)
 1974 black and white on blue (black)
 1975 black and white on green (black)
 1976 black (black)
 1977 black on yellow (black)
 1978 black on blue (black)
 1979 black on green (black)
 1980 black (black)
 1981 black and white on yellow (black)
 1982 black and white on blue (black)
 1983 black (black)

FLORIDA

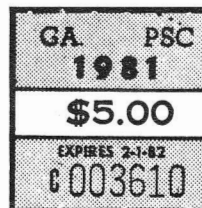


(last issued 1980)

1974 \$5 orange (orange)
 1975 \$5 blue (red)
 1976 \$5 blue (red)
 1977 \$8 red (red)
 1978 \$5 orange (red)
 \$8 blue (red)
 1979 \$5 red (red)
 \$8 green (red)

1980 \$5 blue (red)
 \$8 gold (red)

GEORGIA



1969 dark green on blue
 1970 black and green (red)
 1971 \$1 black and green (black)
 1972 \$1 black and salmon (black)
 1973 \$1 black and green (black)
 1974 \$5 black and blue (black)
 1975 \$5 black and yellow (black)
 1976 \$5 black and salmon (black)
 1977 \$5 black and red (black)
 1978 \$1 black and yellow (black) (multiple registration)
 \$5 black and salmon (black)
 1979 \$5 black and green (black)
 1980 \$5 black and yellow (black)
 1981 \$5 black and blue (black)
 1982 \$5 black and red (black)
 1983 \$5 black and green (black)
 a. black and aqua (black)

ILLINOIS



(printed forms also exist)

1972 black (black)
 1973 black on pale green (black)
 1974 black on pale green (black)
 1975 black on pale green (black)
 1976 black on green (black)
 1977 black on green (black)
 1978 black on green (black)
 1979 black on green (black)
 1980 black on yellow (black)
 1981 black on pink (black)
 1982 black on blue (black)
 1983 black on yellow (black)

INDIANA



T = Tractor, TB = Truck or Bus, R = Reciprocal
On issues beginning 1981 numerals in map indicate monetary values (\$)

- 1971 TB black on red (black)
- 1972 ?
- 1973 ?
- 1974 T black on silver (black)
- TB black on orange (black)
- 1975 TB black on silver (black)
- 1976 R black on gold (black)
- TB white on green (black)
- 1977 R green on silver (black)
- 1978 R white on red (black)
- TB black on silver (black)
- 1979 R black on orange (black)
- T black on orange (black)
- TB white on green (black)
- 1980 R white on green (black)
- TB white on red (black)
- 1981 R black on silver (black) (\$1, \$5)
- T black on orange (black)
- TB black on yellow (black)
- 1982 R white on brown (black) (\$1, \$5, \$13)
- T white on blue (black)
- TB black on pink (black)
- 1983 R white on brown (black) (\$1, \$5)
- T white on green (black)
- TB white on red (black)

IOWA



(E = Exempt)

- 1971 black on blue (black)
- 1972 green (green)
- 1973 black and yellow (black)
- 1974 black and blue (black)
- 1975 black (black)
- E black and green (black)
- 1976 black and yellow (black)
- 1977 black and blue (black)
- E black and orange (black)
- 1978 black and green (black)
- E black and yellow (black)
- 1979 black and pink (black)
- E black and blue (black)
- 1980 black and gold (black)
- E black and green (black)
- 1981 black and blue (black)
- E black and brown (black)
- 1982 black and green (black)
- E black and pink (black)
- 1983 black and brown (black)
- E black and yellow (black)

KANSAS



- 1971 black on blue
- 1972 black on blue
- 1973 black on blue
- 1974 black on blue
- 1975 black on blue
- 1976 black on blue
- 1977 black on blue
- 1978 black on blue
- 1979 black on blue
- 1980 black on blue
- 1981 black on blue
- 1982 black on blue
- 1983 black on blue

LOUISIANA



(All stamps are Interstate except where noted as Intrastate)

- 1973 \$10 black on light blue (black)
- 1974 \$10 black on light blue (black)
- 1975 \$5 black on pink (black)
- 1976 \$5 black on green (black)
- 1977 \$5 blue (black)
- 1978 \$5 green (black)
- Intrastate black (black)
- 1979 \$5 black on lavender (black)
- 1980 \$5 black on orange (black)
- Intrastate black on red (black)
- 1981 \$5 black on yellow (black)
- Intrastate \$5 black on lime (black)
- 1982 \$5 black on red (black)
- Intrastate \$10 black on blue (black)
- 1983 \$10 black on tan (black)
- Intrastate \$10 black on yellow (black)

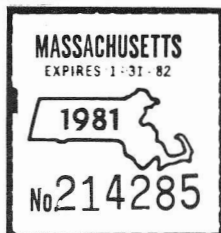
MAINE



BINGO STAMPS

1972 green (green)
 1973 red (red)
 1974 black (black)
 1975 blue (blue)
 1976 red (red)
 1977 blue (blue)
 1978 green (green)
 1979 red (red)
 1980 green (green)
 1981 black (black)
 1982 green (green)
 1983 blue (blue)

MASSACHUSETTS



1972 black and red on salmon (black)
 1973 blue on pink (blue)
 1974 black on salmon (black)
 1975 black on salmon (black)
 1976 black on salmon (black)
 red on salmon (black)
 1977 black on salmon (black)
 red on salmon (black)
 1978 black on salmon (black)
 red on salmon (red)
 1979 black on salmon (black)
 red on salmon (red)
 1980 red on pink (red)
 1981 black (black)
 red (red)
 1982 black (black)
 red (red)
 1983 black (black)
 red (red)

MINNESOTA



(Stamps variously inscribed for D or D-1 cards) Note: All 1976 stamps were created with overprint or manuscript "1976" on stamps printed with 1975 year date.

1972 black on green
 a. red N/C handstamp
 1973 N/C black on pink
 1974 D N/C black on blue
 D \$1 black on blue

D \$5 black on blue
 1975 D N/C black on yellow
 D \$1 black on yellow
 D \$5 black on yellow
 1976 D N/C black on orange
 D \$1 black on orange
 1977 D \$5 black on green
 1978 D N/C black on blue
 D \$5 black on blue
 1979 D N/C black on yellow
 D \$5 black on yellow
 D1 N/C black on orange
 1980 D N/C black on silver
 D \$5 black on silver
 D1 N/C black on red
 1981 D N/C black on orange
 D \$5 black on orange
 D1 N/C black on blue
 1982 D N/C black on gold
 D \$5 black on gold
 D1 N/C black on pink
 1983 D N/C black
 D \$5 black
 D1 \$5 black on red

MISSISSIPPI



1980 black on yellow (black)
 1981 black on red (black)
 1982 black on yellow (black)
 1983 black on red (black)

MISSOURI



1972 black and salmon (black)
 1973 black and gray green (black)
 1974 black and salmon (black)
 1975 black and blue (black)
 1976 black on green (black)
 1977 ?
 1978 ?
 1979 ?
 1980 ?
 1981 black on gold (black)
 1982 black on blue (black)
 1983 black and red (black)

MONTANA



- 1972 dark blue (light blue)
- 1973 orange (blue)
- 1974 red (blue)
- 1975 green (black)
- 1976 brown (black)
- 1977 purple (black)
- 1978 orange (black)
- 1979 red (black)
- 1980 green (green)
- 1981 brown (brown)
- 1982 violet (black)
- 1983 blue (blue)

NEBRASKA



(R = Reciprocal)

- 1971 black and gold
- 1972 black and gold
- 1973 black and gold
- 1974 black and gold
- 1975 black and gold
- 1976 black and gold
- 1977 black and gold
- 1978 black and gold
- 1979 black and gold
- 1980 black and gold
- R black and gold
- 1981 black and gold
- R black and gold
- 1982 black and gold
- R black and gold
- 1983 black and gold (redesigned seal)

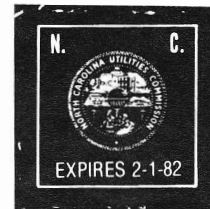
NEW HAMPSHIRE



- 1971 blue (blue)
- 1972 blue (blue)
- 1973 blue (blue)
- 1974 blue (blue)

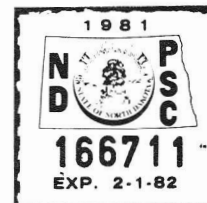
- 1975 blue (blue)
- 1976 blue (blue)
- 1977 blue (blue)
- 1978 blue (blue)
- 1979 blue (blue)
- 1980 blue (blue)
- 1981 blue (blue)
- 1982 blue (blue)
- 1983 blue (blue)

NORTH CAROLINA



- 1971 black on orange
- 1972 blue and black on yellow
- 1973 red
- 1974 green
- 1975 white on blue
- 1976 white on red
- 1977 white on dark blue
- 1978 white on green
- 1979 white on red
- 1980 white on blue
- 1981 white on green
- 1982 white on orange
- 1983 white on blue

NORTH DAKOTA



- 1972 black and yellow on green (black)
- 1973 black and green on yellow (black)
- 1974 black and white on orange (black)
- 1975 black and white on light green (black)
- 1976 black and white on orange (black)
- 1977 black and white on brown (black)
- 1978 black and white on orange (black)
- 1979 black and white on blue (black)
- 1980 black and white on orange (black)
- 1981 black and white on green (black)
- 1982 black and white on blue (black)
- 1983 black and white on red (black)

OHIO



BINGO STAMPS

(prefix Hw = Hazardous Waste)

- 1975 blue and yellow (red)
- 1976 green and yellow (black)
- 1977 red and blue (black)
- 1978 orange and brown (black)
- 1979 purple and gray (black)
- 1980 red and blue (black)
- 1981 orange and brown (black)
- HW (manuscript) orange and brown (black)
- 1982 purple and gray (black)
- HW purple and gray (black)
- 1983 green and yellow (black)
- HW green and yellow (black)

OKLAHOMA



(TP = Truck or Passenger, TT = Truck-Tractor)

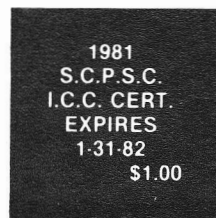
- 1972 TP \$3 black (black)
- TT \$5 black on yellow (black)
- 1973 TP \$3 red on yellow (red)
- TT \$5 red (red)
- 1974 TP \$3 black (black)
- TT \$5 black on yellow (black)
- 1975 TP \$3 black on yellow (black)
- TT \$5 black (black)
- 1976 \$5 TT black on blue (black)
- 1977 ?
- 1978 ?
- 1979 TT \$5 black on orange (black)
- 1980 TT \$5 black on green (black)
- 1981 TT \$5 black on pink (black)
- 1982 TT \$5 black (black)
- 1983 TT \$5 black on green (black)

RHODE ISLAND



- 1972 red (red)
- 1973 black on yellow (black)
- 1974 black on red (black)
- 1975 black (black)
- 1976 black on red (black)
- 1977 black on yellow (black)
- 1978 black on red (black)
- 1979 black on blue (black)
- 1980 black on yellow (black)
- 1981 black on green (black)
- 1982 black on violet (black)
- 1983 black on red (black)

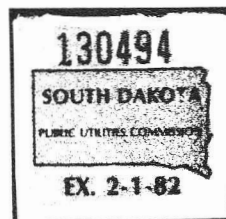
SOUTH CAROLINA



(E = Exempt)

- 1971 \$1 white on blue
- 1972 \$1 white on green
- 1973 \$1 white on red
- 1974 \$1 white on brown
- 1975 \$1 white on blue
- 1976 \$1 white on green
- 1977 \$1 white on red
- 1978 \$1 white on blue
- 1979 \$1 white on orange
- 1980 \$1 white on green
- E \$1 orange
- 1982 \$1 white on red
- E \$1 red
- 1982 \$1 white on blue
- a. dated "1981"
- 1983 \$1 white on orange
- E \$1 orange

SOUTH DAKOTA



- 1973 green on yellow-orange (green)
- 1974 black on pink (black)
- 1975 black on green (black)
- 1976 black on blue (black)
- 1977 black on red (black)
- 1978 black on yellow (black)
- 1979 black on red (black)
- 1980 black on green (black)
- 1981 black on pink (black)
- 1982 black on orange (black)
- 1983 black on blue (black)

TENNESSEE



(R = Reciprocal)

- 1969 R black on yellow (red)
- 1970 R black on green (red)
- 1971 R black on pink (red)

1972 black on orange (red)
 1973 black on blue (red)
 1974 red on orange (black)
 1975 red on pink (black)
 1976 red on blue (black)
 1977 red on salmon (black)
 1978 red on light green (black)
 1979 red on orange (black)
 1980 black on blue (black)
 1981 black on pink (black)
 1982 black on green (black)
 1983 black on yellow (black)

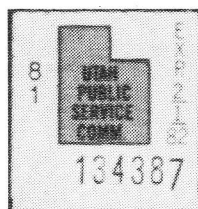
TEXAS



(Serial color refers to top number. Value, if present, and bottom numbers in black. Values seen shown in parenthesis.
 NV = No value designation (Exempt).

1972 black (black) (NV)
 1973 black (black) (NV, .00)
 1974 red (black) (.00, 6.00)
 1975 green (green) (NV)
 1976 blue (blue) (NV, 5.00)
 1977 orange (orange) (1.00, 6.00)
 1978 red (red) (.00, .25, 2.00, 5.00, 6.00)
 1979 green (green) (NV, .00, .25, 1.00, 5.00, 6.00, 11.00)
 blue (blue) (NV)
 1980 yellow (black) (NV, .00, .25, .45)
 1981 green (black) (.00, .25, .45, 1.00, 2.00, 5.00, 11.00)
 1982 red (black) (.00, .25, .45, 1.00)
 yellow (black) (NV)
 1983 blue (.00, .25, .45, 1.00, 2.00)
 green (NV)

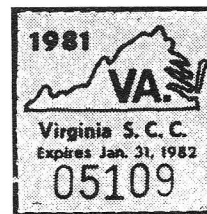
UTAH



(Serial color refers to top number. Bottom number, if present, in black)

1972 black and yellow (red)
 1973 black and yellow (red)
 1974 black and blue (red)
 1975 black and salmon (red)
 1976 black and green (black)
 1977 black and red (red)
 1978 black and tan (red)
 1979 black and blue (red)
 1980 black and yellow (red)
 1981 black and red (black)
 1982 black and green (red)
 1983 black and blue (red)

VIRGINIA



(Most issues have halftone background giving appearance of colored paper)

1971 green (black)
 1972 red (black)
 1973 black (black)
 1974 brown (black)
 1975 blue (black)
 1976 green (black)
 1977 red (black)
 1978 orange (black)
 1979 blue (black)
 1980 brown (black)
 1981 red (black)
 1982 salmon (black)
 1983 brown (black)

WASHINGTON



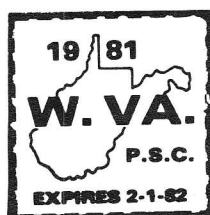
(Stamps without designation except as noted: ID, LS = Lump Sum, SC = Single Cab. Stamps 1980 and later often with "LEGAL MAX" handstamp)

1972 ID orange (black)
 1973 ID yellow (black)
 1974 ID gray (black)
 1975 ID yellow-orange (black)
 LS yellow-orange and black (black)
 1976 ID orange (black)
 1977 ?
 1978 ?
 1979 red (black)
 LS gray and black (black)
 SC orange and black (black)
 1980 yellow (black)
 SC blue and black (black)
 1981 red (black)
 1982 blue (black)
 1983 red (black)
 LS gray and black (black)

WEST VIRGINIA

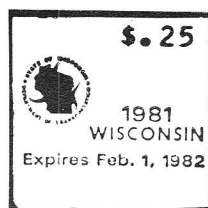
1972 blue on yellow
 1973 blue on yellow
 1974 blue on yellow
 1975 blue on yellow
 1976 blue on yellow
 1977 blue on yellow
 1978 blue on yellow

BINGO STAMPS



1979 blue on yellow
1980 blue on yellow
1981 blue on yellow
1982 blue on yellow
1983 blue on yellow

WISCONSIN



(All values or restrictive designations in black. Values seen shown in parenthesis. NV = No Value designation)

1974 green (5.00)
1975 green (5.00)
1976 ?
1977 blue (5.00)
1978 orange (.25, 5.00)
1979 red (.45, 1.00, 5.00, ILL, LC IC)

1980 black (.25, .45, 1.00, 2.50, 5.00, 10.00, LC IC)
1981 blue (.25, .45, 1.00, 4.00, 5.00, LC IC LC-IC)
1982 green (NV, R&T)
1983 yellow (NV)

WYOMING



1971 black
1972 black on pink
1973 black on yellow
1974 black on green
1975 black on blue (shades)
1976 black on orange
1977 black on orange
1978 black on blue
1979 black on yellow
1980 black on green
1981 black on pink
1982 black on green
1983 black on blue

Literature in Review

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenue or cinderella stamps who wish their works reviewed should forward a copy to the Editor, Rockford, IA 50468-0056. A second copy for the ARA library would be appreciated.

Insurance Cancellations on United States Revenue Stamps of the 1862-1874 Issues, by Henry Tolman II, 1984. Published by Henry Tolman II, Box 603, Orange, CT 06477. 19 pp + 69 pp of plates; 8½ x 11, punched in paper/plastic binder. \$15 postpaid in the U.S.

This work is structured the same as the author's previous work *Railroad Cancellations on U.S. Revenue Stamps of 1862-1874*. There is an index of the illustrations (this time actually three indices listing the companies names and location, a listing of companies by initials and name and finally a listing containing the initials or names of company officials or representatives and their positions).

The second major portion of this work is the illustrations of the cancellations. These are extremely carefully drawn; each drawing itself represents a considerable amount of work.

This volume lacks any of the background information and analyses of the cancellations that was in the Barr listing published in the *Stamp Specialist* over 40 years ago. This listing does not list ink colors or the stamps on which the cancel has been seen (but there is a debate as to the value of such information). But the beautiful illustrations stand on their own. I have found that they assist in reconstructing miss-

ing portions of cancels I have and allow easy, positive identification.

If you are interested in cancels on the first three issues of the U.S. this volume is most highly recommended. The author states that copies of the railroad book can still be supplied but at \$15 per copy due to the increased cost of photocopying (yes, this is how both books have been reproduced — actually about the only way to make them affordable in the low quantities that are sold).

Kenneth Trettin

1985 Illustrated Price List for U.S. Revenues. Michael E. Aldrich, Box 13323, St. Paul, MN 55113. 40 pp, 5½ x 8½, card cover, illustrated. No price given.

This is a slick paper, illustrated retail price list produced by an ARA member/dealer. Most Scott listed revenues are listed (not the private dies) and priced in at least two conditions, often three.

Here are a few random comparisons of prices with the new 1985 Volume I Scott:

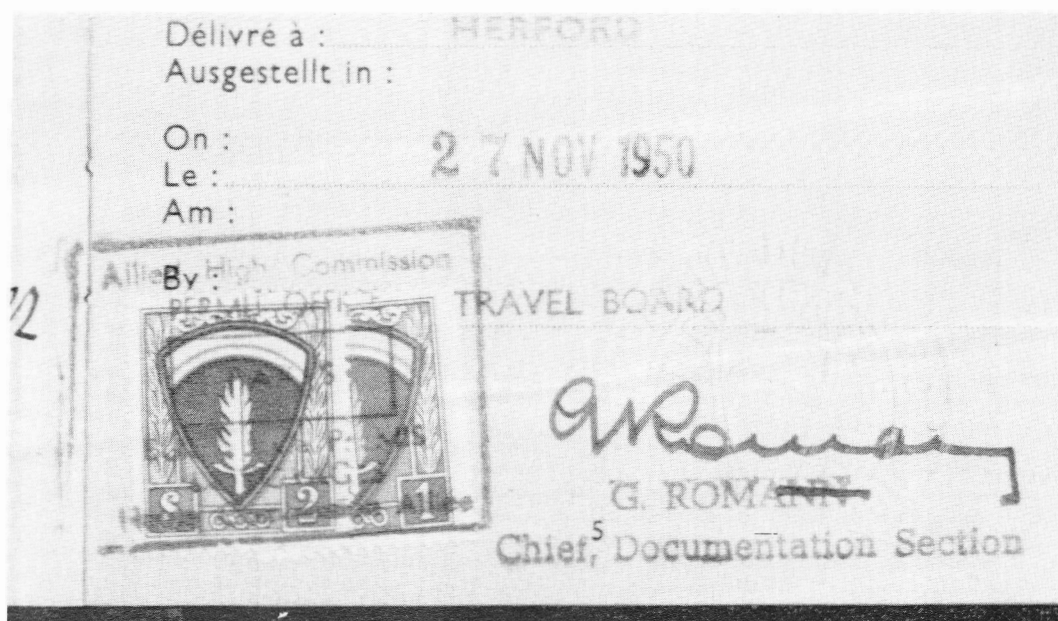
	Aldrich		Scott	
R1a.....	60.00 VF	45.00F	37.50 VG	50.00
R56c.....	3.50	2.75		3.75
R135b.....	275.00	225.00	160.00	250.00
R161r□.....	7.50	6.00		5.00
RC2*.....	35.00	29.50		25.00

This is a retail list, the author will sell at these prices if they

(Literature — continued on page 134)

On Cover:

Military Travel Permit Stamps



A close up of the two travel permit stamps on page five. The cancel reads "Allied High Commission / PERMIT OFFICE / PARIS / (unclear) / Haute Commission Alliee". There is an embossed seal over the issuing officer's signature and affix-

ing the photo to the document which reads "OFFICE TRIPARTITE DE AL SIRCULATION / COMBINED TRAVEL BOARD" with a shield and flaming sword in the center.

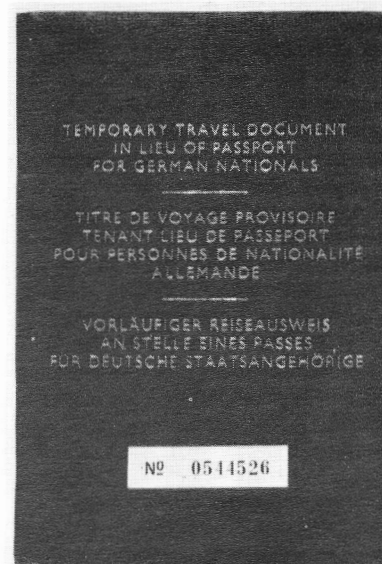
A good friend of the Editor who is not an ARA member has loaned a most interesting document for illustration in this journal. The document entitled "Temporary Travel Document in lieu of passport for German Nationals" was issued November 17, 1950, and was used by its owner to travel to Algeria in January, 1951. A trip that appears to have lasted 6 days.

Page 5 of the document carries a \$1 and a \$2 travel permit stamp (Bush numbers 5 and 6). Apparently these paid the fee necessary to obtain this document.

In their catalog, Bush and Cass indicate that these stamps were most often issued abroad in cities such as Berne, Rome, Paris, Copenhagen, Oslo, Stockholm, The Hague, Brussels and other major cities. In these instances they were used to pay fees necessary to obtain visas to enter Austria and West Germany. These visas were issued by the occupying powers under the three power understanding (United Kingdom, France and the United States).

Stamps so issued, would be in a passport issued by some other country. This document is not a visa, but is a passport (or "Temporary Travel Document in lieu of passport"). These stamps have previously been seen on portions of a page or a single page — this is the first known complete document to have survived and to be held in collector's hands.

At this time we are unsure of the requirements regarding the disposition of these documents. It is believed that Germans were required to turn in their travel documents upon their return to Germany. In all probability these were held until the statute of limitations expired at which time they were



Front cover, green cloth stamped in gold.

destroyed. It could be further speculated that many of these documents were among various papers destroyed by the U.S. Army in the early 1960s. The owner is, however, fairly certain that in postwar Germany it has been illegal for anyone to possess identity papers belonging to anyone else (living or dead).

The inside front cover and page 1. All are on the safety paper described in the text.

<p>IMPORTANT — AVIS — WICHTIG</p> <p>The document is NOT VALID unless it has been signed by bearer on page 4.</p> <p>Ce passeport N'EST VALABLE que s'il est signé par le titulaire à la page 4.</p> <p>Dieser Reiseausweis ist ohne Unterschrift des Inhabers auf Seite 4 UNGÜLTIG.</p> <p>Bearer's address : <u>Berlin</u></p> <p>Adresse du Titulaire : <u>Berlin</u></p> <p>Adresse des Inhabers : <u>Berlin</u></p> <p>PERSONS TO BE NOTIFIED IN CASE OF DEATH OR ACCIDENT :</p> <p>PERSONNE A PREVENIR EN CAS D'ACCIDENT :</p> <p>PERSON, DIE IM TODES- ODER UNGLÜCKSFALLE ZU BENACHRICHTIGEN IST :</p> <p>See Notes on inside back cover.</p>	<p>ALLIED HIGH COMMISSION FOR GERMANY</p> <p>HAUTE COMMISSION ALLIÉE POUR L'ALLEMAGNE</p> <p>ALLIIERTE HOHE KOMMISSION FÜR DEUTSCHLAND</p> <p>Temporary Travel Document in lieu of passport for German Nationals</p> <p>Titre de voyage provisoire tenant lieu de passeport pour personnes de nationalité allemande</p> <p>Vorläufiger Reiseausweis an Stelle eines Passes für deutsche Staatsangehörige</p> <p>Number : Nº 0544526</p> <p>Número : 0544526</p> <p>Nummer : 0544526</p> <p>This document contains 28 pages. Ce passeport contient 28 pages. Dieses Dokument enthält 28 Seiten.</p>
---	--

Pages 2 and 3. The blanks were filled in with blue-gray fountain pen ink.

<p>DESCRIPTION OF BEARER SIGNALEMENT DU TITULAIRE PERSONENBESCHREIBUNG DES INHABERS</p> <p>Surname : <u>HELLER</u></p> <p>Nom : <u>HELLER</u></p> <p>Familiennome : <u>HELLER</u></p> <p>Christian Name(s) : <u>ANNE MARIE</u></p> <p>Prénom(s) : <u>ANNE MARIE</u></p> <p>Vorname(n) : <u>ANNE MARIE</u></p> <p>Place of Birth : <u>BERLIN</u></p> <p>Lieu de Naissance : <u>BERLIN</u></p> <p>Geburtsort : <u>BERLIN</u></p> <p>Date of Birth : <u>20 APR 1897</u></p> <p>Date de Naissance : <u>20 APR 1897</u></p> <p>Geburtsdatum : <u>20 APR 1897</u></p> <p>Nationality : German</p> <p>Nationalité : Allemande</p> <p>Staatsangehörigkeit : Deutsch</p> <p>Occupation : <u>HAUSFRAU</u></p> <p>Profession : <u>HAUSFRAU</u></p> <p>Beruf : <u>HAUSFRAU</u></p> <p>Accompanied by : <u>EINE</u></p> <p>Accompagné de : <u>EINE</u></p> <p>In Begleitung von : <u>EINE</u></p> <p>Children under 16 years Enfants de moins de 16 ans Kinder unter 16 Jahren</p> <p>See page 3 — voir page 3 — siehe Seite 3</p>	<p>DESCRIPTION OF BEARER SIGNALEMENT DU TITULAIRE PERSONENBESCHREIBUNG DES INHABERS</p> <p>Height — Taille — Größe : <u>172 cm</u></p> <p>Hair — Cheveux — Haarfarbe : <u>MEHR</u></p> <p>Eyes — Yeux — Augenfarbe : <u>BRUN</u></p> <p>Visible distinguishing marks : <u>KEINE</u></p> <p>Signes particuliers : <u>KEINE</u></p> <p>Besondere Kennzeichen : <u>KEINE</u></p> <p>CHILDREN — ENFANTS — KINDER</p> <table border="1"> <thead> <tr> <th>Name(s) Nom(s) Name(n)</th> <th>Date of Birth Date de Naissance Geburtsdatum</th> <th>Sex Sexe Geschlecht</th> </tr> </thead> <tbody> <tr> <td><u>M. MARIANNE</u></td> <td><u>15 MAR 1936</u></td> <td><u>WEIBLICH</u></td> </tr> </tbody> </table>	Name(s) Nom(s) Name(n)	Date of Birth Date de Naissance Geburtsdatum	Sex Sexe Geschlecht	<u>M. MARIANNE</u>	<u>15 MAR 1936</u>	<u>WEIBLICH</u>
Name(s) Nom(s) Name(n)	Date of Birth Date de Naissance Geburtsdatum	Sex Sexe Geschlecht					
<u>M. MARIANNE</u>	<u>15 MAR 1936</u>	<u>WEIBLICH</u>					

The document is a 28 page book measuring 9.6 cm x 14.4 cm with covers of a green cloth material stamped in gold with a cut out area on the front bearing the serial number. The pages are a light blue green safety paper with alternating lines of white lettering reading "ALLIEDHIGHCOMMISSION-FORGERMANY" "HAUTecommissionallieepourL-ALLEMAGNE" and "ALLIERTHEHOHEKOMMISSION-FURDEUTSCHLAND". Each line repeats endlessly across and off the page.

Pages 6 and 7 (unillustrated) provided four spaces for the extension of the travel document. None were used on this document. Pages 8 through 27 were blank allowing for Visas.

In this document only pages 8 and 9 were used (illustrated). A portion of page 27 is also illustrated which contained new instructions which allowed the bearer to enter and leave the Federal Republic of Germany without permits. The back cover was blank.

We can speculate how this document survived. Did the original owner fail to turn it in, or did she hold on to it expecting to again travel outside the country? Was it not turned in because of illness or the death of the owner? Or, was this document removed from government files or in some other manner saved from destruction? There are other German revenue stamps known in collectors hands that were all sup-

IMPORTANT — AVIS — WICHTIG

This document may be extended outside Germany by application to the nearest Permit Office of the Allied High Commission for Germany or approved agency.

La validité de ce document peut être étendue hors d'Allemagne à la suite d'une demande adressée à la Haute Commission Alliée pour l'Allemagne, Bureau de Permis de Circulation le plus proche ou aux Agences de Permis de Circulation habilitées à cet effet.

Die Gültigkeit dieses Dokumentes kann sich über Deutschland hinaus erstrecken, wenn dies bei dem nächstgelegenen Amt für Reisegenehmigungen der Alliierten Hohen Kommission für Deutschland oder den zur Erteilung solcher Genehmigungen ermächtigten Dienststellen beantragt wird.

This document is valuable. It must not be allowed to pass into the possession of an unauthorized person. If lost or destroyed, the fact and the circumstances should be immediately reported to the nearest Permit Office of the Allied High Commission for Germany or approved agency, or to the nearest Combined Travel Board Branch Office in Germany and to the Local Police.

Ce document est d'une grande valeur. Il ne doit pas se trouver indûment en la possession d'une autre personne. En cas de perte ou de destruction un rapport circonstancié sera immédiatement adressé à la Haute Commission Alliée, soit au Bureau de Permis de Circulation le plus proche, soit à une Agence de Permis de Circulation, soit encore au Bureau Régional de l'Office Tripartite de la Circulation en Allemagne le plus proche, et à la Police locale.

Dieses Dokument ist von großem Wert. Es darf sich nicht im Besitz Unbefugter befinden. Im Falle von Verlust oder Vernichtung ist unverzüglich unter Angabe der näheren Umstände der Alliierten Hohen Kommission sowie der örtlichen Polizeibehörde Bericht zu erstatten; der Bericht an die Alliierte Hohe Kommission ist entweder an das nächstgelegene Amt für Reisegenehmigungen oder die zur Erteilung solcher Genehmigungen ermächtigten Dienststellen oder an die für den betreffenden Bezirk zuständige alliierte Behörde für Ein- und Ausreisen zu richten.

26

IMPORTANT — AVIS — WICHTIG

This document does not entitle bearer to enter or leave Western Germany unless endorsed with valid Entry or Exit Permit.

It is issued solely to provide bearer with a document which can serve in lieu of a passport.

This document neither affects nor determines the nationality of bearer.

It is prohibited to all but the issuing authority or its duly designated representatives, to mar, deface, alter, add to, or make changes within this document.

VIOLATIONS OF THE FOREGOING RENDER THIS DOCUMENT INVALID AND SUBJECT OFFENDERS TO PROSECUTION.

Ce titre de voyage n'autorise pas son titulaire à entrer dans l'Allemagne occidentale ou à en sortir à moins qu'un visa d'entrée ou un permis de sortie valable n'y soit apposé.

Il est délivré dans le seul but de munir son titulaire d'un document qui puisse servir de passeport temporaire.

Ce document n'affecte ni ne détermine la nationalité du titulaire.

Seule l'autorité qui a délivré le titre ou ses représentants spécifiquement désignés, ont le droit de modifier ou d'altérer ce titre de voyage et d'y ajouter quoi que ce soit.

TOUTE INFRACTION AUX INSTRUCTIONS CI-DESSUS EXPOSERONT L'AUTEUR A DES POURSUITES ET INVALIDERA LE TITRE DE VOYAGE.

Dieses Dokument berechtigt den Inhaber weder zur Einreise nach oder zur Ausreise aus Westdeutschland, wenn es nicht mit gültiger Einreise- oder Ausreiseerlaubnis versehen ist.

Es wird lediglich mit dem Hinblick darauf ausgestellt, den Inhaber mit einem Dokument auszustatten, das ihm als vorübergehender Reiseausweis dienen soll.

Dieses Dokument bestimmt weder die Staatsangehörigkeit des Inhabers noch hat es Einfluß auf dieselbe.

Außer den genehmigten Behörden oder den zur Unterzeichnung berechtigten Personen ist es jedem verboten, Entstellungen, Änderungen, Verstümmelungen oder Hinzufügungen in diesem Reiseausweis vorzunehmen.

ÜBERTRETUNGEN DES OBENGENANNTEN MACHEN DIESEN REISEAUSWEIS UNGÜLTIG UND ZIEHEN GERICHTLICHE VERFOLGUNGEN NACH SICH.

see page
voir page
siehe Seite } 27

Page 28 and inside back cover. Notices and instructions to the holder.

VISAS

First paragraph on inside back cover has been deleted and amended as follows:

This document entitles bearer to enter or leave the Federal Republic of Germany. No entry or exit permit is required.

Le premier paragraphe de la dernière page intérieure de la couverture est supprimé et modifié comme suit:

Ce titre autorise son titulaire à entrer dans (ou sortir de) la République Fédérale. Aucun permis d'entrée ou de sortie n'est exigé.

Der erste Abschnitt auf der Innenseite des hinteren Umschlages ist gestrichen und durch folgende Neufassung ersetzt worden:

Dieser Ausweis berechtigt den Inhaber, die Deutsche Bundesrepublik zu verlassen oder zu betreten. Einreise- oder Ausreiseerlaubnis ist nicht erforderlich.

Page 27. An amendment to the restrictions listed on the inside back cover.

pose to have been destroyed (the Patent Office stamps from the 1950s and 1960s.) Why was it only used for a single 6 day trip?

It simply has to be said that this document makes a wonderful showpiece in any collection of AMG revenue stamps. Further enlightenment is desired; write the Editor. □

Tobacco Wrappers

by Alan Hicks, ARA

In a final attempt to gather information about U.S.I.R. Tax-Paid Stamps printed on Tin-Foil and Paper Tobacco Wrappers, I am presenting the following list of wrappers, the existence of which I would like to verify.

It is my hope to publish a comprehensive catalog and history of these issues in the near future.

Should anyone have information about them, or related essays, proofs or samples, please contact: Alan Hicks, 11 Warren Place, Bklyn., N.Y. 11201

Paper Tobacco Wrappers

1868 ISSUE Class .16 Cents — 2 OUNCE

Scheider, Joseph; Brand Unknown; black on yellow
Mfg. Unknown; Brand Unknown; black on blue

1878 ISSUE Head of Liberty in Garter — 2 OUNCE

Goodwin & Co.; "OLD JUDGE"; precanc.; March 7, 1879

Goodwin & Co.; "OLD JUDGE"; precanc.; March 20, 1879

Head of Liberty in Circle — 2 OUNCE

Pioneer Tobacco Co.; "GOLDEN BUCK"; precanc.; October 82, 1878

Head of Liberty in Circle - 4 OUNCE

Appleby & Helme; "IRONSIDES"; precanc.; September 14, 1878

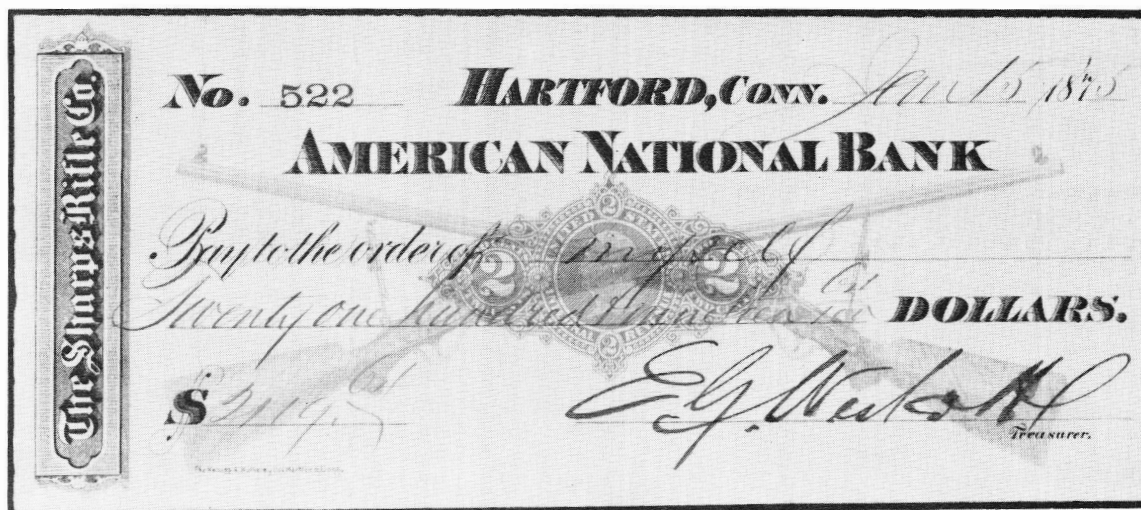
Goodwin & Co.; "OLD JUDGE"; precanc.; March 20, 1879

Oliver & Robinson; "RALEIGH"; precanc.; May 1, 1879

Oliver & Robinson; "RALEIGH"; precanc.; May 5, 1880

Oliver & Robinson; "RALEIGH"; precanc.; November 16, 1879

Oliver & Robinson; "RALEIGH"; precanc.; March 1, 1881



Here is a beautiful check, courtesy of Al Strohmeier, ARA, who asked what is the right name for this M-type. Well, the answer is RN-M2 variety because it is a shade of red-orange called Salmon. As far as I know, this shade on an M-type has not been reported until now. There are more than this check known because it has been said that Eric Jackson had a couple of them in his hands. Now, I do NOT know if this check illustrated is one of those that Eric had; also, there is word that a couple more have surfaced in the east. So, maybe we are looking at five of them? Incidentally, we may face competition from collectors of Rifle memorabilia — look at the check with crossed rifles made by Sharps!

An additional bit of news — the RN-J10 draft sold in Mike Aldrich's March sale fetched \$850 hammer price; exactly the same as the unused RN-12 check! Isn't that a coincidence? Also, I have been informed that the Marahuana Tax Stamp fetched over \$9000 hammer price. Yes, I know it is not a RN item but anytime something is sold at auction for a total of over 10 thousand dollars, it should be worth mentioning. Hope no one is offended.

Bill Gerlach sent photo-copies of a couple of K types: the first was an Olean, New York, First National Bank (with Olean crossed out by pen strokes

and Ann Arbor, Michigan inserted) dated April 20, 1878, and Bill's comment, "is this the one you call light brown? The color of this almost the buff of Scott No. 67". The second check has the comment, "this is a true Olive. The date is Oct. 28, 1874. An early?" This item is a check on the Plymouth Savings Bank of Plymouth, Pennsylvania and was face-print-by the famous firm William Murphys Sons of Philadelphia. It is an earliest known date.

Kim Wald sent photo-copies of the two type H items that were in the Kelleher sale earlier this year. These were used by Franklin Sugar Refinery, 101 South Front Street, Philadelphia and were face printed by Longacre & Co., Printers in a regular receipt form with a regular type H imprint with restrictive legend "Good when used as a receipt for the payment of money" in one line of small type at the bottom of the form. The line of type begins to left of center and ends with 'of money' just to right of center — total length of line is approximately 37mm. But, best of all, both are dated in August of 1870; one on the fifth, the other on the ninth. These are earliest and next to earliest, respectively. Kim showed some more earlys — B types (no colors reported) 4 / 26 / 66; 4 / 1 / 66; B2a 1 / 17 / 67; a few others not earliest but close. Thanks! □

(ovpt. "R.W. Oliver, agt. successor")

Head of Washington — 8 OUNCE

Appleby & Helme; "IRONSIDES"; precanc.; September 16, 1878

1879 PROVISIONAL ISSUE

Head of Liberty in Garter — 2 OUNCE

Goodwin & Co.; "OLD JUDGE"; precanc.; February 7, 1879 (with blue horizontal surcharge "ISSUED UNDER ACT OF MARCH 1, 1879")

Goodwin & Co.; "YELLOW BANK"; precanc.; September 9, 1878

Head of Liberty in Circle — 4 OUNCE

Oliver & Robinson; "RALEIGH"; precanc.; November 16,

1879 (surcharge spelled "MARCH", not "MARH").

TIN-FOIL TOBACCO WRAPPERS

1898 Issue — any 1 oz. 1 1/3 oz. foils not listed by Bartlett and Prevost.

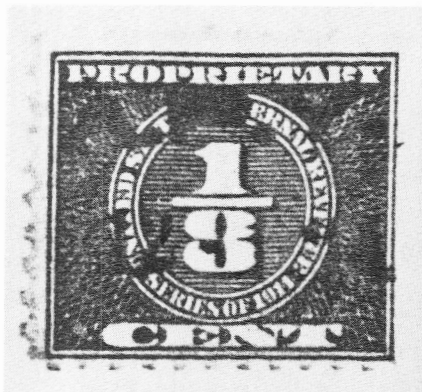
1902 Issue — any 1 oz. 1 1/3 oz. foils not listed by Bartlett and Prevost.

1909 Issue — any 1/2 oz., 1 oz., 1 1/2 oz., 1 3/4 oz., foils you may know of.

1917 Issue — any 1/2 oz., 1 oz., 1 1/2 oz. foils you may know of.

Series 102 thru Series 112 — any 1/2 oz., 3/4 oz., 1 oz. foils you may know of. □

The Harold Field List Project



A.P.Y.
12-1-14
handstamped?



CALLAN
DEC
9
1914
N.Y.
printed in red



B.L.CO.
roller handstamp?
in reddish violet



E.R.C.
Feb. 15,
1915
black mimeograph



12 (?) 24
LB CO
printed in blue



L B
4-12-15
printed in red

by Joseph Einstein, ARA

At the ARA Convention in March, Richard F. Riley asked if an *illustrated* Field list of printed cancels on black proprietaries would be worth while. He said he had the 3x5 cards of the listings and would make them available if photos could be made of actual examples. The idea being to show all interested collectors what to seek. So, the project began.

Well, the difficulty of completion has us on hold at this time. We are lacking examples of the following cancels:

Literature

are in stock. And here it varies from the usual net price list; the author attempts to list and price everything. Since the author is a knowledgeable full time revenue only dealer one should expect that this handy little book does accurately reflect the current market.

The author's attempt is to create a usable, low cost catalog accurately reflecting the market available to the revenue collector. The result looks good.

Kenneth Trettin □

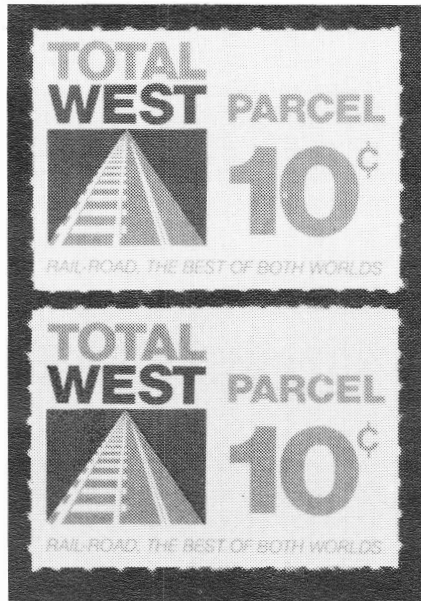
A.C. CO. Waco, Texas; D C CO; D.P.Co.; K & M Co; P.J.; Raydith; V-P. CO.; O. K. Co. — a total of nine. Seems incredible that no one who has them will lend examples for photography, doesn't it?

We have had input from two powerful collectors (names will NOT be furnished) and their aid has reduced our needs from 14 to 9 — a big step forward and we are *very* grateful. And, one of our contributors has loaned the stamps pictured here. None of these were on the Field List. The LB CO dated 12 / ? / 24 appears to be a mimeograph and is quite late; the L B was not known in red; the E.R.C. of 2 / 15 / 15 in black mimeograph is a newcomer; the Callan of 12 / 9 / 14 N.Y. is new and the A.P.Y. of 12 / 1 / 14 is possibly a H / S but new to the list just the same. These are all shown larger than actual size for aiding reproduction.

So, we need two kinds of input — examples for photography of the missing nine and any information concerning the newcomers shown.

As can be seen, unless a collector *wants* to be thanked publicly, no names will be used. In this day and age, publicity seems to be shunned. A pity, isn't it? □

The Parcel Stamps of Western Australia



by Maxwell R. Hayes, ARA

As of January 7, 1982, Westrail (the West Australian Government Railways) ceased to carry parcels within the state, and a new organization known as Total Western Transport Pty. Ltd. emerged to enter the intrastate parcel forwarding business. As of that date Westrail only carried interstate parcels, for which stamps could be purchased and used at only three locations — Perth, Kewdale and Kalgoorlie, and during the ensuing months sold off its holding of parcel stamps from country stations to collectors of railways parcels stamps, with early collectors being given a complete set of Crackback self adhesive stamps for use at Mt. Barker, in the full range of 16 denominations from 5c - \$5 invalidated by cancel, free of charge.

Total Western Transport Pty. Ltd., is a company with W.A. Government and Mayne Nickless Ltd., each holding 50% of the capital. This resulted in an issue of stamps, printed in horizontal format on self adhesive paper and of the crackback type, that is, by bending the stamp almost double it is possible to remove the backing paper, which is split for separation, from the stamp. The stamps were printed on white "Jac" paper, in colors of orange and dark blue, and featured the name TOTAL/WEST PARCEL, with the denomination, and the company's logo of a railway track and road running parallel in orange with dark blue surrounds. The first issue appeared in denominations of 10¢, 30¢, 50¢, \$1, \$3, and \$5, and due to an error, later recognized, had the word "TOTAL"

The author regrets that he is unable to supply any of the stamps referred to and suggests that collectors write to: Customer Services Manager, Total Western Transport Pty. Ltd., P.O. Box 159, Bentley, 6102, Western Australia. Stamps are available at face value and values referred to are in Australian currency (Aus\$).

in orange and "WEST" in dark blue, which is the reverse of the company's logo.

During this issue, there were 3 variations, namely, a reprint of extra sheets of the 30¢ denomination, and further prints of the \$1 and \$3. The reprint of the 30¢ differs in that the colors are slightly more red, but the main difference can be easily identified by the insertion of a large dot under the "¢" symbol. The \$1 reprint is readily identifiable in that the word "TOTAL" is now in dark blue, and the word "WEST" in orange, making it the first stamp to correctly depict the company logo.

The reprint of the \$3 stamp makes it quite a different stamp as compared to the crackback type. Whereas the crackback type are all approximately 48mm x 33, and rouletted approximately 5, the reprint of the \$3 stamp is made on self adhesive paper, with the stamp being designed to be lifted off from the front, leaving a colored surround attached to the backing paper. It is also a much larger stamp, being approximately 49mm x 40mm with rounded corners. As there are no roulettes, the stamps must be separated with scissors. It appears that this larger different \$3 stamp was only supplied shortly before the stamps were applied with a "green wash", and that few or indeed no stamps were supplied with the white paper appearance. This stamp was printed by another printer who used different paper from his stocks. This stamp also bears the incorrect "TOTAL" in orange and "WEST" in blue.

So that the company could determine which stamps had been sold after January 7, 1983, (viz.: the first full year of operation which also corresponds to the financial year existing in Australia) the stamps were returned to the printer for an application of "green wash". This green wash consists of an overprint of minute parallel green lines with parallel green lines at right angles, and gives an overall green appearance. The green wash was applied to stocks then on hand, and no stamp was especially printed for the purpose of having a green wash applied. This issue can be called the second issue.

The second issue, therefore, exists as follows: denominations of 10¢, 30¢ (without large dot under "¢" symbol), 50¢, and \$5, being of the original issue and with the word "TOTAL" in orange and "WEST" in blue. The other two stamps in the range are the reprint of the \$3 also with "TOTAL" in orange and "WEST" in blue, and the reprint of the \$1 with the correctly colored words, viz: "TOTAL" in blue and "WEST" in orange.

All stamps are printed in sheets of 100, in format 10 x 10, with the first issue being printed by Sands and McDougall Ltd. of Perth, and subsequent issues being printed by Crystal Instant Printing of Welshpool, Western Australia. It has not been possible to ascertain precisely which stamps have been printed by Sands and McDougall Ltd., nor is the exact quantity of each denomination printed and sold known either.

It is envisaged that future stamps will be printed with the correct color of the words "TOTAL" and "WEST" but it is unlikely that further stocks of stamps will have the green wash applied though consideration is being given to another method of identifying stamps sold after January 7, 1984.

Collectors would be well advised to obtain the variations mentioned and also the second green wash issue while these stamps are still available. □

Laws Governing the use of Sellos in the Spanish Colonies

an English translation from the Spanish
by James Campbell, ARA

The following is a translation of the laws governing the use of stamped revenue paper in the Spanish colonies from 1638. These laws are helpful in understanding how the revenue

On Monopolies

Book VIII. Title XXIII. Law XVIII on Stamped Paper.

King Phillip III. Madrid, December 28, 1638.

We, hereby, order and direct that in the West Indies, islands and mainland of the ocean and seas discovered now and in the future, no public document, deed or public instrument of any sort (which will be mentioned in this Law), shall be written on other than stamped paper of any one of the four sellos ordered for this purpose, in the form, diversity and quality so expressed. It is our Royal Will to add this new formality making it of substance to said documents, so that without these seals the documents in question shall be considered void and invalid and We, hereby, void and cancel them, denying them any credit and prohibiting that they be admitted in court or considered a means of conveyance of rights and obligations. If at any time they were submitted lacking these sellos, the parties are to be penalized through loss of interest and principal. Furthermore, said interested parties shall incur in the following penalties:

- 1st time offenders, a fine in the amount of 200 ducats;
- 2nd time offenders, a fine in the amount of 500 ducats, to be shared by the judge, the royal chamber and the informer in three equal amounts;
- 3rd time offender will be fined as prescribed and subject to corporal punishment at the discretion of the official in charge.

Legal personnel involved in these violations shall be subject to similar fines plus impeachment; in the case of *escribanos*, they will be sanctioned with perjury. Legal personnel shall inform our courts of law of any documents void of said formalities which may reach them or become known to them, provided said documents were issued on January 1st, 1640 or later, which is the date for the beginning of compliance within our realms and provinces in the New World.

No informer shall be necessary to initiate a trial regarding this matter. Since such punishable deeds render themselves to conspiracy, We, hereby, establish that existing legislation concerning bribery be applicable to said cases, so that the testimony of three witnesses shall be considered adequate evidence for trial.

It is our Royal Will that forgery of these sellos shall incur in all the sanctions applied to currency counterfeiters of all sorts, pursuant to the *prgmatica* enacted in 1628 and with evidence required as above. And it is also our Royal Will that this law be applicable to all kinds of people notwithstanding their

stamped paper was to be used, the tax rates. They also underscore the importance of not making cut squares out of the original documents to merely save the revenue imprint. Member Jim Campbell (2250 NW 191st Terrace, Opa Locka, FL 33056) has indicated that he will provide members with photocopies of the originals at cost of duplication.

status, quality or dignity.

It is, furthermore, ordered that the following instructions be observed in regard to the form and usage of said sellos in public documents.

There will be four different sellos, to wit: *primero, segundo, tercero* and *quarto*. Stamped paper shall be used in contracts, instruments, court rulings, deeds, provisions and other public documents issued in our realms and provinces in the New World, in keeping with the type and quality of each particular document. Stamped paper of *sello primero* shall be used for all grants and donations issued in the New World by our Viceroy, Presidents, *Audiencias*, *Tribunales de Cuentas*, Governors, Captain Generals, *Corregidores* and any other ministers of justice, war and treasury. Said documents of more than one sheet of paper shall be issued on stamped paper of sellos *tercero* except the cover page which shall be written in stamped paper of *sello primero*.

Stamped paper of *sello segundo* shall be used for the cover page of all deeds, testaments and contracts of any gender and form, to be authorized by *escribanos*, the other pages shall be written in stamped paper of *sello tercero*. Stamped paper of *sello segundo* shall be used for the cover page of all deeds, for any judicial matter, of concern of our Viceroy, *Chancillerias*, *Audiencias*, Tribunals and other Judges and Justices of the New World, and the certified copies issued of anything whatsoever shall be written as follows: the cover page in stamped paper of *sello segundo*, and all other pages shall be done in ordinary paper. Stamped paper of *sello quarto* shall be used in all official communications issued by government initiative as well as those concerning subjects in dire need and/or Indians public or private if the latter are addressed in writing. Should said *sello* be lacking in these documents, there shall be no punishment applied since our intention is always not to burden these subjects.

It is also Our Royal Will that instructions and official communications issued in transgression of this law be considered invalid and not admitted in court or elsewhere, not being able to convey property or other rights, and We, hereby, void and nihil them under the foregoing penalties and prohibitions.

Since the diversity of the sign and type of these sellos safeguard their legality, We, hereby, order and direct that said stamped paper be valid for two years throughout the New World and for the following two years other appropriate sellos be issued. That no persons other than those authorized by the Crown may print any stamped paper, neither conduct any sale of said stamped paper without the authorization from the Commissioners appointed in each *Audiencia* by Us. Transgressors shall incur in the sanctions and penalties already mentioned.

Taking into consideration the general production and

distribution costs of said stamped paper, as well as the salaries of officials, and the great distance between cities, villages and localities, and their numbers in the New World, it is fair to charge for this stamped paper and to allow some benefit to those involved in its administration and application. Said allowances shall also reflect benefits for our Royal Treasury and in keeping with our right to place a tag on these salable things, We, hereby, propose a fixed price for each of these sheets of stamped paper as follows:

- Stamped paper of *sello primero*, in a whole sheet, 24 reales;
- Stamped paper of *sello segundo*, also in a whole sheets, 6 reales;
- Stamped paper of *sello tercero*, which goes in half a sheet, 1 real;
- Stamped paper of *sello cuarto*, also in half a sheet, 1 quarto.

Public good demands brevity of enforcement, therefore, We, hereby, order and direct that the usage of said *sellos* be mandated in perpetuity in the New World; that these *sellos* be renewed every two years and that within each two-year period, old unused *sellos* be declared void.

Be also mandated that in each district of the New World, *Audiencias* in which a Commissioner is appointed there be a Treasurer from whom the Commissioner should receive a bond be it a lay, a plain or a paid one so that said treasurer may receive all stamped paper sent to said dominions, as well as all other related proceedings which should be handled by the officers of the Real Hacienda corresponding to the Commissioner's district. Such proceedings are to be completed every six months coinciding with the voyages of the fleets. Also, our Commissioners are equally mandated to oversee the Treasurer in this district on a yearly basis and to monitor him with all due care and diligence. And because in many places of the New World there is no appropriate currency to pay for *sellos tercero* and *cuarto* due to their low value, We, hereby, order and direct that such payments be made similarly to those of the Bull of the Crusades.

Due to the hardships endured by our soldiers in Chile and the Phillippines, We have deemed fit to extend them a helping hand. Consequently, We, hereby, order that troops on duty at military fortresses or armies on the field, may use stamped paper of *sello cuarto*, which substitute for stamped paper of *sello de oficio* in the New World and since public documents issued at government's initiative in all our *Chancillerias*, *Audiencias*, *Tribunales* and any other courts of law are numerous and directed to effective administration of justice and the good of the commonwealth, said documents, originally prescribed to use stamped paper of *sello cuarto* may be, hereby, allowed to be written rather in stamped paper of *sello cuarto de oficio*. This concession is geared to alleviate the burden of payment due to stamped paper of *sello cuarto* alone.

Concerning mistakes which may take place by accident and erroneous official communication incurred by our Viceroy, *Chancillerias*, *Audiencias*, *Tribunales*, *Justicias* and other royal courts in the New World, and to reduce the inconveniences of several payments by these parties, We, hereby, resolve as follows:

- All sorts of *escribanos* and any other official bureaucrats handling legal documents with mistakes in official communications in any of the first three *sellos*, may deliver them to the Receivers or other deputies in each city, village or locality in charge of the distribution of stamped paper;
- Whoever of these officials receiving said documents voided, erased, signed or countersigned, shall charge each sheet at

the ratio of half a *real* and no more over the costs of printing and delivering of said paper. Furthermore, said receiving official shall, in turn, itemize these charges as it has been resolved.

• Official communications of secret matters are only required to bear the *sello* and the inscription in those sheets signed by the signatory of said communications.

Likewise, We order and direct that stamped paper of *sello tercero* shall be used in petitions and requests submitted and delivered to our Viceroy, *Audiencias*, *Tribunales*, *Juzgados*, *Cobrnadores*, *Corregidores* and any other courts of law. Absence of said *sello* shall void any of these documents under penalties herein prescribed. We also declare that decreed and court rulings issued in reference to said documents might be written within the same petitions and requests. Equally, notices served regarding said decrees and court rulings, as well as any other depositions or other consecutive proceedings could be written in the same paper of the court ruling or judges writs. Stamped of *sello tercero* shall be used if more than half a sheet be needed in said proceedings.

Regarding the letters of reprimand sent by Viceroy, *Chancillerias*, *Audiencias*, *Juzgados* and other *Justicias*, signed by *Presidentes*, *Oidores*, and *Ministros*, stamped paper of *sello cuarto* shall be used.

Other regular letters sent by said officials and their bureaus through their respective *escribanos* or through anyone working in particular commissions, which may also be used for official communications at government's request shall be written in ordinary paper or stamped paper of *sello cuarto*, at their discretion. Ministers using this correspondence may do likewise.

We order and direct that under each *sello* only one instrument of the same kind be written. Protocols kept by *escribanos* shall be written in stamped paper of *sello tercero*, since they shall write all instruments requiring recording, consecutively, even though said documents may pertain to diverse matters or subjects. No blank spaces are to be left in the paper in order to assure the greater legality in registers and protocols. □

Government-Manufactured Stamp Paper

by William H. Caldwell, ARA

Here is one selection from the long list of things I never knew before:

"About this year (1864) the United States Government established a paper-machine in the basement of the Treasury Building, Washington, D.C. This machine was used in making paper bank-notes and for whisky stamps. The paper was known as 'membrane' owing to the silk threads interspersed through the sheets. Because of the complaints of the occupants of the Treasury Building concerning 'their health being impaired by inhaling the pestilential vapors and odors developed by the process of papermaking,' the project was abandoned in 1869 and the machinery removed from the building. The manufacture of banknote and stamp paper was then entrusted to a commercial mill under government supervision."

Dard Hunter, **Papermaking: The History and Technique of an Ancient Craft**. New York: Dover Publications, Inc. 1978. pages 565-566. □

The American Revenue Association

The Editor Notes . . .

...that ARA Vice President Hines wishes to announce that the Board of Directors has chosen the sites for the 1985 and 1986 ARA Conventions. The 1985 will be at BALPEX in Baltimore, Maryland, August 31-September 2, 1985. The 1986 Convention will be at ARIPEX in Phoenix, Arizona, February 28-March 2, 1986. Details will follow as they become available from the shows.

...that in the last issue notice was given regarding a British Commonwealth revenue catalogue. Brock Covington now has a new address: Box 207, Glen Echo, MD 20812. Please contact Brock if you can assist in this work.

...that member Peter Pierce (15 Willis St, Suite 27, Framington, MA 01701) has available free admission coupons to anyone wanting them for Philatelic Show '84 to be held October 12-14 in Boston. (A stamped addressed envelope would be appropriate ...KT)

...that Robert A Siegel Auction Galleries (160 E 56th Street, NYC, NY 10022) will feature a selection of M&M revenue stamps

Private Die Proprietary Medicine Stamps

George Griffenhagen, 78 pp ill
softbound (1969) — \$6 postpaid

The Revenue Specialist, Inc.

Box 15565

Chattanooga, TN 37415

Custom Stamp Approvals against want lists

370

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

Appointive Officers:

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458

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 KOL 1H0

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

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

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

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

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

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

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

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

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

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

in their late October sale. Featured items include a RS13a, RS188a and R0102b. A catalog is free to those mentioning the ARA.

...that Eric Jackson (Whittier Philatelic Services, Box 651, Whittier, CA 90608) has published net price list #1 featuring revenues, local post and telegraph stamps of the U.S. and possessions. Over 4500 items are listed in this 48 page illustrated list.

...that I wish to remind anyone that is or may be moving, please send your change of address to Secretary Miller--NOT to the Editor. The Editor does not maintain the mailing list. Changes must first be processed by the Secretary.

INDIA / STATES / NEPAL / BHUTAN / ETC.

367

**Fiscals-Judicial Papers-Postal Orders-
Banknotes-Saving Certificates**

fine quality material available for sale. Also hold 3 Auctions yearly, catalog free on request.

RAJESH KUMAR LODHA

GPO Box 3609 Kathmandu Nepal

Phone 214497

150 REVENUE LOTS

371

are offered in each of my two Mail Sales, May and October of each year. Also, 850 lots of U.S. and Canada - BNA postage stamps. Catalog - Free, Want Lists - Solicited

McLaughlin Philatelic Company

Harold McLaughlin A.R.A.

Box 1877

Kalispell, MT.

59903-1877

CANADA REVENUE ALBUM

265 illustrated pages with 2 custom imprinted binders

US\$64 postpaid. Sample page on request.

E.S.J. van Dam Ltd.

Box 300A, Bridgenorth, Ontario

Canada KOL 1H0

365

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

370

Marijuana Tax Stamp

\$2 Postpaid

Cocaine Stamp \$10

Filatelía Mexicana

Larry Fassler, A.R.A.

Dept. TAR, P.O. Box 26336

Tucson, Arizona 85726

371

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.

GEORGE BERNHEIMER 4124, 4201 Massachusetts Ave NW, Apt 3071W, Washington, DC 20016, by Richard Friedberg. US.

JACK CARPENTER 4120, 1406 Thayer Ave, Ellensburg, WA 98926, by Sherwood Springer. US tax-pays, private die medicine, stamped paper.

FAN K. CHAN 4131, PO Box 322, New York, NY 10002, by W. G. Krempfer. Collector / dealer.

JAMES M. COLE 4125, 4670 Wollaster Ct, No. D, Columbus, OH 43220, by Secretary. US Scott-listed revs, M&M, playing cards, ducks, etc.

BARRY CUNNINGHAM 4121, 73 St. James Place, Buffalo, NY 14222, by Richard Friedberg. US revs.

DONALD R. GRAF 4126, PO Box 547, North Tonawanda, NY 14120, by G.M. Abrams. Collector / dealer-US and foreign revs.

JOHN E. HOLMES 4130, 17 Bell Court, Apt B-1, East Hartford, CT 06108, by Richard Friedberg. US classic revs (first 3 issues, early proprietary, M&M).

ARTHUR M. NEU 4127, 120 Vermilyea Ave, New York 10034, by Secretary.

IVARS ROZENTALS 4128, PO Box 5403, San Mateo,

CA 94402, by Secretary. Latvia and related; also other Baltic states and related.

RALPH L. RYBARICK 4122, 283 Central Ave, Norwich, CT 06360, by Linn's.

LARRY E. TURLEY 4129, 310 N. Main, Charleston, MO 63834, by Richard Friedberg. US revs.

ELMER E. WHITLATCH 4123, 1046 Laird Ave, Parkersburg, WV 26101, by Secretary. Dealer, Valley Stamp Co.-all.

C. MING WOO 4119, 6438 Coolbrook, Montreal, PQ H3X 2N2, Canada, by APS. All China revs.

Highest membership number assigned on this report is 4131

NEW MEMBERS

Numbers 4103-4114

REINSTATED FROM 1984 NPD LIST

Raymond E. Peterson, Jr.-W. Hartford CT 06107

RESIGNED

James Jordan-Beverly Hills, CA 90213

MEMBERSHIP SUMMARY

Previous membership total	1573
Applications for membership	13
Reinstated from NPD list	1
Resigned	1
Current membership total	1586

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.

E.S.J. van Dam Ltd.

Box 300-A, Bridgenorth, Ont.

Canada KOL 1H0

363

WINES — F-VF

370

Unused: RE40 \$20, RE80 \$15, RE180 \$11, RE184 \$19, RE186 \$10

Used: RE164 \$20, RE178 \$20, RE181 \$2, RE195 \$20, RE203 \$2

Staples: RE159 \$3, RE164 \$12, RE176 42.50, RE178 \$12, RE180 \$2

Perfins: RE163 \$10, RE164 \$7, RE165 \$5, RE166 \$22, RE173 30c

Sherwood Springer

3761 W. 117th St., Hawthorne, CA 90250 (213) 644-2337

WANTED BY COLLECTOR

Papel Sellado (RSP) of Latin American and Spain as well as Revenues and Cubiertas of Colombia and her states.

JAMES CAMPBELL

2250 NW 191 Terr. (Phone 305-624-7312, PM) Opa Locka, FL 33056

369

FREE PRICE LISTS: INDIA & NATIVE STATES

1. Fiscals & Judicial papers, etc.
 2. Paper Money
 3. Hundis & cheques etc.
 4. Coins
- Please ask for the list of your choice. Serving the hobby since 1966.
Members: ARA, IBNS & NI.

NARENDRA SENGAR & COMPANY

Post Box 110, Kanpur 208 001 — India

372

U.S. REVENUES

Elusive REVENUES sound desirable copies at favorable prices. Return mail service postpaid five days return privilege, immediate refund if sold out of stock. 50c service charge on orders under \$10. Calif. residents please add 6% sales tax. Monthly lists for \$3 check or postage yearly, a free copy with your first order.

R38S	R485 32.50	R560	R609 1.00	R640 5.50	R676 1.50
cut 32.50	R492 1.10	cut 30.00	R611 8.00	R641 5.50	R677 1.00
R40S	R494 1.10	R567 1.10	R614 6.00	R644 10.00	R678 4.50
cut 4.50	R500 1.25	R569 1.25	R615	R648 9.50	R679 10.00
R408	R502 1.30	R571 1.15	PI 19.00	R654 1.10	R682 6.50
cut 4.00	R503 1.00	R575 3.50	R616 21.00	R655 1.10	R688 6.00
R410	R504 4.50	R576 4.00	R620 1.10	R657 1.10	Fine Used Revenues
cut 17.00	R505 7.50	R577 1.25	R621 1.10	R658 1.10	R691 8.00
R435	R508 10.00	R580 8.50	R624 1.10	R659 1.15	R697 7.50
cut 17.00	R510 37.00	R581	R626 1.15	R660 1.10	R700 6.50
R450	R530 13.50	PI 4.50	R627 1.30	R661 1.30	R706 17.50
SE 3.00	R533 10.00	R583 8.50	R628 1.35	R663 1.50	R709 9.00
R453 1.75	R542 1.10	R585 47.50	R629 1.50	R664 1.10	R715 10.00
R454	R548 1.15	R591	R630 1.10	R665 1.00	R718 7.25
PI 2.50	R549 1.25	SE 2.20	R633 1.20	R666 1.40	R724 10.00
R455 6.00	R550 2.50	R592 1.10	R634 2.00	R668 2.00	R725 7.00
R458 6.00	R552 1.40	R593 1.25	R635 3.00	R671 3.00	R726 22.00
R459 35.00	R553 4.50	R596 1.15	R636 1.35	R673	R727 4.00
R460 33.00	R555 17.50	R599 1.00	R637 4.00	SE 1.50	R728 45.00
R470 1.45	R558 15.00	R605	R638 5.00	R674 4.00	R729 20.00
R480 10.25	R560 50.00	PI 1.95	R639	R675	R733 1.15
R483 4.50		R608 1.75	SE 3.00	SE 3.00	RB1a 1.25

MARLIN LARSON

217 Country Garden Lane
San Marcos, CA 92069

370

RB1b 2.50
RB12a .70
RB11b .15
RC16PI.70
RC17PI.25

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.)

ICC Form D "Bingo" stamps. 100 diff. on docs \$10 pp. Also buy and swap. Kenneth Pruess, 1441 Urbana Lane, Lincoln, NE 68505. *180*

Circuit Book Approvals to ARA members, featuring State and Federal Duck, State Hunting and Fishing, State and Private Society Conservation stamps. State beer, liquor, wine, cigar, cigarette, tobacco, others. Cinderellas. Send ARA No. for sample book. Serious buyer of all Federal Ducks, especially needed used and used unsigned (no gum). Barry L. Porter, 107-A Southburn Drive, Hendersonville, TN 37075-3012. *181*

Telegraph frank book in preparation. If

you will respond for a questionnaire, I will be happy to send you 20 Western Union labels from 1920's-1950's FREE. George Kramer, Box 2189, Clifton, N.J. 07015. *182*

Wanted Hungarian Revenues: I have over 1,000 revenue stamps both national and local. Now I need the scarce items. I will buy or trade for what I need. John Stansfield, 1952 Vine St., Berkeley, CA. 94709. *183*

Buying South Dakota Game Stamps as follows: Archery Deer Non-Res 1973, 1977, 1978 \$10.00 each. Antelope Resident 1976 — \$10.00, Archery Antelope Resident 1962, 1968 — \$10.00 each. Small Game Non-Res 1971 — \$10.00. Wild Turkey Resident 1972, 1975, 1976 — \$8.00 each. David H. Curtis, 1806 Sycamore Drive, Killeen, Texas 76543. *184*

Paper & Tin-Foil Tobacco Wrappers — Am interested in information about tobacco wrappers, whether listed or not, imprinted stamp or adhesive stamp usage. Wish to correspond with other collectors and want to buy or trade for foils needed. Alan Hicks, 11 Warren Place, Brooklyn, New York 11201, ARA No. 1187. *185*

MDC Cancels Wanted: 5-21-33 and 5-22-33 on RE32. 5-24-33 on RE60. Different type face varieties on 5-21-33 and 5-22-33 especially. Other dates offered in exchange. Ronald E. Leshner, Sr., P.O. Box 242, Pineville, PA 18946. *186*

Beer Stamps and some tobacco, cigar, and cigarette for sale or trade. Send want and / or have lists by Priester or Springer numbers. Also looking for beer stamp essays and proofs. Roslyn Winard, 4308 Farmer Place, Fort Washington, MD 20744. *187*

Wanted: Text of Treasury instructions or regulations to local IRS Collectors for Special Tax laws from the 1790's to 1872 including sample forms to use for assessing or collecting. I have text of

laws themselves. For loan to copy or will buy. Wenck, P.O. Box 1493, New Milford, Ct. 06776. *188*

Wanted to Buy: South African customs duty / douane overprints; mint, used, loose, on cover etc: SWA cheques, revenues, postal orders, international reply coupons, etc. L. Jacobson, Box 1203, Windhoek, SWA / Namibia. *189*

Beer Stamps Wanted: Collections or accumulations of all Priester listings. Send insured with asking price or our fair offer. Byron J. Sandfield, P.O. Box 12463, Dallas, Tx. 75225. *190*

Insurance policies and insurance documents with first issue revenues needed. Please write first with price and description. Nancy deGelleke 3509, 7 Everett St, Eastchester, NY 10707. *191*

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. *192*

Wanted: R284 & 285. Will pay double Scott for either or both of these stamps. Wm. E. Buford, 237 Leland Way, Hanford, CA 93230. *193*

Printed Cancels Wanted to buy or trade, especially proprietary 1898-1919. Can offer many areas in trade. Also seeking Arizona State Revenues. Andrew Cooper, 4034 W. Sharon Ave., Phoenix, AZ 85029. *194*

Le Timbre Fiscal Journal. J.B. Moens. Vol 7 Jan 1880 cmplt Vol 23 Dec 1896 (whole No. 65-268) in two magnificent buckram binders c labels. A few xerox numbers and early numbers can be supplied by xerox if requested. \$600.00. Stanley M. Bierman, M.D. 2080 Century Park East, Los Angeles, CA 90067, (213) 553-3567. *195*

FOR SALE INDIA AND INDIAN STATES

Fiscals, Judicial papers, cinderella material, all at throw away prices. Investors: special throw away price to clear stocks.

S.D. PURI & CO. (est. 1914)

Puri Building, Sangrur-148 001
Punjab, India — Member ARA

BUYING AND SELLING UNITED STATES REVENUES



YOUR WANT LIST SOLICITED



Satisfaction Guaranteed Since 1895

Chandler's, Inc.

630 DAVIS ST.

EVANSTON, IL. 60201

312-175-7200

370

FRENCH REVENUES

Buy — Sell — Exchange
200 diff-\$15 300 diff-\$30 400 diff-\$60

Larger collections Available Want lists Welcome

JOHN O. MARSH

Box 529 — California, PA 15419

366

IMMEDIATE PAYMENT

Revenues, Documents, Revenue Stamped Paper
U.S. & Possessions, Mexico, Canada — Worldwide
Ship insured with price or for offer
Also selling — send SASE for latest pricelist

W. G. KREMPEL

P.O. Box 693, Bartow, Florida 33830
Phone 813-533-9422 (evenings)

369

**WE'RE *FISCALLY*
RESPONSIBLE
AS BOTH
BUYERS AND SELLERS.**

We handle

- * All Scott-listed U.S. Revenues
- * Other U.S. Back-Of-The Book
- * Canadian Revenues.

How do we sell?

- * Through net price lists published six times yearly and offering 1,000's of individual items.
- * By approval to ARA members
- * Through private treaty.

How can we help you?

RICHARD FRIEDBERG
Masonic Building Suite 106
Meadville, PA 16335 * 814-724-5824



**ATTENTION
M&M
COLLECTORS**



One of the finest Match and Medicine collections of single and multiple stamps to be broken down and sold. Almost all stamps in V.F. to superb condition.

Visit my store, send want list or call (213) 398-6338 between 11 a.m. to 5:30 p.m.

Chef's Stamp Centre
11732 Washington Place
Los Angeles, California 90066

372

YOUR BEST BET



FOR U.S. REVENUES

We continually maintain an extensive and specialized stock of U.S. Revenues, featuring all Scott-listed categories including Private Die Proprietaries; Taxpaid Revenues including Tin-foils; State Revenues; and U.S. Possessions Revenues. We also stock selected U.S. Cinderellas. We encourage serious collectors to send a want list for custom approvals.

Address inquiries to Eric Jackson.

WHITTIER PHILATELIC SERVICES

P.O. Box 651
Whittier, CA 90608
(213) 698-2888 ARA ASDA APS SRS

370

REVENUE LITERATURE

First Issue U.S. Revenues. Georgi (1962)

Profusely illustrated, printed on slick magazine stock. 29pp 7x10 in., 5 oz. \$5.00 ppd.

Series of 1941 Wine Stamps. Bidwell (1965)

Profusely illustrated monograph. Printed on slick magazine stock. 44pp 6x9 in. 5 oz. The definitive handbook. \$5.00 ppd.

Revenue Catalog of Hong Kong Huygen

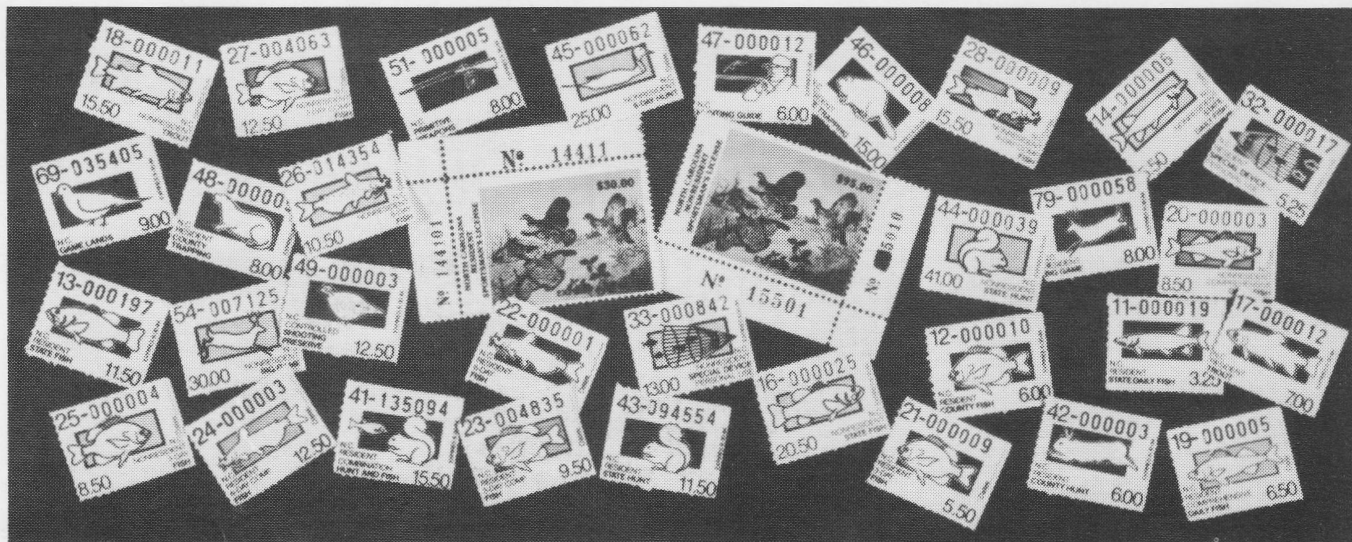
Fully illustrated in full color. Slick magazine stock. 122 pp. 7½x10½ in. Limited quantities. \$10.63

JOHN S. BOBO

1668 Sycamore St. Des Plaines, Illinois 60018

NOW AVAILABLE...A FIRST!

North Carolina's Official "First of State" Hunting and Fishing License Stamps



A FACE VALUE OF OVER \$500 FOR ONLY \$35.00

Beginning with the 1983-84 hunting and fishing seasons, the North Carolina Wildlife Resources Commission replaced the traditional licenses with a new stamp and passbook format.

Individuals wanting to hunt or fish are now required to purchase the appropriate combination of stamps and affix them to the passbook carrier.

The Wildlife Commission is now making a package of the state's official "First of State" hunting and fishing license stamps available to collectors. Approximately 200 complete packages are available for \$35 each. The complete package consists of all 34 license stamps issued by the Commission for the 1983-84 seasons. The stamps in the package are in "as is" condition. In addition to the complete package, a package of all stamps except the one-day fishing stamp will be available for \$30. The North Carolina Waterfowl stamp, a voluntary stamp, is not included in either package.

The stamp packages will be available until December 31, 1984 or until supplies are exhausted, whichever comes first. Should any stamps remain unsold after December 31, 1984, they will be destroyed.

The large full-color sportsman stamps (both resident and non-resident) are included in the package. They are also available individually through December 31, 1985 for \$7.50 each. These are the only stamps available on an individual basis.

To order: Fill out the attached form and return it with your check to the North Carolina Wildlife Resources Commission, License Section - STAMPS; 512 N. Salisbury St., Raleigh, NC 27611.

All orders for packages must be prepaid and postmarked before December 31, 1984.

Please indicate on the order form if you would like your order sent registered mail, and if so, include the additional charge in your payment. Because of the risk of loss in mailing such items, the N.C. Wildlife Commission cannot assure delivery. Unless special handling is indicated and the appropriate fee is paid no reimbursement or replacement of stamps can be made if they are lost in the mail. Due to the very limited quantities available, stamps will be sold in "as is" condition and no refunds will be made.

A service charge of \$10 will be made for returned checks (N.C.G.S. 25-3-512). Incorrect orders and checks will be returned.

Stamp Package Order Form

Please send me:

_____ Package(s) of N.C. Hunting and Fishing License stamps at \$35 each\$ _____
(If complete packages are sold out please send me the indicated number of incomplete packages at \$30 and refund the remainder ☐ yes ☐ no)
_____ Incomplete package(s) of stamps at \$30 each\$ _____
_____ Resident Sportsman License stamp(s) at \$7.50 each\$ _____
_____ Non-resident Sportsman License stamp(s) at \$7.50 each\$ _____

Total \$ _____

Wake County residents add 4½% sales tax\$ _____

Other North Carolina residents add 3% sales tax\$ _____

Special Handling: ☐ yes ☐ no

Registered mail \$3.00\$ _____

Total Enclosed \$ _____

Send to: (please print)

Name _____ Phone _____

Address _____

City/State/Zip _____ NC County _____