

# The American Revenuer

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**Pay income tax with stamps?**  
It was done that way in Germany. For a discussion  
of the stamps and their use see page 141, inside.



THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION

**SEPTEMBER, 1984**

Volume 38, Number 8  
Whole Number 368



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# The American Revenuer

The Journal of International Fiscal Philately

The Official Organ of  
THE AMERICAN REVENUE ASSOCIATION

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Whole Number 368

## Many Questions, Some Answers

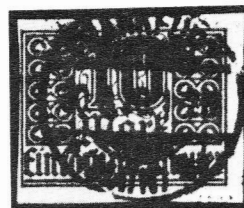
### The Income Tax (Einkommensteuer) Stamps of the German Reich

By Martin Erler, ARA

The law of March 29, 1920, introduced a special way to raise income tax via tax forms on which stamps had to be affixed according to the amount of tax due on a quarterly, monthly, biweekly or daily basis. This system was intended to simplify accounting for small income taxes.

The income tax stamps had to be purchased by the employees and were usually available at tax offices or at post offices (giving rise to emergency use of income tax-postage during the inflation period due to lack of postage stamps at some offices).

The first stamps were issued on June 21, 1920. They were perforated  $13\frac{1}{2} \times 13$ . With inflation marching on rapidly and the consequent devaluation of the stamps, there was a greatly increased demand for the stamps. The state printing office (Reichsdruckerei) could not keep up with the demand for all the stamps. Thus, with the official announcement of September 8, 1920, unfinished sheets (imperforates) were sent to the distribution offices and sold in that state. The im-



Postally used income tax stamps.

*During the past months I have received many letters from ARA members asking for detailed information in various fields of German fiscal philately, especially in connection with my catalogues. Some of these questions imply a rather lengthy explanation. Since surely many of the other ARA members are keen on additional data, I shall try to start a special corner in TAR for relating these facts; facts that could not be included in my catalogues.*

M.E.

perforate values were the 10 and 50 Pfennig and the 1, 2, 5, 10, 20 and 25 Mark.

In the beginning of 1922, 25 Mark counterfeits appeared. They were well made, a bit paler and perforated  $12\frac{1}{4}$ , but otherwise very similar. The counterfeiters were an unemployed artists Richard Mandlick and two printers Willi Freiheit and Wilhelm Schlafke. On March 1, 1922, the 25 Mark value was declared invalid.

In February, 1922, counterfeits of the 10 and 20 Mark stamps were discovered in Koln. They were lithographed and

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(Name des Arbeitgebers, Firmenstempel)

Stammort  
des Arbeitnehmers

Gemeinde:

Steuerhebestelle:

Nummer des Steuerbuches:

Kly- Stadt

12898 Friburg

12898

Steuermarken für die Zeit vom 27. Dezember 1922 bis 20. 2. 1923

für Josef Lauer

(Fu- und Vorname, sonstige Bezeichnung)

Friburg

Fabrikarbeiter

(Beschäftigungsart, Stand)

Tüschel

Straße Nr. 10

(Wohnort, Straße und Hausnummer)

geboren

1. 8. 1854

Geburtsort:

Wagensberg

Jährliche Ermäßigung des Steuerabzugs lt. Steuerbuch: M.

demnach vierteljährlich: — monatlich: — 14-tägig: — wöchentlich: — täglich oder zweifundlich: M.

(Zutreffendes unterstreichen)

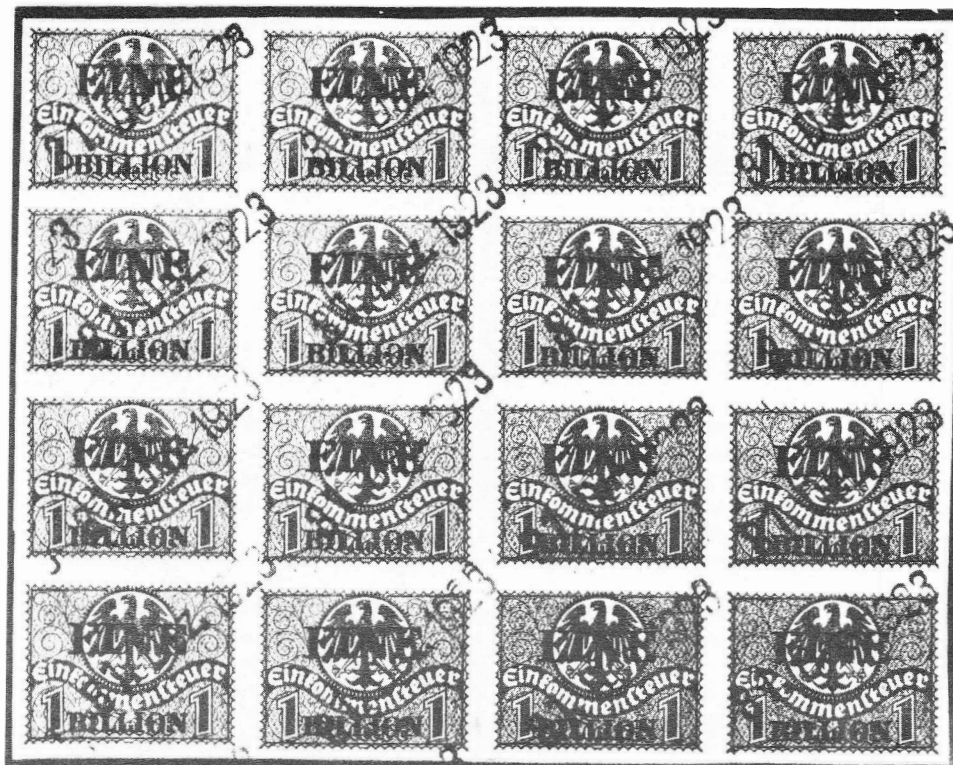
Besitzerdienst a) Barlohn b) Naturalbezüge c) einmal. Z-bl.* M.	Markenfelder			Ein- behaltenen Steuerbetrag		Außerdem gewährte Aufwands- entschädigung		Bemer- kungen
				M.	pf.	M.	pf.	
a) 12,852. — b) c)								
a) b) c)				612.				
a) b) c)				310.				
a) b) c)								
a) b) c)				2775.				
50457.50	Zusammen Seltenbetrag	Zusammen Seltenbetrag		3698.				

\* Bezieht ein Arbeitnehmer neben seinen laufenden Bezügen sonstige, insbesondere einmalige Einnahmen (Santieren, Gratifikationen oder ähnliche einmalige Einnahmen), so ist von diesen Einnahmen der Betrag von 10 vom Hundert voll einzubehalten (ohne Berücksichtigung von Ermäßigungen); vgl. § 14 der Durchführungsbestimmungen zum Lohnsteuergesetz.

## Ablieferung der Steuermarken für 1922.

Nach § 42 der Durchführungsbestimmungen zum Lohnsteuergesetz ist jeder Arbeitnehmer verpflichtet, sämtliche für ihn geltenden Steuermarken und sonstigen in seinen Händen befindlichen Ausweise öffentlicher Kassen usw. über einbehaltene Steuern für die Zeit vom 1. Januar





Late use (December 31, 1923) of the old Mark stamps.



A suspected bogus overprint reading "Hermann E. Sieger / Lorch-Wurttb. / 50."

were unwatermarked. Later the 100 Mark stamp with an incorrect watermark was found counterfeited. There was apparently little use of these counterfeits since they were easily detected by the officials.

In 1922 it became necessary to employ private printing firms to meet the demand for stamps. This explains the color varieties and the rouletted issues.

The progress of inflation soon brought new issues. In March, 1922, the 200 Mark brown (No. 11) appeared. In December, 1922, the larger format stamps in 200, 500, 1000 and 2000 Marks (perforated 14) were issued. A few months later the 3000, 4000 and 5000 Marks stamps appeared. Once again part of the stamps had to be printed or perforated by private firms resulting in the rouletted issues as listed in the catalogue.

As inflation progressed all stamps below certain values were removed from sale; less than 50,000 Mark on October 10, 1923; less than 10 Million Mark on November 10, 1923; and less than 500 Million Mark on December 18, 1923.

Facing page: A page from a tax book showing how the income tax stamps were used.

On December 1, 1923, the new Rentenmark (Gold-Mark) currency was introduced. The remainders of the inflation stamps were used at the rate of 10 Milliarden (10,000,000,000) = 1 Rentenpfennig (Gold Pfennig). As a result high values in old Marks used after December 1, 1923, are not too rare.

On December 8, 1923, the first stamps in the new currency appeared. These stamps have an underprint covering the entire sheet. Occasionally a shifted underprint causes white markings on the stamps that come from the sheet margins or corners.

Recently counterfeits of the 5 Gold-Pfennig and the 1 Gold-Mark denominations were found. The paper, watermark, perforations and design are very similar. The underprint, however, is broken in many spots. Apparently the 5 GPf was widely used while the 1 GM seems to be rare.

In 1925 a new series valued in Reichsmark was issued in the lower denominations (up to 2 Reichsmark). The 100 GM value, which was seldom used, was discontinued on April 30, 1925 and the remainders burnt, hence the rarity of this stamp.

There is a 1,000,000 M orange stamp with an overprinted 50 with a green handstamp reading "Herman E. Sieger/Lorch-Wurttbg." There is no evidence so far that this was officially permitted. Probably it is bogus. □



A counterfeited and a genuine 1 GM stamp.

# Civil War-Era Photographer's Cancels

By Will Carrick, ARA

Photographs were taxed for only two years (1864-1866), but because of the popularity of photographs, especially after the advent of the *carte de visite*, there were many photographers in the country, and many, many photographs were sold. It is probably this very popularity that led Congress to see these as a source of revenue to pay the debts resulting from the Civil War.

This large number of photographers allows for an interesting variety of cancels on the first issue revenues used by the photographers. As with most first issues, many of the cancellations are the simple ink slashes, but many photographers used distinctive ink cancellations, and many others used handstamp and, occasionally, even printed cancels. A few photographers, such as H. D. Stowe of Louisville, Ky., had their subjects sign the stamps as a method of cancellation, allowing for identification of these subjects.

In that the tax on photographs generally ranged from 2¢ to 5¢, these cancels will be found on R-1 through R-29 (occasionally on postage stamps used as revenue). Certain very expensive photographs might be taxed at more than 5¢, but these taxes were very rare and were generally formed by simply combining multiple copies of the 1¢ through 5¢ values. It would not, however, be impossible to find photographer cancels on higher denomination stamps.

The following lists include the names of the photographers and their locations as indicated on the photographs or, occasionally, in literature relating to photographers. Most of these individuals, however, have through time slipped into obscurity (much as have most of the faces in the photographs), and little or no information is available on most of them.

A-1  
A. E. Alden  
Mar 8

A-1

A-2  
A. W. Anderson  
awa

A-2

A-3  
H. Anderson  
H. A

A-3



A-4

B-1  
Ball & Thomas  
B & T

B-1

B-2  
Barcalow  
RB

B-2

B-3  
Bates & Flickinger  
B

B-3

B-4  
B. F. Battels  
BFB  
1864

B-4

B-4-1  
B. F. Battels  
BFB  
1864

B-4-1

B-5  
Beal  
HGB  
Nov  
64

B-5

B-6  
N. Bechlar  
NB

B-6

B-7  
A. E. Beers  
AEB  
May  
1864

B-7

## The Photographers

- A-1: A. E. Alden; Troy, N. Y.
- A-2: A. W. Anderson; Haverhill, Mass.
- A-3: H. Anderson; Eureka, (?)
- A-4: Anson; New York. N. Y.
- B-1: Ball & Thomas; Cincinnati, Ohio
- B-2: Barcalow; New York, N. Y.
- B-3: Bates & Flickinger; Mechanicsburg, Penn.
- B-4: B. F. Battels; Akron, Ohio
- B-5: Beal; Worcester, Mass.
- B-6: N. Bechlar, Union Gallery; Norristown, Penn.
- B-7: A. E. Beers; Rushville, N. Y.
- B-8: Bell & Brother; Washington, D. C.
- B-9: Black & Case; Boston, Mass. & Newport, R. I.

B-8  
Bell & Brother  
B & B  
1864  
Dec

B-8



B-9



B-9-1





B-9-2



B-10

BOGARDUS  
Photo  
363  
B'dway, N.Y.  
1865

B-10-1

vjo  
com

B-11

Brady

B-12

BYN  
ap

B-13

JRB  
Jan

B-14

DJB  
Oct 21  
1864

B-15

JVB  
Sept  
64

B-16



B-16-1

Bxb

B-17



C-1

LBE RMB com

C-2

C-3

C-4

C-5

T-14  
Ghan  
1866

C+H C+H

C-6

C-6-1



C-7

CSD  
Aug 22  
1864

C-7-1

Feb

C-8

- B-10: Abraham Bogardus; New York, N. Y.  
 B-11: E. A. Boughton; Kalamazoo, Mich.  
 B-12: Mathew Brady; New York, N.Y. & Washington, D.C.  
 B-13: Bundy & Williams; New Haven, Conn.  
 B-14: T. R. Burnham; Boston, Mass.  
 B-15: D. T. Burrell; Bridgewater, Mass.  
 B-16: Burrows & Bundy; Middletown, Conn.  
 B-17: Butchell & Cardwell; Portland, Ore.  
 C-1: John Cadwallader; Toledo, Ohio  
 C-2: Thomas B. Cardon; Mechanicsburg, Penn.  
 C-3: Cargo; Allegheny, (?)  
 C-4: Carpenter & Mullen; Lexington, Kent.  
 C-5: John Case; Vincennes, Ind.  
 C-6: Charles & Hart; Knightstown, Ind.  
 C-7: Churchill & Dennison; Albany, N. Y.  
 C-8: F. Clapsadel; Plainesville, Ohio  
 C-9: J. A. Clayton; San Jose, Calif.  
 C-10: A. Cobden; Troy, N. Y.  
 C-11: E. M. Collins; Syracuse, N. Y.  
 C-12: L. W. Cook; Weymouth Landing, Mass.  
 C-13: Cosand & Johnson; Thorntown, Ind.  
 C-14: Cremer & Dillons; Philadelphia, Penn.

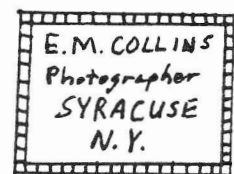
JAC  
May  
1868

C-9

H

C-10

C-11

LNC C+H C+D  
1866

C-12

C-13

C-14

# Photographer's Cancels



- C-15: Thomas Cummings; Lancaster, Penn.  
 C-16: Currier; Amesbury, Mass.  
 D-1: G. B. Dana; Pawtucket, R. I.  
 D-2: Davis Brothers; Portsmouth, N. H. & Exeter, N. H.  
 D-3: Dolph Brothers; Erie, Penn.  
 D-4: Donaldson & Penell; Logansport, Ind.  
 D-5: T. M. V. & E. V. Doughty; Winsted, Conn.  
 D-6: Douglass & Co.; Buffalo, N. Y.  
 D-7: O. B. Dunning, Union Gallery; Dowagiac, Mich.  
 D-8: W. D. Dyer  
 E-1: Charles W. Eberman; Lancaster, Penn.  
 E-2: Alexander Edouart; San Francisco, Calif.  
 E-3: E. B. Everitt; West Meriden, Conn.  
 F-1: Samuel M. Fassett; Chicago, Ill.  
 F-2: A. L. Fellers; Lancaster, Ohio  
 F-3: Filley & Gilbert; New Haven, Conn.  
 F-4: Forbes & Brothers; Farmington, Ill.  
 F-5: F. Forshaw; Hudson, N. Y.  
 F-6: French & Sawyer; Keene, N. H.  
 F-7: D. O. Furland; Manchester, N. H.  
 G-1: George E. Gibbs; Audburn, N.Y.  
 (This particular handstamp measured approx. 16 x 34mm, so it filled more than one stamp.)  
 G-2: Gilbert Brothers; Akron, Ohio

FROM  
**GEO. E. GIBBS'**  
 PHOTOGRAPH & AMBROTYPE  
 ROOMS  
 No. 12 E Tennessee St  
 AUBURN, N. Y.

G-1

DOF  
 NOV  
 1865  
 F-7

G-2

(to be continued)



# Revenue Stamps of Chile

by Leland L. Crane, ARA and Richard F. Riley, ARA

An attempt has begun to catalogue the revenue stamps of Chile.

Prior literature on Chilean revenue stamps, aside from the brief chronicle cumulated and published by Forbin, seems confined largely to Chilean philatelic journals, particularly *Chile Filatelico*. Chileans in their specialized catalogues of Chilean stamps have, for all practical purposes, ignored their revenue stamp issues.

A few sporadic revenue articles appeared in *Chile Filatelico* through 1972 and then between March, 1973, and December, 1977, a supplement appeared regularly consisting mainly of short notes on various aspects of the subject. For no apparent reason this source hardly mentions the large group of adhesive documentary issues we will consider first.

The section which follows and any others which may appear from time to time are constructed in large part from material

in collections of the authors.

Early in our deliberations it was found that we needed a color-naming reference to achieve uniformity in naming of stamp colors. For this purpose we selected *Methuen Handbook of Colour*, London, 1978. Comparison of stamps with Methuen color samples under the recommended conditions of comparison was found to provide a needed consensus with a minimum amount of correspondence and loan of examples back and forth between East and West Coasts.

Where possible we have attempted to give a scarcity rating (SR). Lacking reasonable grounds for an opinion, SR is given by a dash which should not necessarily be taken to imply scarcity. SR numbers and their very approximate estimated cash values are of the order of: 1, \$0.15; 2, 0.35; 3, 0.75; 4, 1.40; 5, 4.00; 6, 8.00; 7, 15.00; 8, 30.00; 9, 60.00; 10, 100.00.

## Section 1. Adhesive General Purpose Documentaries.

Use of early postal issues for revenue use: *Catalogo Especializado de Sellos de Chile*, Ediciones Selchi, Santiago, 1983, considers that regular postal issues beginning with the final London prints of 1861 (Scott No. 11-13) and issues of 1867 (Scott No. 15-19) cancelled by pen were used as fiscals. Valuations are given at 10-20% of the price of postally used copies.

### General Tax Stamps



Star on Shield with Plume

1-G



2-G

Mar. 1, 1878  
Unwatermarked  
Engraved  
American Bank Note Co.  
20.5 x 29-29.5 mm  
Perf. 12

G1	1-G	1c orange red (F 1*)	SR	1
G2	1-G	2c brown (F 2)		1
		a. shades		

G3	1-G	5c deep blue (F 3)	1
G4	1-G	10c dull green (F 4)	1
G5	1-G	20c orange (F 5)	1
		23-23.5 x 34.5 mm	
G6	2-G	1p orange (F 6)	1
		a. shades	
G7	2-G	2p dull green (F 7)	2
G8	2-G	5p dark brown (F 8)	3
G9	2-G	10p deep blue (F 9)	4
		a. shades	
G10	2-G	20p orange red (F 10)	10

\* F numbers in parentheses are Forbin designations.



Star on Shield with Large Plume

3-G



4-G

1900  
20-20.5 x 29-30 mm  
Perf. 14

G11	3-G	1c reddish orange (F 11)	1
		a. brownish orange	
G12	3-G	2c brown (F 12)	1
G13	3-G	5c deep blue (F 13)	1

G14	3-G	10c dull green	7
		24.5 x 34.5 mm	
G15	4-G	1p brownish yellow (F 14)	4
G17	4-G	5p dark brown	6
G18	4-G	10p deep blue (F 15)	7

Postage stamps of 1905-9 overprinted IMPUESTO in plain block letters.



5-G



6-G

### Head of Columbus

<b>1910</b>			<i>Perf. 12</i>
G22	5-G	5c on 30c deep green (R) (F 16)	1
G23	5-G	10c on 50c deep blue (F 17)	1
G24	5-G	20c on 30c deep green (R) (F 18)	1
G25	5-G	50c deep blue (F 19)	2
G26	6-G	1p grayish green (F 20)	3



### Star on Shield with Plume

7-G

These are similar to 2-G but the base of the plume has an altered background like the detail sketch.

<b>1912</b>		<b>20 x 30 mm</b>	<i>Perf. 14</i>
G27	7-G	5c deep blue	2
G28	7-G	10c dark green (F 21)	1
G29	7-G	20c orange red (F 22)	1
G30	7-G	50c dark purple (small 50)	2

See figures after G44 for illustrations of large and small numerals on these issues.

Dates of issues of the following groups of stamps are uncertain to various degrees and revisions are quite likely with further study.

		<b>Typographed</b>	
<b>1915</b>		<i>Perf. 13½</i>	<b>Unwatermarked</b>
		<b>20-21 x 30-31 mm</b>	
G-35	8-G	5c deep blue	3
		a. shades	
		b. perf. 13 x 13½	
G36	9-G	10c dull green	3



### Star on Shield with Plume

8-G

9-G

10-G

In type 8-G the lathe work behind the shield consists of two rings while in 9-G it appears solid.

	a. perf. 13½ x 14	
G37	10-G 20c orange	3
	a. shades	

See also: G46-51, 73-5, 77-9, 80, 95-101, 128-30, 143-7, 220-3, 264-7, 280-3 and 298-301.



### Coat of Arms of Chile

11-G

Imprint

Waterlow & Sons, L. D, Londres, Inglaterra  
Engraved

<b>1915</b>	<b>Unwatermarked</b>	<i>Perf. 14</i>
G38	11-G 1p dark violet	3
G39	11-G 2p brownish orange	3
G40	11-G 5p dull green	7
G41	11-G 10p dull blue	7
G42	11-G 20p brown	8
G43	11-G 50p reddish orange	8
G44	11-G 100p deep red	8

Control numbers printed in black at the bottom increase sequentially from left to right on the sheet.

The size of the numerals on the 40c and 50c denominations differ in several of the following issues.



Large 40



Small 40





Large 50



Small 50

**Earlier Types Redrawn**

1918	Lithographed	Perf. 14 x 14½
G46	8-G 1c brown	4
G47	8-G 2c dull violet	2
	a. shades	
G49	9-G 10c dull green	1
	a. dark paper	
G50	10-G 40c dull blue (large 40)	5
G51	10-G 50c grayish magenta (small 50)	5

1919	Typographed	Perf. 14½
Type of 1915 Without Inscription Below Design		

G54	11-G 10p dark blue	7
G55	11-G 25p deep blue and china blue	8
G56	11-G 100p brownish red	5
G57	11-G 200p Parma violet and china blue	10
G58	11-G 500p lilac and mauve	10
G59	11-G 1000p black and yellow	10

G55 is watermarked DIEZ/10/PESOS and coat of arms; G57 has a circular engine turned design in blue on back; G57 has a legend at bottom: IMP. FISCAL-CHILE; and G58 is printed on postal paper used for Scott No. 11.

See also: G61-7, 104-126 and 132-40.

The control numbers of subsequent issues of type 11-G are printed in black ink preceded by control letter(s) in deep blue or blue green ink. The numbers are the same on each sheet and the letters are inserted alphabetically. The control imprints occur in 7 types.

Type 1. Letters 4 mm and numerals 3.5 mm high. No period after the letter.

Type 2. Like type 1 with period after letter, and even with the base of the letter.

Type 3. Like type 1 with period after letter, but above base of the letter.

Type 4. Like type 2 with 3 mm high control letter.

Type 5. Like type 4 with double small control letters.

Type 6. Like type 4 with control numbers in a plain 3 mm font.

Type 7. Like type 5 with control numbers in a plain 3 mm font.

From dated cancellations, it is thought that types 1, 2, and 3 first appeared in 1920; types 4 and 5 by 1927 and types 6 and 7 by 1929.

1920	Type 1	Perf. 14¾
G61	11-G 2p brownish orange	7
G62	11-G 20p light brown	7
G63	11-G 50p brownish red	7

Type 2		
G65	11-G 2p brownish orange (14)	3
	a. perf. 15	
	b. perf. 15 x 14½	

G66	11-G 10p dark blue (14)	6
	a. perf. 15	
	b. perf. 15 x 14½	
G67	11-G 20p light brown (14½)	6
G68	11-G 50p brownish red (14½)	7

**Type 3**

G69	11-G 2p brownish orange (14½)	3
	a. perf. 14½ x 13½	
	b. perf. 15	
G70	11-G 10p dark blue (14)	3
	a. perf. 15	
	b. perf. 15 x 14½	
	c. perf. 14½	
G71	11-G 20p light brown (14½)	4

1924?	Typographed	Perf. 14 x 14½
G73	8-G 5c dull blue	2
	a. shades	
G74	9-G 10c dull green	2
G75	10-G 20c orange	2
	a. shades	



Star on Shield with Plume  
12-G 13-G



1924	Typographed	Perf. 14 x 14½
G77	9-G 10c red	4
G78	9-G 40c dull blue (small 40)	3
G79	10-G 50c grayish magenta (large 50)	1
	a. shades	

Engraved		
G80	8-G 90c gray	9
G81	12-G 1p brownish orange	1
	a. shades	
G82	13-G 5p dull green	5
	See also: G102-3	

1927  
**Issues of 1918-24 Overprinted 1927 in Dark Blue**

Overprint 10.5 x 3 mm		
G95	8-G 2c grayish violet (G47a)	4
G96	8-G 5c dark blue (G35)	4
G97	9-G 10c dull green (G49)	2
G98	10-G 20c orange (G37a)	2
G99	9-G 40c dull blue (G78)	2
G100	10-G 50c grayish magenta (G51)	7
	(overprint is 10.5 x 2.5 mm)	
G101	10-G 50c grayish magenta (G79)	2
G102	12-G 1p brownish orange (G81)	6
G103	13-G 5p dull green (G82)	7

**Large Peso Values of 1919-20 Overprinted 1927 in Dark Blue**

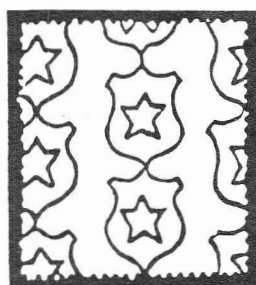
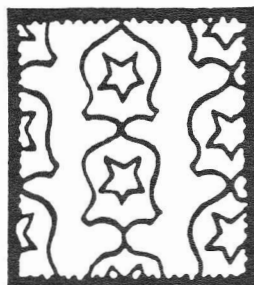
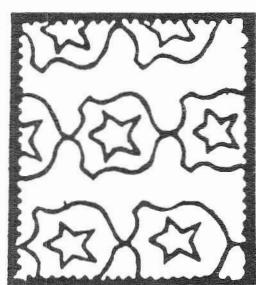
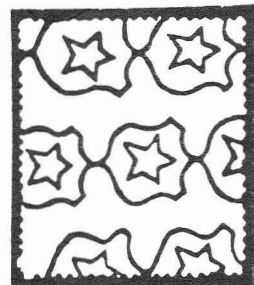
G104 11-G	1p dark violet, Ty. 2 (15 x 14½)	4
	a. Ty. 4	4
	b. Ty. 5	4
G105 11-G	2p brownish orange, Ty. 2 (15 x 14½)	4
G106 11-G	5p deep green, Ty. 2 (14½)	7
G107 11-G	10p dark blue, Ty. 3 (14½)	6
G108 11-G	20p light brown, Ty. 2 (14½)	6
G109 11-G	25p deep blue and china blue, on G55	8
G110 11-G	50p reddish orange, Ty. 3 (14½)	7
G111 11-G	100p brownish red, on G56	7

**1928? Without Overprinted Date Perf. 15 x 14½**

G118 11-G	1p dark violet, Ty. 4	—
	a. Ty. 5	—

**1928****Issues of 1919-20 Overprinted 1928 in Dark Blue***Perf. 14½*

G120 11-G	5p deep green, Ty. 2 (15 x 14½)	6
G121 11-G	10p dark blue, Ty. 3	5
G122 11-G	20p light brown, Ty. 2	7
G123 11-G	25p deep blue and china blue on G55	8
G124 11-G	50p reddish orange, Ty. 3	7
G125 11-G	100p brownish red on G56	7
G126 11-G	200p Parma violet and china blue on G57	8

**Position 1****Position 2****Position 3****Position 4****Wmk. 1****Small Star-in-Shield, Multiple (1)**

This basic watermark is known in several varieties on Chilean postal issues and they probably occur on Chilean revenue stamps as well, however no effort has been made to segregate them. Also, the orientation of the watermark is found to occur in the four positions shown, face down, though all may not necessarily occur on any particular watermarked entity. Known watermark varieties are indicated and a scarcity rating, where given, is for the most common variety.

**1929 Typographed Perf. 14 x 14½***20 x 30 mm*

G128 9-G	10c deep green, pos. 3, 4	4
G129 10-G	20c orange, pos. 3, 4	8
G130 10-G	50c grayish magenta, large 50, pos. 3, 4	5

**Unwatermarked, perf. 15 x 14½**

G132 11-G	1p dark violet, Ty. 6	5
	a. Ty. 7	—

**Issue of 1919-20 Overprinted 1929 in Dark Blue****Watermarked, perf. 14½**

G134 11-G	5p deep green, Ty. 4, pos. 1, 2	6
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**Issues of 1919-20 Overprinted 1929 in Dark Blue****1929 Unwatermarked Perf. 14½**

G135 11-G	5p deep green Ty. 4	—
G136 11-G	10p dark blue, Ty. 2 (15 x 14½)	7
G137 11-G	20p light brown, Ty. 3	7
G138 11-G	50p reddish orange, Ty. 3	7
G139 11-G	100p brownish red, on G56	7
G140 11-G	200p Parma violet and China blue on G57, pos. 3	7

**Lithographed****1930 Perf. 14 x 14½ Wmk. 20 x 30 mm**

G143 8-G	5c grayish blue, pos. 1, 2, 3, 4	4
G144 9-G	10c grayish red, pos. 1, 2, 3, 4	4
G146 10-G	40c dark blue, large 40, pos. 1, 2, 4	4
G147 10-G	50c grayish green, large 50, pos. 1, 2, 3, 4	4
G148 10-G	50c deep yellowish green, small 50, pos. 1, 2, 3, 4	4

Variations in the shape of the 5 and breaks in the frame of the tablet of value exist on copies of G148.

**Coat of Arms of Chile 14-G****1930? Wmk. Typographed Perf. 14 x 14½**

Control letters and numbers are printed in deep blue.

G149 14-G	1p dark brown, pos. 1, 2, 3, 4	2
G150 14-G	2p deep blue, pos. 1, 2, 3, 4	—
G151 14-G	10p violet brown, pos. 4	—

Type 14-G issues between 1930 and 1936 were overprinted in red (R), blue (B) or black ink (B1) letter, numer and year. Between 1936 and 1947 they were overprinted in black ink. The year was printed in small 2 mm numerals until 1940 when the overprint was changed to a heavier 2.5 mm font. See G225-233.

**Overprinted 1930**

G153 14-G	5p dark violet, pos. 3, 4; R	—
G154 14-G	10p violet brown, pos. 3, 4; B	—



G155 14-G 20p gray, pos. 3, 4; R —  
 G156 14-G 50p orange, pos. 3; B deep —  
 G157 14-G 100p deep dull blue, pos. 1; B —  
 (no position letter or numeral)

**Overprinted 1931**

G159 14-G 5p dark violet, pos. 3, 4; B —  
 G160 14-G 10p violet brown, pos. 3, 4; B —  
 G161 14-G 20p gray, pos. 3, 4; B —  
 G162 14-G 50p orange, pos. 3; B —  
 G163 14-G 100p deep dull blue, pos. 1; B1 —  
 (no position letter or number)

**Overprinted 1932**

G165 14-G 5p dark violet, pos. 3, 4; B —  
 G166 14-G 10p violet brown, pos. 4; B —  
 G167 14-G 20p gray, pos. 3, 4; B —  
 G168 14-G 50p orange, pos. 4; B1 —  
 G169 14-G 100p deep dull blue, pos. 1; B —

**Overprinted 1933**

G170 14-G 5p dark violet, pos. 1; B —  
 G171 14-G 10p violet brown, pos. 1; B1 —  
 G172 14-G 20p gray, pos. 1, 3; B —  
 G174 14-G 100p deep dull blue, pos. 1; B —  
 (no position letter or number)

**Same Unwatermarked**

G176 14-G 10p violet brown, B —  
 G177 14-G 50p orange, B1 —

It is believed that many of the unpriced Type 14-G, 15-G and 17-G items on the following pages will not prove to be particularly rare as documents bearing them become obsolete and the stamps become available. In the majority of cases a scarcity rating of 4 may be appropriate.

**Overprinted 1934  
Watermarked**

G178 14-G 5p dark violet, pos. 1; B —  
 G179 14-G 10p violet brown, pos. 1; B1 —  
 G180 14-G 20p gray, pos. 1; B —  
 G181 14-G 50p orange, pos. 1; B —  
 G182 14-G 100p deep dull blue, pos. 4; B —  
 (no position letter or number)

**Overprinted 1935**

G184 14-G 5p dark violet, pos. 1; B —  
 G185 14-G 10p violet brown, pos. 1, 2; B1 —  
 G186 14-G 20p gray, pos. 1, 2; B —  
 G187 14-G 50p orange, pos. 1; B1 —  
 G188 14-G 100p deep dull blue, pos. 2; B —  
 (no position letter or number)

**Overprinted 1936**

G190 14-G 5p dark violet, pos. 1, 4; B —  
 G191 14-G 10p violet brown, pos. 1; B1 —  
 G192 14-G 20p greenish gray, pos. 1; B —  
 G193 14-G 50p orange, pos. 1; B1 —  
 G194 14-G 100p deep dull blue, pos. 1; B —  
 (no position letter or number)

**Overprinted 1937 in Black**

G196 14-G 5p dark violet, pos. 1, 2 —  
 G197 14-G 10p violet brown, pos. 1, 2 —  
 G198 14-G 20p gray, pos. 1, 2 —  
 G199 14-G 50p orange, pos. 1, 2 —

G200 14-G 100p brown red, pos. 1 (no position —  
 letter or number)  
 G201 14-G 200p grayish green, pos. 1 (no —  
 position letter or number)

**Overprinted 1938 in Black**

G203 14-G 5p dark violet, pos. 1, 4 —  
 G204 14-G 10p violet brown, pos. 1, 2 —  
 G205 14-G 20p gray, pos. 1 —  
 G206 14-G 50p orange, pos. 1 —  
 G207 14-G 100p brown red, pos. 1 —  
 G208 14-G 200p grayish green, pos. 1 —  
 G209 14-G 500p reddish orange, pos. 1 —  
 G210 14-G 1000p dull green, pos. 1 —

**Overprinted 1939 in Black**

G211 14-G 5p dark violet, pos. 1, 2 —  
 G212 14-G 10p violet brown, pos. 1 —  
 G213 14-G 20 gray, pos. 1 —  
 G214 14-G 50p orange, pos. 1 —  
 G215 14-G 100p brown red, pos. 1 —  
 G216 14-G 200p grayish green, pos. 1 —  
 G217 14-G 500p reddish orange, pos. 1 —  
 See also: G225-62, 268-74, 285-97, 303-20, 330-6, 344-86,  
 396-406, 416-23, 431-61, 475-9 and 502-4.

**Types of 1929 Redrawn  
Lithographed**

1940	Perf. 14 x 14½ — 20 x 28.5 mm	Wmk. 1
G220 9-G	10c grayish red, pos. 1, 4	7
G221 10-G	20c grayish green, pos. 1, 2, 3, 4 a. shades	3
G222 10-G	40c shapphire blue, pos. 1, 2, 4	6
G223 10-G	50c grayish green, large 50, pos. 1, 2, 3, 4	5

**1940** **Typographed** *Perf. 14 x 14½*  
 Issues of 1930 (?) overprinted with control letters, numbers and year date in black ink. The year is in a heavy 2.5 mm high font.

**Overprinted 1940**

G225 14-G 5p dark violet, pos. 1, 2 —  
 G226 14-G 10p dark red, pos. 1, 2 —  
 G227 14-G 20p gray, pos. 1 —  
 G228 14-G 50p orange, pos. 1 —  
 G229 14-G 100p brown red, pos. 1 —  
 G230 14-G 200p grayish green, pos. 1 —  
 G231 14-G 500p reddish orange, pos. 1 —

**Without overprint, Unwatermarked**

G232 14-G 1p mustard brown —  
 G233 14-G 2p deep blue 4

**Watermarked****Overprinted 1941 in Black**

G234 14-G 5p dark violet, pos. 1 —  
 G235 14-G 10p dark red, pos. 1 —  
 G236 14-G 20p gray, pos. 1 —  
 G237 14-G 50p orange, pos. 1 —  
 G238 14-G 100p brown red, pos. 1 —  
 G239 14-G 200p grayish green, pos. 1 —  
 G240 14-G 500p red, pos. 1 —  
 G241 14-G 1000p dull green, pos. 1 —

**Overprinted 1942**

G242 14-G 5p dark violet, pos. 1 —

G243	14-G	10p dark red, pos. 1	—
G244	14-G	20p gray, pos. 1	—
G245	14-G	50p orange, pos. 1	—
G246	14-G	100p brown red, pos. 1	—
G247	14-G	200p grayish green, pos. 1, 2	—
G248	14-G	500p red, pos. 1	—

**Overprinted 1943**

G251	14-G	5p dark violet, pos. 1	—
G252	14-G	10p dark red, pos. 1	—
G253	14-G	20p gray, pos. 1, 2	—
G254	14-G	50p orange, pos. 1	—
G255	14-G	100p brown red, pos. 1	—
G256	14-G	200p grayish green, pos. 2	—
G257	14-G	500p red, pos. 1	—
G258	14-G	1000p dull green, pos. 2	—

**Unwatermarked**

G262	14-G	5p dark violet	—
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<b>1944</b>	<b>Lithographed</b>	<i>Perf. 14 x 14½</i>	
	<b>20 x 28.5 mm</b>		
G264	9-G	10c grayish red	7
G265	10-G	20c grayish green	3
G266	10-G	40c sapphire blue	3
G267	10-G	50c grayish green	3

<b>1944</b>	<b>Typographed</b>	<i>Perf. 14 x 14½</i>	
	<b>Overprinted 1944, like Issue of 1940, in Black</b>		
G268	14-G	10p dark red	—
G269	14-G	20p gray	—
G270	14-G	50p orange	—
G271	14-G	100p brown red	—
G272	14-G	200p grayish green	—
G273	14-G	500p red	—
G274	14-G	1000p dull green, wmk. 1 pos. 1	—

**Lithographed  
Imprint****ESPECIES VALORADAS-SANTIAGO-CHILE**

<b>1945-6</b>	<b>Unwatermarked</b>	<i>Perf. 14 x 14½</i>	
G280	10-G	1p light brown	1
G281	10-G	2p grayish blue	1
G282	10-G	5p violet brown	3
G283	10-G	10p brownish red	3

<b>1945</b>	<b>Typographed</b>	<i>Perf. 14 x 14½</i>	
	<b>Overprinted 1945, like Issue of 1940, in Black</b>		
G285	14-G	20p gray	—
G286	14-G	50p orange	—
G287	14-G	100p brown red	—
G288	14-G	200p grayish green	—
G289	14-G	500p red	—
G290	14-G	1000p dull green	—

**Watermarked**

G291	14-G	100p brown red, pos. 1	—
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**Overprinted 1946  
Unwatermarked**

G292	14-G	20p gray	—
G293	14-G	50p orange	—
G294	14-G	100p brown red	—
G295	14-G	200p grayish green	—
G296	14-G	500p red	—

G297	14-G	1000p dull green	—
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**Lithographed**

<b>1947-8</b>	<b>Watermarked</b>	<i>Perf. 14 x 14½</i>	
G298	10-G	1p light brown, pos. 1, 2, 3, 4	1
G299	10-G	2p grayish blue, pos. 1, 2	2
G300	10-G	5p violet brown, pos. 1, 2, 3	1
G301	10-G	10p brownish red, pos. 1, 2, 4	1

<b>1947</b>	<b>Typographed</b>	<i>Perf. 14 x 14½</i>	
	<b>Unwatermarked</b>		

**Overprinted 1947, Like Issue of 1940, in Black**

G303	14-G	20p gray	—
G304	14-G	50p orange	—
G305	14-G	100p brown red	—
G306	14-G	200p grayish green	—
G307	14-G	500p red	—
G308	14-G	1000p dull green	—

**Overprinted 1948**

G310	14-G	20p gray (B)	—
G311	14-G	50p orange (B)	—
G312	14-G	100p brown red (B)	—
G313	14-G	200p grayish green (B)	—
G314	14-G	500p carmine (B)	—
G315	14-G	1000p dull green (B1)	—

**Watermarked**

G317	14-G	20p gray, pos. 1 (B)	—
G318	14-G	50p orange, pos. 1 (B)	—
G320	14-G	200p grayish green, pos. 1 (B)	—

**Star on Shield with Plume  
15-G****Imprint****ESPECIES VALORADAS-SANTIAGO-CHILE  
(10 x 0.25 mm)**

<b>1949?</b>	<b>Offset</b>	<i>Perf. 14 x 14½</i>	
	<b>Unwatermarked</b>		
G324	15-G	20c turquoise blue	8
G325	15-G	1p light brown	8
See also: G337-43, 388-94, 407-13, 426-30, 470-4, 481-3, 491-501 and 561.			

**Typographed**

<b>1949</b>	<b>Watermarked</b>	<i>Perf. 14 x 14½</i>	
	<b>Overprinted 1949, like Issue of 1940, in Black</b>		
G330	14-G	20p gray, pos. 1	—
G331	14-G	50p orange, pos. 1	—
G332	14-G	100p brown red, pos. 1	—
G333	14-G	200p grayish green, pos. 1	—
G334	14-G	500p red, pos. 1	—
G335	14-G	1000p dull green, pos. 1	—

<b>Unwatermarked</b>			G386 14-G 500p red	—
G336 14-G 50p orange	—		<b>Types of 1950?</b>	
<b>Imprint: ESPECIES VALORADAS-CHILE</b>			<b>1954?</b>	<b>Unwatermarked</b>
<b>(19 x 0.75 mm)</b>				<b>Perf. 13½ x 14½</b>
	<b>Offset</b>		<b>20.5 x 25 mm</b>	
<b>1950?</b>	<b>Watermarked</b>	<b>Perf. 13½ x 14½</b>	G388 15-G 20c turquoise blue	6
	<b>20½ x 25 mm</b>		G389 15-G 40c dark blue	5
G337 15-G 20c turquoise blue, pos. 1	6		G390 15-G 50c grayish green	6
G338 15-G 40c dark blue, pos. 1	5		G391 15-G 1p brown	1
G339 15-G 50c deep grayish green, pos. 1	6		G392 15-G 2p grayish blue	1
G340 15-G 1p brown, pos. 1, 2	2		G393 15-G 5p dark brown	1
G341 15-G 2p grayish blue, pos. 1, 2	2		G394 15-G 10p brownish red	1
G342 15-G 5p dark brown, pos. 1, 2	4			
G343 15-G 10p brownish red, pos. 1, 2	2		<b>1954</b>	<b>Watermarked</b>
<b>Typographed</b>				<b>Perf. 14 x 14½</b>
<b>1950</b>		<b>Perf. 14 x 14½</b>	<b>Overprinted 1954, like Issue of 1940, in Black</b>	
<b>Overprinted 1950, like Issue of 1940, in Black</b>			G396 14-G 20p black, pos. 1	—
G334 14-G 20p gray, pos. 1	—		G397 14-G 50p orange, pos. 1	—
G345 14-G 50p orange, pos. 1	—		G398 14-G 100p brown red, pos. 1	—
G346 14-G 100p brown red, pos. 1	—		G399 14-G 200p grayish green, pos. 1	—
G347 14-G 200p grayish green, pos. 1	—		G400 14-G 500p red, pos. 1	—
G348 14-G 500p red, pos. 1	—			
G349 14-G 1000p dull green, pos. 1	—		<b>Unwatermarked</b>	
<b>Overprinted 1951</b>			G401 14-G 20p gray	—
G350 14-G 20p gray, pos. 1	—		G402 14-G 50p orange	—
G351 14-G 50p orange, pos. 1	—		G403 14-G 200p grayish green	—
G352 14-G 100p brown red, pos. 2	—		G404 14-G 500p red	—
G353 14-G 200p grayish green, pos. 1	—			
G354 14-G 500p red, pos. 1	—		<b>Previous Types Without Control Letters or Numbers</b>	
G355 14-G 1000p dull green, pos. 1	—		G405 14-G 20p gray	—
<b>Unwatermarked</b>			G406 14-G 50p orange	—
G357 14-G 20p gray	—		G407 15-G 20p blue gray, pos. 1, 2	7
G358 14-G 50p orange	—			
G359 14-G 100p brown red	—		<b>1955?</b>	<b>Unwatermarked</b>
G360 14-G 200p grayish green	—			<b>Perf. 13½ x 14½</b>
G361 14-G 500p red	—		<b>19.5 x 24 mm</b>	
<b>Overprinted 1952</b>			G408 15-G 1p brown	2
<b>Watermarked</b>			G409 15-G 2p grayish blue	1
G363 14-G 20p greenish gray, pos. 1	—		G410 15-G 5p dark brown	4
G364 14-G 50p orange, pos. 1	—		G412 15-G 20p gray	1
G365 14-G 100p brown red, pos. 1	—		G413 15-G 50p orange	1
G366 14-G 200p grayish green, pos. 1	—			
G367 14-G 500p red, pos. 1	—		<b>1955</b>	<b>Watermarked</b>
<b>Unwatermarked</b>				<b>Perf. 14 x 14½</b>
G372 14-G 200p grayish green	—		<b>Overprinted 1955, like Issue of 1940, in Black</b>	
<b>Overprinted 1953</b>			G416 14-G 100p brown red, pos. 1	—
<b>Watermarked</b>			G417 14-G 200p grayish green, pos. 1	—
G376 14-G 20p black, pos. 1	—		G418 14-G 500p red, pos. 1	—
G377 14-G 50p orange, pos. 1	—			
G378 14-G 100p brown red, pos. 1	—		<b>Unwatermarked</b>	
G379 14-G 200p grayish green, pos. 1	—		G420 14-G 100p brown red	—
G380 14-G 500p red, pos. 1	—		G421 14-G 200p grayish green	—
G381 14-G 1000p dull green, pos. 1	—		G422 14-G 500p red	—
<b>Unwatermarked</b>			G423 14-G 1000p dull green	—
G382 14-G 20p gray	—			
G383 14-G 50p orange	—		<b>Type of 1949</b>	
G385 14-G 200p grayish green	—		<b>Imprint: CASA DA MONEDA DE CHILE</b>	
			<b>(12 x 0.5 mm)</b>	
			<b>Offset</b>	
			<b>1956?</b>	<b>Unwatermarked</b>
				<b>Perf. 13½ x 14½</b>
			G426 15-G 1p burnt umber	4
			G427 15-G 5p violet brown	2
			G428 15-G 10p carmine red	1
			G429 15-G 20p dark blue gray	2
			G430 15-G 50p yellow	5
			<b>Typographed</b>	
			<b>1956</b>	<b>Unwatermarked</b>
				<b>Perf. 14 x 14½</b>
			<b>Overprinted 1956, Like Issue of 1940, in Black</b>	
			G431 14-G 100p deep red	—



G432 14-G	200p grayish green	—
G433 14-G	500p grayish red	—
G434 14-G	1000p dull green	—
G435 14-G	5000p light blue (R)	—
G436 14-G	10000p orange	—

**Overprinted 1957**

G437 14-G	100p brown red	—
G438 14-G	200p grayish green	—
G439 14-G	500p red	—
G440 14-G	1000p dull green	—
G441 14-G	5000p light blue	—
G442 14-G	10000p orange	—

**Watermarked**

G443 14-G	100p brown red, pos. 1	—
G444 14-G	200p grayish green, pos. 1	—
G445 14-G	1000p dull green, pos. 1	—

**Overprinted 1958****Unwatermarked**

G449 14-G	100p deep red	—
G450 14-G	200p grayish green	—
G451 14-G	500p red	—
G452 14-G	1000p dark green	—
G453 14-G	5000p light blue (B)	—

**Watermarked**

G455 14-G	1000p dull green, pos. 1	—
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**Overprinted 1959****Unwatermarked**

G457 14-G	200p green	—
G458 14-G	500p deep red	—
G459 14-G	1000p dark turquoise	—
G460 14-G	5000p light blue	—
G461 14-G	10000p orange	—



**Arms of Chile**  
16-G

**Imprint**  
**CASA DE MONEDA DE CHILE**  
(14 x 0.5 mm)

1959	<b>Offset</b>	<i>Perf. 13½ x 14½</i>
	20 x 29 mm	
	<b>Unwatermarked</b>	
G466 16-G	10c malachite green	1
G467 16-G	20c grayish magenta	1
G468 16-G	50c grayish green	1
G469 16-G	100p coral red	2

**1960**

**Types 14 G, 15-G and 16-G overprinted with new value in escudos.**

G470 15-G	E <sup>0</sup> 0.0002 on 2p grayish blue (G341) (B1)	—
G471 15-G	E <sup>0</sup> 0.01 on 10p carmine red (G428) (B1)	—
G472 15-G	E <sup>0</sup> 0.02 on 20p dark blue gray (G429) (R)	—
G473 15-G	E <sup>0</sup> 0.05 on 50p orange (G430) (B1)	—
G474 16-G	E <sup>0</sup> 0.10 on 100p red (G469) (B)	—

**Overprinted 1960**

G475 14-G	E <sup>0</sup> 0.20 on 200p dull green (B1, red control no.)	—
G476 14-G	E <sup>0</sup> 0.50 on 500p grayish red (B1)	—
G477 14-G	E <sup>0</sup> 1.00 on 1000p dull green (B1)	—
G478 14-G	E <sup>0</sup> 5.00 on 5000p light blue (B1)	—
G479 14-G	E <sup>0</sup> 10.00 on 10000p orange (B1)	—

**Type of 1956 in New Currency**

<b>1961?</b>	<b>Watermarked</b>	<i>Perf. 13½ x 14½</i>
G481 15-G	1m red, pos. 2	—
G482 15-G	5m brown carmine, pos. 1, 2	—
G483 15-G	5c brown lilac, pos. 1, 2	—
See G490-2.		

<b>1961</b>	<b>Unwatermarked</b>	<i>Perf. 14 x 14½</i>
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**Overprinted 1961, like Issue of 1940, in Black**

G485 14-G	E <sup>0</sup> 0.20 on 200p grayish green	—
G486 14-G	E <sup>0</sup> 0.50 on 500p red	—
G487 14-G	E <sup>0</sup> 1.00 on 1000p dull green	—
G488 14-G	E <sup>0</sup> 5.00 on 5000p light blue	—
G489 14-G	E <sup>0</sup> 10.00 on 10000p reddish orange	—

<b>1962?</b>	<b>20 x 24.5 mm</b>	<i>Perf. 13½ x 14½</i>
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G490 15-G	1m red	—
G491 15-G	2m grayish violet	1
G492 15-G	5m brownish red	1
G493 15-G	1c reddish orange	1
G494 15-G	2c grayish turquoise	1
G495 15-G	5c reddish brown	1
G496 15-G	10c grayish green	1

**19.5 x 24 mm**

G497 15-G	1c red orange	—
G498 15-G	20c purple	1
G499 15-G	50c grayish turquoise	1
G500 15-G	E <sup>0</sup> dull blue	1
G501 15-G	E <sup>05</sup> grayish green	—

**Overprinted 1962**

G502 14-G	E <sup>01</sup> on 1000p dull green	—
G503 14-G	E <sup>05</sup> on 5000 light blue	—
G504 14-G	E <sup>010</sup> on 10000p orange	—



**Coat of Arms of Chile**  
17-G

Similar to type 14-G with denomination printed in escudos, and initially issued overprinted with year and control letter

and numbers. The background in the bottom panel has been altered to a design of rectangular format.

**Imprint**  
**CASA DE MONEDA DE CHILE**  
(14 x 0.5 mm)

**1962** **Overprinted 1962**  
**Typographed** *Perf. 13½ x 14.*  
**Unwatermarked**

G505 17-G E°1 light blue —  
G506 17-G E°5 brown —  
G507 17-G E°10 red —

**Overprinted 1963**  
G508 17-G E°1 light blue —  
G509 17-G E°5 brown —  
G510 17-G E°10 red —

**Overprinted 1964**  
G511 17-G E°1 deep blue —  
G512 17-G E°5 light brown —  
G513 17-G E°10 dark red —

**Overprinted 1965**  
G514 17-G E°1 deep blue —  
G515 17-G E°5 light brown —  
G516 17-G E°10 dark red —

**Overprinted 1966**  
G517 17-G E°5 light brown —  
G518 17-G E°10 red —

**Without Serial Numbers at Bottom**  
G519 17-G E°1 light blue —



**Coat of Arms of Chile**  
**18-G**

The design in the bottom panel showing control number has been altered from that of type 17-G.

**Imprint**  
**CASA DE MONEDA DE CHILE**  
(14 x 0.5 mm)

**1966** **Overprinted 1966 in Black**  
**Typographed** *Perf. 14 x 14½*  
**Unwatermarked**

G521 18-G E°50 violet brown and dull violet —

**Overprinted 1967**  
G523 18-G E°5 light brown —

**Overprinted 1968**  
G525 18-G E°5 gray orange —  
G526 18-G E°10 brown red —

G528 18-G E°50 brownish red and dull lilac —

**Overprinted 1969**

G530 18-G E°10 brown red —  
G531 18-G E°50 brownish red and dull lilac —

**1969**

**Same Without Overprint**

G533 18-G E°1 deep dull blue —  
G534 18-G E°5 gray orange —

**Imprint**  
**CASA DE MONEDA DE CHILE 1970**  
(15 x 0.5 mm)

**1970**

G536 18-G E°10 bright rose —

**Imprint Undated**  
**Overprinted 1971**

G538 18-G E°50 brownish red and dull lilac —

**Overprinted 1972**

G540 18-G E°50 brownish red and dull lilac —

**Overprinted 1973**

G545 18-G E°50 brownish red and dull lilac —

**1973**

Same without overprinted date but with dated imprint, except as noted.

G550 18-G E°50 brownish red and dull lilac; imprint is undated —

G551 18-G E°50 brownish red and dull lilac —

G552 18-G E°100 grayish green and brownish red a. imperf. —

G553 18-G E°200 deep blue and grayish ruby —

G554 18-G E°500 grayish brown and pale green (20 x 29 mm) —

G555 18-G E°500 violet brown and pale green (19.5 x 28 mm) —

The vignette on G536 and 551-5 differs slightly from that on other issues of type 18-G.



**Coat of Arms of Chile**  
**19-G**

**Imprint**  
**CASA DE MONEDA DE CHILE**  
(12.5 x 0.5 mm)

**1975** **Offset** *Perf. 13½ x 14½*

G560 19-G E°50 deep violet —

G561 15-G E°100 grayish green —

G562 19-G E°200 blue —

G563 19-G E°500 violet brown —

G564 19-G E°1000 red and grayish violet —  
 G565 19-G E°2000 cerulean blue and grayish magenta —  
 G566 19-G E°5000 light brown and grayish green —  
 G567 19-G E°10000 dull green and light brown —



Coat of Arms of Chile  
20-G

**Imprint**  
**CAMONEDA CHILE**  
 (17.5 x 0.5 mm)

1977

Offset

Perf. 13½ x 14½

Unwatermarked

Denominations are in new pesos

G570 20-G	10c gray	2
G571 20-G	20c turquoise	1
G572 20-G	50c red orange	1
G574 20-G	1p grayish orange	1
G575 20-G	2p cobalt blue	1
G576 20-G	5p light brown and red	1
G577 20-G	10p grayish red and grayish turquoise	1
G579 20-G	50p blue and orange	—

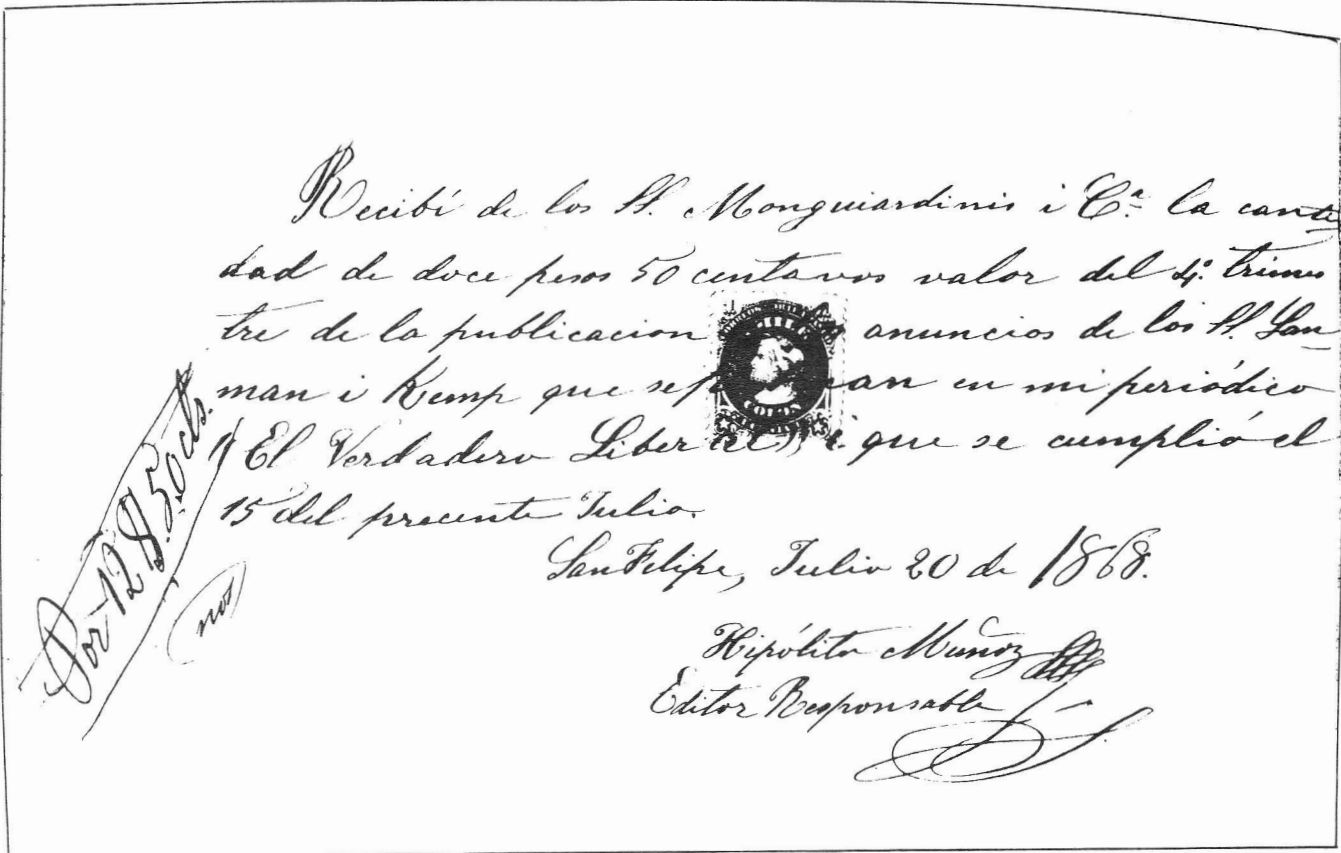
### On Cover:

## Chilean Receipt, 1868

By Rodney Lukas, ARA

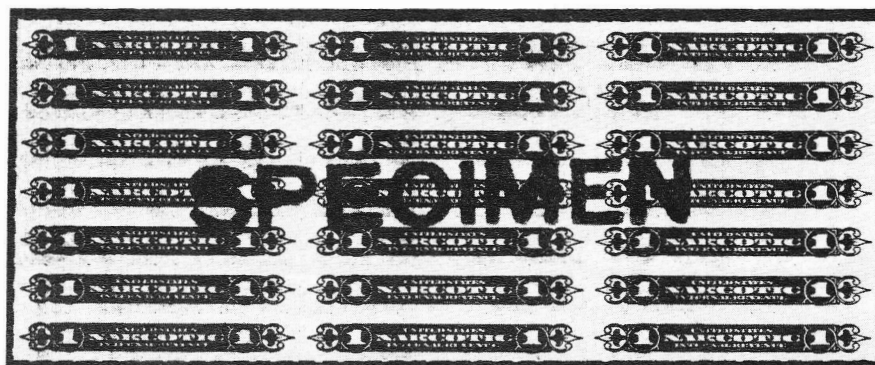
Here is an interesting item from Chile with ties to the United States. The document is a receipt for advertising in *El Verdadero Liberal* (The True Liberal). A 1 Colon orange

postage stamp of 1867 is used as a revenue. The advertiser is Lanman & Kemp of New York, who used private die stamps during the Civil War and again during the Spanish-American War. □





## Narcotic Stamps Marked "Specimen"



It has been common practice in the United States and most foreign countries to use "SPECIMEN" overprints and handstamps or the equivalent on various postage and revenue stamps to prevent the unauthorized use of items intended for informational use or displays and presentations. Marcus Samuel, undisputedly the world's foremost authority on specimens, offers the following definition of a specimen in his book, *Specimen Stamps of the Crown Colonies, 1857-1948*:

A stamp or stamp proof which has been provided or preserved as a sample, for which no payment has been made to the revenue, and which has been defaced to prevent its postal (or fiscal) use. Early uncanceled stamps and a few later which were used as specimens can only be distinguished as such if they remain in official collections or if they are still attached to documents which proclaim them to be specimens.

George Turner lists several specimens of Opium stamps in his book, *Essays and Proofs of United States Internal Revenue Stamps*. These items are:

- Proof impressions in black of the 4 oz., 8 oz. and 16 oz. Prepared Smoking Opium stamps from the Series of 1891 overprinted "SPECIMEN" in red. (Turner numbers O-1b, O-2b and O-3b)

- Proof impression in black of the Domestic Opium stamp of 1879 overprinted "SPECIMEN" in red. (Turner number O-4b)

- Proof impression in black of the Five Taels Im-

ported Opium Stamp with the "Duty Paid" imprint of 1890 overprinted 'SPECIMEN' in red. (Turner number O-5b)

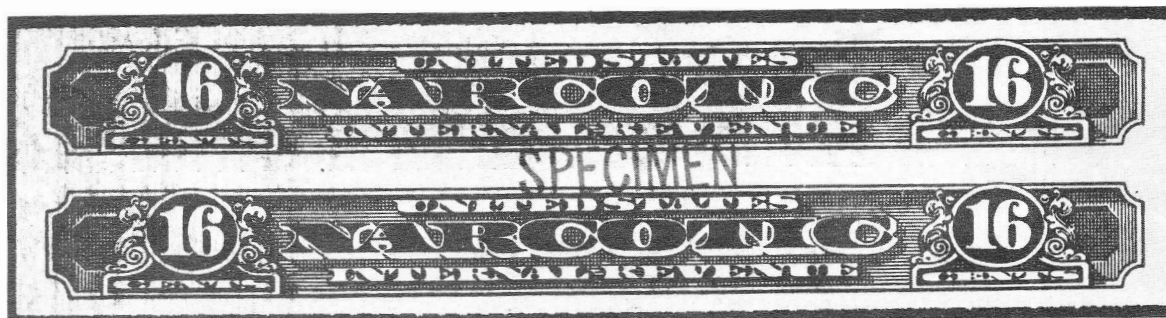
Unfortunately, Turner does not illustrate these stamps or give details about the size of the overprint or the type style used. Each of the five items is catalogued at twenty dollars!

In addition to those listed by Turner, the author has also recorded a superb mint example of the 1879 Domestic Opium stamp with a manuscript "CANCELLED" in red ink. Also, in a Federal archive, there are examples of both the 1879 Domestic and Imported Opium stamps sent by a Collector of Customs as specimens to one of his deputy collectors. The Domestic stamp is mint, however, the Imported stamp is cancelled with information concerning a "Public Sale" on October 8, 1885. A letter with the stamps from the Collector instructs the deputy to "... preserve these carefully and not lose them."

More recently, the familiar "purple strip" stamps of the 1919 Narcotic Issue have been handstamped "SPECIMEN". There are at least two different sizes and type styles. Type I is in thick Gothic letters. (See Illustration 1) the impression measures approximately 66mm in length and 8½mm high. Type II consists of thin Gothic letters and measures approximately 39mm by 6½mm. (See illustration 2) Both types are applied with a rubber stamp and are printed in red. The following examples have been recorded:

Type I, Size A, Roulette 7: 1c (RJA42b)

(Narcotic Notes — continued on page 158)



# The American Revenue Association

## The Editor Notes . . .

...that in the last issue the credit line was omitted from the article "ICC Form D or D-1 Cab Card Identification Stamps" by Kenneth Pruess, William Smiley and Douglas Berryman. Credit must be given to these gentlemen for the fine work that went into that article.

...that Martin Erler's latest catalog *The Revenues of the Municipality of Stuttgart* is now available from Sales Manager Don Duston (1415-25th Street, Peru, IL 61354). The 55 page catalog with card covers is \$5 postpaid.

...that anyone desiring advertising space in the Biennial Directory planned to accompany the November-December issue, should contact Advertising Manager John S. Bobo as soon as possible. Rates are 1½ times the normal rate with the usual discounts applying. Space for ½ page or more is available.

...that Peter Tomarazzo (Apartado Postal 646, Oaxaca, Oax. 68000, Mexico) is gathering data on the stamped revenue paper of Mexico. His intent is to produce a handbook on this area. If you can supply information please contact him.

...that the result of our biennial election appears below. The only change is that Richard Friedberg assumes the office of ARA President while Louis Alfano remains on the Board of Directors for two years as Immediate Past President.

...that dealer member Eric Jackson (Box 651, Whittier, CA 90608) has purchased the revenue collection of the late David Strook. He is breaking up this rather large collection which is heavy in U.S. state revenues and foreign revenues.

Anyone interested should contact Eric telling him of your areas of interest.

...that Peter Pierce (Pierce Pride Ltd., 15 Willis St., #27, Framingham, MA 01701) has available a new book entitled *Stamp Fund of the Commonwealth of Virginia*. This 150 page book is intended to be used as either a reference or as a album. Consisting of two parts (County Bear Deer Damage Stamps and National Forest, State Forest, Big Game and Elk Stamps) the book is loose leaf, drilled for three ring binder. Cost is \$29.50 + \$2.75 postage; a special binder is \$7.50 + \$1.00 postage.

...that member Amos L. Henely (9507 Binney St., Omaha, NE 68134) is seeking information about the Certificates of Deposit for the Postal Savings system operated by the Post Office Department. Henely has \$1,5,10,20,50,100 and 500 certificates lacking only the \$2. He wants to know how these escaped destruction. His \$1 is stamped "SPOILED" and the \$10 indicates interest began Dec. 1, 1853, and ended Dec. 22, 1953. It also has a canceled 10¢ postage stamp on its face. Does anyone know what that was for (a penalty or tax). He would appreciate any information.

### 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. Marorelli, 216 E. Greenwood Ave., Lansdowne, PA 19050

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

### Representatives in other countries:

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

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

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

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

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

**Japan:** A. G. Smith, Language Center, Nagoya University, Furo-cho, 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.)

## Narcotic Notes

*Continued from page 157*

Type I, Size B, Roulette 7: 1¢ (RJA43b) and 2¢ (RJA44b)

Type I, Size C, Roulette 7: 1¢ (RJA46b), 2¢ (RJA47b), 5¢ (RJA50b), 6¢ (RJA51b), 8¢ (RJA52b) and 16¢ (RJA55b)

Type I, Size D, Roulette 7: 2¢ (RJA60b) 5¢ (RJA62b), 6¢ (RJA63b), 8¢ (RJA64b), 10¢ (RJA66b), 16¢ (RJA67b), 25¢ (RJA71b) and \$1 (RJA3b)

Type I, Size D, Roulette 3½: 1¢ (RJA59c) and 40¢ (RJA72c)

Type II, Size D, Roulette 7: 16¢ (RJA67b) and 25¢ (RJA71b)

## 1984 ELECTION RESULTS

### PRESIDENT

Richard Friedberg ..... 212

Louis S. Alfano ..... 2

E.S.A. Hubbard ..... 1

### VICE-PRESIDENT

Terence M. Hines ..... 169

Donn Lueck ..... 43

Eric Jackson ..... 1

### SECRETARY

Bruce Miller ..... 217

Margaret Howard ..... 1

### TREASURER

Richard Martorelli ..... 206

### EASTERN REPRESENTATIVE

Brian M. Bleckwenn ..... 205

Elliot Chabot ..... 1

Mort D. Turner ..... 1

### CENTRAL REPRESENTATIVE

Kenneth Trettin ..... 203

Joseph Einstein ..... 1

### WESTERN REPRESENTATIVE

Eric Jackson ..... 140

Richard Decker ..... 57

## 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.

FREDERICK P. ANGST 4146, W 2200 First National Bank Bldg, St. Paul, MN 55125, by Michael Aldrich. Canada revs and laws.

FRANK E. BINNS 4141, 125 Melody Dr, Attleboro, MA 02703, by Eric Jackson. US.

JAMES G. BOYLES 4132, 637 New Holland Ave, Lancaster, PA 17602, by Michael Aldrich. US genl, M&M, locals.

WARD BUNKER 4137, 289 Shaftsbury Rd, Troy, OH 45373, by Michael Aldrich. US revs.

CONRAD L. BUSH 4144, Stamp-Tique, Inc, 700 N. Beal Pkwy, Suite H, Fort Walton Beach, FL 32548, by Michael

Aldrich. Collector / dealer-M&M, US revs.

HUB CASTLES 4133, 713 Confederate Circle, Taylors, SC 29687, by Michael Aldrich. US revs.

PAUL CZAPRANSKI 4148, 4435 River Rd, Scottsville, NY 14546, by Secretary. US revs.

BERNARD DEVIDO 4147, Rt 1, Shackleburg Rd, Anderson, SC 29621, by Eric Jackson. General.

JOSEPH P. GAFFNEY 4138, 24 Eldona Ave, Falmouth, MA 02540, by Michael Aldrich. All revs and cinderellas.

R. YANCEY GREEN 4134, PO Box 40353, Memphis, TN 38174, by Jerry S. Palazolo. Collector / dealer, Chickasaw Collectibles - all US, Orange Free State, Orange River Colony.

STEVEN A. HARDINGER 4145, 2501-59 Soldiers Home Rd, West Lafayette, IN 47906, by Michael Aldrich. US first issue, 1898, EFO's.

RICHARD D. KIELBASA 4135, RD 9, Box 9086, Reading PA 19605, by Michael Aldrich. US embossed.

ROBERT L. LUCKETT 4140, 1509 Vegas Dr, Metairie, LA 70003, by The Revenue Specialist. US revs, M&M.

GEORGE S. NORTON 4136, 140 Windermere Rd, Auburndale, MA 02166, by Michael Aldrich. Playing card revs.

ALEXANDER ROSHKA 4142, 170 Canton St, Apt 3, West Haven, CT 06516, by Michael Aldrich. General revs.

JACQUES C. SCHIFF, JR 4143, 195 Main St, Ridgefield Park, NJ 07660, by Michael Aldrich. Auction dealer.

TEDDY P. WICHESKI 4139, 146 Clarendon St, North Dartmouth, MA 02747, by Michael Aldrich. US.

MERVIN E. WOIKE 4149, 516 E. 84th St, Apt 4W, New York, NY 10028, by Michael Aldrich. Canada fed and prov.

Highest membership number assigned on this report is 4149.

### NEW MEMBERS

Numbers 4115-4118

### APPLICATIONS FOR REINSTATEMENT

YOG AHUJA 2182, 1950 Kennedy Rd, Apt 914, Scarborough, Ont M1P 4S9, Canada, by Secretary. India and states.

ANTHONY J. DOTE 479, 112 Gladstone Rd, Lansdowne, PA 19050, by Michael Aldrich. US.

MARILYN N. NOSAKA 2253, 430 Point Lobos, No. 1, San Francisco, CA 94121, by Secretary. M&M.

### RESIGNED

Donald R. Alexander  
J. Raymond Ashworth  
Manley L. Behrens  
Garrett Brown  
Martin R. Doring  
Terrill G. Layman  
Jacques E. Linder  
Howard Ness  
David A. Schaubroeck

### MEMBERSHIP STATUS

Previous membership total . . . . . 1586  
Applications for members . . . . . 18  
Applications for reinstatement . . . . . 3  
Resigned . . . . . 9  
Current membership total . . . . . 1598

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F. COPIES NOT DISTRIBUTED 1. Office use, left over, unaccounted, spoiled after printing	142	142
2. Return from News Agents	None	None
G. TOTAL (Sum of E, F1 and 2, should equal net press run shown in A)	1750	1750
11. I certify that the statements made by me above are correct and complete		
SIGNATURE AND TITLE OF EDITOR, PUBLISHER, BUSINESS MANAGER, OR OWNER Kenneth Trettin		



## 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.)

**Haitian revenues** for sale or will exchange for same. Write: G. L. Boarino, 31221 Ceanothus, So. Laguna, Calif. 92677. \*196\*

**Mounted State Revenues** on approval to ARA members requesting them. Buying Colorado Second Rod stamps: 1966-70 mint \$5/ea, no gum \$3.50/ea, used \$2.50/ea. 1971-75 mint \$3.25/ea., no gum \$3.50/ea., used \$1.75/ea. 1976-82 mint \$4/ea, no gum \$1.50/ea, used \$1.00/ea. Most other state material wanted. Barry L. Porter, The State Revenuer, 107-A Southburn Drive, Hendersonville, TN 37075-3012. \*197\*

**SWEDISH LOCALS**, 20 different mint and used, all genuine, from the 1880's and the 1940's. Issued by private local posts. \$5.00 postpaid. Remit banknotes only. Add \$2.00 for latest issue of Atalaya Cinderella Magazine in English. Brumstrom, Kungsgatan 23, S-302 45 Halmstad, Sweden. \*198\*

**BUYING KANSAS** Marion County Duck Stamps; 1953 and before - \$8.00 each, 1954-62 - \$2.00 each, 1964, 65, 67-69 - \$2.00 each, 1963, 1967, 1970-73 - \$5.00 each, KMC Fishing Stamps; 1954 and before - \$5.00, 1955-69, 73 - \$1.00 each, 1970-72 - \$3.00 each. David Curtis, 1806

Sycamore, Killeen, Texas 76543. \*199\*

**WE PAY** ½¢ each for Scott listed US revenues. Cut or punch cancels OK. Domzall, 904 Wright No. 4B, Richmond, CA 94804. \*200\*

**Japanese Revenue Catalogue:** Furuya, 1980. In mint condition. 98 pp., illustrated, priced, in Japanese. \$12 postpaid to first check. R. F. Riley, 649 Bienvenida Ave., Pacific Palisades, CA 90272. \*201\*

**Sell or trade U.S. & Poss. revenues**, cut squares, and telegraphs at ½ Scott. Have 34 dup. 1899-02 Philippine blue giros, many R's, RJA's, etc. Need R223 and other toughies. L. J. Baird, RR No. 1, Box T-168, Charles Town, W.V., 25414. \*202\*

**WANTED:** Federal special tax stamps (used), state beer and liquor license, USDA meat stamps and state revenues. Bill Smiley, Box 361, Portage, WI 53901. \*203\*

**AUCTION:** Near complete collection California Fish and Game Stamps. All duck mint N/H, Early Vandenberg A.F.B. — "No Fees". Send SASE (37¢) No. 10 for list.: Pierce Pride Ltd; 15 Willis St. No. 27, Framingham, MA 01701. \*204\*

## U.S. R15d Plate Number Imprint



by William H. Caldwell, ARA

A second plate number imprint of the 2-cent orange U.S.I.R. stamp of the First General Issue has come to light.

The first R15 discovery, a lower-right horizontal strip of four (positions 207-210) with the number "299", was described and illustrated two years ago (Sheaff, 38-39). The stamps appeared to be R15c, on old paper.

This new find, however, an unused lower-right single (position 210), also bears "299", but is a definite R15d, the silk paper variety.

The silk paper helps to date the plate use. Toppan, Deats, and Holland, in their examination of the records of the Butler & Carpenter and Joseph R. Carpenter firms which printed R15, noted that this paper "... may have been used from early in 1870 ..." and cite a Carpenter letter of August 17, 1870, concerning a shipment of "Hudson" paper. A second letter of April 18, 1871, specifying "... the Hudson paper containing fibre. ..." is "... the only reference made to

the so-called 'silk paper' in any way. . . ." The paper itself is described as "... merely a rather soft, thick paper . . . into the composition of which a few scattering silk fibres have been introduced. These fibres are very easily overlooked, as, as a general rule, they are very minute and widely scattered, so that often a stamp will show but a single fibre." (Toppan, 10-12).

Turner added support to Toppan's dating by noting cancellations from March 1, 1870, through July 12, 1870, on other silk paper revenues (George T. Turner, 55:255/1942 in King, 228). West, however, cautioned that various first-issue stamps "... canceled as early as 1857 have been noted. Often there were legal or other reasons for back dating cancellations . . . ." (West, 2).

It appears, then, that this silk imprint could have been made sometime during a period of about twenty-two months, from the beginning of 1870 through the final issue of R15 in October, 1871.

Any more to be reported? □

### References

King, Beverly S., Justin L. Bacharach, and George T. Turner, eds. *Revenue Unit Columns from "The American Philatelist"*. Lawrence, Massachusetts: Quarterman Publications, Inc., 1981.

Sheaff, Richard D. (Dick), "Positions — An R15 Plate Number Reported." *The American Revenuer*, 36, (1982).

Toppan, George L., Hiram D. Deats, and Alexander Holland. *An Historical Reference List of the Revenue Stamps of the United States, Including the Private Die Proprietary Stamps*. Boston: Boston Philatelic Society, 1899. Reprint edition — Holton, Kansas: Gossip Printery, Inc., no date.

West, Christopher (pseudonym for Elliot Perry). *The Revenue Stamps of the United States*. 1918? Reprint edition — Pacific Palisades, California: Castenholz and Sons, 1979.

## 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.

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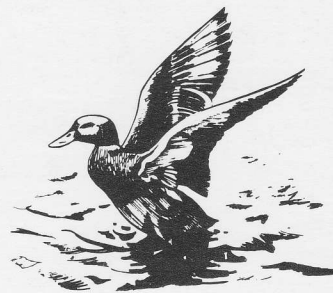
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