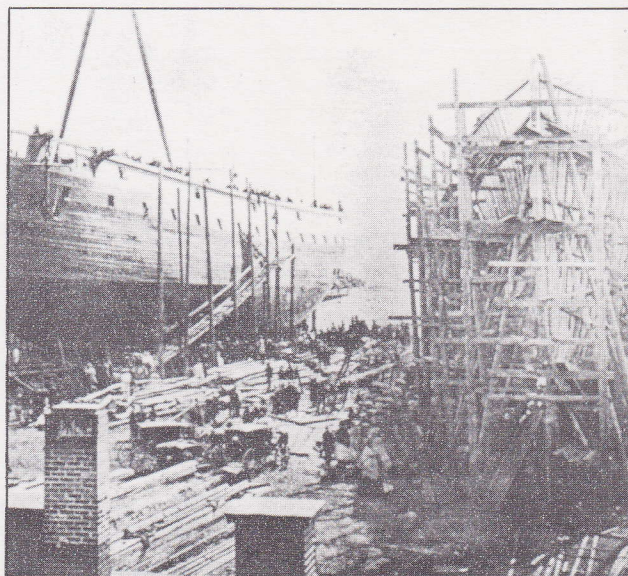


# The American Revenuer

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On the stocks (right) the Pacific Mail Steamship Co. sidewheeler *Colorado* is taking shape in New York City's famous William H. Webb Shipyard. Commodious, elegantly furnished and fast revenue collectors still remember her for her straight line cancels. For more on ship cancels see page 166, inside.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

NOVEMBER-DECEMBER, 1985

Volume 39, Number 10  
Whole Number 380



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1974, Apr. (28:4); 1974 Yearbook. (Supp to Sep 28:7); Nov. (28:9).

1975, Feb (29:2); Apr. (29:4); May (29:5); Oct. (29:8).

1976, Jan (30:1); Feb. (30:2); Mar. (30:3); May (30:6); Sep. (30:8).

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# The American Revenuer

The Journal of International Fiscal Philately

*The Official Organ of*

THE AMERICAN REVENUE ASSOCIATION

Volume 39, Number 10

November-December, 1985

Whole Number 380

## German Foreign Exchange Tax Stamps

by Martin Erler, ARA



A tax on foreign exchange was introduced on all monetary transactions, drafts, bills of exchange, etc. in foreign currency on November 9, 1921. The tax was 1% of the value

of the item. For professional bankers this tax was reduced to 1/10% of the value of each transaction. The Reichsbank (State Bank) was not subject to the tax.

To begin with normal stock transfer stamps were used. Beginning in 1922 the stock transfer stamps were overprinted on both halves with a red letter "D." The use of these stamps was discontinued with the end of the inflation period in December, 1923.

In the archives of the State Printing Office there are proofs of the same design in Rentenmark (Goldpfennig and Goldmark) denominations. This issue was never placed in use.

## Hungarian "What Is It?"

We received two responses to the "What Is It?" that appeared on page 75 of the May issue. The inscription translates freely as, "War Relief Office for the benefit of War (or military) widows and orphans." This information was supplied by both Josef Schonfeld and Denys Voaden.

Schonfeld also adds that similar circular and rectangular labels with German inscriptions were issued by the Austro-Hungarian War Ministry, with two-headed eagle or two shields, printed in the imperial colors black and yellow. They were meant to be stuck on letters or envelopes. Their use was voluntary—they are not tax stamps.

## Lock Seal Study

The first phase of the lock seal study being conducted by ARA member Thomas Priester is nearing completion. However, there are undoubtedly a large number of readers who have not yet reported their holdings—regardless of how small. Remember, as reported in the September issue, one holding of only six items yielded a previously unreported seal.

Tom has a census form available. All you have to do is

request one from him (Box 400, Davenport, Iowa 52805) and one will be sent immediately. Many responses are desired to help make rankings of scarcity as accurate as possible. Reporting your holdings will benefit you and all other ARA members. A report based on the census findings will be published in *The American Revenuer* shortly after the first of the year.

**Please add your input NOW!**

### THE AMERICAN REVENUER

Editor: Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 515-756-3542 (no one else will answer) or 515-756-3680.  
Associate Editor: Richard Riley, 649 Bienvenida, Pacific Palisades, CA 90272.  
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# AN UPDATED LISTING OF SHIP CANCELLATIONS ON CIVIL WAR REVENUES

BY JAY L. MILLER, ARA

Almost twenty years ago, Dr. Hugh P. Shellabear published his original listing of ship cancellations on Civil War revenues. What is provided herein is a systematic update to this work. Since a substantial number of new cancels have been identified, I have chosen to incorporate these drawings with Dr. Shellabear's sketches rather than simply providing drawings of the newly uncovered cancels. I hope that this will result in this listing being more useful to the cancel collector.

In this listing a new cancel category has been provided for cancels of individual ships where the parent company is as yet unidentified. These cancels are denoted with the "IS" designation.

For me, a particularly exciting part of working on this update has been adding to the number of listed Pacific Mail Steamship Company cancels. These cancels, especially the straight line ship name varieties, have always been very popular with collectors. To facilitate the use of this listing for identifying these straight line cancels, or for determining if a new variety has been found, I have included the lengths of the various cancels. The height of the letters in the ship names are approximately 4 mm in all cases except for the letters in "CHINA" which are marginally larger.

I am hopeful that this will not become a static listing, but rather will be ever growing as more collectors uncover ujlisterd cancels. If new cancels are found I would appreciate being contacted so that these discoveries can be included in a planned addendum.

Finally, this update would not be complete without mentioning those ARA members who helped with this project. Thanks go to Steve Rorer, Coleman Leifer, Don Dustin and Brian Bleckwenn. A special thanks to Henry Tolman II for his help, kind words, and prodding when needed.

## LENGTH OF PMS COMPANY STRAIGHT-LINE STEAMSHIP CANCELS

Cancel	Ship name	Length (in mm)
P-1G	Alaska	42
P-1G-1	Alaska	33

## PACIFIC MAIL STEAMSHIP COMPANY'S Through Line to California,

Touching at Mexican Ports, and carrying the U. S. Mail.

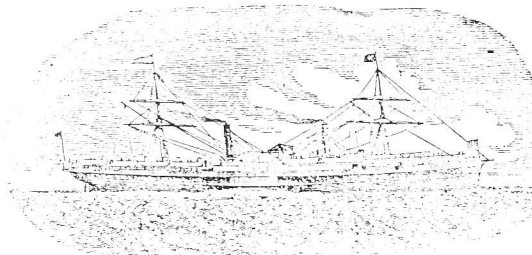
THROUGH IN TWENTY-TWO DAYS.

Steamships on the Atlantic:

Arizona,  
Henry  
Chauncey,  
New York,  
Rising Star,  
Ocean Queen,  
Northern  
Light,  
&c., &c.

Connecting on the Pacific with:

Golden City,  
Constitution,  
Montana,  
Sacramento,  
Golden Age,  
St. Louis,  
&c., &c.



One of the above large and splendid Steamships will leave **Pier No. 42, North River, foot of Canal Street, at 12 o'clock, noon, on the 1st, 11th, and 21st** of every month (except when those dates fall on Sunday, and then on the preceding Saturday), for **ASPENWALL**, connecting *via* Panama Railway, with one of the Company's Steamships from Panama for **SAN FRANCISCO**, touching at **ACAPULCO**. Those of the 1st touch at **MANZANILLO**.

Families in Second Cabin and Steerage taken at reduced passage rates.

An allowance of ONE-QUARTER on through rates to clergymen and their families, and school-teachers, going to practice their vocations.

One hundred pounds baggage allowed to each adult. Baggage-Masters accompany baggage through, and attend to ladies and children without male protectors. Baggage received on the dock the day before sailing, from steamboats, railroads, and passengers who prefer to send down early.

Departures of 1st and 21st connect with Steamers for **SOUTH PACIFIC** and **CENTRAL AMERICAN PORTS**.

Departure of 11th of each month connects with the New Steam Line from Panama to **AUSTRALIA** and **NEW ZEALAND**.

Through Tickets from New York to any of the ports above named furnished on application.

The Company's New Line from **San Francisco to Japan and China**, carrying the U. S. Mail, is now in operation. Departure from New York of March 11th connects with Steamship "Colorado" leaving San Francisco April 23, for ports in Japan and China.

For Passage Tickets, or further information, apply at the Company's Ticket Office.

On the Wharf, Pier 42, North River, ft. of Canal St., New York.

F. R. BABY, Agent.

An advertisement for the Pacific Mail Steamship Company from *Appleton's Railway & Steam Navigation Guide* (April, 1869).

P-1H	America	39
P-1I	Arizona	42
P-1J	China	35
P-1K	Colorado	41
P-1L	Constitution	51
P-1M	Costa Rica	45





*The City of Boston*, built in 1861 by Samuel Sneed of New York for the Norwich & New York Transportation Co. She had a wooden hull (301 X 40 ft., 1,497 Tons) and a vertical beam engine. She was involved in 4 major accidents one requiring the replacement of most of her bottom. When steamboat service between New York and Norwich ended in 1896 she was removed from service and broken up in 1898.

P-1N	Golden City	48
P-10	Great Republic	53
P-1P	Henry Chauncey	63
P-1P-1	Henry Chauncey	49
P-1Q	Japan	25
P-1Q-1	Japan	29
P-1Q-2	Japan	36
P-1R	Montana	45
P-1S	Ocean Queen	53
P-1T	Rising Star	44
P-1U	Sacramento	47
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P-1Y	Alaska/Montana	33/40

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		S-3	Schuyler's Line
		U-1	United States Line
		W-1	Washington, Alexandria & Georgetown Steam Packet Company

#### Cancels for Individual Ships

IS-1	Steamer Edinburgh—An Ohio River packet between Wheeling, WV and Cincinnati, OH
IS-2	Steamer Eagle—An Ohio River packet between Wheeling and Parkersburg, WV and Marietta, OH
IS-3	Steamer Mary Houston—Side-wheel packet between Louisville and New Orleans
IS-4	Steam Tug River Queen—Operated on Lake Erie
IS-5	Steamship Cuba
IS-6	Brig Petrels
IS-7	Schooner Caston
IS-8	Schooner Mindon
IS-9	Brig Sarah

- IS-10 Steamer Star of the East
- IS-11 Steamer Montreal
- IS-12 Steamer Fanny Troupe
- IS-13 Bark Burnside
- IS-14 Bark Magna Carta



A-1



A-1A



A-2



A-2A



A-3



A-3A



A-4



A-5



A-6



B-1



B-2



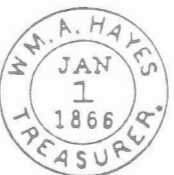
B-3



B-4



B-5



B-6



B-6A

July 1st 1864 C. W.

B-6B

J. S. & Co. & Co. July 14, 1865

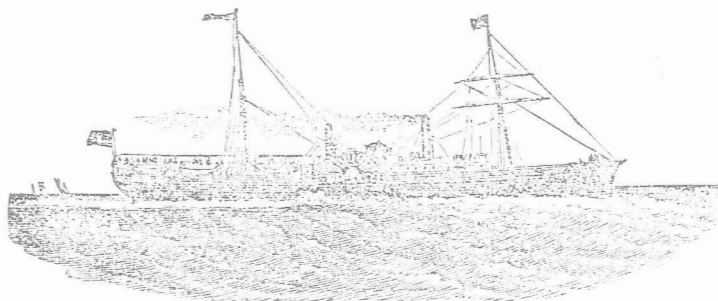
B-7



C-1

# 

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Foot of Cedar Street, Punctually at 3 o'clock, P. M.



1867.

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SAN JACINTO,.....JOSHUA ATKINS, Commander,  
SAN SALVADOR.....K. S. NICKERSON, Commander,

Sail every Saturday, punctually, at 3 P. M.,

From Pier 13, North River, foot of Cedar Street.

### 

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Augusta, ".....27.00	Montgomery, Ala.,.....41.00	Quincy, ".....42.25
Macon, ".....31.00	Mobile, ".....51.95	Jacksonville ".....36.60
Columbus, ".....35.00	New Orleans, La.,.....55.00	Picolata, ".....38.00
Atlanta, ".....34.00	Lake City, Fla.,.....36.25	Pilatka, ".....39.00
Albany, ".....35.00	Monticello, ".....39.50	Enterprise, ".....45.00

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Rates and Classification will be furnished by the undersigned.

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Goods forwarded through New York and Savannah Free of Commission.

Freight received daily at the Covered Pier, 13 North River. Bills of Lading furnished and signed on the Pier.

GARRISON & ALLEN, 5 Bowling Green, N. Y.

FEBRUARY 18TH, 1866.

B. H. HARDEE, Agent, Savannah, Ga.

An advertisement for the Empire line sailing between New York City and Savannah, Georgia. (From Appleton's Railway & Steam Navigation Guide of April, 1869)



SS,

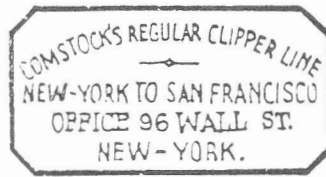
Oregon

Aug 3

1864



C-1A



C-2

C-3

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9<sup>th</sup> mo  
29 =  
1865

C-4



C-5



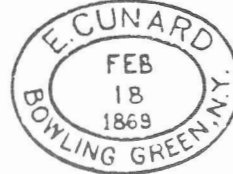
C-5A



C-5B



C-5C



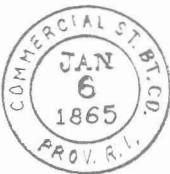
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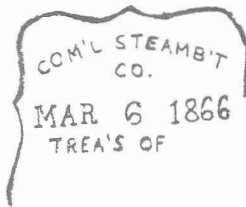
C-6

W.F.L. Co.  
April 30/64

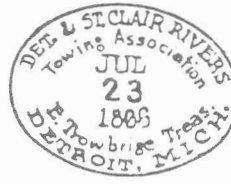
C-7



C-8



C-8A



D-1



D-1A



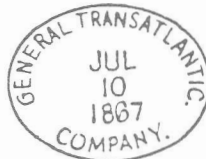
G-1



G-1-1



G-1-2



G-1A



G-1B



H-1

SMYRNIOTE

H-2



H-3



H-3A



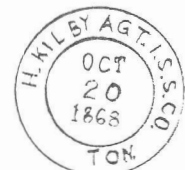
H-3B

R.D.S.  
May 7  
11-85  
1873

H-4



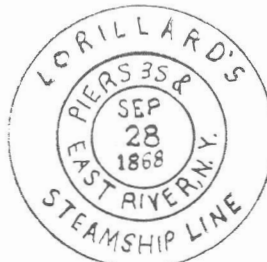
I-1



I-2



L-1



L-1A



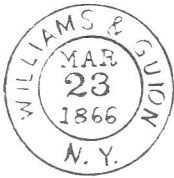
L-1B



L-2



L-2A



L-2B



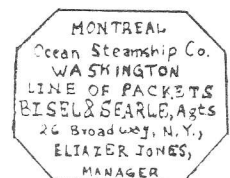
M-1

*Merchants' Steam  
Ship Co of Bristol  
July 3/66*

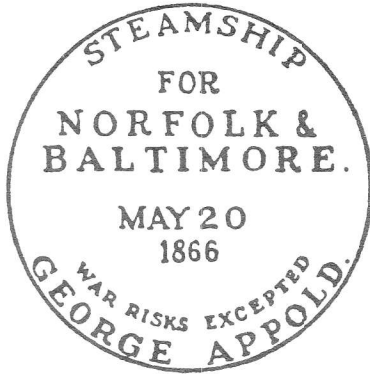
M-1A



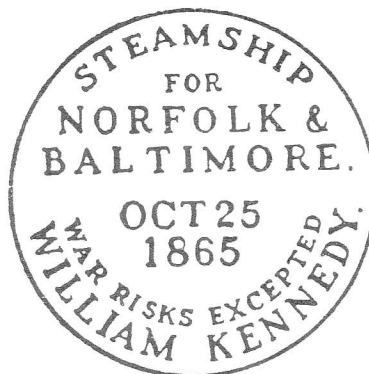
M-2



M-2A



M-3



M-3A



N-1



N-1A

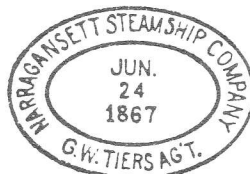
*mslco  
april 1870*

*mslco*

N-1B

N-1C

*mslco  
Oct 3/70*



N-1D

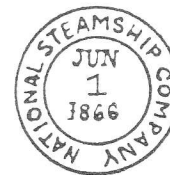


N-1E

N-2



N-2A



N-2B



N-2C



N-3



N-3A



N-3B



N-3C

*N.Y. & C. of R. 9  
Aug 1. 1863*

N-3D



N-3E



N-4



N-5



N-5A



N-5A-1



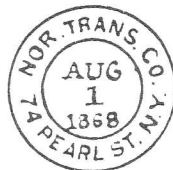
N-6



N-7



N-8



N-9



N-9A



N-10

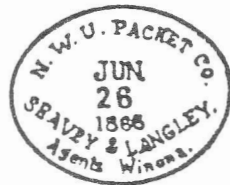


N-11





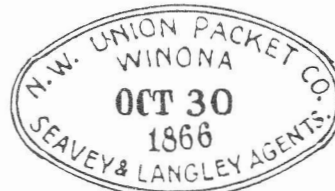
N-11A



N-12



N-12A



N-12B



N-12C



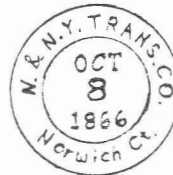
N-13



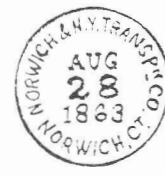
N-13A



N-13B



N-13C



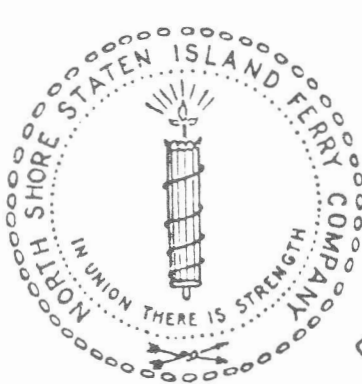
N-13D

*Oct 30 1867*

N-13E



N-14



N-15



O-1



O-2



O-2-1



N-14A



O-2A



O-2A-1



O-2A-2



O-2A-3



P-1



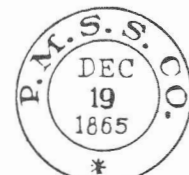
P-1A



P-1B



P-1C



P-1D



P-1D-1



P-1E



P-1F

ALASKA ALASKA AMERICA

P-1G

P-1G-1

P-1H

ARIZONA CHINA COLORADO

P-1I

P-1J

P-1K

CONSTITUTION

COSTA RICA

GOLDEN CITY

P-1L

P-1M

P-1N

GREAT REPUBLIC

HENRY CHAUNCEY

HENRY CHAUNCEY

P-1O

P-1P

P-1P-1

JAPAN JAPAN JAPAN MONTANA

P-1Q

P-1Q-1

P-1Q-2

P-1R

OCEAN QUEEN RISING STAR SACRAMENTO

P-1S

P-1T

P-1U

OREGONIAN

P-1V

NEW YORK

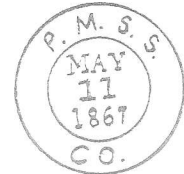
P-1W

ALASKA  
ALASKA  
ALASKA  
ALASKA  
ALASKA

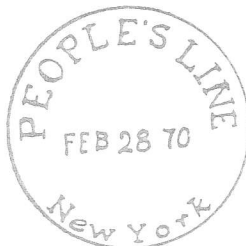
P-1X

ALASKA  
ALASKA  
MONTANA  
ALASKA

P-1Y



P-1Z



P-2



P-2A



P-2B



P-3



P-3A



P-4



P-5



P-5A

PROVIDE  
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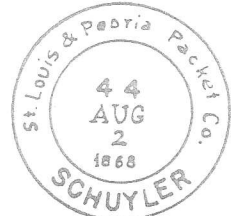
P-5B



P-6



P-7



S-1



S-2



S-3



U-1

red subj  
recited in l  
pts of the  
Wash. Alex. & Georgetown  
Steam Packet Co.

W-1



IS-1



IS-2



IS-3

669  
June 16  
1869  
S S  
Cuba  
9.26.71

IS-4

IS-5



IS-6



IS-7



IS-8

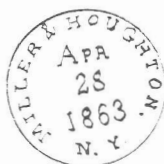
Brig  
Petrels

Schr  
Castor

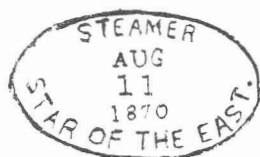
Schr  
Minden



*Brig Sarah*



IS-9



IS-10



IS-11



IS-12

*December 23/65*  
*Bark "Buinside"*

IS-13

*Park Magna Charter*  
*March 13th 1841*

IS-14

## Irish Postal Forgeries

According to an article in the September, 1985, issue of *Gibbon's Stamp Monthly*, the Republic of Ireland made a third printing of their £1 Architecture definitive postage stamp. This printing on white paper with white gum is quite scarce as it appeared just two months before the stamp was withdrawn from both general and philatelic sale on November 14, 1984. No prior notice of withdrawal was given.

For several months forgeries of this stamp had been circulating in connection with the Telephone and TV license Savings Books Schemes. These schemes allowed easy payment of telephone bills and annual television license

fees. £1 (for telephone) and 50p or £1 (for TV licenses) savings stamps were available but definitive postage stamps could also be used. The stamps were placed on a savings card and later turned into the Post Office to pay one's telephone bill or TV license. As the result of widespread use of forged £1 stamps for this fiscal purpose that the Post Office suspended the schemes and withdrew the stamps.

The forgery was printed on a very thin translucent paper and was line perforated as opposed to the comb perforation used on the government produced issues.

(A thank you is extended to member David Sher for alerting us to this item...Editor)

## First Provisional Issue Varieties

by John L. Slane, ARA

In the April issue of *The American Revenuer* (1985; 39:55) I showed a number of printing varieties that I have observed in multiple copies. Two previous articles from TAR were pointed out to me ("1898 'I.R.' Overprint Variety" by Terence Hines, 1979; 33:13 and "1898 'I.R.' Overprint Variety-overinking" by Tom Lampkins, 1979; 33:229). These attribute these varieties to either under- or over-inking.

The illustration in both articles were not very clear therefore I cannot determine if they were a match to any variety I illustrated. However, since I have three or five copies of each variety illustrated, I cannot believe that they are just due to inking. Inking varieties would not be so consistent and clear.

Since the editor found a copy of the one cent with the same gash in the left leg of the letter R, I also looked through my one cent stamps for varieties similar to those I observed on the two centers. I found one. Illustrated here is a pair with the left stamp containing the dot on the right leg of the letter R variety. This is identical to the variety found



on the two cent as illustrated in my first article (the one in the upper left of the illustration). However, this copy does not have a straight edge at the bottom but rather is the stamp above the plate number, thus again showing that this was a stamp in the bottom row.

I do not see how these consistent varieties can be explained simply as inking varieties.

# German Krankenscheingebühr Stamps

by Martin Erler, ARA

In Germany the public health insurance organizations provide their clients with vouchers for medical treatment. According to the law of July 26, 1930, a fee was to be paid on these vouchers. At first the fee was 50 Reichspfennig and was reduced to 25 Reichspfennig after December 28, 1933.

Towards the end of World War II on March 17, 1945, the fee was raised to 50 Rpf again, but had only limited affect due to the breakdown of the Reich. After the end of the war the 25 Pfennig fee was again charged until December 21, 1967, when new regulations became effective. After 1960 the system of using stamps was going out of use and being replaced by other means of accounting.

To facilitate the accounting for small special fees, *Krankenscheingebührenmarken* were introduced. These stamps were not uniform since different state governed insurance groups were involved. The biggest of these was

the AOK (Allgemeine Orts-Krankenkasse [general local sick insurance]). Others were the insurance organizations of large firms or state governed groups (Betriebskrankenkassen or BKK such as the postal service) or state insurance groups (Landeskrankenkassen or LKK) or commercial groups (e.g.: Kaufmännische Krankenkasse). At times these groups used separate stamps, or different colors of the general issues.

The majority of the AOK offices applied local overprints for their district. Some privileged groups (e.g.: military personnel) did not have to pay this fee. They were given stamps inscribed "FREI" or "Gebührenfrei," which means gratis.

After WWII several provisional issues appeared. A special issue came from the federal state of Hessen (there the big K means *Krankenschein*).

Following is a tentative listing of the stamps at hand. Surely there should be more in existence.



K1

1930

18.5 X 22 mm; unwatermarked, perforated 12  
Inscribed: Krankenscheingebühr

1 K1 50 Rpf Black & orange



K2

ca. 1931

17 X 21.5 mm; unwatermarked; perforated 14  
Inscribed: Krankenscheingebühr bezahlt

2 K2 50 Rpf a. Orange  
b. Yellow orange

January 1, 1934

Previous issue overprinted by handstamp in violet or black.

3 K3 25 on 50 Rpf a. Orange  
b. Yellow orange



K3



K4



K5

1934

Same design; unwatermarked; perforated 14

4 K4 25 Rpf Light green  
5 K4 25 Rpf Light green, brownish (1944)  
6 K4 25 Rpf Blue Green  
7 K4 25 Rpf Dark blue green  
8 K4 25 Rpf Orange (BKK)  
9 K4 25 Rpf Yellow Orange (AOK)  
10 K4 25 Rpf Blue  
11 K5 --- Red violet (inscribed FREI)

ca. 1936

21 X 23 mm; unwatermarked; perforated 12  
Inscribed: Gebührenmarke



# **The American Revenuer**

**Journal of The American Revenue Association**

**Volume 39**

**1985**

# The American Revenuer

## Journal of the American Revenue Association

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K6

- 12 K6 25 Rpf Orange (BKK)  
 13 K6 25 Rpf Green (AOK)  
 14 K6 25 Rpf Blue

*These stamps are usually seen with local overprints (e.g.: Postbetr. K. OPD. Berlin = postal services).*



K7

ca. 1938

19 X 23.5 mm; unwatermarked; perforated 11

- 15 K7 25 Rpf Blue (BKK)



K8

ca. 1938

Frame like No. 4, different center  
 Unwatermarked, perforated 14

- 16 K8 25 Rpf Green



K9



K10a



K10b



K11

1940

Eagle design; 19 X 21.5 mm

Watermarked with zig zag lines, perforated 12, 13 & 15

- 17 K9 25 Rpf a. Orange red (AOK)

- b. Rose (AOK)  
 c. Red (AOK)

*With or without local overprint*

- 18 K9 25 Rpf Green (LKK)

*With or without local overprint*

- 19 K10 --- Orange red, overprinted Gebührenfrei

a. in latin letters

b. in gothic letters

- 20 K11 25 Rpf Carmine, overprinted 25 Pfg Gebühr

- 21 K9 25 Rpf Light brown (Kaufmännische

Krankenkasse)

- 22 K9 25 Rpf Yellow orange (BKK)



K12



K13

January, 1945

No. 8 overprinted V.B.K. (Vereinigte Betriebskrankenkassen)

- 23 K12 25 Rpf Orange, overprinted latin letters

- 24 K13 25 Rpf Orange, overprinted gothic letters



K14

January, 1945

19 X 22.5 mm; watermarked crosses and circles; perf. 14

Inscribed Betriebskrankenkasse des Reichs.

Definitive issue for the united BKK.

- 25 K14 25 Rpf Red orange



K15

ca. 1946

18 X 22 mm; watermarked zig zag lines; perf. 13 1/2

- 26 K15 25 Rpf Red



K16



1948

10 X 21.5 mm; unwatermarked; perforated 11  
New currency

27 K16 25 (Dpf) Green



K17

ca. 1954

18.5 X 22.5 mm; Unwatermarked; perforated 11

28 K17 25 (Dpf) a. Rose

b. Red

29 K17 25 (Dpf) Blue



K18

ca. 1955

17 X 21.5 mm; unwatermarked; perforated 14

30 K18 25 Pfennig Green

Special Issues for Hessen

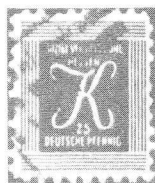


K19

ca. 1946

21.5 X 25 mm; unwatermarked; rouletted

31 K19 25 Rpf Chocolate



K20

1948

16.5 X 20 mm; unwatermarked; perforated 10

32 K20 25 Dpf Blue

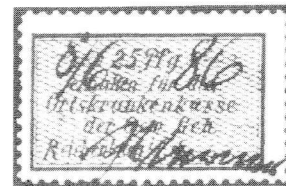
Local issues

ca. 1940

31 X 18 mm; unwatermarked; perforated 12

Inscribed: 25 Pfg erhalten für die Ortskrankenkasse der G.G.

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K21

Reichenberg

A1 K21 25 Pfg

Red



K22

ca. 1941

17 X 22 mm; unwatermarked; perforated 11

Inscribed: K.V.A.d.P. Aussig

A4 K22 25 Rpf Red



K23

ca. 1943

17 X 22 mm; watermarked zig zag lines; perforated 13

Inscribed: AOK (K.ö.B.) Aussig



K24

A5 K23 25 Rpf

Green

ca. 1946

Double stamp; unwatermarked; perforated 11 1/2

Inscribed: Krankenkassenverband Köln...

A2 K24 25 Pfg

Orange



K25

ca. 1946

14 X 14 mm; unwatermarked; perforated 10 1/2

Inscribed AOK Marienberg, Westerwald

A3 K25 25 Pfg

Black, rose

The American Revenuer, November-December, 1985

# Mexico's Admission Tickets H.I.V.-1

By Marcus C. Winter, ARA

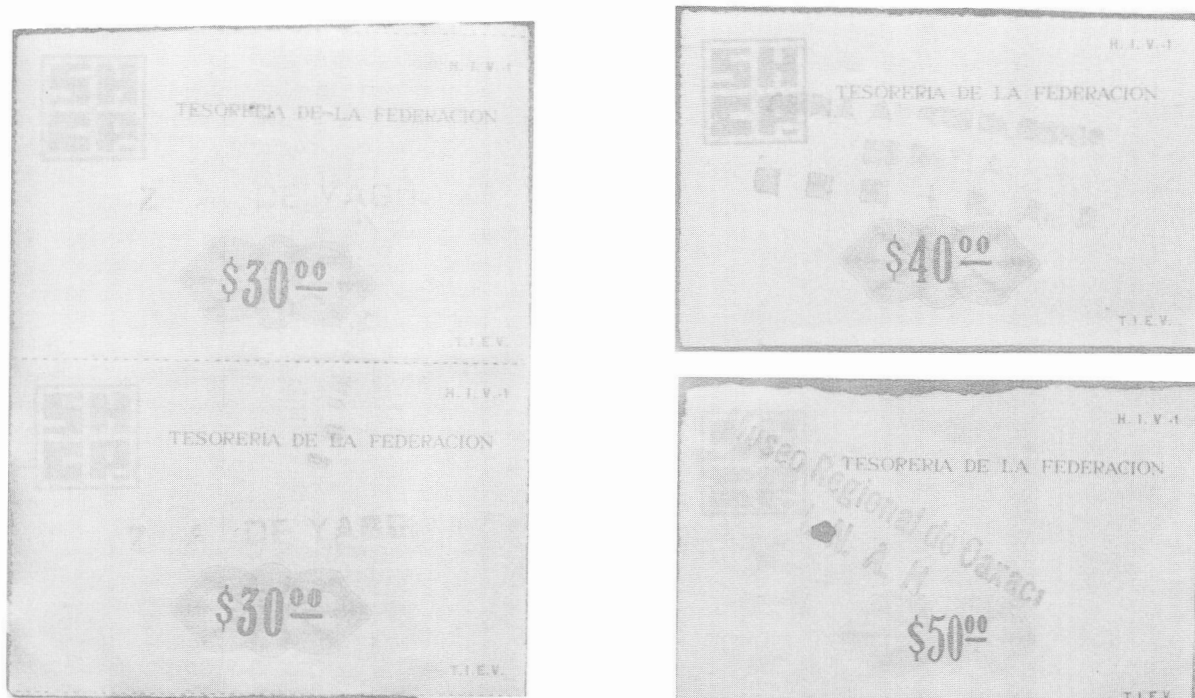


Figure 1. Examples of recent AD stamps. A vertical pair of \$30.00 peso tickets handstamped Z.A. DE YAGUL and 20 DIC 1984; a \$40.00 peso ticket with handstamp ZONA ARQUEOLOGICA DE MITLA ENTRADA (?); a \$50.00 peso ticket handstamped Museo Regional de Oaxaca I.N.A.H. with punch cancel.

Photos courtesy P. B. Freer, ARA.

A few years ago the Mexican Treasury Department discontinued the Renta Interior stamps that had been used to cover numerous taxes since first issued in 1885-1886, and that had provided the collector of Mexican revenues with literally thousands of varieties of stamps. One of the only series of Mexican revenues still in use today is what Richard B. Stevens in his catalog *The Revenue Stamps of Mexico* (MEPSI 1979) listed under the heading Admission. They are, one might argue, better called tickets than stamps.

The current Admission tickets are like Stevens' AD14. They are ungummed, approximately 8 cm wide by 5 cm high, printed on medium weight, unwatermarked paper containing visible tiny blue and red fibers. The tickets are rouletted 13 1/2 with black dashes indicating the tear lines. In the upper left is a box with the initials SHCP which stand for Secretaría de Hacienda y Crédito Público, the Federal Treasury Department. In the lower center of the ticket is an elaborate design shaped like a bow tie printed in the same color as the SHCP box, and over this, printed in black, is the value of the ticket.

To the right of the SHCP box in letters of a different color is printed TESORERIA DE LA FEDERACION (Federal

Treasury) and in this same color in the upper right corner of the ticket are the letters H.I.V.-1. This apparently stands for Hojas Impresas Valoradas which means something like "printed priced sheets" or "printed revenue paper." I am not sure what the 1 means. The same letters, H.I.V.-1, also occur on the earlier square AD stamps, Steven's AD1-AD9. The 1 may indicate that all of these tickets are printed under the same legal directive and for the same purposes.

The initials T.I.E.V. appear in the lower right corner of the ticket in the same color as the other lettering, and show that the stamps are produced in the Talleres de Impresion de Estampillas y Valores, the federal government printing office for stamps and bank notes. The same color ink is also used for the Serie B (Series B) in the lower left corner present on AD14 but absent of the most recently issued denominations. The earlier square format tickets, Stevens' AD1-AD9, had "A" on the reverse distinguishing them from the more recent B series.

The Admission stamps seem to be used primarily as receipts for admission paid on visiting museums, colonial monuments such as 16th century churches and monasteries, and archeological sites which are under the auspices of the

I.N.A.H. or Instituto Nacional de Antropología e Historia (National Institute of Anthropology and History). Incidentally, the fact that the stamps are issued by the SHCP is an indication that admission funds are returned to the Treasury Department and not directly to the I.N.A.H.

Sometime early in 1984 entrance fees were raised. For example, admission to the archeological site of Monte Albán was increased from 10 to 50 pesos. Of course these increases reflected inflation; as the peso decreased in value one wonders if funds recovered through admission fees were even sufficient to cover costs of printing and distributing the tickets. With the large jumps in admission rates, existing stocks of tickets were soon exhausted and for a few months

from may until sometime in August, 1984, there were no tickets and thus no entrance fees were charged. When stamps finally were made available, five new values appeared, 20, 25, 30, 40 and 50 peso tickets. Table 1 lists the varieties I have seen of recent and current Admission tickets.

The peso, floated again in July, 1985, went to about 350 to the dollar. The admission fee to major points of interest such as the National Museum of Anthropology and the site of Teotihuacan is currently 50 pesos or about 15 cents U.S. Presumably entrance fees will be raised again soon and perhaps higher denominations of tickets will be printed.

Like other types of Mexican revenue stamps, used admission tickets offer the collector a wide variety of overprints and cancellations. Stamps used at museums and archeological sites are sent to local I.N.A.H. offices in bound blocks of 100 sheets, with 25 stamps per sheet (5 horizontal by 5 vertical). Blocks then go to the specific sites where the stamps may receive a handstamp with the site name and sometimes the date. The lettering, color of ink, and position of the handstamps are variable and many occur on the front or the back of the ticket. At some places the visitor has to show his admission ticket to an official who applies a punch cancel (Figure 1).

Despite Stevens' classification, there is no indication on these "admission" stamps that they are destined to serve as entrance tickets. An example of another use is illustrated in figure 2. It shows a permit issued February 3, 1980, by the Animal Health Office (Dirección General de Sanidad Animal) of the Federal Department of Agriculture and Water Resources (Secretaría de Agricultura y Recursos Hidráulicos) to Daria Deraga de Fernández allowing her to send a parrot by airplane from Oaxaca to Guadalajara. At the top left the form states PARA LA MOVILIZACION DE GANADO MENOR (literally, for the mobilization of small livestock). Ganado menor usually refers to sheep and goats, not parrots, and the forms were presumably issued for health control in transportation of these animals.

A 3 peso stamp or ticket (Stevens' AD14) is glued to the lower right corner of the form and tied to it with an official cancellation and signature of the head of the animal health subprogram. So here the stamp is serving a function similar to that of the Ganadería stamps (Stevens' GA) used between 1957 and 1962. This example suggests that other uses of "admission" stamps may occur. Perhaps location and study of the official documents ordering the printing of the H.I.V.-1s would provide us with more information on these interesting stamps.

SECRETARIA DE AGRICULTURA Y RECURSOS HIDRAULICOS  
DIRECCION GENERAL DE SANIDAD ANIMAL  
DIRECCION GENERAL DE SANIDAD ANIMAL

GUIA SANITARIA P 256212

PARA LA MOVILIZACION DE GANADO MENOR

DARIA DERAGA DE FERNANDEZ, CONOCIDO  
SAN FELIX DEL AGUA, OAXACA, OAXACA.

OAXACA, OAX. --- GUADALAJARA, JALISCO.

DARIA DERAGA DE FERNANDEZ, DE PAGO  
GUADALAJARA, JAL. EL MISMO JALISCO.

GUADALAJARA, JALISCO.

FORMACIONES: 1 LORO

ANIMAL.

COMPANIA. AVION.

OAXACA DE JUANA, OAX. 01 FEBRERO 1980

3.00

Figure 2. Document for transportation of small livestock with AD14 tied to lower right corner. Photo courtesy P. B. Freer, ARA

Table 1. Mexican admission stamps (AD) in rectangular 8 X 5 cm format; recorded through July, 1985.

Value	SHCP box and bow tie	Additional lettering	Serie B	Comments
\$2	Orange	Pale Violet	yes	
\$3	Brown	Blue	yes	Stevens' AD14
\$5	Red	Green	yes & no	
\$10	Green	Brown	no	
\$20	Pale lilac	Blue green	no	First issued 1984
\$25	Pale blue	Gray	no	"
\$30	Blue	Green	no	"
\$40	Purple	Brown	no	"
\$50	Lilac	Brown	no	"

## Auction Activity

### E.S.J. van Dam, Limited

Van Dam's mail auction #30 was an unqualified success. This sale contained the Dr. Neil Callahan collection; the number of bidders was up by 50% and many new record prices were obtained—with exceptional strength in the Telephone & Telegraph frank section. Many lots in this section brought close to double catalogue.

A few examples of record-setting prices include the following: (*prices do not include a 10% buyers fee*)

—FSC13: the 10¢ blue George V Supreme Court stamp, realized \$2600.

—FSC27: an extremely rare In Prize document with 2 copies of the rare 25¢ Young Queen overprinted "IN PRIZE" in both red and purple realized \$9000.

—FSC28, mint: the 50¢ Young Queen overprinted "IN PRIZE" in F/VF mint condition realized \$3250.

—NFC1: the 1¢ green Newfoundland Customs Duty with the very rare "B & F" perfin #B7 realized \$155. This was the highest price the auctioneer ever realized from a perfin.

Van Dam has future sales planned for November 29, February and May, 1986. Catalogs are \$2 or US \$7 for one year including prices realized from E.S.J. van Dam, Limited, Box 300, Bridgenorth, Ontario K0L 1H0, Canada.

### Michael E. Aldrich

Michael Aldrich has announced that he will be holding an ongoing series of public revenue auctions in St. Paul, Minnesota. He has been conducting mail sales with considerable success. His 23rd sale was the first of this series was held December 2 (the day this issue of TAR was sent to the printer).

*We would like to receive the results of any revenue auction conducted by any ARA member. Two areas are of particular interest—unusual items seldom ever sold and items bringing unusually high or low prices. Send information to the Editor, The American Revenuer, Rockford, Iowa 50468-0056.*

### Complete Your Sets! VF Unpunched RX-RZ

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300 "	15	INDIAN STATES	800 "	175
400 "	25	100 Diff \$	5	

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The definitive handbook. \$5 + postage

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# The American Revenue Association

## The Editor Notes...

...that by this time some of you may have noticed a slightly different look to TAR the past several issues. Our type face and method of composition has changed. Prior to the May issue TAR was completely typeset by our printer using Compugraphic phototypesetting equipment. The primary type fonts were Compugraphic's English 18 and Helios. Beginning with the May issue most (all after the July-August issue) of TAR has been composed on the Editor's Apple Macintosh computer and camera readies printed on an Apple LaserWriter printer. Most layouts are done with special publishing software which arranges the various articles in place on the camera ready pages. Articles are composed on an ordinary word processing program. The entire system is quite new—the printer being placed on the market only this past March. This system is considered complete state of the art for small magazine/newsletter publishing.

...that this all does have some real significant meaning to you the ARA member and TAR reader. It means that for the first time since I became Editor 9 years ago I can publish a schedule (next column) giving deadlines and dates when TAR will be published and meet that deadline (actually in several instances TAR has been finished ahead of schedule except for some advertising or a column and was held back to the scheduled date to allow this material to arrive. It all means that as the need arises, the Editor can send proof copy to authors for their review or to others for peer review. It all means that the Editor can edit as copy is composed—a time savings factor. It all means that composition costs have been cut significantly—cost savings that can be translated directly into more pages in TAR. It all means a slightly bigger and an on schedule TAR for you, the reader.

...that you will notice domestic mailings of TAR are made in a self wrapper. This wrapper often contains news about our conventions and other society business. This wrapper also contains a membership application blank. Do not throw this application blank away. Give it to a collector friend! We need additional members—NOW. You will note that our current membership total is about 1500 members. With annual dues of \$15 that gives the ARA an net dues income of \$22,500. If our dues were \$25 per year and one third of you were to drop your membership that

## Publication Schedule

The following will be the publication schedule for *The American Revenuer* for 1986 (subject to change for good cause).

Cover date	Copy due Editor	Copy to printer
January	December 27	January 6
February	January 31	February 10
March	March 7	March 17
April	April 11	April 21
May	May 30	June 9
June	July 4	July 14
July/August	August 8	August 18
September	September 12	September 22
October	October 17	October 27
Nov./Dec.	November 21	December 1

To be included in the issue listed, copy of any type must arrive in Rockford, Iowa, by the date listed "Copy due Editor." The magazine is normally in the mail 5 to 10 days after it is mailed to the printer by the Editor. Exact publication date cannot be guaranteed but all effort is made to meet the dates listed. Should there be any questions regarding meeting deadlines or exact dates please contact the editor at 515 / 756-3542 (only the Editor will answer) or 515 / 756-3680 (a message can be left).

Please note that *The American Revenuer* is published ten times per year and not monthly; there are two combined month issues. This schedule is designed around AMERIPEX (being held in Rosemont, IL, May 22-June 1). Normal editorial business will NOT be conducted at this time. Anyone wishing to contact the Editor at this time must do so at the show.

would give us a net dues income of \$25,000. But, it has been and continues to be the intent of the Board of Directors to keep the dues as low as possible to allow as many collectors as possible to belong to the ARA. The ARA currently spends the entire amount of your 1500 X \$15 annual dues to provide you with TAR and other society services. It costs the society about \$5.50 to provide TAR to an additional new member (that is new members above the

### Board of Directors:

**President:** Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.  
**Vice President:** Terence M. Hines, Psychology Dept., Pace University, Pleasantville, NY 10570.  
**Secretary:** Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.  
**Treasurer:** Richard D. Martorelli, 216 E. Greenwood Ave., Lansdowne, PA 19050.  
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**Eastern Representatives:** Elliot Chabot and Brian Bleckwenn  
**Central Representatives:** Joseph S. Einstein and Kenneth Trettin  
**Western Representatives:** Anthony Giacomelli and Eric Jackson  
**Attorney:** Elliot Chabot, 14104 Bauer Dr., Rockville, MD 20853

### Appointive Officers:

**Librarian:** George McNamara Jr., Box 136, Nora Springs, Iowa 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., Oceanside, NY 11572

### Representatives in other countries:

**Australia:** Dennis Osborn, P.O. Box 502, Belconnen, A.C.T. 2617, Australia  
**Canada:** E.S.J. vanDam, Box 300, Bridgenorth, Ont., Canada K0L 1H0  
**Republic of China:** Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peitou, Taipei 112, Taiwan, ROC  
**France:** Henri Janton, 33 Ave. Marechal Lyautey, Paris 75016 France  
**Germany:** Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Federal Republic of 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  
**Netherlands:** E. Horn, B.B Weg 4, 9551 T.Z. Sellinger, Netherlands  
**New Zealand:** Dennis Huggard, PL Box 69026, Glendene PO, Auckland 8, New Zealand  
**Saudi Arabia:** R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia  
**United Kingdom:** Tim Clutterbuck, 5 Park Crescent, Brighton, Sussex BN2 3HA, England  
(Volunteers in unlisted countries sought, please contact the President.)

## 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.

Glenn R Faust 4289, 367 Elm St, Apt 303, New Haven, CT 06511, by S K Stryker.

Donald M Hohl 4290, 1919 Eaton Ave, San Carlos, CA 94070, by Eric Jackson. US revs and State Ducks.

Henry T Paiste, III 4286, by Richard Friedberg. All areas US.

Peter Poulsen 4285, Ostermarlem 5, Aagerup, 4000 Roskilde, Denmark, by L J Baird. Revs of Denmark, Danish WI, the Faeroes and Iceland.

G A Schmidtmann 4292, 3246 Naples Ave, Mentone, CA 92359, by Richard Friedberg. Genl revs and cinderellas.

Melvin Silverberg 4287, 3603 Kingsbridge Ave, Bronx, NY 10463, by Richard Friedberg. US, Canada, British.

William J Smerekanicz 4291, 47 Benham Rd, Seymour, CT 06483, by Eric Jackson. All US revs, philatelic exhibition stamps.

### The Editor Notes...

(continued)

current 1500 members). This means that with each new member on our rolls, the society receives about \$9.50 to use to expand either TAR or other services—these are things that all current members can also take advantage of. Therefore, it is in the best interest of each ARA member to recruit as many new members as possible.

...that we should start a new official ARA policy—similar to Mexico's educational program a few years ago of "Each one, Teach one"—a policy of "Each one, recruit one."

If each member would recruit just ONE new member, or get a former member to renew their membership we could insure that there would be no cuts in services, no cuts in the size of TAR, new or improved membership benefits and (quite importantly) no increases in dues for a long time to come.

### Canada Revenues

Bought & Sold. Want lists invited.  
Regular mail bid auctions and fully  
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Wallace W Walker 4288, 14396 30th Ave NE, #406, Seattle, WA 98125, by Edward B Tupper. Collector/Dealer—Yondo's Americana.

Highest number assigned on this report is 4292.

### NEW MEMBERS

Numbers 4253-4272

### APPLICATIONS FOR REINSTATEMENT

Roger H Clarke 2840, 16 Riviera, Rockport, TX 78382, by Secretary. US.

A K Dutta 2836, 72 Patbari Lane, Calcutta 700 035, India, by Jacob Kisner. Dealer—fiscals and revs of India, native states, Sikkim, Bhutan, Nepal.

Justin L Kreuzer 1383, 7 Brandy Lane, Trumbull, CT 06611, by Richard Friedberg. US cinderellas, locals, etc.

### RESIGNED

Robert C Jones

Stephan T Welsh

### CURRENT MEMBERSHIP STATUS

Previous membership total.....	1491
Applications for membership.....	8
Application for reinstatement.....	3
Resigned.....	3
Current membership total.....	1500

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- By approval to ARA members
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## MAIL BID SALE # 8

CLOSING DATE: JAN. 14, 1986

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bidsheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA and MASTERCARD. Send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00. The placing of a bid signifies acceptance of the foregoing terms.

All stamps are in used condition unless noted as mint (\*).

### UNITED STATES - Scott Catalogue Numbers

1	R1a F-VF crease	50.00	69	R859* F	8.00
2	R1b F	35.00	70	R873* VF	18.00
3	R2c Avg-F Andrew Dougherty p/c, few short perfs PHOTO	100.00	71	RC2 F cut cancel	7.50
4	R5a horiz pair F crease	15.00	72	RC13* F+	-----
5	R7a F black h/s cancel	10.00	73	RC19 F-VF	20.00
6	R9a F-VF	10.00	74	RD16a* F	-----
7	R42a F	12.00	75	RD18 VF	15.00
8	R42b F-VF	16.00	76	RD60 F	16.00
9	R49a F-VF	20.00	77	RD85 F+	20.00
10	R52b F-VF short perf, blue h/s cancel	30.00	78	RD133 F-VF	18.00
11	R70a VF PHOTO	30.00	79	RD157 F-VF perfin	17.50
12	R73a F	18.00	80	RD158 VF perfin	12.00
13	R78a F-VF red h/s cancel, pinhole	20.00	81	RD197* F-VF	8.50
14	R80c F PHOTO	60.00	82	RD198* F	11.00
15	R87c F blue SON h/s cancel PHOTO	45.00	83	RD282 F-VF cut cancel PHOTO	75.00
16	R91c F few short perfs	15.00	84	RD312 VF cut cancel	30.00
17	R93c F-VF	20.00	85	RD334 F-VF perfin PHOTO	75.00
18	R94a VF light crease PHOTO	70.00	86	RD335 VF cut cancel	30.00
19	R96c F	20.00	87	RD359 F	20.00
20	R108 F herringbone cancel	65.00	88	RD364 F cut cancel	50.00
21	R112b sewing machine perf VF embossed cancel causes tiny hole, PHOTO	90.00	89	RE19* Avg	25.00
22	R126 F-VF thin PHOTO	100.00	90	RE29 F-VF	7.50
23	R131 F thin PHOTO	325.00	91	RE40* F-VF	22.50
24	R142 F herringbone cancel	45.00	92	RE47* F-VF crease	30.00
25	R143 F cut cancel	27.50	93	RE56 VF crease PHOTO	30.00
26	R149 Avg-F PHOTO	85.00	94	RE81 VF staple holes	5.00
27	R152c F-VF	32.50	95	RE105* F-VF crease	20.00
28	R154* plate # & imprint strip of 3 Avg-F	9.00	96	RE107 VF staple holes	7.50
29	R163a* VF no gum	7.50	97	RE155 VF	27.50
30	R186 F-VF	10.00	98	RE163 VF light crease PHOTO	50.00
31	R188 F-VF	9.00	99	RE164 F-VF staple holes	30.00
32	R222 F	9.00	100	RE165 F-VF perfin	7.50
33	R229* beautiful double impression F-VF	7.50	101	RE179 VF small thin, small amount of varnish on face PHOTO	250.00
34	R249a cut cancel (CV uncut is \$70)	-----	102	RE184* F	20.00
35	R257 Avg-F	25.00	103	RE195* VF	40.00
36	R269* F-VF	12.00	104	RE198b* F PHOTO	50.00
37	R279 F-VF s/e at top	15.00	105	RF6 F-VF	30.00
38	R290 Sensitive ink F-VF (CV mint is \$30)	-----	106	RF9c black ovpt Avg	8.00
39	R293 F-VF	30.00	107	RF10a F	25.00
40	R335 VF perfin	20.00	108	RF18 blue ovpt F-VF	25.00
41	R435 VF perfin	17.50	109	RF18a carmine ovpt F	25.00
42	R460 VF perfin	15.00	110	RF24* block of four Avg-F	30.00
43	R477* F-VF	10.00	111	RFV2 F-VF	35.00
44	R483 F-VF cut cancel	4.00	112	RG12 F-VF	6.00
45	R504 F-VF	7.50	113	RG16 F-VF s/e at bottom	13.00
46	R510 VF perfin & cut cancel	18.00	114	RG17 F	12.00
47	R560 VF perfin	18.00	115	RG18 F	12.00
48	R584* F-VF PHOTO	125.00	116	RG19 VF	30.00
49	R585 F-VF cut cancel, staple holes	30.00	117	RG21 F-VF	30.00
50	R613 F-VF perfin	8.00	118	RG27 F rough perfs at left PHOTO	450.00
51	R615 F perfin	30.00	119	RG40* VF	10.00
52	R680 F-VF	15.00	120	RG41* F-VF	6.00
53	R681 VF perfin	6.00	121	RG46* F-VF	15.00
54	R684 VF staple holes	15.00	122	RG130 F-VF	30.00
55	R693 VF perfin	12.50	123	RH1* plate block of six F PHOTO	-----
56	R696 VF cut cancel, staple holes PHOTO	150.00	124	RH2* F-VF no gum	12.50
57	R697 VF cut cancel	9.00	125	RJA9* block of four F	6.00
58	R701 VF cut cancel	25.00	126	RJA13* Avg	10.00
59	R702 VF cut cancel	15.00	127	RJA38* Avg	17.50
60	R710 VF cut cancel, staple holes	50.00	128	RJA49b VF perfin	7.50
61	R730 F+ cut cancel PHOTO	75.00	129	RJA52b VF perfin	3.00
62	R732 F-VF perfin	25.00	130	RJA52db purple VF	17.50
63	R733* plate block VF	15.00	131	RJA53a VF tiny scuff PHOTO	55.00
64	RB3b F-VF	30.00	132	RJA57b* VF	15.00
65	RB7b F-VF	35.00	133	RJA59b unwatermarked VF	10.00
66	RB17a F	18.00	134	RJA59c F	4.00
67	RB41* Avg	32.50	135	RJA60b VF	20.00
68	RB45* double impression F	12.50	136	RJA63b* F	20.00
			137	RJA67b* VF	10.00
			138	RJA74b* unwatermarked paper VF	10.00
			139	RK2 F-VF embossed cancel	25.00

140	RK6 VF	15.00
141	RK6a horiz bisect used as \$2.50, tied by handstamp and embossed cancels to a small piece of paper VF rare PHOTO	ECV 75-100
142	RK15 F	45.00
143	RK21 VF embossed cancel	17.50
144	RK25 F+	27.50
145	RK26 Avg-F embossed cancel PHOTO	125.00
146	RK27 F-VF	10.00
147	RK31 F crease	21.00
148	RK38 F-VF	10.00
149	RM3 F impression on a Sheriffs notice few edge faults	110.00
150	RM74 VF promissory note, crease thru stamp	60.00
151	RM162 VF bill of exchange, crease thru stamp, edges stained and tattered	25.00
152	RM163 XF promissory note	20.00
153	RM262a VF promissory note	50.00
154	RM278a VF promissory note	10.00
155	RM575 F import certificate for tea	60.00
156	RN Type A proof black, light soiling Turner	30.00
157	RN Type B proof orange F	Turner CV 30.00
158	RN Type B proof bluish green F unlisted	-----
159	RN Type B proof violet F unlisted	-----
160	RN Type R proof blue VF PHOTO	Turner CV 35.00
161	RN Type T proof orange VF PHOTO	Turner CV 75.00
162	RN Type T proof purple, creased, stains unlisted	-----
163	RN-V4 cut square VF	10.00
164	RN-W2 cut square w/ printed redemption	10.00+
165	RO134 horiz pair plate proof on india mounted on card VF PHOTO	ECV 75-100
166	RV2* F	12.50
167	RV3* F	11.00
168	RV5* F	11.00
169	RV10* F-VF	21.00
170	RV17* F-VF	12.50
171	RV19* F-VF	25.00
172	RV20* VF PHOTO	37.50
173	RV28* F	20.00
174	RV29* VF	20.00
175	RV34* VF	20.00
176	RV39* VF	17.50
177	RV40* F-VF	15.00
178	RV41* F	12.50
179	RV43* F-VF	30.00
180	RV45* F-VF	25.00
181	RV46* VF	20.00
182	RV47* VF	17.50
183	RV49* VF	20.00
184	RV52* VF	12.00
185	RVB2 VF	25.00

### BEER STAMPS - Priester Catalogue Numbers

186	39bB one line under Cents variety F-VF	-----
187	41D* F-VF creased PHOTO	25.00
188	44E F few pinholes PHOTO	30.00
189	48A* F creased	15.00
190	52A F-VF creased	10.00
191	64 VF two punch holes	8.00
192	66 VF creased, couple sm tears & pinholes	3.50
193	71 VF eight punch holes PHOTO	15.00
194	83C VF crease, small scuff	12.00
195	85A VF left sheet margin	6.50
196	85B F-VF PHOTO	15.00
197	87A F-VF creased	4.00
198	87D F bottom sheet margin with plate #	4.00
199	151A* type 102 XF PHOTO	5.00
200	200A VF thin	9.00
201	Distillery Warehouse 1868 Springfield #1A VF punched remainder Est 10-15	-----
202	Wholesale Liquor Dealer 1910 20 gal VF Est 5-7.50	
203	Wholesale Liquor Dealer 1910 30 gal VF Est 5-7.50	
204	Wholesale Liquor Dealer 1910 40 gal VF Est 5-7.50	
205	Distilled Spirits 1910 3 gal Non-Beverage F-VF few small faults, nice for this Est 20-30	
206	Mixed Flour Springer FD1 F few faults include filled hole, nice appearance Est 10-20	
207	Oleomargarine Springer FE66 F-VF Est 10-15	
208	Oleo Springer FE71 F-VF small scrape Est 7-10	
209	Fermented Fruit Juice 4 oz F-VF straight edge at bottom, small tear Est 5-7.50	
210	Fermented Fruit Juice 32 oz VF unused straight edge at right Est 20-30	
211	Hydrometer Label Springfield #4 F PHOTO Est 25-35	
212	Hydrometer Label Springfield #6 F PHOTO Est 25-35	
213	Hydrometer Label Springfield 10 F PHOTO Est 30-40	
214	Hydrometer Label Springfield 14 F PHOTO Est 30-40	
215	Cotton Order Springer 1G1 purple h/s SPECIMEN F PHOTO Est 15-20	
216	Cotton Order Springer 1G3 booklet pane black SPECIMEN ovpt F-VF PHOTO Est 50-75	





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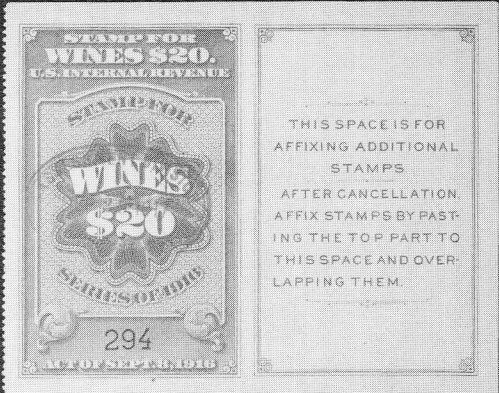
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83



85



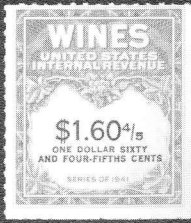
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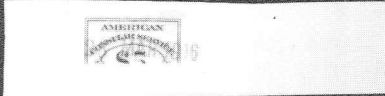
118



123



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## Member's Ads

Free advertisements will be given to ARA members subject to the following conditions. Requests not conforming to these conditions will not be honored or acknowledged.

1. One ad per issue per member.
2. Send on post card or card enclosed in envelope (no letter or aerograms please).
3. Limit: 50 words plus address.
4. Ad must relate to revenue or cinderella material. You may buy, sell, or seek information.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to:

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

**Wanted:** Will Buy or Trade. Kanton Schaffhausen Police Direction Stamps with date cancel or on documents. Gene Kelly, Steinerstrasse 15, (CH) 8253 Diessenhofen, Switzerland. \*310\*

**Buying Mint Duck Stamps:** Illinois 1975-\$15.00, Iowa 1972-\$25.00, 1975-\$15.00, 1978-9-\$15.00, 1979-80-\$170.00. Maryland 1974-5-\$6.00. Missouri 1979-\$75.00, 1980-\$6.00. South Carolina 1982-\$7.50. Tennessee 1979-80 Res-\$7.00, non-Res \$50.00. Wisconsin 1978-\$17.00, 1979-\$35.00. Send insured. David H. Curtis, 1806 Sycamore Drive, Killeen, Texas 76543.

**TOBACCO AND LIQUOR** tax decals from counties & towns in Alabama & Georgia. Extensive collection being broken up. Write for approval books. Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570. \*312\*

**250 foreign revenues** \$5.00 or will accept any 250 Scott listed USA revenues in exchange. Domzall, 940 Wright, #4B, Richmond, CA 94804. \*313\*

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