

# The American Revenuer

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Unlisted imperforate German  
Stock Transfer stamps often puzzle the German area  
collector. Their origin is explained, inside, page 70.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**MAY, 1985**

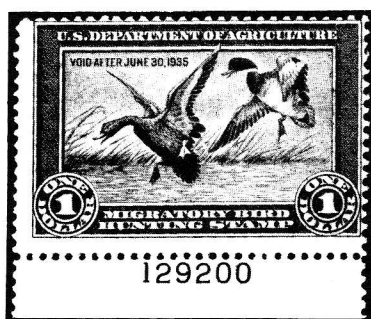
Volume 39, Number 5  
Whole Number 375

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# The American Revenuer

The Journal of International Fiscal Philately

The Official Organ of  
THE AMERICAN REVENUE ASSOCIATION

Volume 39, Number 5

May, 1985

Whole Number 375

## IR Circular No. 18

by Eldsel C. Stanford, ARA

The following is taken, including emphasis, from a government reprint in *Collection of Circulars and Specials*, issued by the Office of Internal Revenue, on January 1, 1871. I have never seen any mention of the internal revenue stamp in philatelic or numismatic literature. Was this a special stamp; has any reader heard of or seen an example of the stamp?

CIRCULAR No. 18  
Regulations concerning the Assay of  
and Tax on Bullion  
TREASURY DEPARTMENT,

Office of Internal Revenue,  
Washington, August 9, 1864

3. In addition to the ordinary commercial stamp on bullion, specifying its weight, fineness, and value, the date of the assay, and the name of the assayer, every assayer shall stamp the product of the assay with the Internal Revenue stamp provided by this office.

The Internal Revenue Stamp may be obtained by licensed assayers upon application to this office...

\*\*\*

Joseph J. Lewis  
Commissioner

## GERMAN LOTTERY TAX STAMPS

by Martin Erler, ARA

In Germany lottery tickets were heavily taxed. Domestic tickets were taxed at a rate of 20% while foreign tickets were taxed at 25% of the sales price.

According to the law (Reichsstempelgesetz Nr. 15) the tax increased in increments of 1 Mark for each 5 Marks of the ticket price for domestic lotteries and 1 Mark for each 4 Marks of the ticket price for foreign lottery tickets. Lotteries with a payout of less than 100 Marks or lotteries run by charities and welfare organizations up to 25,000 Marks were not taxed.

Tax stamps were in use for only a short time from 1900 to 1904. After that time the tax was raised directly from the lottery offices.

Illustrated here are the double stamps of the Reichsstempelabgabe series overprinted with a double "L."



### THE AMERICAN REVENUER

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THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Advertising manager. ©Copyright 1985 by The American Revenue Association.

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# Post Office Receipts of the Swiss Canton of St. Gallen

by Donn Lueck, ARA

The appearance of this article constitutes the first attempt at listing the post office receipts of Canton St. Gallen, Switzerland. This does not purport to be a complete listing, nor has any attempt been made to price these items. Information leading to adequate pricing is unavailable at this time. Later, with possible receipt of further information, such an attempt may be made.

We trust that the information presented will enable those of you in possession of such material to better categorize your collection. Readers able to shed additional light on these items are invited to correspond with the author at P.O. Box 11582,

Phoenix, AZ 85061.

The term "Post-Schein" is an old designation for a postal receipt. The actual term is "Empfangschein" in German. The French designation is "Recepisse." The Postchein is a postal receipt for registered sendings, letters or parcels, with a declared value. I do not know whether in this period there was a law that receipts were subject to a fiscal fee. It is known that freight letters were subject to a fiscal fee in quite a lot of the cantons including Aargau, Berne, Lucerne, Vaud, etc., and I can imagine that this was the case too in the canton of St. Gallen.

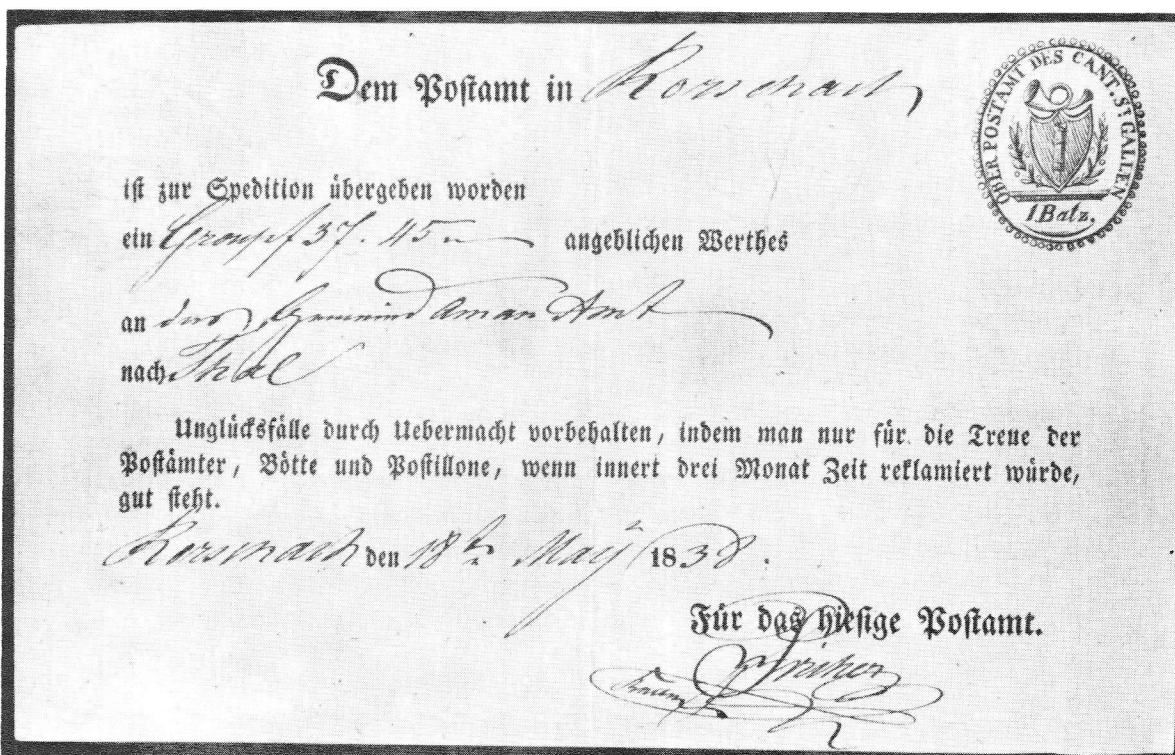


Figure 1

1838 (May 18)

Black oval, 24 mm x 29 mm with pearls around the outside, frame the center with the St. Gallen Coat of Arms. Value within the oval at the bottom, beneath the Coat of Arms. Inscribed "OBER POSTAMT DES CANT. ST. GALLEN" inside the oval. Printing is in black ink on vertically laid paper (white). (Figure 1) The following values are known to exist: 1/2 Batzen and 1 Batzen.

Several different currencies were used in Switzerland during this period. In fact, there were 58 authorities (cantons, cities, secular and clerical principals) having coined and put into circulation more than 700 different sorts of money before 1798. A first attempt at centralisation was made under the Helvetic Republic, when the Franc was accepted as unity (1 Franc = 10 Batzen = 100 Rappen). This attempt was not of long duration, as the cantons again became independent under the Mediation Act of 1803. But in the same year, the

Tagsatzung (assembly of the cantonal deputies) resolved upon the same monetary unit for all cantons, the Franc. The constitution of 1848 deprived the cantons of the coinage privilege and gave it to the confederation.

The Kreuzer was a German Reich mint since 1551, in the Reich valued at 1/16 of a Gulden or Florin. In the German speaking part of Switzerland, 1 Gulden equalled 15-16 Batzen. In the Mediation period (1803) the eastern cantons (St. Gallen is in the eastern part of the country) retained the Reichs currency, but, nevertheless printed Swiss Batzen. The difference between the light Reichs currency and the heavier Swiss currency was 3%, i.e. one Swiss Batzen equalled 4 Kreuzer Reichs currency. The results of these rather difficult facts: 1 Batzen = 4 Kreuzer = 10 Rappen, that means that one Kreuzer was 2 1/2 Rappen. The St. Gallen Kreuzer was equal to 1/4 Batzen.



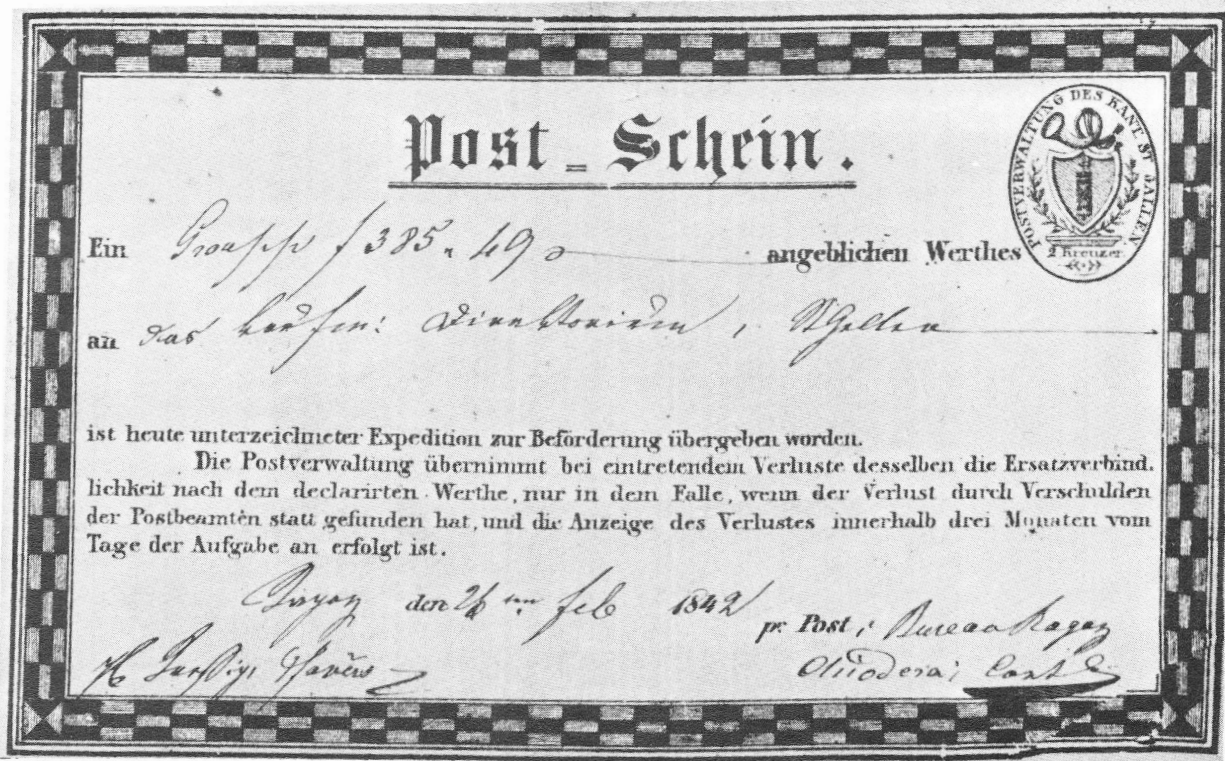


Figure 2

1841/42

The postal receipt has a fancy border (165 x 100 mm) 8 mm wide. The stamp is printed in a single-line oval frame (20 x 26 mm) around the St. Gallen Coat of Arms. The value is within the oval below the Coat of Arms. The inscription reads "POSTVERWALTUNG DES KANT ST. GALLEN". The inscription "Post-Schein" is in gothic lettering. The value is 2

Kreuzers. The printing is in black on colored paper, yellow and rose papers known. (Figure 2)

The text on the Post-Schein is very interesting. Subject to God's power and inevitable incidents, truth of post and postman will be guaranteed, if within three months notified, claim will be paid.

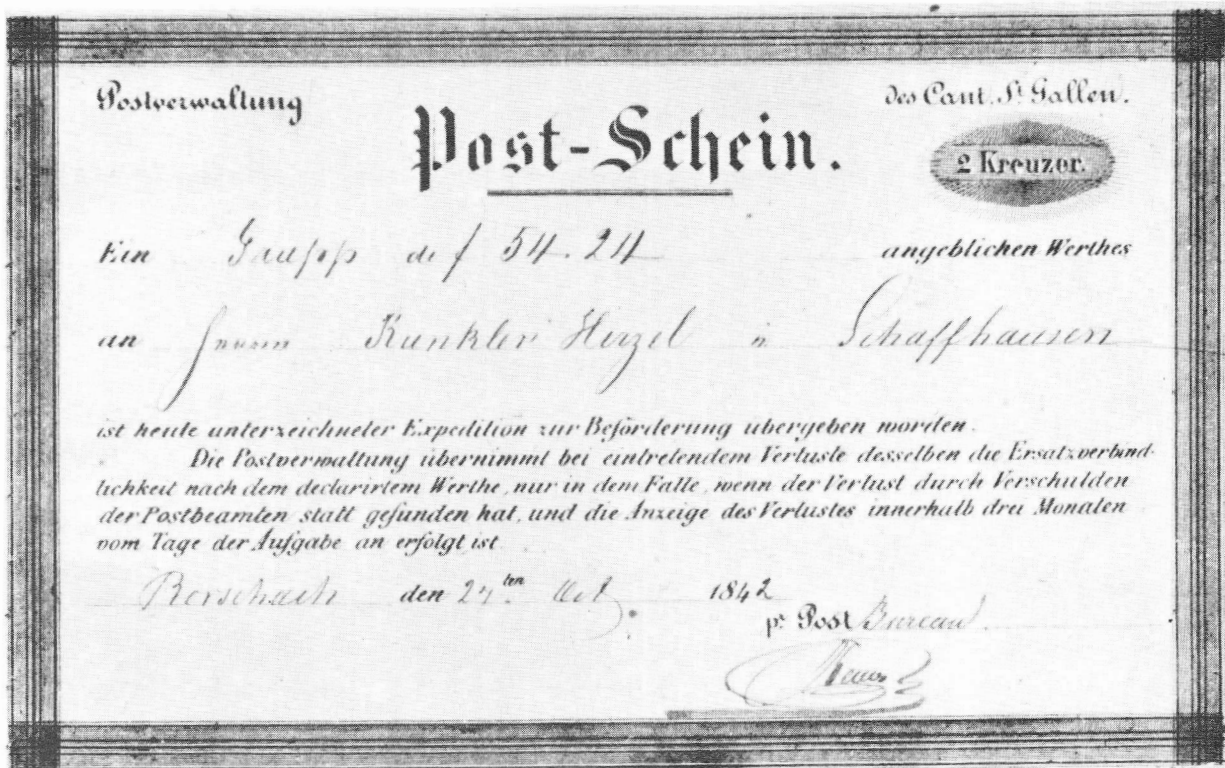


Figure 3

1842

The postal receipt has a border (165 x 100 mm) of parallel lines 7 mm wide. The stamp is a horizontal oval with rays surrounding a horizontal lined screen with the value "2 Kreuzer." inscribed. In the left corner of the receipt is the in-

scription "Postverwaltung". In the upper right corner above the stamp is the inscription "Dec Cant. St. Gallen." The inscription "Post-Schein" is in gothic lettering. The printing is in black on yellow paper. (Figure 3)



Figure 4

1845.

The postal receipt has a border (165 x 100 mm) of parallel lines 7 mm wide. The stamp is printed in a single-line oval frame (20 x 26 mm) around the St. Gallen Coat of Arms. The value is within the oval below the Coat of Arms. The inscrip-

tion reads "POSTVERWALTUNG DES CANT. ST. GALLEN." The inscription "Post-Schein" is in gothic lettering. The value is 2 Kreuzers. The printing is in black on white or off-white paper. (Figure 4)

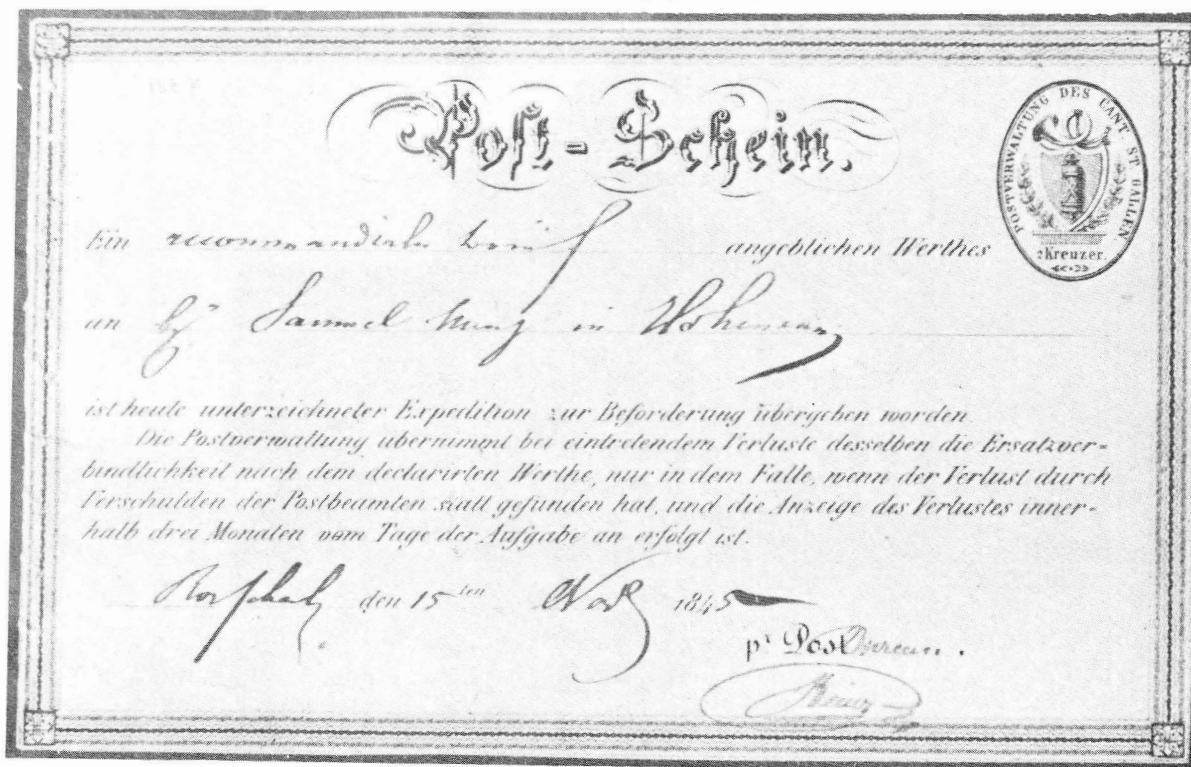
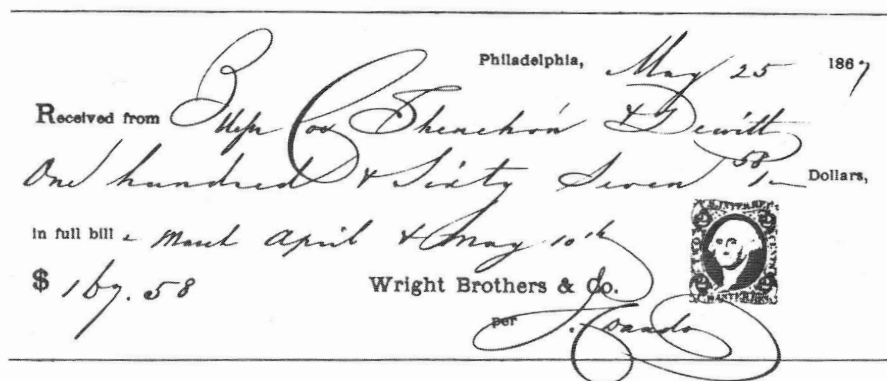


Figure 5

## RN-Update Special

On May 18, 1885, at a stamp auction in Springfield, MA, an RN-V9 *without* the 1872 printed redemption clause was featured. There was spirited bidding. The

V9 was knocked down at \$1250.00 (the 10% buyers commission not included). This was a new record price.



## Earliest use of RN-I2

Shown here is yet another item from the powerful collection of our eastern collector. This receipt form shows the imprint I2 and was properly used on May 25, 1867, in Philadelphia where, it is assumed, it had been printed. This is believed to be both the earliest use of I2 and one of rare usages on a receipt--if not the only usage reported on a receipt. As everyone knows, the word *only* is abhorrent to this reporter. Somewhere there must be at least one other example--our problem is to locate the example.

Not shown is yet another rarity that has been reported; this time from a far western collector. The item is not illustrated because it is the familiar B1a orange imprint on the the Niagara Fire Insurance Company receipt--we all know this one, with the B1a imprint horizontal to accomodate the narrow little receipt. Well, but why the write-up? Oh, it is just a vertical strip of *four* receipts; this is the second largest multiple reported to date and the only strip of four, so far. Come on, somebody, find another and offer it to me, please.

## Literature in Review

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

**Catalogue of the Adhesive Revenue Stamps of Germany, Vol X: General Municipal Fee Stamps, by Martin Erler and John**

1845/47

The postal receipt has a border of parallel wavy lines (160 x 104 mm) which is 6 mm wide. The stamp is printed in a double-line oval frame (20 x 26 mm) around the St. Gallen Coat of Arms. The value is within the oval below the Coat of Arms. The inscription reads "POSTVERWALTUNG DES CANT. ST. GALLEN." The spacing between the words is 2 mm and the letters are 1 mm high. (Figure 5) The lettering on the previous type (Figure 4) is 1½ mm high with spacing between the words being 1 mm. The printing is in black ink on dark blue or bright blue paper. □

Norton. ORA Verlag, Icking, Federal Republic of Germany. 72 pp, 6 x 8 inches, card cover perfect bound. Available in the U.S. from the ARA, c/o Donald Duston, 1314-25th Street, Peru, IL 61354 for \$6.25 postpaid.

This the tenth volume in Martin Erler's ever growing series of German revenue catalogues is largely based on a manuscript by the late John A. Norton. The author describes it as only an attempt at listing the municipal fee stamps by observing what exists in several collections. "Many more stamps or issues should exist."

This volume lists stamps used to pay a wide variety of municipal fees and taxes. These stamps do not bear the name of any particular city. Many cities did use these stamps and overprinted them with their name. Those will be issues in a future catalogue.

Information on these issues is scarce as many cities no longer use any stamps but collect fees with meters or different forms of cash accounting. None of these issues was especially large and the stamps range from not too common to quite rare.



# The German Stock Transfer "Imperforates"

by Martin Erler, ARA

Most collections of German stock transfer stamps seem to contain imperforate stamps. I have received a number of letters asking why these stamps are not listed in the Catalogue of the Adhesive Revenues of Germany. It is true that some of these imperforates are printed from the same dies, often in the same colors and sometimes even on watermarked paper, giving them the appearance of the perforated stamps. The fact is that these "imperforates" are really cut squares taken from revenue stamped paper. These were in the form of sales notes officially printed for the use of stock brokers. Usually they are neatly cut to the shape of an adhesive stamp. While earlier issues had their own designs, the issues of 1885, 1888 and later issues have the same design as the adhesive stamps.

The first design of stock transfer revenue stamped paper issued by the German Reich probably dates back to 1881 (the exact date is no longer available) and should have been introduced at the same time as the first adhesive stock transfer stamps. This first issue (known as black dies) have a

vignette of a German eagle circumscribed "REICHS-STEMPEL-ABGABE" above a numeral indicating the issuing office.

A second die is known in red which reads "FÜNF vom TAUSEND" (5%) in a panel in place of the office numeral.

Both of these dies were probably used only a short time for in 1882 a new design appeared. This new design has a value indication and is known in two values; a 20Pf. rose, red or carmine red and a 1Mark rose. These are usually on white or a slightly yellowish or greyish paper. The 20 Pf. on blue paper is rare as are all 1 M papers.

In 1885 a series of adhesive stamps and a series of



revenue stamped paper appeared with a common design. The stamped paper was perforated vertically through the center dividing the stamp in two portions just as are the adhesives. When used each separate half gave the buyer or the seller evidence that taxes had been paid. These were usually printed on white paper. I have seen the following values:

20, 40, 60 and 80 Pfg. and 1, 3, 4 and 6 Mark. Other values may exist.

These sales notes also exist without the imprinted stamp. In this case there is a space left with an indication that adhesive tax stamps should be applied.



Raum  
für die Verwendung von  
Stempelmarken.

Cut square from revenue stamped paper. This design first used in 1888.

Beginning in 1888 a slightly altered design came into use. This design was used until 1923, from 1907 onward on watermarked paper. These are known in the following values: 20, 30, 40, 60 and 80 Pfg. and 1, 2, 3, 4, 5 and 10 Mark. Other values may exist.

With the introduction of new currency after the inflation

## Literature in Review

*continued from page 69*

This bi-lingual volume (German and English) follows the format of previous volumes and becomes yet another brick in building a sound foundation of knowledge beneath German revenue stamp collecting.

Kenneth Trettin

"Vostok" Album for Japanese revenues, published by Sun Philatelic Center (Tokyo) and available through Mr. K. Furuya, C.P.O. Box 18, Yokohama 220-91, Japan. No price given.

This is a loose-leaf album for Japanese revenues, covering domestic issues from 1872 to present. Spaces are also provided for offices-abroad (though not occupations), almanac stamps, and express stamps (though not railway stamps). It is amply illustrated and has considerable English text, and should be rather easy to use.

The formulators of this album were clearly focusing on the nonspecialist collector who wants a good, useful album to organize his Japanese revenues and his little interest in

subtleties of plate and perforation varieties. In this they have succeeded admirably. The omissions are largely of areas where material is extremely rare and so are collectors (railway stamps), or the subject is a poorly-explored jungle of rare items of doubtful status (occupations). The one peculiarity lies in the handling of a few very rare items where the compilers have evidently allowed availability of album space to be a significant factor. For example, two extremely rare silkworm-eggs stamp varieties are omitted, but a space is provided for an equally rare variety of an early 50 sen documentary; this appears to reflect the fact that there was a bit of extra space on the 1873 documentary page. Still, there is adequate space for additional copies and the collector who gets of these great rarities will unquestionably have space (if not a space) for it.

The album is loose-leaf, so it will be fairly easy to add pages for future sets or (if one wishes) to provide made-up pages for areas not covered. I recommend it for nonspecialists.

M. B. McNeil, ARA □

**Schlussnote. Nr.**

München, den 22. Okt. 1888.

Von *Georg S. Knabbe* in München.

An *Johann & Neidert* in München.

Gegenstand des Geschäfts: *M. 1000 - 4% B. Landbk. Gd.*

Lieferungstermin per *ab*.

Preis oder Kurs: *à 10160*

Werth des Gegenstandes: *M. 1016.-*

Sonstige Bemerkungen:  
*in Briefbogen:  
M. 800 - 4% Pergl.*

Vermittelt durch:  
2223306

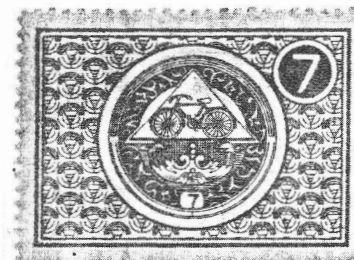
Complete sales note on stamped revenue stamped paper.

period (December, 1923) new stamped paper was put into use. This did not follow the old two-part form but was a single impression. This was a 26 X 40 mm red die and after 1933 a smaller version was used (22 X 31 mm), also in red. Both attest that the taxes were paid.

The adhesive stock transfer stamp system was continued. However, it has been announced that the present system will be discontinued by the end of 1985 since less than 1% of all transactions are now taxed with stamps.

## Unknown "Stamp"

Is anyone able to identify the stamp illustrated here (actual size). It belongs to member David Sher who indicates that this "7" stamp is dark blue. He has also seen it in vermillion. There are also smaller sized stamps with a denomination of "5" and "6" both in vermillion and blue. Any information would be appreciated. Write to the Editor. □



**Schlussnote No.**

Freiburger Gewerbebank E. G. m. b. H.

Freiburg i. B., den 5. Okt. 1924.

Von der Freiburger Gewerbebank E. G. m. b. H. in Freiburg i. B.

An Herr *C. Schramm* in *Freiburg*.

Gegenstand des Geschäfts per	Cours	Wert
<i>600 Summe Leuckmann</i>	<i>232.</i>	<i>1392.</i>
<i>Abt.</i>		

Mit *1.-* Reichsstempel-Abgabe  
abgegeben in *Freiburg*  
Abrechnungsvermerk  
am *7. 10* Verzeichnet

(Nach § 13 des Börsensteuergesetzes ist diese Schlussnote 5 Jahre lang aufzubewahren.)

Sales note utilizing adhesive stamps.



The 1924 die.

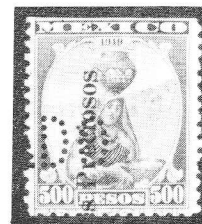


These are representatives of the 20 sets of Precious Metals stamps. Several of the stamps have missing perforations as the result of broken perforator pins.

One of the many joys of studying Mex-Rev's is pathfinding. If there is literature on the subject that provides the facts on the various series, I have not as yet been able to find it. I do look forward to learning where to read about them in detail. In the meanwhile, the fun is trying to figure out with a "Gringo" mind why for instance, Mexico issued commencing with 1895 and ending in the elusive issue of 1914-15, the series called Metales Preciosos. These stamps were apparently used to tax the mining of minerals of a noble nature. So, for a short twenty years, these beautifully engraved stamps always in four denominations, i.e. 10c, 1 peso, 10 pesos and 100 pesos were issued on wove paper and perforated twelve (some had 6 X 12 or compounds as a result of a broken perforating machine during the year 1899-1900). Some were embossed with a sort of flower grill which adds to their interest. Some 13 stamps of the 20 sets are shown.

While the Stevens catalogue lists the 10c issue at \$2 to \$3 and the 1 peso between \$3-3.50, the 10 pesos at \$4 and the 100 pesos at \$7 for the whole series, it is a different packet of stamps for the 1914-15 issue. This

A Metales Preciosos overprint on an Impuesto Especial stamp of 1919.



set is very elusive. For some reason, either a low number of issue or almost no survival rate, they are nowhere to be found. Stevens lists them as follows: 1c-\$100; 1 peso-\$15, 10 pesos-\$25; and 100 pesos at \$60. I doubt an offer at twice the quoted prices will make them available to purchase. The writer has never seen the issue, nor heard of any in anybody's collection. Until I see some or any one on document, I will assume they were never issued for use. Stevens did not list them in his 1968 edition, and Dr. L. Hartley in his 1944 edition of *Catalog of the Revenue Stamps of Mexico* did not list them at all which adds fuel to my theory. Stevens (1979 edition) shows them with talon imperforate and references a note that proof essays are known of this issue and that essays are rare. I strongly doubt that the public ever had the opportunity to purchase this 1914-15 issue for legitimate use.

At the same time this tax Metales Preciosos was current, the Impuesto Minero (mining tax or tax on mines) was also required, and in use. This mining tax

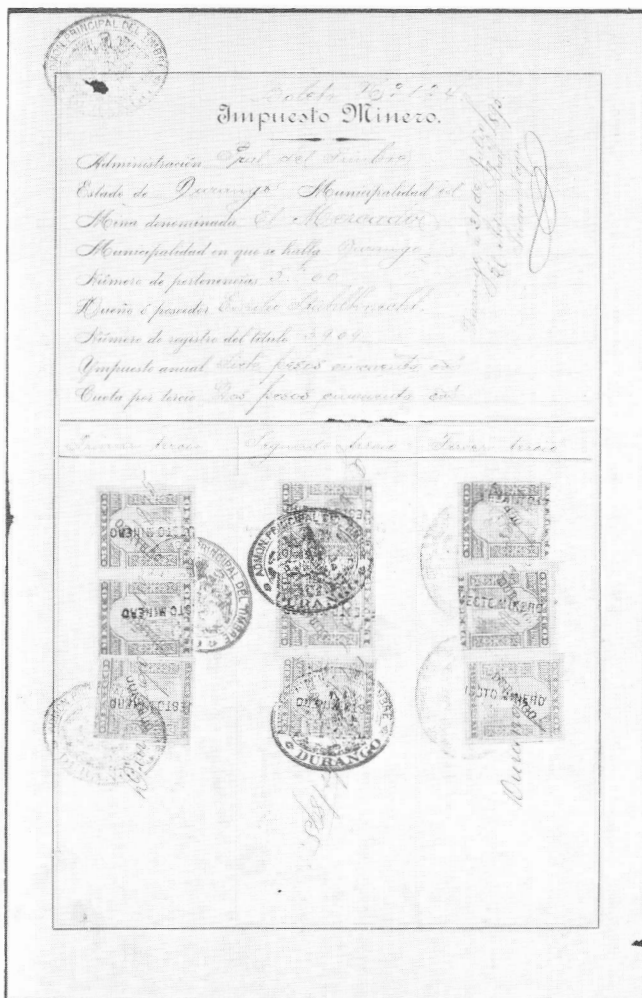


Impuesto Minero overprints on Renta Interior Stamps for 1892-93 and 1893-94.





An Impuesto Minero for 1895-96 on a document granting permission to conduct mining operations.



The Impuesto Minero tax was paid every four months as evidenced by this document from Durango.

was always an overprint on the Renta Interiors (income tax) stamps and for a short time on the Impuesto Especial issues of 1917-18-19. It should be of interest here that one of the overprints on the Impuesto Especial stamps included "Metales Preciosos" also. An example, without talon of 1919 is illustrated showing the overprint.

The earliest Impuesto Minero overprint listed is 1892-93 on Renta Interiors. Illustrated are the 1892-93 and 1893-94 issues with the overprint. It is postulated that a person applying to the government for a commission for mining operations generally (or the right to open their dig), had to pay for Impuesto Minero stamps on their documents. When the minerals produced were gold and/or silver then in addition, the Metales Preciosos stamps had to be affixed to the documents. Once the mine was open, then every four months the taxes had to be paid. The Impuesto Minero overprint also appeared on the 1892-93 to 1895-96 Documentos Y Libros issues probably because of the lack of Renta Interiors at the necessary moment in some areas of the country. These overprinted DO's are hard to find.

The overprints, as with other series of overprints were applied by metal or rubber stamps. The type face generally applied by the government printing office was Ito Minero in black ink by letter press or steel die imprinter. They also spelled out IMPUESTO or abbreviated by IMPTO. But there were also other printings. The rubber stamps generally came in purple, black and blue inks and probably others. There are a variety of Impuesto Minero overprints. Stevens lists nine types and there are others that probably are varieties of the list shown by Stevens. More will undoubtedly surface as this area is studied. Some of the various types are shown.

Regarding overprints, if you collect at least five Mex-Rev stamps, you probably noticed you have five

*Aduana Ite de Nogales*

*Factura min.*

*La aduana presentada en la oficina para el Pdo. S. de Co.*

*para expedir dentro del plazo de 15 días hábiles*

*1901-1902 con fecha*

*1901-1902*

*de acuerdo con lo que constara en el valor y los valores de que*

*expresa la siguiente*

**LIQUIDACION. 490**

1351.018 de plata de toda ley a \$ 20.965 el kilogramo

0.494 de oro de toda ley a \$ 678.307 el kilogramo

*Total*

55276.92

333.66

55610.58

5561.05

50049.53

*El por ciento de derechos sobre mercancías*

*Segunda para mercancías*

*plata de toda ley, deducidos los tributos en favor de*

*antiguos, según mercancías, a \$ 20.965 el kilogramo*

*oro de toda ley a \$ 678.307 el kilogramo*

*Suma*

**IMPUESTOS Y DERECHOS PAGADOS:**

2 por ciento de amercionación

1 por ciento de Puerto

Porcentaje

Franchise

*Total*

1000.99

1581.00

1582.99

*Nogales, S. de Co. Mayo 22 1899*

*El Administrador.*

Valor de la Plata	Valor de la Plata	PESO.	LEYES.	Valor de la Plata	Valor de la Plata	PESO.	LEYES.
Plata	Oro			Plata	Oro		
72.158	2110.	1351.018	0.005				
16388	2140.	12.17	0.01				
"	2.533	7.91					
10665	13699	4.81					
"	10609	8.79					
19702	18409	9.83					
"	18409	8.91					
18791	62672	4.96					
14530	74189	9.19					

*CONTADURIA*

On May 22, 1899, the El Paso Smelter Works (part of Consolidated Kansas City Smelter & Refining Co.) paid a tax of 1551 pesos for the extraction of 1351.018 Kilograms of silver and 0.494 Kilograms of gold. (There are additional stamps on the back of the document.)

possibly different overprints. They probably read differently or their size of type, type of printing, color and more likely their position is different on each stamp. The area that overprints represents in Mex-Rev's is indeed large and utterly fascinating for a collector. It represents the Mexican personality. Each person has his own characteristics and, therefore, each of the agents, government employees or printers produced the overprints on the stamps in his own way, making his own statement. Look closely at your Mex-Rev's, the overprints become a study that has no end, and it will bring new insights as long as you collect them and compare them.

Since Mexico was very rich in mineral resources and mining operations at the time these stamps were issued, there should be a great amount of documents that have Metales Preciosos stamps, and more extensively all types of documents with Impuesto Minero stamps still extant. It is a pleasant challenge to try and find these documents and reconstruct a little bit of history at the same time. Collecting and sorting Mex-Rev's can give you happiness by just looking at them. Further joy will come when cataloging the many varieties, the time frame and a method of use and purpose becomes apparent to the collector. This makes the total effort a satisfying learning and educational benefit, all from fiscales that were issued to finance a nation.

The Impuesto Minero overprint varied greatly as evidenced by these examples.



# R250a Multiple Discovered

by Richard, Friedberg, ARA

Because *The American Revenuer* is the official journal of revenue collecting in the United States it is the logical and appropriate place for new discoveries to be reported for comment and simply for the record. The item illustrated with this article is a discovery worthy of mention in this regard.

I had the good fortune to acquire this piece along with a large number of normally perforated copies of the \$100 through \$1000 face value stamps of the 1917 issues early this spring. The owner recognized it for what it is: a partial document with completely imperforate copies of the \$1000 1917 documentary stamp (Scott #R250a).

As you can see, the find was limited to the seven stamps numbered serially and consecutively from 66763 through 66769. Since the first two numbers are only in a pair and since the single stamp (#66769) is alone we can assume that *at least* three complete vertical strips of four were part of this original find.

Scott has long recognized the existence of imperforate between pairs of the \$30 and \$1000 values of the 1917 documentaries but has not priced them. Instead, they are given a vague "dash" in the *U.S. Specialized Catalog*.

After scanning major revenue sales held at public auction during the past ten years or so, I cannot find an instance of this item being offered to the collecting public.

The right portion of the partial document is a complete vertical strip of four of R250a. There is a tear between the first and second stamps from the top, caused no doubt by a clerk's hasty attempt to separate the normally easy-to-separate stamps. All of the stamps have the three-parallel-lines variety of cut cancels.

The handstamp cancels indicate that the stamps were used on December 1, 1930. Regrettably, there is nothing more on this fragment of the original document to indicate the firm that used the stamp and to what purpose. Many of the other stamps in the group from which these came were used on stock transfers and my supposition is that these were similarly used.

If other ARA members reading this article have a pair or larger multiple of R250a in their collection, or know where this item has previously been offered, I would welcome a response. (The author's address is Masonic Building, Suite 106, Meadville, PA 16335.)

The later documentary issues have many interesting kinds of varieties such as missing overprints, imperforate between varieties, paper folds, usages on interesting documents and



so on. There are few exhibition collections of these stamps, and they represent an interesting and as yet untapped area for study and exhibition.

## What Is It?

It looks like a milk bottle top, is dated 1915, and carries the value 2 filler. It was printed in black by Szenasy Bela of Budapest. All I can read is the part that says "2".

Victor Kreloff, ARA □





# The American Revenue Association

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**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.)

choice. These presentations should run fifteen to twenty minutes with an additional fifteen minutes or so for a question-and-answer session.

There are several meeting rooms at BALPEX that will be used for this purpose. We need to know if you would like to give such a presentation. Please send your name and the title of your presentation to Kimber Wald, 2949 Duvall Rd, Woodbine, MD 21797. Indicate which days you will be present at BALPEX, and what your three choices for times are (e.g., 10 a.m. on Saturday, August 31st). We ask that you forward this information to Mr. Wald by July 15, 1985 so that we may make final schedules for these presentations.

These will be open to anyone who is interested in listening to them. Perhaps they will enable us to recruit a few new ARA members. Of course, you don't have to wait for BALPEX to recruit a member or two to the ARA.

Do you realize that if each current member were to recruit just one member, our membership would double? Incredible . . . and actually how easy it is. So, put on your thinking caps and focus on your friend who needs to be rescued from the world of the "Front-of-the-Book" with its unnatural emphasis on gum, first days and so forth. Tell her or him about our fascinating little corner of stamp collecting where real history lives and where emphasis is always on learning. You will do this person a big favor, and our society will grow so that we can better serve our membership.

\* \* \*

While we are on the subject of better serving the ARA membership, I would like to bring up the subject of the ARA Sales Division.

After many years of outstanding service to the ARA Sales Division director Don Duston has asked to be replaced in this position. We are looking for someone to take over this position, which entails quite a bit of bookkeeping. If you have an interest in this position please write to me at the address listed in this publication.

I would also like to ask our members to write to me indicating whether you have used the sales division in the past or if you would like to do so in the future — either as a buyer or as a seller. We need your input from this small survey so that we can make the sales division useful to our members' needs.

In the interim period, Don has agreed to continue to distribute sales books, and we all owe him a big "Thank You" for his contributions over the years. □

## The President's Column

**Richard Friedberg**

As you read this column our convention for 1985, which will be held in conjunction with BALPEX, is but a scant three months away. The show will be held at Marriott's Hunt Valley Inn just outside of Baltimore, MD over the Labor Day Weekend.

If you would like a short list of nearby motels or other lodging information, please write to me and I will forward some information to you.

If you have thought about exhibiting at BALPEX, which is an APS World Series of Philately qualifying show, you do not have much time to make up your mind. BALPEX is a 400-frame show, which is mighty large as shows go, and they are reserving 200 of these frames for exhibits by ARA members until July 1st. Thereafter, exhibition space will be open for anyone.

Copies of the BALPEX prospectus and exhibition entry forms are printed on the wrapper of this issue of TAR. But, don't wait too long to enter as the space will vanish quickly.

The ARA plans to hold a relatively short general meeting at BALPEX and we are actively encouraging members to give short presentations on any subject of fiscal philately of their

## REVENUES & CINDERELLAS

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## 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.

**R. J. ANDERSON** 4229, 116 Keeler Ave, Berkeley, CA 94708, by Michael Aldrich. US.

**LAWRENCE A. BUSTILLO** 4232, PO Box 715, Springfield, MA 01101, By John S. Bobo. Dealer, Suburban Stamp, Inc.

**ALBERT R. CURULLI** 4228, Box 299, Times Plaza Station, Brooklyn, NY 11217, by S. Riesenfeld. Dealer, Albert's Stamps.

**GRANT W. DENISON, JR** 4226, VP, Pfizer, Inc., 235

E. 42nd Street, New York City, NY 10017, by Richard Friedberg. Collector/dealer-US first issue and cancels, etc.

**MICHAEL R. FLORER** 4221, 5201 Bluff Road, Lincoln, NE 68514, by Richard Friedberg. US fed and state revs and taxpays.

**ANDREW HALL** 4233, PO Box 62, York Y01 1YL, England, by S. Riesenfeld. Collector/dealer, "Glass Slipper"—anything relating to candy and confectionery.

**STANLEY G. HARRIS** 4222, PO Box 8475, Newport Beach, CA 92658, by Secretary. Collector/dealer, Harris Consortium, Ltd.—US and BNA.

**BURFORD A. HURRY** 4225, PO Box 265, Gweru, Zimbabwe, by Secretary. World revs.

**DENNIS W. MELICHAR** 4234, 339 N. Water St., Black River Falls, WI 54615, by Betty Walther. US first 3 issues, red documentaries.

**GERRY PARISEAU** 4230, 2151 Old Oakland Rd., #116, San Jose, CA 95131, by E. S. A. Hubbard and Jean E. Schroeter. US revs, M&M.

**GARY P. ROESSLER** 4223, 2437 E. 65th St., Indianapolis, IN 46220, by The Revenue Specialist. Dealer, Roessler Coin & Stamp, Inc.

**MANNY SILVIA** 4227, 876 Woodward Ave., Ridgewood, NY 11385, By Richard Friedberg. All US and possessions; some foreign, esp Canada.

**MELVIN C. UNGLERT** 4231, 360 Cornell St., Wyckoff, NJ 07481, by The Revenue Specialist. US revs.

**STEVEN ZEFF** 4224, 62 Burkhardt Lane, Harrington Park, NJ 07640, by Richard Friedberg. All US Scott-listed revs.

*Highest membership number assigned on this report: 4234.*

### NEW MEMBERS

Numbers 4203-4210

### REINSTATED FROM 1985 NPD LIST

Herbert B. Greene

Michael A. Gromet

Jerry Rodgers

### APPLICATIONS FOR REINSTATEMENT

**YEATON H. CLIFTON** 2059, Physics, UMC 41, Utah State Univ., Logan, UT 84322, by Kenneth Trettin. All Forbin-listed revs, all steamship locals.

**JOHN M. FORGUE** 1802, PO Box 2325, Harrisburg, PA 17105, by Michael Aldrich. US first 3 issues, states.

### CORRECTION TO 1984 DIRECTORY

Mrs. Fred E. Chetz 1797 *should be* Mrs. Fred E. Chez

### MEMBERSHIP SUMMARY

Previous membership total.....	1430
Applications for membership .....	14
Reinstated from 1985 NPD list.....	3
Applications for reinstatement .....	2
Current membership total .....	1449

### NEW Scott Revenue Pages

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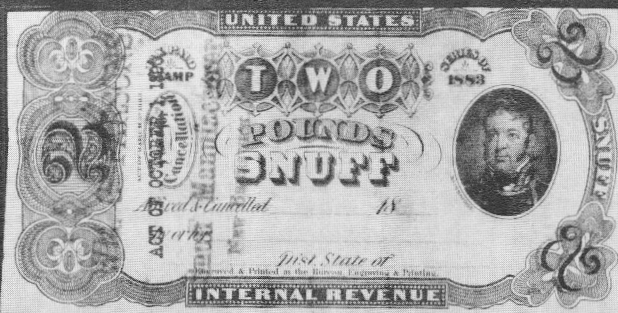
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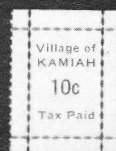
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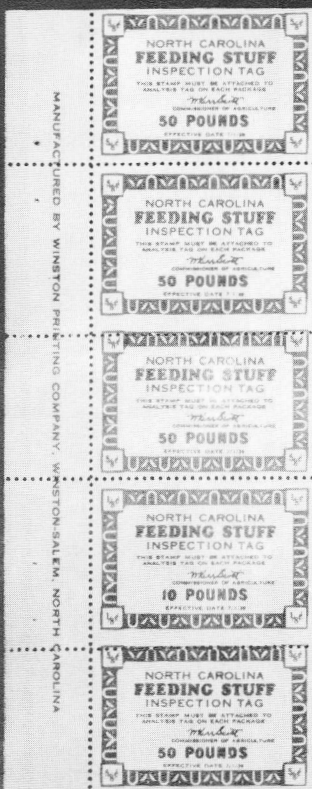
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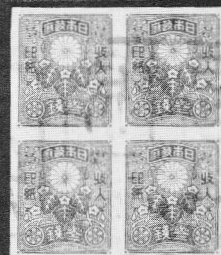
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## MAIL BID SALE #3

CLOSING DATE: AUGUST 1, 1985

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	R229* double impression F-VF PHOTO	7.50
2	R269* VF	12.00
3	R305Ab* imperf pair F-VF no gum, light crease PHOTO	750.00
4	R335 VF cut cancel, staple holes	30.00
5	R360 VF perfin	40.00
6	R410 F perfin	40.00
7	R435 VF perfin	17.50
8	R560 VF perfin	18.00
9	R732 VF cut cancel	50.00
10	RE47* F-VF	30.00
11	RE106 VF	13.00
12	RE107 VF	7.50
13	RE196a VF perfin	12.50
14	RG130 F-VF staple holes, few short perfs	10.00
15	RJA13* F-VF no gum	10.00
16	RJA49b VF perfin	7.50
17	RJA52b* VF	(3.00)
18	RK21 F	17.50
19	RK28 F-VF PHOTO	25.00
20	RL8 VF corner crease PHOTO	60.00
21	RM3 cut square F-VF	Est 5-10 (90.00)
22	RM323a F	17.50
23	RN-A1 on Phelps, Dodge & Co. receipt F-VF few light stains	50.00
24	RN-T4 cut square VF	6.00
25	RN-T6 cut square VF	35.00

#### TAXPAIDS-Springer Catalogue Numbers

26	SMALL CIGARS TD74a VF PHOTO	2.50
27	-TD89a light stain in corner	2.50
28	SNUFF TE1* Superb PHOTO	Est 20-25 1.75
29	-First Series (1872) 1 oz on green paper, not listed, F-VF PHOTO	-----
30	-TE58 VG-F creased, thin, tear	3.50
31	-TE125 VF punched remainder	10.00
32	-TE160B VF PHOTO	1.00
33	-TE185A F creases PHOTO	4.00
34	-TE215C F-VF PHOTO	8.00
35	-TE230C F PHOTO	4.50
36	-TE237C VF creases PHOTO	3.00
37	-TE274Dh VF small thin	.85
38	-TE294b VG	3.00
39	-Series 109 5 lb. VF thin PHOTO	10.00
40	-1952 Provisional Series 122 Bureau ovpt. on Series 121 2 3/4 oz. trimmed to design, thin	-----
41	-Series 123 2 3/4 oz. roulette 7 F-VF	1.25
42	-Series 125 11 oz. roulette 7 F-VF PHOTO	10.00
43	TOBACCO TF441 VF PHOTO	2.00
44	-TF458 F-VF cut cancel	2.25
45	-TF500 VG	2.50
46	-TF873 F-VF crease	1.50
47	EXPORT TOBACCO Series of 1868 F-VF appearance repaired tear, cut cancel results in small hole, nice example of a rare stamp PH Est 100-125	-----

#### STATE REVENUES-Hubbard Catalogue (1960) Numbers

48	ALASKA L19b* sheet of 10 VF	7.50
49	-B4a* VF	1.50
50	ARIZONA 100 lb. Feed Tag red & blk/lavender	-----
51	CALIFORNIA Apple Inspection Cabot #'s 2, 3, 6, 7, and 9. All are F-VF mint	1.95
52	DELAWARE C1 ovpt Specimen in blue, punch hole	-----
53	FLORIDA L8* VF PHOTO	5.00
54	-L30* VF light crease in card PHOTO	RRR
55	-CF28 F-VF PHOTO	?
56	-GR12 F-VF tiny rust spot	2.50
57	-TA5 VF PHOTO	-----

58	-1943-4 50¢ Seed Inspection VF mint	-----
59	-1946-7 50¢ Seed Inspection VF mint	-----
60	-Bradenton 50¢ black Punchboard License stamp F-VF mint PHOTO	-----
61	IDAHO Village of Kamiah 10¢ black and brown Punchboard stamp VF mint PHOTO	-----
62	LOUISIANA Lottery LY7 F-VF pinhole & crease, scarce stamp PHOTO Est 25-30	4.50
63	MARYLAND D8* VF	1.75
64	MICHIGAN B27 VF bit of soiling PHOTO	R
65	-B36* VF	2.00
66	MISSOURI L21* V-VF	2.50
67	-B87b VF	2.40
68	-DS6* VF	1.50
69	-Kerosene Inspection, group of 16 different few with faults, generally F-VF	23.80
70	NORTH CAROLINA F117a* 1/8¢ green error in strip of 5 with four F119 with imprint VF PHOTO	(1.90)
71	OHIO B43* Columbian Bank Note Co. perfin Specimen VF	(.90)
72	NORTH DAKOTA L15* VF scarce	.60
73	-L16* VF scarce	.80
74	UTAH Private Die Beer stamps, group of 29 different, condition ranges from VF mint to faulty	-----
75	-O3b* VF	2.25
76	-O4* VF	-----

### BOSNIA & HERZEGOVINA

Catalogue numbers and values are from FISCAL STAMPS OF THE YUGOSLAVIAN STATES by Dimitri Spajic, William Ittel, Editor (1968)

77	1 July 1, 1879 2N major damage to right side not affecting design, RARE	50.00
78	2 July 1, 1879 4N F nick in left margin RARE PHOTO	60.00
79	24-35 Sept 10, 1879 1N to 40N perf 12 F-VF few with small faults	12.70
80	36 Sept 10, 1879 48N perf 12 VF	10.00
81	38 Sept 10, 1879 80N compound perf 12 x 13 1/2 x 12 1/2 x 13 1/2, VF RARE	(3.00)
82	41 Sept 10, 1879 1F60N perf 12 3/4 F-VF few short perfs	5.00
83	42 Sept 10, 1879 2F40N perf 12 VF punch canc	6.00
84	43 Sept 10, 1879 3F20N perf 12 3/4 VF	5.00
85	49 Sept 10, 1879 24F perf 12 3/4 VF punch c	50.00
86	50-55 Sept 10, 1879 1N-40N yellow-orange perf 12 3/4 F-VF	7.50
87	60 Nov 1, 1886 1N perf 12 3/4 on newspaper segment to Mostar, Herz.	-----
88	60-74 Nov 1, 1886 1N-60N perf 12 3/4 F-VF	7.70
89	75 Nov 1, 1886 80N perf 12 3/4 VF	3.50
90	76 Nov 1, 1886 90N perf 12 VF	2.00
91	83 Nov 1, 1886 8F perf 12 x 12 3/4 VF sh per	4.50
92	85 Nov 1, 1886 10F perf 10 1/2 Superb	3.50
93	85 Nov 1, 1886 10F perf 12 3/4 VF lt crease	3.50
94	87 Nov 1, 1886 15F perf 12 VF	5.00
95	89 Nov 1, 1886 25F perf 12 VF PHOTO	25.00
96	125 1899 12K perf 12 1/2 F-VF mounted on piece perf faults	3.50
97	130 1899 30K perf 12 1/2 F mounted on piece perf faults	5.00
98	132 1899 50K perf 13 1/2 F-VF perf faults	15.00
99	138 1899 5K perf 13 1/2 F-VF perf faults	3.50
100	191 1916 8K perf 13 1/2 x 13 VF lt crease	6.50
101	192* 1916 10K perf 13 1/2 x 13 VF	4.50
102	193* 1916 12K perf 13 1/2 x 13 F-VF short perfs	8.50
103	Wood Cutting Tax #1 2K black/yellow F minor faults PHOTO	12.00

### GERMANY-Erler Catalogue Numbers & Values

104	AJ113-123 F-VF	8.88
105	BAVARIA 1-7 mixed papers F-VF	13.25
106	-9-11, 13-15, 17-20, F-VF few faults	9.50
107	-57, 60-62, 63b, 64-66* F	13.75
108	-89, 10 & 11 VF	7.50
109	BREMEN 13 barely F soiled, thin PHOTO	50.00
110	-20, 21, 23 short perfs, 24 cut cancel F	15.50
111	HAMBURG A37 VF PHOTO	10.00
112	A51* F-VF	5.00
113	HESSEN(DARMSTADT) 3* VF PHOTO	20.00
114	-172-178* F-VF 176 no gum	11.50
115	-219-222* F-VF	3.20
116	MECKLENBURG-SCHWERIN 57-62* F	4.30
117	PRUSSIA 1-8, 9(2), 10-17 F	6.25
118	-18a/25 6 diff incl 22b & 24b F	15.55
119	-158* perf 14 VF crease PHOTO	15.00
120	-132-34, 36* VF 32 short perf PHOTO (4.40+R)	
121	SAXONY 39A* F-VF	7.50
122	-4088 VF	8.00
123	-72x, 73x, 74x small thin F-VF	7.00

### JAPAN

Catalogue Numbers and Values are from the STANDARD CATALOGUE OF THE JAPANESE REVENUE STAMPS, edited by M. Shimomura (1981). Values are in Japanese Yen.

124	Documentary RA31 VF	500.00
125	-RA32 F	1000.00
126	-RA33 F-VF PHOTO	1500.00
127	-RA37, 39 VF	700.00
128	-RA34/67 group of 37, some dupl, generally fine, some with faults	4960.00
129	Tobacco 1883 2S orange imperf, not listed as such, creased, thin, small tear	-----
130	-RA125 Specimen ovpt, VF creased, thin	2000.00
131	-RA127 Specimen ovpt, VF creased	2000.00
132	-RA131 Specimen ovpt, VF creased, thin	2000.00
133	-RA137 F-VF few minor faults PHOTO	400.00
134	-1883 issue square style group of 12, some duplication, condition mixed	3100.00
135	-Medicine RA181 VF	500.00
136	-11 different Avg-F some faults	850.00
137	-Registration RA202 F-VF short perf	1500.00
138	-group of 25 Avg-VF	4350.00
139	Revenue RA286 VF	1200.00
140	-RA331* VF PHOTO	6000.00
141	-RA332-335 F-VF, 333 small scuff	1100.00
142	-RA336 F-VF PHOTO	1000.00
143	-RA339 VF	800.00
144	-RA339 VF block of four PHOTO	3200.00
145	-RA233/405 over 100 stamps incl multiples, some dupl, few faults, generally F-VF	4670.00
146	Official Seal PA101* F crease PHOTO	5000.00
147	-PA102* VF	800.00
148	-PB1 Avg.	1000.00
149	-PB2 F	800.00
150	Eating, Drinking & Lodging, Health Ins., Trade Tax, 19 diff F-VF	800.00

### PORTUGAL and COLONIES

Catalog numbers & values are from SELOS FISCAIS DE PORTUGAL E COLONIAS by Paulo Rui Barata (1980). Values are in U.S. Dollars.

151	PORTUGAL Stamp Duty 214 VF	2.00
152	-Stamp Duty 598* VF	2.00
153	-Consulates:Brazil 7 VF	2.00
154	-Consulates:Todos 342 VF	3.00
155	-Bills of Exchange 2-4 F	8.00
156	MACAO Stamp Duty 90 VF	5.00
157	-Stamp Duty 160 VF	5.00
158	-Stamp Duty 164 VF	5.00
159	-Stamp Duty 170 F	5.00
160	-Stamp Duty 185 VF PHOTO	10.00
161	-Social Welfare 1 VF corner crease	10.00
162	-Social Welfare VF creased PHOTO	10.00
163	-Social Welfare 6 VF	5.00
164	-Social Welfare 9 VF embossed cancel	10.00
165	-Social Welfare 10 F creased	3.00
166	-Social Welfare 11 punch cancel	10.00
167	MOZAMBIQUE Stamp Duty 55 F-VF PHOTO	10.00
168	MOZAMBIQUE CO. Stamp Duty 142 VF	5.00
169	PORTUGUESE ASIA Stamp Duty 16 VF	2.00
170	-Stamp Duty 17 VF	2.00
171	-23 F stained	5.00
172	-26 VF	5.00
173	-Industrial Tax 3 VF	2.00

## 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.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should be sent to:  
Editor, The American Revenuer  
Rockford, Iowa 50468-0056 USA

**Want state duck, fish, game, and archery stamps.** Will trade my RW's or my state F&G stamps. Would like to locate F&G collectors who would like to make trades on an annual basis. Would also like to purchase state F&G stamps. I need these Montana archery: 67-69, 75, 80-84. Rog Beals, Box 210, Montevideo, MN 56265 \*273\*

**Buy mint Illinois Daily usage stamps** 1954-\$2, \$4, 1955-\$2, \$4, 1956-\$2, \$4, 1953-\$2, 1960-\$5 and 1971-\$3--pay \$10.00 each. Indiana Trout mint 1953, 1955, 1957 \$2, 1959 and 1966 -- pay \$25 each. David H. Curtis, 1806 Sycamore Drive, Killeen, TX 76543 \*274\*

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