



# The American Revenuer

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The early revenue stamps of Mexico offer many opportunities for specialized studies. Most of them were engraved and locally produced; the workmanship was not the best. Some of the varieties on one issue are discussed, inside, page 18.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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Whole Number 381



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# The American Revenuer

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### Jordan: New Discoveries

by Dahlia Jacobs, ARA



I have the pleasure to report several new discoveries. The first two are overprints on the 1924-5 postage stamps. These have been seen on a Moslem Judicial Court document kept since 1924 in regards to an inheritance case. The 1 p.t. dark blue, Scott number 116, is overprinted in pale orange or in gold in Arabic script "Tabi Wardat" or Revenue Stamp. The overprint has been seen inverted or as in the case illustrated, with the word Tabi missing although a small portion of it can be seen in the upper right margin as coming from the adjoining stamp.



The second stamp is the 2 p.t. orange, Scott number 118, overprinted in Arabic letters "Tabi Hijazi" or Hijaz Stamp. This was intended to collect tax for the Hijaz Railway. This stamp is also illustrated.

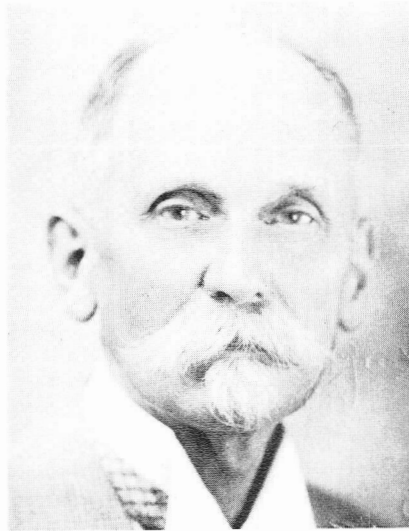
A third discovery is the Palestine Postage Paid, Scott number 12, with a two line overprint reading "H.S.A./T." (Jordan—continued on page 8)

# HIRAM E. DEATS:

by Stanley M. Bierman, ARA

Hiram E. Deats was, during his long and fruitful life, variously dubbed "The Dean of American Collectors," "The Philatelic Farmer" and "Sage of Hunterdon." He assembled in a brief period from 1890 to 1905 one of America's finest collections of General Issues, Postmasters' Provisionals, Proofs, Revenues and Envelopes, disposing of his creations in an equally brief period from 1905 to 1912. He retained for most of his lifetime his greatest treasure, his philatelic library, with which the Deats's name is most indelibly associated. While the biblical injunction instructs us to beat our swords into plowshares, it may be stated metaphorically that Deats was to beat his plowshares into postage stamps and books. He was born in Brookville, (Melville, *Stamps*) or Stockton, New Jersey, according to another biographer. (Dietz) The Deats's family fortune was established by his grandfather who held the patent on the Deats plow. The agricultural business enterprise was successfully managed for 60 years by his father, during which time the family's financial base was broadened into real estate and banking.

Hiram Deats was reared as an only child, and moved at age 12 with his family to a large farm near Flemington Junction in Hunterdon County, New Jersey. With the death of his father during his adolescence, Hiram Deats inherited the family business enterprise and the Minneakoning Farm, but, being too young to assume charge, arranged for a cousin to take over management responsibilities. Deats enrolled in college at Peddie Institute in 1887 at Hightstown, New Jersey, which institution had been largely endowed by his father's beneficence. (Anon., *Phil. J. Amer.*, 1892) Deats graduated with honors in 1891, writing his college thesis on "The Development of the Postal System." Upon graduation, Deats was quick to discover the seductive influence of leisure, the lure of a life untrammelled by the pressing demands of business, and the exciting pursuit of collectables. With his financial underpinnings secure from his family-run business enterprises, large real estate



holdings, and directorship of the Flemington National Bank, his initial plan to enter Brown University in Rhode Island (Anon., *Rhode Island Philatelist*) for an advanced degree in business was understandably derailed. Likewise a remarkable series of fortuitous philatelic events had intervened, or were about to transpire, that would profoundly influence the young Hiram Deats's life.

Deats first became enamored with philately as a child of nine with the chance discovery of a newly minted Dom Pedro stamp of Brazil on a post office floor (Melville, *Stamps*); the mythological telling of finding a Brazilian stamp on a post office floor also curiously appears in John Seybold's biography. Deats's more serious stamp collecting career began in 1884 with the discovery of a number of revenue issues on old government documents stored in his father's office. With this fledgling interest in philately aroused, he began to purchase a large number of unused envelopes from the local post office, buying, as well, plate numbers in strips and blocks, of newly minted government issues.

Deats's true entry into "high philately" came in January 1888 while still a college student, when he purchased the celebrated Carpenter and Goodall Revenue collections for \$7,000 from E. B. Sterling, a stamp dealer from Trenton, New Jersey. (Harlow) The latter sale excited considerable com-

ment in American philatelic circles, as the transaction represented the largest private treaty sale made to that date. The purchase entailed a special dispensation from Deats's guardian who questioned the wisdom of such an extravagant acquisition for an 18-year-old youth. Having thus achieved a substantial degree of philatelic pre-eminence, Deats was allowed into the inner circle of the burgeoning American Philatelic Association (forerunner of the American Philatelic Society) of which he was number 36 of the founding members. His showing of the unique Goodall Revenues was critically acclaimed at the fifth APA Convention held in August 1890 at which time he was awarded a seat on the credentials committee. Deats was later to serve as Vice President of the Association in 1894 and its President in 1905.

Having now been "blooded" by his exciting philatelic acquisition, Deats was easy prey when an apparently financially strapped E. B. Sterling chose to sell his entire collection of proofs, stamps, coins and paper currency, the latter of which included 4,000 pieces of Colonial, Confederate and early bank bills. (Anon., *Rhode Island Philatelist*) This is a curious biographic citation given fact that the E. B. Sterling collection of U.S. Postage and Revenues was sold by George A. Leavitt in New York as catalogued by Edward Frossard in six sales from December 1887 to September 1888. Nevertheless, the sorting, mounting and arrangement of the 10,000 proofs and 10,000 stamps acquired from the E. B. Sterling private treaty sale was to occupy six months' time. An 1890 philatelic publication (Anon., *Rhode Island Philatelist*) notes that the twenty year old Deats's collection of U.S. Revenues and Match and Medicine was as complete as could be, and included many sheets of issues. Deats was to sell unwanted portions of the Sterling acquisition, consisting of American coins, medals, paper money, and numismatic literature, at a January 9, 1892, sale held by George A. Leavitt.

In 1890 with a Deats-Sterling hegemony as financier and dealer well established in U.S. philatelic circles,



## the philatelic farmer from Flemington

the two were to accomplish a nearly incredible philatelic coup. (Anon., *Phil. J. Amer.*, 1890) In 1889 the Registrar of the U.S. Treasury Department advised the Secretary of the Treasury that stub books of stamps used by the Internal Revenue Service since its inception in 1863 had accumulated to such an extent that the government could not find sufficient space for the 200 tons of material which occupied some 4,000 cubic feet and was costing the government \$20,000 a year in storage fees. The government records were so voluminous that they filled the corridors of the fourth floor of the Treasury Department, overflowing to nine rooms of the adjacent Winder Building, and spilled into the basement. A special act of Congress was required to condemn the government material, as well as a separate act to authorize its sale to the public. A notice was placed in government papers where it is presumed that a keen-eyed E. B. Sterling perceived the potential philatelic profit that such a grand acquisition might present. Sealed proposals were mailed by Sterling and Deats to the U.S. Treasury Department where their \$5,000 bid was accepted for 200 tons of so-called "government waste." Following the financial transactions, ten carloads of government records (working out to 1.25 cents per pound) were delivered to a New Jersey storage facility, where Deats and a staff of four, and later eight youths, toiled for two years to assemble the material.

The Department of Treasury sent two observers to oversee the sorting, and before completion of the work, a sizable quantity of material including rare and desirable stamps was culled from the Deats acquisition and seized arbitrarily by government officials who alleged that the material was too recent to allow dispersion from the records. Deats and Sterling filed suit in U.S. Court of Claims for return of the disputed material but their case was never heard. Nevertheless in the great mass that constituted this enormous philatelic hoard, Deats was able to mine fifteen books consisting of the complete printers' order books, signed approved die proofs and proof sheets

which covered the period 1862 to 1875 during which time Messrs. Butler and Carpenter were employed at their government tasks. Also found were the 24¢, 30¢ and 90¢; Department stamps on official covers.

With the final sorting of this record acquisition, E. B. Sterling announced that he then had the stub of every revenue stamp issued in the United States from 1863 to 1885. These were grouped into 350 varieties including issues with face values of \$150 to \$5,000. The material as then assembled consisted of the official records, books, accounts, correspondence and records of the Butler & Carpenter, and Joseph R. Carpenter firms and was to serve as the foundation for the monumental book, *An Historical Reference List of Revenue Stamps of the United States Including Private Proprietary Stamps*. Written by George T. Toppan, and co-authored by Hiram E. Deats and Alexander Holland, the book was published in 1899 by the Boston Philatelic Society and was to become the bible of fiscal collectors.

Duplicates from Deats's revenue collection were sold on May 23, 1901, at Scott Stamp and Coin Co.'s 155th sale. They were purchased for 80 to 150 percent of catalogue value for a cumulative auction total of \$5,350. The bulk of the Deats revenue collection was offered intact to the government in 1905 for \$20,000, which sum represented half its philatelic market value. A bill was introduced in Congress on January 5, 1906, seeking to purchase this quintessential revenue collection for government archives, but the legislation was defeated by a fiscally restrained Congress which failed to grasp the historic significance of the acquisition.

During the 1890s Deats was Ferrary's chief rival for stamps of the Confederacy, although Deats's collection was acknowledged as the world's finest. (Lindquist) Deats also acquired major collections of Postmasters' Provisionals and Carrier Stamps of New York, and purchased the W. H. Nienstedt Match and Medicine collections.

Deats exhibited portions of his collection at the American Philatelic

Association Postage Stamp Exhibition held in 1893 at the World Columbian Exhibition. An obvious attempt to promote and popularize the stamp collecting hobby, Deats's display at the Chicago fair was a tour de force in philatelic upmanship. Included in the Deats exhibition was a complete collection of U.S. Envelopes, portions of his Confederate States of American on original cover, along with 18 frames of handstamped Confederate States Postmasters' Provisionals from most every important southern town-ship. There were frames of U.S. Postmasters' Provisionals including St. Louis, New Haven, Brattleboro and New York on original cover. There were Carrier stamps, including two sheets of the Eagle Carrier. There was a magnificent display of U.S. General Issues including sheets of 100 of both the 1¢ and 3¢ stamps of 1857. Almost all the 1847 to 1869 issues were represented including the 1869 inverts, but the centerpiece of the exhibit must surely have been the mint block of 16 of the 90¢ 1869 issue, along with a companion used block of six of the issue. Also noted in the display were Major Match and Medicine sections and British North American items.

It is a well traveled philatelic maxim that the search for collectables is more exciting than their acquisition, and given the fact that Deats had seemingly put together so many world class collections in such a brief period, it may be assumed that he tired of his treasures. It is recorded that Deats auctioned 270 lots of his U.S. collections at the April 25, 1905, sale held by the New England Stamp Company, which sale was highlighted by his three 1869 inverts. The Deats Collection of U.S. on Original Cover was sold at a February 23, 1906, sale by the same auction house, and included 587 lots of rare U.S., superb Revenue proofs and essays and fine British North America. His Match and Medicine collection was sold at the 21st and 22nd Frank P. Brown sales held in Boston on March 9 and May 11, 1909.

The Deats collection of proofs and essays of U.S. Documentary and Proprietary revenues came into the pos-

## HIRAM E. DEATS: *the philatelic farmer from Flemington*

session of A. W. Batchelder of the New England Stamp Co. in January of 1912. He advertised sale of its elements in *The New England Stamp Monthly* over the next two years. When the Clarence Eagle collection of U.S. Revenues was bequeathed to the government in 1912, it was acknowledged that Mr. Eagle had first chance at the Deats dispersal to enhance his already superlative collection which included the finest Match and Medicine ever assembled.

In 1912 the Deats collection of U.S. Postmaster's Provisionals was acquired by Warren Colson for an undisclosed sum. Included in this sale was the unique Boscawen Postmaster Provisional which Deats had originally discovered in 1894, and had purchased for \$5.00. The rare Postmaster Provisional was subsequently sold by Colson to Ferrary, who exchanged the item for a used two pence Post Office Mauritius (ex-Rothschild). (Bierman) Also included in the Deats sale to Colson were reconstructed plates of St. Louis Provisionals which are believed to have been sold by the Boston dealer to Henry C. Gibson for display at the 1913 New York International Philatelic Exhibition. Also undocumented is the belief that Deats sold his magnificent Confederate States collection to Senator Ernest Ackerman during this period.

Hiram Deats is best known to the philatelic community for his superb library, and it is generally acknowledged that his own assemblage of rare books, periodicals and auction catalogues was second only to that of John K. Tiffany. Deats had quite early established himself as a bibliophile-historian and at age 22 was the editor and publisher of *The Jerseyman*, a quarterly magazine devoted to the local history of his county. (Anon., *Mekeel's*, 1892) A photograph in *Mekeel's Weekly* of 1892 shows a youthful Deats sitting at a desk amongst piles and piles of periodicals including some 20,000 duplicates. Deats had subscribed to almost every known philatelic periodical published since 1885 and his New Jersey farmhouse or the St. Louis residence of John K. Tiffany became the repository of most of the obscure, if not evanescent, publications

of this era. When Tiffany and Deats assumed the posts of President and Vice President respectively of the American Philatelic Association in 1894, it may be presumed that the two bibliophiles exchanged items of mutual interest. It is thus a curious observation that when John K. Tiffany unexpectedly died on March 3, 1897, Deats, the natural heir to the Tiffany Library, did not exercise the option to acquire this treasure. It may be surmised that Deats's holdings were already so voluminous that the Tiffany Library would have added little to his already massive collection.

In 1900 J. B. Moens, the famous stamp dealer and publisher from Brussels, retired, and J. F. Laurie, an American dealer working in Brussels, acquired the Moens Library for \$1,500. (Anon., *Metrop. Phil.*) Hiram Deats was cabled in Flemington Junction, and in a short time 610 bound volumes of philatelic literature arrived at his farmhouse. Contained in the acquisition were 87 volumes of U.S. philatelic periodicals, 148 English, 16 Dutch, 170 German and 161 bound French journals. (Stone) (Anon., *Phil. Inter-Ocean*, 1901)

In June 1901 the Tiffany Philatelic Library was sold to Charles J. Phillips of Stanley Gibbons Ltd. for \$10,000. (Bierman) Twenty-seven huge packing cases were shipped to No. 2 Cavendish Square, the London residence of the Earl of Crawford who incorporated the Tiffany Library with the Judge Heinrich Fraenkel Library, whose treasures of German philately were combined with the Sigmund Friedl Library of Austria to create what is now universally acknowledged to be the finest philatelic library extant. Upon the death of the Earl of Crawford in 1913, the Bibliotheca Lindesiana was donated to the British Library where it presently resides.

Deats's interest in philatelic literature continued unabated following the sale of his several stamp collections. In an act of conspicuous excess Deats purchased the whole of the P. M. Wolsieffer Library in March 1906 for the express purpose of acquiring a single issue of a Chicago philatelic periodical. In September 1886, A. J. Mouat, editor of the fledgling *Garden*

*City Philatelist*, retired for the night having just completed his printing of Volume Number 9 issue of the publication. Taking home his own single proof copy of the issue, Mouat was devastated to discover the next day that his printing factory and office had burned to the ground destroying all the remaining copies of the periodical. The *Garden City Philatelist* ceased with that final issue and the unique item was acquired at a later date by P. M. Wolsieffer, a Chicago based stamp dealer and auctioneer. The unique but quite uninspired periodical was offered as a component of numerous boxes of duplicate philatelic journals. Deats was thus to spend \$800 on this single rarity and add unwanted periodicals to his already crowded library. (Anon., *Phil. Inter-Ocean*, 1906)

Some time following the accession of the Crawford Philatelic Library to the British Library, Deats toyed with the idea of selling his own library. Deats had been a member of the London (Royal) Philatelic Society since 1893 and was a founding member of the Philatelic Literature Society of London. Dr. Emilio Diena and Hofrath V. Suppantchitsch, two of Europe's leading philatelic bibliophiles, offered to purchase the Deats Library for a reported \$250,000. (Turner, 1943) However, the First World War intervened and the transfer of this major national philatelic heirloom from its American location was dropped.

The Deats Philatelic Library became a clearinghouse for information from around the world. Deats was frequently contacted by Sir Edward Bacon during the preparation of the *Catalogue of the Philatelic Library of the Earl of Crawford*, published in February 1911. Deats was an active member of the Collectors Club of New York, serving as librarian for the 1896-1900 period, when he donated many of his duplicate books and periodicals. He also attended many meetings of the American Philatelic Society of which he had been President in 1904-1905. He was elected to the Roll of Distinguished Philatelists in 1933.

Deats's physical appearance and dress were distinctive, if not disarming.



With the bearing and mannerisms of a gentleman farmer, the mistachioed Deats was seen at various philatelic occasions impeccably dressed in the style of the day, his aristocratic head seeming to sprout from his winged shirt collar. His balding pate was protected from the sun's glare by a jaunty sports hat tilted to the appropriate angle, so as to balance his body, which leaned to the other side on a carved walking stick. Deats's one notable non-philatelic claim to fame was his election as foreman of the grand jury which indicted Bruno Richard Hauptmann for kidnapping the Lindberg baby in 1932. A young Joseph Alsop, writing for the New York newspapers, interviewed Deats referring to the jury foreman as the "Sage of Hunterton" (*sic*), which appellation was to stick with him the remainder of his life.

In later years Deats rarely ventured from the rural seclusion of his Flemington farmhouse. Some time in 1946, tiring of collecting for some 60 years, and with seriously failing vision, Deats offered his library to Philip H. Ward, Jr. for an undisclosed sum. (Ward) Ward arranged for transfer of the Deats Library, scheduled for Rutgers University, to be placed with the Free Library of Philadelphia. Financial arrangements for the transaction were handled by Joseph Carson, President, and Franklin Price, Librarian of the institution. In 1955 Deats presented the Free Library with additional material (Turner, 1974) and in 1965 Charles T. Deats, his son, presented them with 2,000 volumes of philatelic literature and 150 boxes of old auction catalogues. Sol Salkind, a Bronx New York stamp dealer, sold duplicates of the remaining Deats Library which Ward had yet to place, sorting some 100,000 old philatelic periodicals. Seven sales were held by Salkind

between 1969 and 1972, and that portion remaining was donated to the American Philatelic Research Library which had previously been the beneficiary of several tons of material relating to the society. Earl Apfelbaum auctioned additional Deats literature at his 363rd sale of September 27, 1974. Some 4,000 philatelic periodicals representing some 300 titles were purchased by Hal Turin of San Dimas, California, who offered them for sale in *Philatelic Literature Review*. When the writer visited Turin in 1983, piles upon piles of decaying duplicate philatelic periodicals were observed to be choking his small garage and gathering dust.

Hiram Edmund Deats, fondly known as the "Philatelic Farmer," (Melville, 1933) died on March 6, 1963, in his 92nd year while residing at the Union Forge Nursing Home. His passing was noted in the pages of most of the philatelic journals of the day. He was survived by a son, two daughters, six grandchildren and sixteen great-grandchildren.

Today numerous bound periodicals can be found in the Bierman Philatelic Library which carry the Hiram E. Deats ex-libris. The bookplate depicts a curious allegorical scene: the winged god Mercury is seen kneeling before four imperious goddesses, depicting the continents of Asia, Europe, American and Africa. To the right of the olive-branched draped oval scene are observed a number of open stamp albums and books casually strewn about the floor. The four robed goddesses seem strangely displeased with the suppliant and quite nude Mercury. What seems missing from the vignette of the Deats ex-libris is a balloon caption from one of the dominant women figures of a statement commonly heard through the closed doors of the Bierman Philatelic

Library to wit, "Where the heck are you going to find room for the new books you purchased when you have no place to store the ones you bought last year?"


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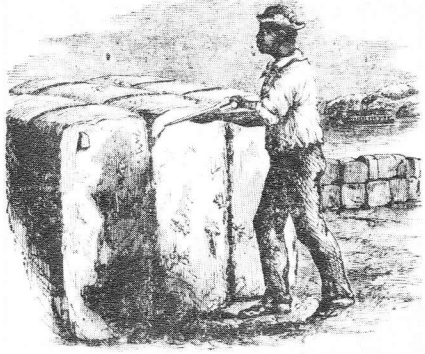
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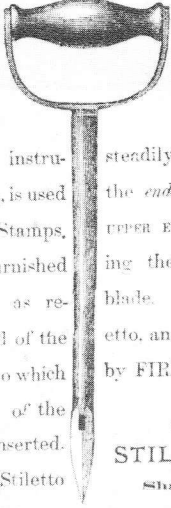
## *the Locke cotton bale tags*

**50**  
**METALLIC TAX STAMPS,**

  
**COTTON.**

PATENTED APRIL 28, SEPTEMBER 15, 29, 1863, AND MAY 24, 1864.  
Manufactured by the  
**United States Metallic Stamp Co.**  
E. A. LOCKE, Supt., Boston, Mass.



SELECT A  OF THE BALE  
**Compact Spot** Near the Upper Edge,  
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Sharp and Bright.

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by Henry Tolman II, ARA

"Recently a most interesting relic has come into my possession," began an article by Charles A. Nast, President of the United States Revenue Society in an article in *Mekeel's Weekly Stamp News* of December 17, 1904. Eighty one years later in December 1985, I, too, have been fortunate in obtaining that identical relic as pictured here, the wrapper used with the brass metallic tax stamps of the Civil War period used as an indication of taxes paid on bales of cotton.

Mr. Nast's article reads as follows: "recently a most interesting relic has come into my possession. It is one of the original wrappers in which the brass cotton stamps of nearly forty years ago were packed. The wrapper combines at once an advertisement of the firm manufacturing them, the trade mark, and the official instructions from the Internal Revenue Dept. It is printed in black on white tissue paper which is 10 X 14 inches, the imprint proper being 4.5 by 10 inches. At the top we have a picture first of the brass stamp with the words, '50 Metallic Tax Stamps for Cotton, Patented April 28 and Sept. 15, 29, 1863 and May 24, 1864—Manufactured by the United States Metallic Stamp Co., E. A. Locke, Supt., Boston, Mass.'

"Then follows a cut of a negro attaching a stamp to a bale of cotton, with the invariable river and steamboat scene in the distance. Now below this is a third picture, being that of the 'stiletto,' a dangerous looking affair with a shovel-like handle, and the instructions: 'Select a compact spot in the end of the bale, near the upper edge and insert the stamp.' Then follows a more detailed mode of procedure, so that the stamp may be, in the words of the circular, 'Firmly Anchored.' The stilettoes are furnished by the department, it says, and below we have the final instruction 'Orders must be addressed to *Commissioner of Internal Revenue*, Washington, D. C.' These stamps were lettered and numbered, the ones before me being C 85849, and G 86284. As shown above, they were issued in packages of 50, but I am not



able to state the price or tax. They are made of very thin brass, 11 inches long, with a double harpoon-like hook attachment at the end, which after the pint was inserted were spread out so as to firmly attach it to the contents of the bale. At its broad end it was 1.5 inches wide, remaining this width for the length of 3 inches when it quickly tapered down to a point.

"As most of the cotton in bales was shipped abroad—to England—these tags were lost altogether, the only ones procurable now being the unused remainders picked up on plantations down south. Being on brass instead of paper, caused them to be rejected by most collectors. They however form a very interesting link with the stormy days of the past."

Though this article mentioned that he was unable to state the price or tax, Mr. Nast did reveal such information in a later article. Taxes on raw cotton were first enacted by the 37th Congress and approved July 1, 1862, at a rate of one-half cent per pound. The 38th Congress approved a rate of two cents per pound on March 7, 1864, and on July 13, 1866, the tax was raised to three cents per pound. Finally, by an Act of the 40th Congress the tax was repealed on February 3, 1968.

It is interesting to note from the picture that once the barbs or tags are inserted within the bales the protruding end showing the serial letter and number is bent downward probably as a precautionary measure to prevent injury on further handling of the bales.

Collateral material relating to our various types of revenue stamps, be they adhesives, embossed, printed or brass tags as in this instance, is an interesting and informative addition to one's collection.

## THE E. A. LOCKE COTTON BALE TAG PATENTS

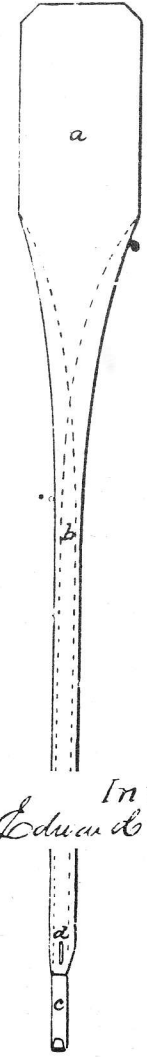
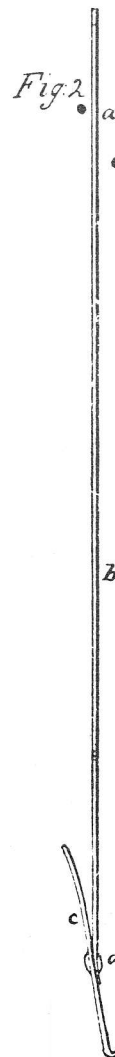
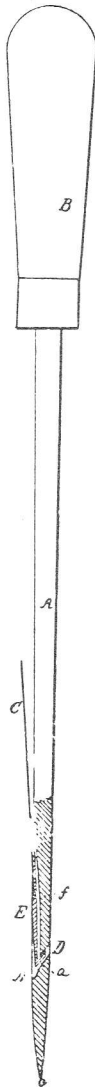
After Henry Tolman's original article appeared in the January 1981 issue of *The American Revenuer* the late I. Irving Silverman obtained copies of many of the patents regarding the cotton tags and seal locks illustrated in that article. Among those patents were two granted to E. A. Locke of Boston, Massachusetts.

The first dated September 29, 1863, for a "Mode of Attaching Labels to Bales, &c." was granted patent No. 40,109. In the specifications Locke mentioned that an application for a patent had been made by H. W. Goodrich and himself for "a device to be inserted in a bale of cotton or other fibrous material, such device having attached thereto an identifying mark and being so made as easily to penetrate the bale, while it is of difficult extraction therefrom." This patent was for an instrument to attach such a device.

This device for attaching tags is illustrated here. The tip (a) of the anchor (E) is slipped into a slot (D) in the shank of the instrument (A) which is sharpened to a point (c). The anchor has a wire (C) attached with a tag attached to the other end. If the wire is pulled it "causes the anchor to turn and present its whole length against the fiber in resistance to the force used to draw it out."

Locke commented that devices where the anchor formed the entering wedge of the instrument and a device where the anchor and carrier form one instrument required more material and thus were more expensive and less efficient than the instrument and anchoring device shown here. "By making the tool to carry the anchor, as described, I can make the anchoring device of wire or cheap material in which it is only necessary that it possesses sufficient strength and rigidity to form thereupon the hook and to resist any strain brought upon its wire to extract it.

(continued)



Inventor  
Edward A. Locke

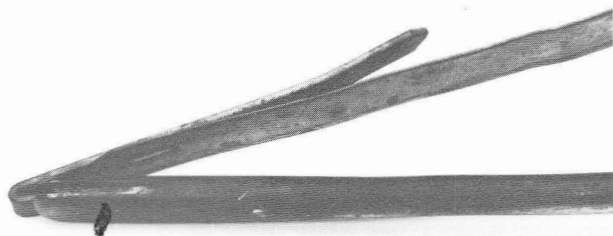
## The Locke Cotton Bale Tag Patents

(continued from page 7)

On May 24, 1864, Locke was granted another patent (No. 42,860) for a Cotton Bale Tag. This is the device that was packaged in the wrapper shown in the accompanying article.

Locke's basic claims were: "1. Constructing a flexible anchoring-tag with a shank or elongation for entering the bale integral with or forming part of the tag... 2. Constructing the tag (when so made) of material possessing sufficient rigidity and strength to enable it to properly retain embossed letters or other characters, while also possessing pliability and tenacity such as will admit of its being crimped or bent without breakage or injury. 3. Constructing the hook or anchor of material which is incapable of emitting or producing sparks by contact with machinery or foreign substances."

Basically Locke's new tag was only two pieces, the tag/shank combination and an anchor. He claims that this would result in a stronger tag as the wire and the need for fastening it to the tag and anchor was eliminated. Additionally he proposed making them out of thin brass since these tags often ran through the "picker" machinery and could result in sparks and fire or explosions if made of ferric metal. Running through picker machinery may explain why virtually all remaining tags are remainders that were never used.

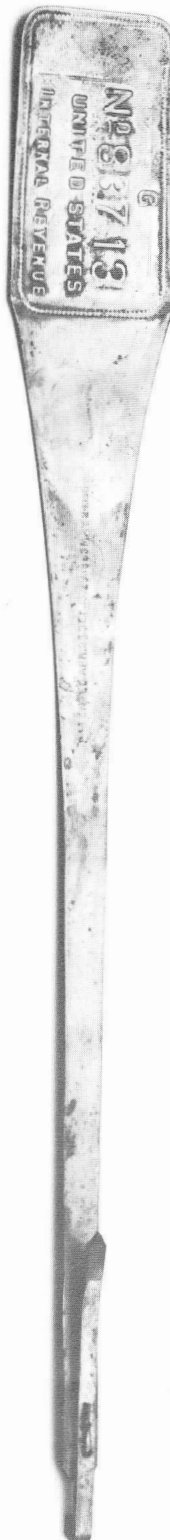


*The tip of the stilleto with the tag anchor inserted into the slot. This may or may not be a Locke stilleto; although not identical to the patent drawings it still might be covered.*

*A stilleto of the type used to attach the patented Locke cotton bale tags.*



*A brass cotton bale tag or taxpaid stamp made according to the Locke patent of May 24, 1864.*



## To The Editor...

### Imprinted RWs

I see by the October 7, 1985, edition of *Stamp Collector* that the U.S. Fish and Wild Life Service is to offer 15 sheets of 4 panes of 30 stamps each of the 1984-5 duck stamp with added gold letter text reading "1934-84 50th Anniversary" (and other trivia) imprinted in the selva. The offering is to be by sealed bid auction, minimum bid \$2,000.

How prophetic my Uncle Taxpaid was when he warned me (Taxpaid Letter 7, TAR, Oct, 1982) what might happen if too many of those dreadful "postal" people got interested in revenues. The "Evil Fathers" in Washington have at last been so crass as to begin defiling our revenue stamp sanctuary! How absolutely dreadful!

Fraternally,

Decal

*(Decal should remember that the license hunters fee provides funds for maintenance of water fowl life for the killing, just as tobacco taxes provide subsidies for the tobacco growers for what havoc they create...editor.)*

### Philippine Taxpays

In the June, 1985, issue of TAR was a short, illustrated article entitled "Current Philippine Taxpaid." The taxpaid illustrated had been used for repacked denatured alcohol.

Readers having more information about similar issues had been asked to communicate with me. Since then I have received a small amount of information from a correspondent in Manila.

The item in the article was referred to as a "Main Alcohol and Liquor Label." It was attached to cartons containing bottles of alcohol or liquor. Similar

## Jordan

—continued from page 1

Wardat." H.S.A. is the abbreviation of *Hekoumat Shark Al-Arabi* or Government of East Arabia. T. is the abbreviation for *Tabi* (stamp) and *Wardat* means revenue.

Should any readers have any of these or others of the same set I would appreciate it if they would contact me at Box 14143, Tel-Aviv 61141, Israel.



# Guam Hunting Stamps

by Terence Hines, ARA

When Guam issued its first hunting stamp in January 1977 there was some doubt in the philatelic community as to whether the stamp was issued to meet true fiscal needs, or simply to separate collectors from their money. The issuance of first day covers, stamp prints, canceled to order stamps at 10% of face value and first day canceled prints fueled speculation that this was yet another sand dune sheikdom type of rip-off. In fact, the stamps are issued in response to a genuine legislative decree. Guam's total population stood at 105,979 in 1980, according to the census of that year, and hunting does take place on the island. Thus, the stamps are used on actual hunting licenses issued by the Guam Department of Agriculture. That department has provided me with a list of the number of hunting licenses issued each year since the stamps were first issued. This data

appears in the table with this article. Also provided were data on the total number of stamps printed each year, and the number of first day covers and prints issued year year. These latter items are obviously produced in an attempt to cash in on collectors. It should be noted that the stamps issued from 1977 through and including 1982

covered the calander year. The hunting license year was changed to correspond with the fiscal year in 1983. Thus the 1983 stamp was valid for a 21 month period, from January 1, 1983, through September 30, 1984. Stamps issued since then have been valid from October 1 through September 30 of the next year.

## GUAM HUNTING LICENSE STAMPS

License Year	Date Issued	Subject	Quantities Issued				Licenses Issued
			Stamps Issued	First Day Covers	Prints Issued		
CY 1977	1-17-77	Guam Rail	2,400	150	150		258
CY 1978	2-1-78	Gecko	1,800	400	150		313
CY 1979	2-1-79	Guam Deer	1,840	250	150		341
CY 1980	2-1-80	Gruit Bat	800	200	150		333
CY 1981	3-5-81	Honeyeater	1,200	150	150		358
CY 1982	5-14-82	Fruit Dove	1,200	75	150		467
CY 1983/							
FY 1984	3-24-83	Kingfisher	1,200	75	150		506
FY 1985	10-1-85	Wild Boar	1,200	75	75		467
FY 1986	9-5-85	Francolin	1,200	75	75		----

## Revenue Articles in Current Serial Publications

*Forms for reporting revenue articles in current serial publications have now been prepared and printed. There have been a few generous responses to our request for assistance in this project which appeared in the September issue of TAR.*

*Additional help is still requested. We are interested in reporting articles from all serials not just those published in the United States or in the English language, but all revenue articles in all*

*publications—worldwide. Your help as an ARA member is sought.*

### Introduction

Each entry will indicate if the item is an independent article ("Article") or part of a column or editorial ("Commentary"). Each entry gives the title of the article as published; the author(s), the publication title, date of publication; and as possible, the volume number, issue number, whole number and pages on which the article

appeared.

Language is English unless listed. Length of the article is indicated as is the presence of illustrations; priced or unpriced catalogue listings are indicated as such; "Bibliography" indicates the article is a listing of publications or articles; "Documented" indicates the presence of references or a bibliography attached to the article.

There will normally be an assessment of the article by the reporter. Three numbers will indicate the reporter's assessment of (a) the originality of the article (rewrite, nothing original=1, completely original=5), (b) the level of study (basic=1, advanced=5) and (c) the usefulness to the researcher (little=1, very=5). (An "x" indicates no assessment was made.) This may be followed by brief optional comments. The reporter's name will be indicated.

**The editor can not provide copies or tearsheets of articles listed.** It is suggested that

### To The Editor... continued

but smaller "Auxiliary Labels," with numbers corresponding to the main label number, were placed on top of each individual bottle.

My correspondent included a pane of the Main Labels. This consisted of ten stamps attached along the longer horizontal endges.

Also included was a copy of a pane of Auxiliary Labels consisting of ten

stamps. However, I cannot ascertain if this is a complete pane. These were attached in similar manner as the Main Labels.

The correspondent, who is an experienced philatelist, wrote that these taxpays are still weak on information. Again, readers are invited to add to the knowledge of these issues.

Robert W. Haubrich, ARA

# ARA Auction No. 26

## Closing Date, February 22, 1986

Please read the auction rules before placing bids. (The rules are printed inside the mailing wrapper around this issue or in the October, 1985, issue of TAR page 160. Scott Specialized, 1986, Catalog prices unless noted.

Fine, VF, etc, refer to centering and general appearance, not to any faults. Faults are described individually.

If sufficient material is received the next auction will be in the April issue of *The American Revenuer*.

Bids should be made on the bid sheet found on the mailing wrapper. Mail bids to:

Coleman Leifer, Auction Manager  
Box 577  
Garrett Park, MD 20853

you consult a philatelic library.

## CANADA

### Electric Light Inspection

"Revenue Study Group: Canada Electric Light Inspection Stamps" Ian McTaggart-Cowan. *BNA Topics*. Sep-Oct 1985, 42:5 Whole #409, 55-56. Article 300 words, ill. 1,1,2, brief intro. K Trettin

### Habitat

"Canada: Wildlife Habitat stamp found attractive" Larry McInnis. *Linn's Stamp News*. Oct 14, 1985, 58:Whole #2971,9. Article, 500 words, ill. 4,3,2. K Trettin

### Provincials

"Saskatchewan Law Court Stamps and Documents 1908-1940: Research Notes" Clayton Rubec. *BNA Topics*. May-Jun 1985, 42:3, whole #407, 28-35. Article, 5000 words, ill., documented. 5,5,5, observations based on holding of 13,600 court documents. K Trettin

## UNITED STATES

### Hunting & Fishing

"Duck stamps can be reproduced in color" *Linn's Stamp News*. Oct 28, 1985, 58: whole #2973, 1. Article, 150 words. x,x,4, US Fish & Wildlife Service press release. K Trettin

"Duck stamps to be licensed for commercial reproduction" *Linn's Stamp News*. Oct 7, 1985, 58: whole #2970, 14. Article, 150 words. x,x,3, US Fish & Wildlife Service press release. K Trettin

"Sees All: Duck Hunting Stamps" Justin L Bacharach. *Meekel's Stamp News*. Nov 8, 1985, CXLVII:19, whole number 4947, 152. Commentary, 125 words. 3,2,1, comments about prints & other collectables. K Trettin

### Proprietary

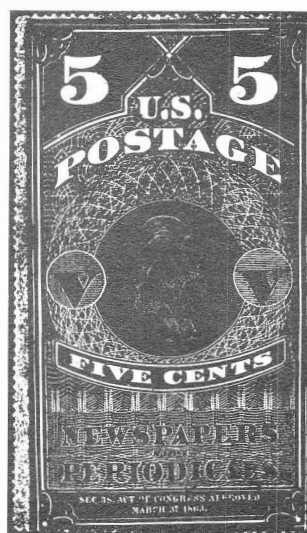
"U.S. Revenues: Hobby illuminates events in everyday life" Richard Friedberg. *Linn's Stamp News*. Oct 14, 1985, 58: whole #2971, 10. Article, 500 words, ill. 4,4,4, K. & M. (Keasbey & Mattison) printed cancels. K Trettin

### States

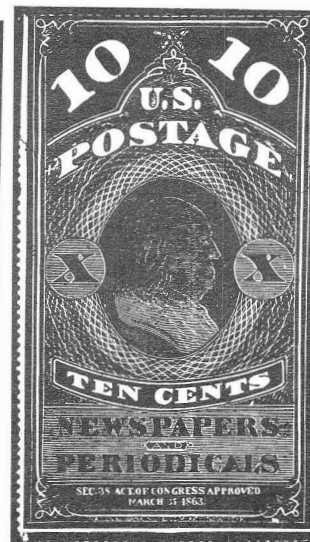
"Three states issue waterfowl stamps" *Linn's Stamp News*. Oct 7, 1985, 58: whole #2970, 20. Article, 200 words. x,x,3, National Wildlife Galleries press release. K Trettin



4



5



6

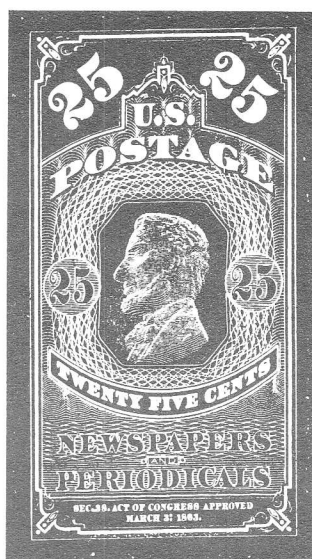
### U.S. SCOTT-LISTED NON-REVENUES

Lot	Cat. No.	Description	Price
001 *	O90	15c War Dept. Imprint bottom, VF NH	12.00
002	PC5	post. currency, 5c imperf w/AB Co., F	17.50
003	PC6	post. currency, 10c imperf w/AB Co. age spots, F	15.00
004	PC8	post. currency, 50c imperf w/AB Co., F (ph)	50.00
005 *	PR1	ink spot on back, sm repaired tear, sm thin (ph)	150.00
006 *	PR2	5 mm tear, cr, VG (ph)	85.00
007 *	PR3	thin, VF (ph)	85.00
008 *	PR5	couple small thins, cr, sm tear, F	65.00
009 *	PR5	10 mm tear, lighter shade than lot 8, F	65.00
010 *	PR6	sm tear, VF	32.50
011 *	PR7	repaired, also 2 mm tear, F	65.00

### U.S. SCOTT-LISTED REVENUES

012 o	R1a	4 margins, wide irregular margin at bottom, F (ph)	50.00
013 o	R4a	HS, 3 margins, VG/F (ph)	250.00
014 o	R5a	horiz pair, vert cr, F; R5b, F; R9a 3 wide margins, bot. margin cuts	25.90
015 o	R6c	Hudson River RR printed cancel, Tolman H-8A, VF	EV \$30-40
016 o	R36b	vertical pair; R40b, wide imperf margins, closed pin hole; R42a fine, R48a close at top, F; R49a F	57.00





7



17

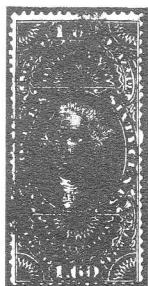
- 017 o R49a vertical pair, 1. margin cuts on top stamp, 2 sm tears, VG (ph) 80.00  
 018 o R57a VF; R57b, hole from MS, F; R60a VF 72.50  
 019 o R75a heavy horiz. crease, F 60.00  
 020 o R77c HS, 3 margins, perf faults, VG 50.00  
 021 o R79c HS, pin hole, fine (ph) 80.00  
 022 o R80c pin holes; 2 margins touch, VG; also 78c F; 84c pin hole, F; 85c F 68.25  
 023 o R82d VF; R34d VF 23.75



12

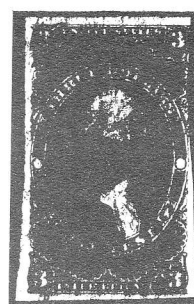


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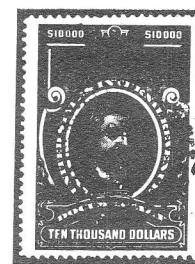


21

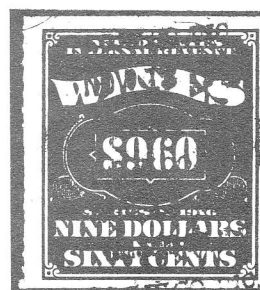
- 024 o R86a filled pc, r. margin cuts, VG/F (ph) 85.00  
 025 o R88c pin holes from MS, F; R89c 2 mm tear, F; R96c F; R98c, VG 52.00  
 026 R164a vert. pr, imperf between, no gum, F 30.00  
 027 o R615 cut cancel, 2 str. edges, VF 50.00  
 028 o R687 perfin, 1 str. edge, VF (ph) 90.00  
 029 o RD183 perfin, 2 str. edges, F; RD335 cut cancel, 1 str. edge, F 37.00  
 030 o RD338 cut cancel, 2 str. edges, thin, F 60.00  
 030a o RE83 roulette 7, F (ph) 60.00  
 031 o RE162 pin holes, VF (ph) 65.00  
 032 \* RE195 no gum, F 40.00  
 033 o RE196a perfin, F 12.50  
 033a o RG13-18 F 74.00  
 033b o RG21 2 str. edges, VG 30.00  
 033c o RG75 str. edge, F 50.00  
 033d o RG130 2 str. edges, VF 30.00  
 034 RJA33 mint; RJA34, 42b, 44b, 44d, 41 str. edge (rare); 77 all used, F 23.00  
 035 RJA46a, 46b, 47a, 47b, 51d, 54a, 54b, 56b, 57b; F/VF, usual creases, etc. 56.15  
 036 RJA50a creases, fine 37.50  
 037 RJA63a wrinkles; RJA66b repaired tears, thin 70.00  
 038 RJA67a, 67b, 69a, 71b, 74a; F/VF with few creases and thins 75.00  
 039 \* RJA74b NH, gum creases, fine 10.00  
 040 o RK6 embossed cancel, fine 15.00  
 041 o RK17-18 plus RK35-36, 36a, RL1-5; Fine 12.50



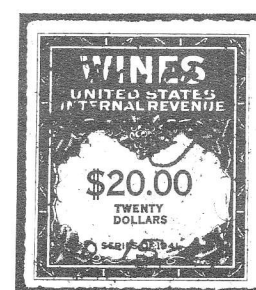
24



28



30a



31

- 042 o RL6 F 22.50  
 043 RS311 F (ph) 20.00  
 044 RS312 left margin cuts, VG (ph) 35.00  
 045 RS313 left margin cuts, VG (ph) 50.00  
 045a \* RV17 mint, F 12.50  
 045b \* RV41 mint, VF 12.50  
 046 \* RVB1-2 VF, NH w/tabs, both w/gum disturbance 75.00  
                     RVB2 w/crease  
 047 o R27 VF; R210, VF; R214 w/left edge nick & stain, VG; all w/usual staple holes 18.00  
 048 \* WS8b NH, no tab, VF 55.00  
 048a \* 16T45-48 Telegraph, mint, VF 10.25  
 049 U.S. Virgin Islands, 10 bit re-valued as 6, used; \$1 & \$2 mint, perf 12 1/2; Baird 34, 73, 74 F/VF EV 50.00  
 050 U.S. Virgin Islands, 60c mint, 10c & \$20 used, perf 11, Baird 46, 49, 54, F/VF EV 50.00

## REVENUES ON DOCUMENTS

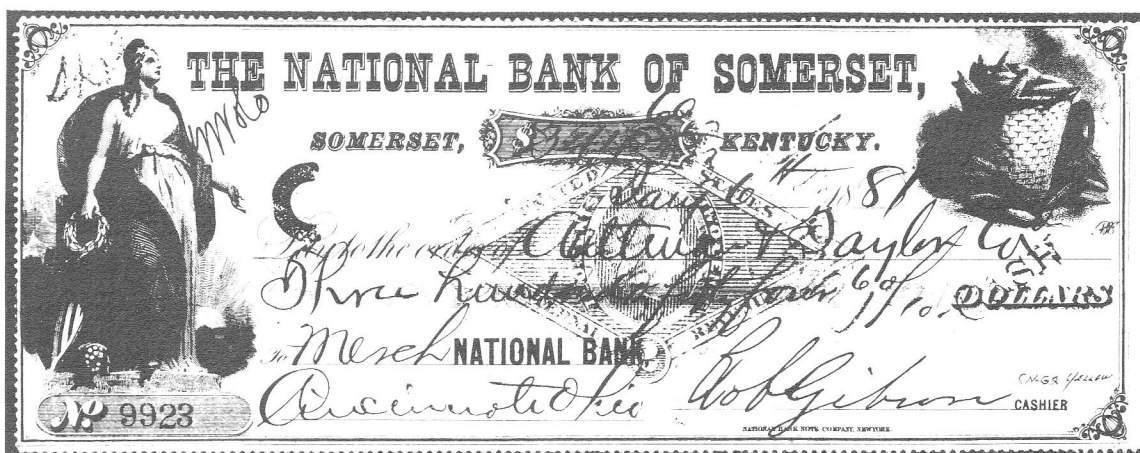
- 051 R5, R15 on checks from Park Bank, NY, first w/vignette; also R35, R152, R164 on checks from Deep River NB, Conn. open  
 052 R15c on two receipts of New York Central RR, 1867, HS cancel (N-11c) EV 16.00  
 053 R44c on stock certificate of Boston, Clinton & Fitchburg RR, 1869, HS cancel (B-29a); maritime vignette EV 10.00  
 054 R244 (3) on Scandinavian American SS line, 1924; also lot of eight stock sales slips with 23 US and NY revenues (17 different) EV 14.00  
 055 RC1, 4, 8, 10 on sales confirmation card EV \$10-15

## REVENUE STAMPED PAPER

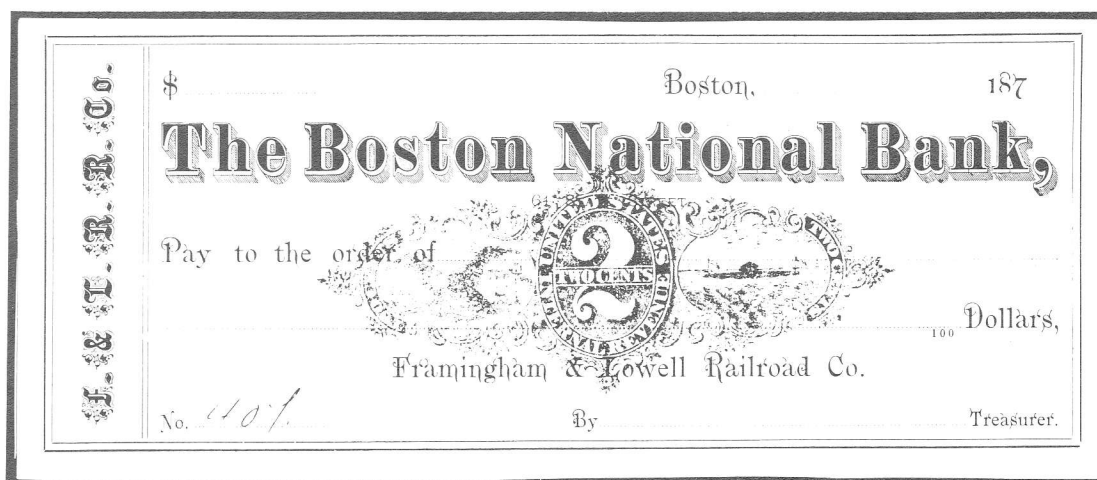
- 060 o RN=B6 Mechanics NB, NY; Jas. F. Wenman; pc & cc not affecting imprint, light green 25.00



43, 44, 45



67



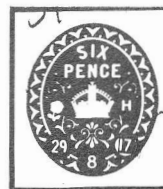
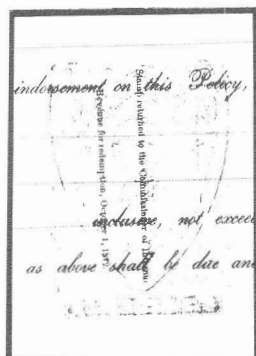
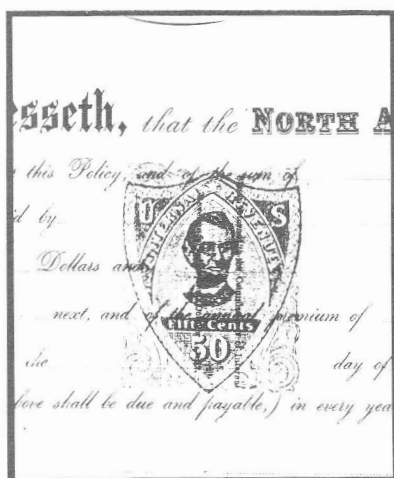
74

061	o	RN-B6	National Park Bank, NY; Marsh & Co., cc, dark green	25.00
062	o	RN-B10	Fourth NB, NY; C. S. Sloane & Co. pc & cc not affecting imprint	25.00
063	o	RN-B16	Bank of California, San Francisco Northern Pacific Transportation Co. ship vignette, cc	12.50
064	o	RN-B17	same as above	12.50
065	o	RN-B20a	William Topping & Co.	7.50
066	o	RN-D7	same as lots 63 and 64	7.50
067	o	RN-G1	NB of Somerset, Ky; liberty and basket of corn vignettes, National Bank Note Co., cc, attractive (ph)	EV 8.00
068	*	RN-G1	strip of 5, Pittsfield NB, Mass. folded between checks	EV 15.00
069	*	RN-J11	Trenton Banking Co. printed over First NB, Trenton, NJ; stains	50.00
070	*	RN-K4	NB of the Northern Liberties, Philadelphia; lavender background	35.00
071	*	RN-K6	Elk County Bank, Ridgeway, Pa. lavender background, vertical crease	15.00
072	*	RN-L5	NB of the Republic, Philadelphia small check, lavender background	12.50
073	*	RN-L10a	Commercial NB, Philadelphia	15.00
074	*	RN-N3	Boston NB; Framingham & Lowell RR (ph)	50.00
075	*	RN-U4	2 3/4" x 3 1/4" cut square printed redemption clause (ph)	10.00+
076	*	RN-U6	1 3/4" x 2 1/2" cut square printed redemption clause (ph)	50.00+

**TAX PAIDS** - "R" indicates a punched remainder; (d) indicates coupon portion of stamp is defective; catalog values are from Springer.

080	R	TE26	Snuff; also 5 oz series 118, VF	16.00
081	R	TE141	Snuff; VF, EV \$8-12	8.00
082		TE169C	Snuff, F/FV, EV \$8-10	3.50

083		TE215C	Snuff, F, EV \$15-20	8.00
084		TF7	Tobacco, F, thin, small repairs EV \$10-15	7.00
085	R	TF28	Tobacco, VF, EV \$10-15	12.00
086		TF48	Tobacco, few sm faults, F/VF, EV \$15-20	12.00
087	R	TF55	Tobacco, VF (d)	18.00
088	R	TF56	Tobacco, VF (d)	12.50
089	R	TF57	Tobacco, 7 punches (d)	15.00
090	R	TF59	Tobacco, VF (d)	25.00
091	R	TF71C	Tobacco, 6 punches (d)	12.50
092	R	TF84A	Tobacco, 1" punch; TF85A, heavily punched (d)	13.50
093		TF85A	Tobacco, F/FV, sm. faults; EV \$12-15	9.00
094	R	TF89A	Tobacco, VF (d)	13.00
095	R	TF107A	Tobacco, VF (d)	17.50
096	R	TF135A and 135B	Tobacco, VF (d)	17.50
097		TF209C	Tobacco, VF, full repaired tear EV \$8-12	4.50
098			Fermented Fruit Juice, 32 oz, avg	20.00
099			Beer, Priester 112B, type 71, F	10.00
100	R		Grape Brandy, F/VF Springfield #2B	EV \$15-20
101	R		Wholesale Liquor Dealer, VF Springfield #7	EV \$7-10
102			Alcohol Warehousing Stamp	EV \$5-10
103			Amusement Device Tax, 1945-6	EV \$8-12
104			Amusement Device Tax (2), 1958-9 and 1960-1, first w/tape stains	EV 20.00
105			Opium Tax, 1936-7	EV \$8-10
106			Opium Tax (3), 1925-6, 1930-1 w/defects, 1946-7	EV 30.00
107			Distilled Spirits (remainder), Springfield #2A; Retail Liquor Dealer, 5 diff; RV20 Motor Vehicle Tax, VF, NH	EV 37.00



ex 125

76

75

- 108 New York State, sheet of 100 1c blue inspection stamps, Div. of Bedding, NH, VF; 2 receipts for 1000 stamps each, dated 9/3/47 and 8/23/48 EV 25.00
- 109 V-Mail, envelope of nine letter sheets for transmission of mail from US to forces overseas during WW2; sheets unused, envelope faulty EV 20.00

**DONATION LOTS** - proceeds from lots 110-117 will be donated to the ARA. For these lots only there is no \$5 minimum bid.

- 110 Collection of 238 different tax paid incl. 8 liquor strips, 57 tobacco strips, 9 tobacco, 78 cigar, 78 cigarette, 5 oleomargarine, 3 beer; nice clean group EV 30.00
- 111 Special Tax Stamps - Manufacturer of Stills, 1880, 1881, 1883; remainders open
- 112 National Philatelic Society Souvenir Sheet, Lynn, Mass. 1916; crease, OG open
- 113 Accumulation of 38 diff. Minnesota state tax stamps, including Intoxicating Liquor, Champagne, Deed Tax, 4 Duck Stamps open
- 114 Great Britain - 7 different television broadcast receiving licenses; each with different revenue stamp open
- 115 Germany - 4 diff. medal seals, 1909 open
- 116 Italy - 8 diff. Philatelic Exposition stamps, 1906, plus 1898 Torino Philatelic Exposition stamp open
- 117 Sedang - set of 7 diff. revenues, 1889 open

**FOREIGN REVENUES** - the following lots were consigned to the previous auction. Future sales will consist of U.S. and Canadian material. Foreign items should be offered through the sales circuits.

- 120 Chile, Colombia, Costa Rica, Dominican Republic revs. & telegraphs; 100+ stamps 40+ diff. open
- 121 Cuba; 5 diff. OG blocks of 4, 1894-1898, Forbin Sellos 104-5, 116, Dovanex 1-2 CV 15.80+ 1915 Forbin francs open
- 122 Ecuador, 6 diff., 70 stamps; Guatemala, 10 diff. plus shades & multiples, 110+ stamps; Haiti 6 diff. & multiples, 30+ stamps open
- 123 Germany, Sales Tax, Erlar AG 1,3,4; 0 42-45, 7 diff. CV 11.00
- 124 Germany, Hesse-Darmstadt, Erlar 173-176 229, 233, 6 diff. CV 9.70
- 125 Great Britain, coll. of 328 diff. embossed revs, off-white and vermilion shades; high shilling mercantile denom. included, cut squares; attractive lot (ph ex.) EV 125.00
- 126 Hong Kong, 30 diff., 80 stamps, mostly QE II open

- 127 Indo-China (7), Philippines (4), Turkey (32) plus 2 Philippines Emergency notes (1 repaired); 43 diff. items open
- 128 Nicaragua, 11 diff., 30+ stamps; Peru, 80+ diff., 200+ stamps open
- 129 Philippines; 1930 issue; W 614-21, 623-27 13 diff. open
- 130 Salvador, 20 diff. plus shades and multiples; 160+ stamps open

#### Foreign on document

- 131 Great Britain 1 penny embossed rev. on Canadian Collieries scrip certificate, pc EV 7.50
- 132 Great Britain 2 sh. embossed rev. on Canadian Collieries preferred stock cert. green, with mining vignette, ABN Co., pc EV 15.00
- 133 Great Britain 2 sh. embossed rev. on Canadian Collieries common stock cert., brown, with mining vignette, ABN Co. pc in margin EV 15.00
- 134 Hong Kong, 3 bills of exchange, 3 security receipts, total of 18 high value revs, 13 diff. open
- 135 India (3) and G.B. (1), shipping docs. 1860-1883, each with rev. stamp; 1 doc with faults open

The following lots consist of all diff. revenue stamps from various Indian States. ( ) indicates the number of stamps.

- 136 Alwar, Bajna, Bundi, Bharatpur (51) EV 23.00
- 137 Barwan and Bikanar (96) EV 35.00
- 138 Bagsara, Baroda, Bhavnagar, Bilka, Cochin (60) EV 30.00
- 139 Dewas, Dharangdhra, Dholpur, Devgarh Partapgarh (52) EV 35.00
- 140 Dhar, Dungarpur, Gwalior, Gondal (49) EV 20.00
- 141 Holkar/Indor, Hyderabad, Idar (64) EV 30.00
- 142 Ingergarh (20 on documents), Jaipur (39) EV 33.00
- 143 Jetpur, Kapurthala, Jasdian, Jaura, Jhalawar (51) EV 27.00
- 144 Junagadh, Jodhpur, Khetri (46) EV 25.00
- 145 Kutch, Limbdi, Kotah (75) EV 25.00
- 146 Morvi, Mogrol, Mewahr Udiapur, Porbander (63) EV 33.00
- 147 Nawanagar (74), rare state EV 50.00
- 148 Rajasthan on various states of Rajputana (44), Rajkot (34) EV 30.00
- 149 Sangli, Sirohi, Sikkim, Sambhar, Sikkar, (25), Saurashtra on various states of Gujarat (30) EV 27.00
- 151 Tonk (28), rare; Uniana & Wankaner (16) EV 35.00
- 152 Travancore, T.C. & Kerala (113) EV 40.00
- 153 Alirajpur, Bahawalpur, Jobat, Janjira, Ratlam, Jammu & Kashmir, Sirohi, Magod, Duttia, Narsingarh, Jhabua, Kishenargh, Shahpura, Partapgarh, Rajpipla, Maliya, Faridkot, Nabha, Marwar, Karauli, and other small states (98) EV 150.00



## Switzerland

# Handstamped, Embossed and Printed Revenue Paper of Canton Zurich

by Donn Lueck, ARA

The appearance of this article constitutes the first attempt at listing the revenue paper of Canton Zurich. 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 receipt of further information, such an attempt may be made.

We trust that information presented herein 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 Box 11582, Phoenix, AZ 85061.

## Handstamped Revenue Paper



1. This is a single-line circle (16mm in diameter) with pearls around the outside, inscribed "CANT:ZURICH" at the top with a figure of value in the center with the currency indicated below the figure of value. It is handstamped in black. Probably used from 1803-1830. This handstamp is on a promissory note dated 15 January 1809 in the author's collection. The handstamp is in the lower left corner, an embossed revenue is in the upper right corner of the document. The following values are known:

- 3 Rap.
- 1 Batz.
- 3 Batz.



2. This is a single-line circle (16.5-17 mm in diameter) with pearls around the outside, inscribed "CANTON ZURICH" at the top with the figure of value in the center and the currency indicated below the figure of value. It is handstamped in black. This stamp was probably used from 1830-1850. This handstamp is on a document dated May 22, 1843. The handstamp is in the lower left corner, and embossed revenue is in the upper right corner of this document. The following values are known:

- 3 Rap.
- 6 Rap.
- 1 Baz.



3 & 4. These are single-line circles (19.5-20 mm in diameter) inscribed "CANTON ZURICH" with the value in the center. A small shield is at the bottom center of the circle. It is handstamped in black. The period of use for these is probably 1850-1880. There are no complete documents to verify these dates of use. The following values are known:

- 1 Bz.
- 5 Rp.
- 6 Rp.

A single-line circle the same as the 5 Rp above is known without the

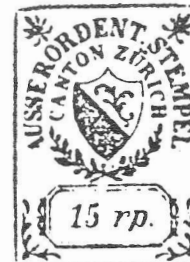
shield. A manuscript date of "1973" is on the piece. The following value is known:

20 Rp.



5. This imprint is a double-lined or single-lined oval (22 X 27 mm) with "CANTON ZURICH" inscribed at the top with a coat of arms in the center on a flat base with a wreath of leaves half way up both sides of the coat of arms. The value is below the flat base at the bottom of the oval. Handstamps are in black. The period of use for these handstamps is probably 1840-1860. A 6 Rp value is on a document dated May 5, 1848, in the author's collection. The following values are known:

- 1 BZ.
- 6 Rp.
- 10 RP.



6. This handstamp is a single-line rectangular frame (25 X 32 mm) with the Canton Zurich coat of arms in the center. The inscriptions in the arch above the coat of arms reads, "AUSSERORDENTSTEMPEL/CANTON ZÜRICH" in 2 lines. A wreath is below the coat of arms to separate it

from the value tablet in the lower center. This Ausserordent Stempel means an "extraordinary" tax. I suppose that it was due based on an extraordinary tax or eventually as an additional tax. This handstamp is in black. The following values are known:

1 Bz  
3 Rap.  
15 Rp.

#### Printed Revenue Paper



7. This imprint is a single-line oval (22 X 27 mm) with a coat of arms in the center on a flat base with a wreath of leaves half way up both sides of the coat of arms. Inscribed above the coat of arms is "CANTON ZÜRICH" with the value below the flat base. Printing is in black. A manuscript notation on the piece is dated 1880. There are no complete documents to verify dates of use. The following values are known:

20 Rp.



8. This imprint is a single-line oval (21 X 27 mm) with a coat of arms in the center on a flat base with a wreath of leaves half way up both sides of the coat of arms. Inscribed above the coat of arms is "CANTON ZÜRICH" with the value below the flat base. These are all printed in violet on white paper. The following values are known:

5 Rp.  
10 Rp.  
20 Rp.

30 Rp.  
FR ....

The Francs value is printed with value open to be filled in by manuscript. The period of use for these is probably 1880-1900. There are no complete documents to verify dates of use.



9. This is a double-lined oval (18 X 23 mm) with a coat of arms in the center with a wreath of leaves around the bottom half of the coat of arms. Inscribed above the coat of arms is "CANTON\*ZÜRICH" with the value at the bottom of the oval. Printing is in violet on white wove paper. The period of use is probably 1890-1930. There are no complete documents to verify dates of use. The following values are known:

10 Cts.  
40 Cts.  
50 Cts.  
Fr. 1.-



10. This imprint is a single-line oval (22 X 27 mm) with "CANTON ZÜRICH" inscribed at the top with a coat of arms in the center on a flat base with a scroll on the bottom side of the flat base. A wreath of leaves is half way up both sides of the coat of arms. The value is at the bottom of the oval. Printing is in black. The following value is known:

20 Rp.

11. This is the same as item ten except the inscriptions and figures of value are larger. Printing is in black on various colored paper. The following value is known:



20 Rp.



12. This is a single-line circle (19-20 mm in diameter) inscribed "CANTON ZÜRICH" with the value in the center. A small shield is at the bottom center of the circle. Printed in violet or black, the following values are known:

10 Rp  
20 Rp  
30 Rp

#### Undated Embossed Revenue Stamped Paper



13. This impression is a single-line rectangular frame (23 X 32 mm) with pearls around the inside of the frame line. The Canton Zurich coat of arms is in the upper center surrounded by a wreath. The inscription "CANTON ZÜRICH" is in an arch above the coat of arms. There are four corner ornaments which separate the wreath from the frame. In the lower center of the embossing is a value tablet with the value. This embossing is always used in conjunction with the handstamps shown as item one (the 3 Rap. value). The embossing is colorless. The following value is known:

3 Rp.

(Continued on next page)

## RN-Update

Joseph S. Einstein, ARA

### RN-12

Having trusted our Eastern collector and being lazy, I erred in crediting him with the earliest date on the May 25, 1867, RN-12 receipt. In truth, it is **not** the earliest—both Kim Wald and Brian Bleckwenn have earlier examples. As they say in the line from the old song "What can I say after I say I'm sorry?"

### "4" PUZZLE

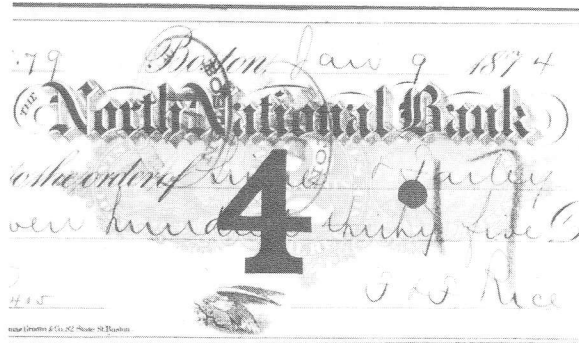
Here is a pretty puzzle: the illustrated check bears an imprint of RN-N3, which is no great novelty although the North National Bank of Boston is not common. But what is the significance of the numeral 4?

It was printed in a rich, deep, vivid blue over the imprinted N3. Under 8 X

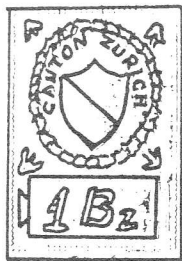
magnification one can see that the pen and ink of the check lies above the "4" thus eliminating the guess that it was a teller's mark.

Another guess is that F & F Rice & Co. had several accounts at the bank. They could have had account numbers printed on various batches of checks. But, unless we can locate some of their checks with a 1, 2 or 3 printed on them it is just a guess.

So, this is not really an Update but



rather a plea for help. Can anyone give any reasonable explanation of this mysterious number.



14. This embossing is the same as number 13 except that the value tablet is larger and the value figure is larger and raised embossing rather than depressed embossing. The embossing is colorless. These embossed revenues are found on a complete document dated 27 March 1830. The other is dated with a manuscript date of 1831. The following values are known:

3 Rp.  
1 Bz.



15. This design is a double-lined rectangular frame (26 X 37 mm) with

the Canton Zurich coat of arms in the upper center surrounded by a wreath. The inscription "CANTON ZURICH" is in an arch above the coat of arms. There are four corner ornaments which separate the wreath from the frame. In the lower center of the embossing is a value tablet, with fancy scroll ornaments at each end, with the value raised embossed. The following values are known:

1 Bz.  
6 Rp.

### Dated Embossed Revenue Stamped Paper



16. These embossings are double-lined rectangular frames (26 X 37 mm) with the Canton Zurich coat of arms in the upper center surrounded by a wreath. The inscription "CANTON ZURICH" is in an arch above the coat of arms. There are four corner ornaments which separate the wreath from the frame. In the lower center of the embossing is a value tablet with the

value and date embossed. The following embossings are known:

1851	1	BAZ.
1854	5	Rp.
1868	30	Rp.
1873	20	Rp.
1873	30	Rp.
1875	20	Rp.
1877	20	Rp.
1877	30	Rp.
1880	20	Rp.
1882	20	Rp.
1887	30	Rp.
1898	30	Rp.
1899	30	Rp.
1900	30	Rp.
1901	30	Rp.
1902	30	Rp.
1903	30	Rp.
1904	30	Rp.
1904	30	Rp.
1906	30	Rp.
1907	30	Rp.
1908	20	Rp.
1909	20	Rp.

There are three proof impressions without the dates known. The inscription on these proof has the inscription "KANTON ZURICH" with a "K" instead of a "C." The following values are known:

10	Rp.
20	Rp.
30	Rp.



*Mexico:*

# 1891-1892 Documentary Stamps

by Victor Kreloff, ARA

With patience and a magnifying glass, examples of the following varieties may be commonly found on the 1891-1892 Documentary stamps: 1 transfer roll distortions and breaks, 2 mechanical double transfers, 3 retouches, 4 freehand burin gouges as center points, and 5 variations in the side lines and the way the backs of the two leaves touch them.

Besides the mechanical double transfers, there are many other transfer varieties of the normal, randomly produced kinds, some of them extensive.

## TRANSFER ROLL DISTORTIONS AND BREAKS

### 1 Centavo



Some of the varieties found on this stamp include the following:

- the bottom frame line at a position below the E of CENTAVO and above the IC of OFICINA may form a little bulge downward, or it may be broken, with the line forming the right part of this break bent down to touch the C of OFICINA, or sometimes to cover it;

- one or two little prongs pointing up above the O of MEXICO (illustrated);

- a splinter pointing into the lower side of the diagonal of the N of DOCUMENTOS;

- warping in the line above the T of TIMBRE.

### 2 Centavos



On one variety noted there is a little nub or point on the back of the right leaf where it touches the design's right edge.

Another variety shows the letters

CO in MEXICO starting to break up (illustrated).

A final variety (illustrated) that has been noted on this stamp is found in several variations. The line forming the top of the letters CENT of CENTAVOS may look rough or thinned; two little points may project above this line at the upper corners of the E; the line above the N may also be thinned or rough; a spike may project down into the upper left arm of the T; the line may, except for a faint trace, be gone above the center top of the C, the whole E and the left part of the N. If you have a copy of this stamp on which this line is solid and complete, it makes a good stamp for comparison. I have no example showing the line forming the top of the CENTAVOS in the process of bending or breaking except for the remnants above the corners of the E.

### 3 Centavos



There is a small break that appears in the line of color beneath the 9 in 1892 (illustrated). There is also a little hairline mark that appears in the white border above the A of CENTAVOS which may be constant.

## Mexico: 1891-1892 Documentary Stamps

### 5 Centavos



On this stamp the O of MEXICO is sometimes broken (2 illustrated). Additionally there are many splinters or numbs pointing various directions outward from the lower parts of the left and right outer frame lines, level with the CINCO CENTAVOS panel. Some of these varieties include:

—left: a splinter pointing toward 11 o'clock, about level with the top of CINCO CENTAVOS;

—right: a splinter pointing toward 4 o'clock, level with the white space above CINCO CENTAVOS. Both of the above have been seen on the same copy.

—right: a splinter pointing toward 2 o'clock, level with the bottom of CINCO CENTAVOS. Both of the above

right hand splinters have been seen on the same copy.

—gaps in the line corresponding to the above splinters.

—left: a splinter pointing toward 10 or 10:30, level with the center of CINCO CENTAVOS (illustrated). This may be the longest of these splinters.

—left: a nub or splinter pointing toward 7:30, level or just below CINCO CENTAVOS. All of these should be easy to spot.

### 10 Centavos



This stamp contains some pretty and easily seen bends and breaks in the lines below the numerals 1 and 9 of 1892 (illustrated). Many, perhaps the majority of copies of the 10 Centavos have some form of these breaks, and from a dozen or so such copies I shall describe their progress.

The least distorted copies show the line forming the bottom of the 9 buckling downward. Then this line breaks at the right, then progressively bends down, crossing the white space below the 9 while remaining attached at the left. As the angle of this broken line bends down more sharply, the line forming the foot of the numeral 1 is seen to buckle downward. This line, continuous with that below the 9, then breaks beneath the extreme right point of the numeral 1's base. This line is then depressed across the white band, remaining attached at the left as below

the 9. Further copies show this line being pressed across the white ribbon, flattening against the colored line below, giving the number 1 a long white tail. At the same time the broken line below the 9 is now bent at a degree of about 4 o'clock, relative to the position of the 1892 ribbon. The last form of this transfer roll break I have seen shows the line below the 9 broken away. I do not know if the line below the numeral 1 ever broke away. These varieties are caused by the raised lines on transfer roll slowly breaking off as additional entries are made on the printing plate.

Another variety on this stamp is seen in the top line of the T in DOCUMENTOS. This line presses down into the body of the letter, separating the left crossbar serif on some copies.

A final variety seen is a small blister which may be seen protruding to the outer right side on the back of the right hand leaf.

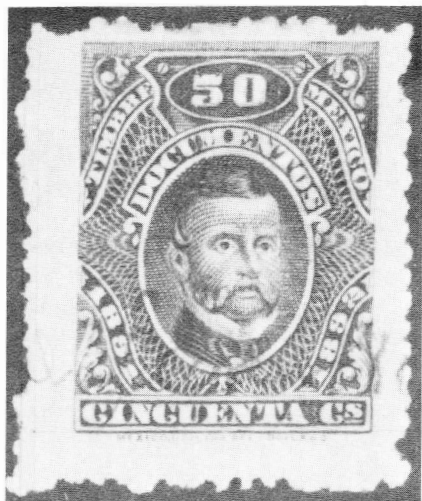
### 25 Centavos



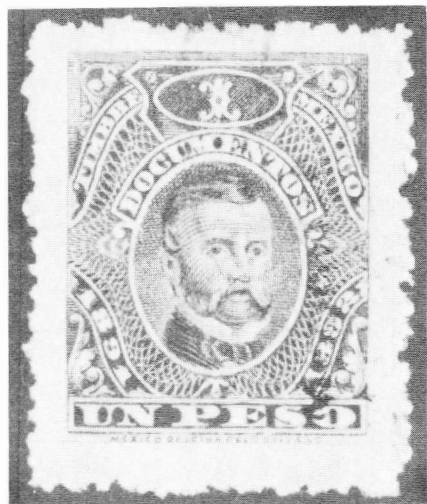
On some stamps there is bending of frame above the O of MEXICO (illustrated).

### 50 Centavos

Nothing has been seen on this stamp, yet.



1 Peso



5 Pesos

This stamp exhibits a break and lifting of the line forming the top of the right leg of the N in DOCUMENTOS (illustrated). There is also a buckling upward of the same line above the letter T in the same word. The illustration also shows a



10 Pesos



white space below the letters NT of DOCUMENTOS.

Also seen on this stamp are small upward breaks above the T and I of TIMBRE. There are possible bends or breaks above the C and O of MEXICO.

Breaks are seen on this stamp in the T, M and B of TIMBRE and in the Z and P of DIEZ PESOS. Some of these are seen in the stamp illustrated.

The high values remain to be explored. Most of the above transfer roll varieties will be seen clearly upon examining several copies, some will be seen almost on the first copy examined.

### MECHANICAL DOUBLE TRANSFERS

There are a great many of these, all very much alike, though never the same on any two given stamps. They are found on most copies of the 1, 2 and 5 Centavos, all copies so far seen of the 3 Centavos, and on many copies of the 50 Centavos. Their usual features include a salient line of vertical background shading leading from the upper right corner down outside the design to a point about even with the I or the C of MEXICO, doubling in the letters ICO of MEXICO ranging from the shattered and bruised appearance of these letters on some of the 3 Centavos to some of the least doubled 1 and 2 Centavos that show extra crescent marks in the white areas in the bottoms of the C and O of MEXICO and doubling in the upper right lathework generally appearing as just a blurry look. These are the same kind of double transfers as often seen on the same corner of the 1881 1 Centavo red.

In the paragraph "Roll Locked in Transfer Press," Baxter (p. 49) describes the transfer roll locked into the transfer press carrier by means of two set screws and finally locked by auxiliary nuts into this carrier to ensure correct alignment—"it prevents side-motion" and keeps the transfer roll suspended securely so that it will not be disturbed by changing dies and plates. Use or disuse of the carrier, Baxter says, has been the cause of many plate varieties.

Baxter further mentions bowed transfer rolls caused during tempering (page 52) and warped rolls (page 60) relative to weak spots in the transfer. But I think that these 1891-1892 double transfers are caused by the side motion Baxter mentioned previously on page 49.

There is no doubling in the salient vertical line or in the other background lines near the top. Doubling occurs about as high as the X of MEXICO or as far left as the N of DOCUMENTOS in some 3 Centavos I have seen. Whether sound perfect copy or one of these mechanical double transfers



## Mexico: 1891-92 Documentary Stamps

containing the salient vertical line, there are always four vertical lines of background counting from the right edge to the back of the small curling leaf above the MEX of MEXICO. It looks like this upper right corner of the transfer is offset to the right (as seen on the stamp) the distance of a vertical line and space and perhaps twisted slightly. Entering the reliefs during the back and forth movement of the transfer press bed holding the plate (Baxter pp 59-61 and figure 68) a defect in the mechanism appears to hit a kink in the same place each time. However, a minority of 1, 2 and 5 Centavos copies and many 50 Centavos (perhaps early entries) are perfect examples having no transfer varieties.

### RETOUCHES

The 2 Centavos can be divided into copies having symmetrical endings to the TIMBRE MEXICO ribbons and copies having a heavy cap or buildup of color over the O of MEXICO. This looks like a retouch. In the first type, the line forming the top of the CO of MEXICO may be almost gone, or may appear collapsed into the bodies of the CO.

This O of MEXICO shows the top breaking upward on copies of the 1, 5 and 25 Centavos and the 1 Peso and is found missing or depressed into the

body of the letter on copies of the 2, 3, 5 and 50 Centavos.

### BURIN GOUGES AS FREEHAND CENTER POINTS

On the 1 Peso stamp in addition to the centering lines and points, characteristic vertical gouge marks may sometimes be seen near these points, about level with the center of the legend UN PESO. I have a horizontal strip of four on which the two end stamps have the burin gouges, put there to make the centering easier to see. Burin gouges are also found on the 1881 10 Centavos bright blue.

### SIDE FRAMES AND LEAVES

Full strong side frame lines seem to suggest early printing. Weak faded side lines and side lines missing altogether are very common. (Examine the right side of the two 5 Centavos stamps illustrated here.)

On the 1 and 2 Centavos the back of the left leaf touches the left side line. When this line disappeared through plate wear, the leaf seems to protrude slightly through the remanent of the line. The 3 Centavos left leaf's back is delicately modelled while that of the 5 Centavos is coarser with possible signs fo retouching. On the 10 Centavos the edge at this point is defined

by the curvature of the leaf's back while on the 25 Centavos this leaf is boxed behind a strong vertical line. The 50 Centavos leaf seems to protrude slightly like those of the 1 and 2 Centavos.

The right leaf on the 10 Centavos breaks noticeably away to the right, and the 2 Centavos may buckle slightly so. The 1 Peso may have a heavy line along the back of the right leaf that may have broken away, leaving the typical gap. The line backing the right leaf of the 3 Centavos is noticeably clearer and heavier than those on the 1 and 2 Centavos and on most others. Compare the 3 Centavos with the 5 Pesos.

On the 25 Centavos stamp the short vertical line forming the right end of the MEXICO ribbon, just inside the right frame line has a sketched-in appearance. The bottom end of this line overlaps its corner.

I hope this may provide a basis for study and enjoyment by other students as it has for me. Many thanks to Marcus Winter of Oaxaca for his letter with notes and criticism and to William G. Krempfer for his continuing help.

### References

Baxter, James H. *Printing Postage Stamps by Line Engraving*. Lawrence, Massachusetts: Quarterman Publications, Inc. 1981

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60D Mini US Narcotic 2c RJA47d unwatermarked (unlisted)	E50+	35	
60E Rare NY D6 and D22 (2 each) on Jersey City bond	E25+	20	
60F R729 \$1K no overprint	C30	25	
60G RD309 \$1K 1949, off-center	C50	25	
60H 100 Barrel US Beer 1942	C6	5	
60I 500 Barrel US Beer 1945	C75	65	
60J 100 Barrel US Beer 1947	C3	3	
60K RD283 \$1K 1948 stapled	C48	35	
60L RD336 \$1K 1950	C50	40	
60M Philippine 200 pesos mint orig. face \$100 (large stamp)	E50	35	
60N RD225 \$100 1947, pinholes	C18	10	
60O R677 \$10 1954 uncanceled	C18	7.50	
60P 500 barrel US Beer 1947	C7.50	6	
60Q RX21 \$10K punched	C25	20	
60R RX20 \$5K punched	C15	15	
60S RX \$10K punched (1950)	C40	35	
60T Alaska Wine 25 gal mint	C17	7.50	
60U Ohio Sales "Reserve" print mint, off-center to top R43	C15	10	
60V R727 \$100 1958 (no overprint)	C5	5	
60W RVE \$5 mint	C3.50	3	
60X RVA2 \$5 mint	C3	2.50	
60Y RJA46d 1c mint (unlisted)	E10+	5	
60Z RJA47d 2c mint (unlisted)	E10+	5	

(E. S. A. Hubbard, ARA)

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San Jose, CA 95157

381



## Canada Revenues

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# The American Revenue Association

## APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Setiton 2(c) as ammended 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.

**Ahmet R Argon** 4295, PO Box 282, Chicago, IL 60690, by Eric Jackson. Ottoman Empire and Empire overprinted by former Ottoman states.

**Ronand E Carlson** 4301, 5751 Cedar Ave, Long Beach, CA 90805, by Eric Jackson. Collector/Dealer—Cape of Good Hope, Griqualand West, Transvaal.

**Dwight C Dwornik** 4296, 65 Willowbrook Trail, Crete, IL 60417, by The Revenue Specialist. US revs, officials, starting other BOB.

**John T Glover** 4293, 862 S Broadway, Lexington KY 40504, by William Downing. Dealer, Glover's Books.

**Benjamin S Kelley** 4299, 471 N Main St, Wellsville, NY 14895, by Richard Friedberg. US documentary and proprietary revs.

**John H Schuler** 4297, 4632 Adkins Ave, St. Louis, MO

63116, by Robert D Hohertz. US revs.

**Robert F Servold** 4298, 6238 Washburn Ave S., Richfield, MN 55423, by Peggy Howard.

**David M Sohn** 4300, 64 Old Orchard Prof. Bldg., suite 208, Skokie, IL 60077, by Eric Jackson. Collector/Dealer.

**Alan L Ward** 4294, PO Box 344, Newtown Branch, Boston, MA 02258, by Peter Pierce. US revs, newspapers, exhibition seals.

*Highest number assigned on this report is 4301.*

## NEW MEMBERS

Numbers 4273-4284

## APPLICATION FOR REINSTATEMENT

**Jih-Kuei Chang** 1450, 25 Tudor City Pl, #1301, New York, NY 10017, by Eric Jackson. Japan, China, World.

## RESIGNED

**Lasse Liwendahl**

## MEMBERSHIP SUMMARY

Previous membership total	1500
Applications for membership	9
Application for reinstatement	1
Resigned	1
Current membership total	1509

## PHILATELIC LITERATURE

### Springer Catalogs For Sale:

Second Edition .....	\$10.00
Third Edition.....	10.00
Sixth Edition.....	15.00

### Medicine Tax Stamps Worldwide

Griffenhagen. Many illus.....\$5.00

### Adhesive Revenue Stamps of Ireland

James Brady. 1973 Illus.....\$3.00

**Harry W. Heuer**

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## LARGE SPECIAL TAX STAMPS

Remainders with stub, coupons and Punch holes

20 Var. 1873-1885, F-VF, postpaid \$10.00

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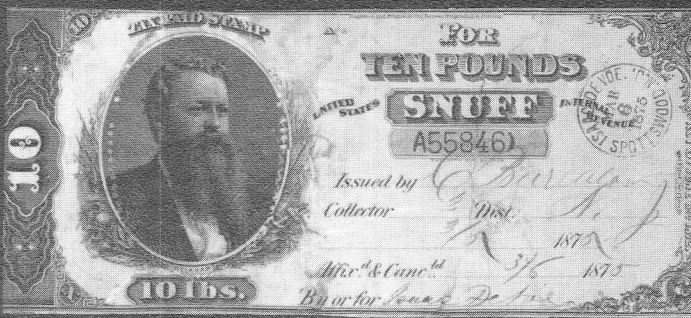


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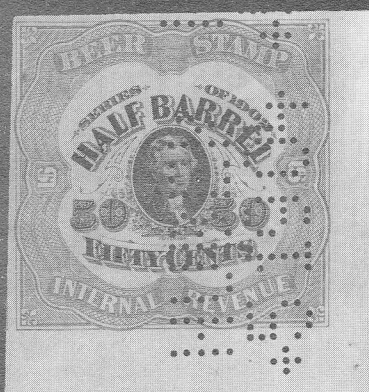
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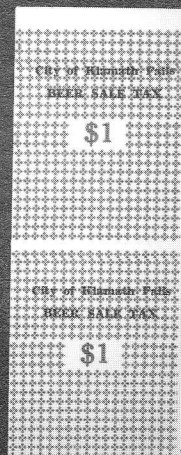
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## MAIL BID SALE #9

**CLOSING DATE: February 19, 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 Mounted coll of 24 documents pertaining to the Village of Yonkers, NY, 15 with First Issues incl R83c, others with Battleships. Interesting group. CV of stamps is \$42.14	-----
2 Rochester Central Power Corp. stock cert with 10 copies of R250 and 30 copies of NY ST108, \$100 Stock Transfer, all punch cancels	47.00+
3 R1b F-VF thin spot	35.00
4 R14c F+ short perfs	30.00
5 R29c Avg-F	16.00
6 R32a F appearance, multiple faults	45.00
7 R38c F	13.00
8 R40b vert pair F crease	30.00
9 R42b F+	16.00
10 R51c F pulled perf	35.00
11 R52b VF couple short perfs PHOTO	40.00
12 R56b F-VF crease	30.00
13 R58b F-VF PHOTO	50.00
14 R59b scratched plate VF	15.00
15 R61c horiz pair F	5.00
16 R65b VF red h/s cancel, pinhole PHOTO	80.00
17 R69c double transfer of top shields F	30.00
18 R72c F	20.00
19 R76c Avg-F	30.00
20 R77c F-VF blue h/s cancel, short perfs	50.00
21 R79c VF reperfed at top PHOTO	80.00
22 R83c F	40.00
23 R87c F short perf	45.00
24 R116 double transfer, design of 70¢, Avg short perfs, sm tear PHOTO	125.00
25 R225 VF cut cancel	12.00
26 R249 VF staple holes	10.00
27 R385 VF cut cancel, staple holes	45.00
28 RB11b* block of 15, 3 x 5 F-VF	6.50+
29 RD19a blue numerals F-VF PHOTO	50.00
30 RD20 VF glue stain on back, corner crease	45.00
31 RD21 F-VF	14.00
32 RD23 VF short perf PHOTO	90.00
33 RD24 F-VF small punch cancel, staple holes	20.00
34 RE36* VF	5.00
35 RE40* VF	22.50
36 RE104 VF	9.00
37 RE155 VF creases	27.50
38 RE163 VF staple holes PHOTO	50.00
39 RE164 VF perfin	(30.00)
40 RE165 VF perfin	7.50
41 RE166 varnished, tack hole, sm tear	125.00
42 RE176 F-VF staple holes PHOTO	60.00
43 RE179 perfin varnished, thin PHOTO	250.00
44 RE184* F	20.00
45 RE197 F perfin, varnished	50.00
46 RF18 VF blue overprint crease	25.00
47 RG1 plate block of 8 F-VF small tear in selvage PHOTO	-----
48 RH130 F-VF staple holes	15.00
49 RH1 used on full package of cig tubes F	-----
50 RJA61a F-VF crease, two small tears	40.00
51 RJA76 VF crease, tiny tear PHOTO	50.00
52 RK9 VF embossed cancel, straight edge	25.00
53 RK19a bisect used on Invoice for Purchased Merchandise in Stavanger, Norway VF	30.00+
54 RK27 F	10.00
55 RM3 Cut square F-VF	(110.00)
56 RM511 poor imp on a 1791 import cert for gin	22.50
57 RN-B17b cut square VF	(35.00)
58 RO7d VF crease, thin	15.00
59 RO15d F-VF thin, perf faults	12.50
60 RO25b large thin, pinhole, sm tear PHOTO	100.00
61 RO44a Avg-F short perf	40.00
62 RO62c F-VF thin pulled perf	15.00
63 RO65a Avg thin	20.00

64 RO72d Avg-F small tear PHOTO	40.00
65 RO120d Avg thin PHOTO	60.00
66 RO127v F-VF thin, couple pulled perfs	15.00
67 RO128c VF thin, short perfs	8.00
68 RO164d Avg-F corner cr, couple short perfs PH	40.00
69 RO175d Avg-F thin, short perf PHOTO	60.00
70 RS39b F-VF small sealed tear	17.50
71 RS41b F thin, short perfs PHOTO	60.00
72 RS42a Avg-F thin PHOTO	125.00
73 RS50c VF short perfs PHOTO	40.00
74 RS73b VF few short perfs PHOTO	60.00
75 RS94d F creased, thin spot	16.00
76 RS100b F-VF PHOTO	140.00
77 RS117d Avg thin, small tear	25.00
78 RS154d F-VF crease, tiny tear	20.00
79 RS202b F "tooth" faults	10.00
80 RS243e F thin PHOTO	65.00
81 RS257d F appearance, multiple faults PHOTO	30.00
82 RS264d tiny hole, few sm tear, perf flts PH	225.00
83 RS270b VF one perf expertly replaced PHOTO	50.00
84 RX21 VF	40.00

### BEER STAMPS - Priester Catalogue Numbers

85 6 F-VF large sealed tear, thin PHOTO	40.00
86 15B F-VF creased, small repair, 2 pinholes	15.00
87 18B F stained	8.50
88 20B F-VF creased, soiled PHOTO	50.00
89 28A F minor faults	12.00
90 32 F-VF	3.50
91 36 F-VF thin, corner crease	5.00
92 85B VF lower right corner copy PHOTO	15.00
93 113A Avg	7.00
94 191B F large surface scrape	30.00

### TAXPAIDS - Springer Catalogue Numbers

95 TA13 Avg creased, thin	12.50
96 TA14 F	8.00
97 TA27b no comma after July variety VF thin Est	5-10
98 TA49 F thin	12.00
99 TA81a F creased	8.00
100 TA86a on full pack of Belle of Turkey cigs VF a beauty	Est 10-12
101 TA99a F	3.50
102 TA130 F tear	4.00
103 TA193b VF thin, creased	2.75
104 TA209b VF thin	3.75
105 TA235a CD thin, creased	3.50
106 TA289b VF	3.25
107 TA351b VF thin	3.50
108 TA343a & 344a on full pack of Mexican Deliciados cigarettes VF	4.50+
109 TA344a & 346a, Calif 10 & 20 decals on full pack of Hungarian Luxus cigarettes VF	4.50+
110 TB12 VF	4.00
111 TB25a Avg	3.50
112 TB25c F	4.00
113 TB39 F crease	6.00
114 TB45 F-VF small nick	6.00
115 TB63a F	1.00
116 TE39 F 3 repaired tears RARE PHOTO	8.00
117 TF262A F thin, crease	16.00
118 Fermented Fruit Juice 32 oz F-VF	20.00
119 Special Tax Stamp 1875 Retail Dealer in Leaf Tobacco VF Deats & Sterling remainder	45.00
120 STS 1876 Ret Dlr in Leaf Tobacco VF D & S	35.00
121 STS 1877 Ret Dlr in Leaf Tobacco VF D & S	35.00
122 STS 1881 Ret Dlr in Leaf Tobacco VF D & S	35.00
123 STS 1878 One Worm F-VF D & S	9.00
124 STS 1881 One Worm F-VF D & S	9.00
125 Series 1877 Special Bonded Warehouse Stamp for Grape Brandy VF D & S remainder	Est 15-20
126 Series 1878 Special Bonded Warehouse Stamp for Grape Brandy VF D & S remainder	Est 15-20

127 Substitute for U.S. Customs Inspection Label VF black on white, small nick in top margin PH	----
128 U.S.D.A. 1935 Permit to Market One Wooden Barrel Gum Rosin VF	-----
129 New York Cigar box crammed full of Stock Transfer revenues	-----
130 Oregon Cabot #CKF17 vert pair imperf between F-VF PHOTO	Est 20-25
131 Puerto Rico RE42 VF PHOTO	60.00

### GREAT BRITAIN & COMMONWEALTH Barefoot/Hall Catalogue Numbers

132 Consular Service coll of 50 stamps, some dupl, some on piece, nice cancels, F few faults	£28.60
133 Customs complete but for the £10, includes paper varieties, F some faults	£18.05
134 Embossed-Adhesive 1855-87 issue coll of 67 Avg-F	£139.75
135 Foreign Bill printed cancellations group of 45, mostly different F some with faults	-----
136 Inland Revenue printed cancellations group of 23 mostly different F some with faults	-----
137 Land Registry #20 Specimen ovpt F-VF	(£2.00)
138 -lot of 11, some dupl F	£18.50
139 Life Policy 5 F-VF 4 marg PHOTO	£15.00
140 -11 VF 4 marg creased	£10.00
141 -38 Avg-F creased	£10.00
142 -43 Avg-F tone spots PHOTO	£30.00
143 -Coll of 24 gen'lly Avg cond, 3 marg or less some with faults	£270.00
144 Police Courts 7, 8, 11 F-VF	£12.00
145 -17 & 18 F-VF perfins	£12.50
146 -17 pair tied on piece with fancy Woolwich Police Court cancel F-VF	£10.00
147 Probate Court 18 F-VF	£5.00
148 Transfer Duty coll of 44 diff F-VF	£38.39
149 Unemployment Insurance 60, 63 & 65 F	£9.00
150 BRITISH EAST AFRICA Judicial 1 VF PHOTO	£20.00
151 -Judicial 2 VF PHOTO	£20.00
152 -Judicial 3 VF PHOTO	£25.00
153 -Revenue 2 VF	£10.00
154 CAPE OF GOOD HOPE over 125 revenues, some dupl, Avg-VF cond	£195.00
155 NATAL coll of 37 stamps F-VF some faults	£184.80
156 SIERRA LEONE coll of 23 stamps F-VF	£45.25
157 SOUTHERN RHODESIA Revenue 27 thru 40 F-VF some lower values with faults	£34.80
158 -Revenue 41 VF	£10.00
159 -Revenue 43 VF PHOTO	£20.00
160 STRAITS SETTLEMENTS Receipt 1 F-VF	£10.00
161 -coll of 94 stamps incl mult, some dupl F-VF some faults	£117.55
162 TRANSVAAL coll of over 45 stamps Avg-VF	£65.00
163 BELGIUM American Consular Service document with three diff Belgian revenues affixed	-----
164 BRAZIL tobacco stamp imprinted upon tinfoil wrapper, glossy surface F-VF	-----
165 -tobacco stamp imprinted upon tinfoil wrapper starred surface F-VF	-----
166 -cigar box crammed full of revenues	-----
167 CUBA 3 Hershey Cuban Railway Co Bills of Lading with various revenues affixed	-----

### SPAIN - Forbin Catalogue Numbers Catalogue values are in 1915 French francs

168 Giro 1862-76 mounted coll of 134 stamps F-VF some faults	107.35
169 Polizas de Bolsa 1, 2 & 3 in blocks of 4 VF	9.00
170 Recibos 1862-86 mounted coll of 154 stamps incl multiples F-VF	10.18
171 Sello nice mounted coll of 130 diff F-VF some faults	181.25
172 Cartagena-Anuncios 1883 & 87 issues coll of mint & used incl pairs F-VF few faults	16.95
173 Madrid-Anuncios 1872-84 mounted coll of 28 incl mults, some dupl F few faults	30.00
174 -Depositos 1882-6 coll of 14 incl mult F-VF	24.00
175 -Recargo Municipal coll of 25 incl mult F-VF	28.25
176 Explosivos 7 diff unlisted F-VF	-----
177 Mounted coll of various issues, 112 stamps F-VF some faults	69.80
178 Philippines Warren W335* F-VF tropical stains	5.00
179 Puerto Rico-Spanish Administration nice mounted coll of 127 stamps F-VF	Forbin CV 131.40

END OF SALE

THANK YOU FOR  
YOUR PARTICIPATION

## 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 **only** post card or card enclosed in envelope (no letters or aerograms please).
3. Limit: 50 words plus address.
4. Ads 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

**Canadian revenue** approval books. Collector disposing of collection. State whether you are interested in federal or provincial. Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570. \*321\*

**Buying Delaware Trout Stamps:** 1957, 1965, 1966, 1968, NonRes 1956--\$20 each. Florida Public Hunt Area 1951-2 \$20. Georgia Wildlife Management 1979-80--\$5, Trout 1978 Resident, 1971, 1972, 78, 79 NonRes, 1971, 1972, 1974, 78, 19 NonRes 5 Day--\$5 each. David H. Curtis, 1806 Sycamore Drive, Killeen, TX 76543. \*322\*

**I have** 1972 and 1973 Iowa duck stamps in imperforate pairs. I am willing to trade for state hunting and fishing stamps I need for my collection. I need most all areas in unused, used on or off license. I

especially want state duck stamps. Dale Stover, 1616-14th Street, Silvis, IL 61282. \*323\*

**Attention Swiss Revenue Collectors:** The AHPS Revenue Philatelist gives the latest information on the revenue (fiscal) stamps of Switzerland. Subscribe today. 10 issue per year: US\$ 6.50, GB£ 5, SFn 12. Gene Kelly, Steinerstrasse 15, (CH) 8253 Diessenhofen, Switzerland. \*324\*

**Red Hot Revenues**--67-75% below catalogue: (Scott #/price per one/price per ten) R206/15¢/\$1; R493/8¢; R634/80¢/\$6; R637/\$1.70; R638/\$1.90; R640/\$2.30; R659/7¢/30¢; R661/12¢/70¢; R662/13¢/\$1; R663/19¢/\$1.30; R665/35¢/\$2.50; R667/7¢; R668/75¢/\$5.00. Send order to DIB Enterprises (I. Bayer, ARA), Box 18032RE3, Cleveland, OH 44118. \*325\*

**Sheffield, England** local Christmas Post Stamps mint N/H sets: 1985-5 (animals); 1984-6 (scout chiefs), 1983-5 (views); 1982-5 (views). Send 100 US different revenues, taxpays or fiscals for each year set wanted. Nothing more to pay. Sets will be forwarded air mail to you. R. H. Jenkinson, 10 Chichester Road, Crookes, Sheffield, South Yorkshire, S10 1SX, UK. \*326\*

**Wanted, Information** on revenue and postal use of R153 and 154. Will purchase revenue use on check or other document or postal use on cover. Also interested in overprint varieties. Len McMaster, P.O. Box 187, Williamsburg, VA 23187. \*327\*

**Wanted: License** plates, chauffeurs badges, windshield stickers, dashboard discs, disabled veterans and B.F. Goodrich key chain tags,

auto related items. Dr. Edward H. Miles, 888-8th Ave, New York City, NY 10019. \*328\*

**State Fish**, duck, archery, or game stamps wanted. (On license preferred). Will purchase or trade my RW's. Would like to trade my signed state ducks for your signed state ducks. Especially need Washington archery stamps or upland game bird stamps. Rog Beals, Box 210, Montevideo, MN 56265. \*329\*

**Wanted:** Will buy or trade. I want a Springer #5 Handbook in good condition. Can exchange my well preserved #2, autographed by author. J. Lurie, P.O. Box 5593, Concord, CA 94524. \*330\*

**Spanish West Africa**--1911 Complete set of 13 Sellos, 10c-100P, unused. Forbin catalog 258.50 francs--\$125. Spanish Philippines 1898 Sellos in complete sheets of 25 with inscriptions 25c, 40c, 1P and 5P (Forbin 127.50)--all four sheets--\$45. Puerto Rico--1872 Cedula Rural stamp tied to small slave registration certificate--\$25. W. G. Krempner, Box 693, Bartow, FL 33830. \*331\*

**Anyone interested** in the use of U.S. postage stamps to improperly and illegally pay tax on revenue documents? Or U.S. Consular stamps on pieces of original documents and showing nice handstamp cancels? Have a number of each to sell. Please contact: Gene R. Gauthier, P.O. Box 2548, Oshkosh, WI 54903. \*332\*

**Available** A few fiscals, revenues and stamped papers of Orissa and ESA group of states. Requirement with offer requested. Y. S. Murty, Tahsildar, R-Udayagiri-761 016, DT Ganjam, Orissa, India. \*333\*

## REVENUE LITERATURE

### First Issue U.S. Revenues

Georgi (1962) Profusely illustrated, printed on slick magazine stock. 29 pp 7 x 10 in., 5 oz. \$5 + postage

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Bidwell (1965) Profusely illustrated monograph. Printed on slick magazine stock. 44 pp 6x9 in. 5 oz. The definitive handbook. \$5 + postage

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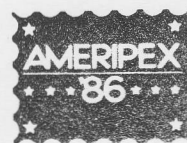
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Scott-listed revenues are represented in stock, including embossed and revenue stamped paper and match & medicine. All types of Taxpaid revenues, including beer stamps, tobacco, cigar, butter and oleo stamps, etc., are available. State revenues and possessions revenues are also well represented. We deal in U.S. local posts and telegraph stamps as well.

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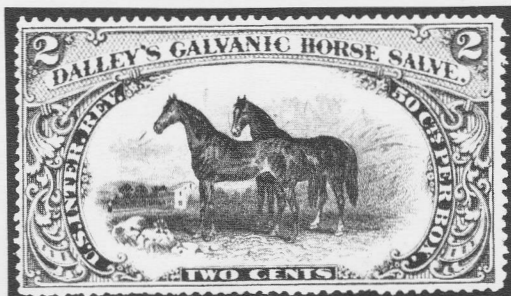
BUYING OR SELLING contact ERIC JACKSON  
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6727 S. Washington Ave., P. O. Box 651, Whittier, CA 90608  
(213) 698-3193 or 2888

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## U.S. Revenue Mail Auctions

From my last auction:



Lot 738 Dalley's Horse Salve, 2¢ green, RS73b, Silk, very vivid color, minor flaws, fresh & Very Fine, Very Popular Medicine Stamp. Est. 200-250

If you are not on my mail auction list, you should be. ARA members send \$1 for the next sale catalog and prices realized.

**M Michael E. Aldrich**  
Box 13323, St. Paul, MN 55113. 612-644-5523

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R5a	.40	R4c	3.40	R65c	2.25	R127	7.60	R211	.10	R253	1.35	R553	2.75
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R36a	42.00	R6c	.05	R69c	.25	R135	.05	R214	2.50	R256	1.40	R558	15.00
R42a	5.90	R7c	10.00	R76c	14.75	R145	9.00	R217cut	.10	R258	.30	R560	45.00
R45a	7.70	R10c	2.70	R77c	22.00	R146	13.00	R219	.50	R259	12.00	R560cut	
R46a	4.00	R13c	.15	R79c	38.00	R147	15.00	R221	2.25	R263	2.90		25.00
R48a	2.80	R13e	38.00	R80c	25.00	R148	8.00	R222	7.00	R293	14.00	R580	8.50
R49a	10.00	R14c	15.00	R83c	17.75	R151	.05	R228	.10	R375cut	.15	R583	8.50
R60a	1.10	R15c	.05	R84c	1.10	R151a	.05	R229	.05	R393	.20	R599	1.00
R66a	4.75	R18c	.60	R86c	9.50	R151c	11.00	R230	.10	R426	1.35	R614	6.00
R69a	4.75	R23c	.15	R91c	7.50	R154	.10	R231	.05	R450	3.00	R616	21.00
R73a	8.00	R24c	.10	R92c	7.50	R155	.05	R234	.05	R455	6.00	R621	.10
R75a	25.00	R27c	.10	R95c	9.50	R174	.20	R235	.05	R458	6.00	R634	1.50
R1b	18.00	R32c	.15	R101c	39.00	R174	.20	R236	.05	R460	33.00	R635	2.20
R11b	47.50	R33c	.15	R104	.45	R178cut	1.25	R237	.05	R475	2.40	R637	3.20
R13b	42.00	R34c	.15	R015	5.40	R184	.15	R238	.05	R476	2.00	R640	4.90
R24b	4.00	R35e	3.50	R109	.40	R184cut	.05	R240	.05	R477	.30	R641	3.90
R25b	2.35	R36c	.10	R110	9.00	R185cut	.05	R241	.10	R480	10.25	R648	9.50
R42b	7.50	R41c	12.50	R112	.30	R185	.15	R242	.25	R505	7.50	R655	.10
R44b	2.40	R43c	.65	R114	12.00	R191cut	.25	R244	.10	R506	8.50	R658	.10
R46b	4.50	R44c	.05	R117	10.50	R201	.10	R246cut	.50	R508	10.00	R659	.15
R52b	18.00	R50c	9.50	R120	5.00	R202	.40	R247	3.75	R510	37.00	R660	.10
R55b	5.00	R57c	2.15	R123	4.70	R206	.25	R247cut	.80	R525	2.60	R661	.20
R63b	1.10	R58c	.35	R124	8.85	R207	.05	R248cut	.30	R530	13.50	R662	.25
R65b	38.00	R61c	.25	R125	13.00	R208	.05	R249cut	7.00	R533	10.00	R663	.40
						R209	.10	R250cut	3.10	R549	.95	R665	1.00
						R210	.15	R252	.10			R666	1.40

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