



The American Revenuer

IN THIS ISSUE:

ARA Auction No. 29	190
U.S.I.R. Detainer Stamp	194
Argentina: Tax on Prescriptions	195
Discript Collector Provisional Handstamps (NY2)	196
Norfolk Island: Provisional Cheque Duty	199
State Hunting and Fishing Stamps	200
First Issue Varieties	202

The Provisional Handstamp for the District Collector for Second District of the State of New York is one of only four provisional handstamps used on narcotic stamps to be positively identified. More, inside page 196.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

November-December, 1986

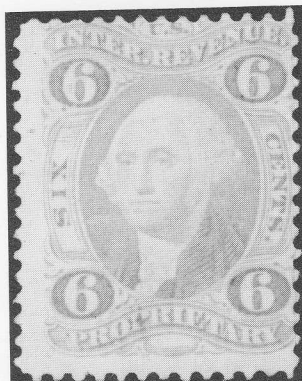
Volume 40, Number 10
Whole Number 390

Revenues

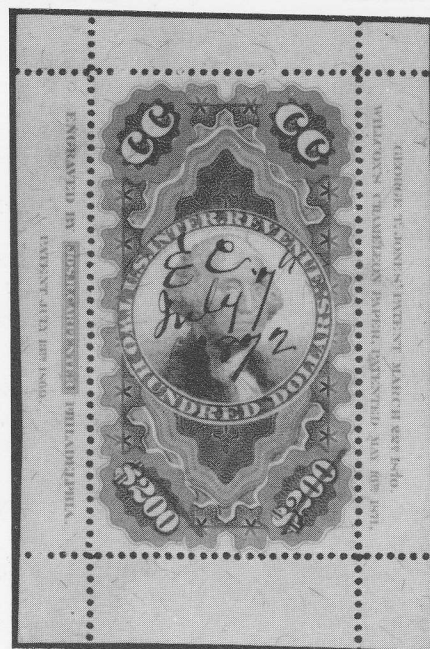
AT PUBLIC AUCTION

These two items are
included in our
January sale.

*Are you on
our Mailing List?*



R31c Unused, Full Original Gum. P.F. Cert.
R132 With Sheet Margins on all four sides.
Sound. From a new find. P.F. Cert



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Lawrence A. Bustillo, ARA

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• QUALITY MATERIAL AT FAIR MARKET PRICES •

YOU AND YOUR COLLECTION can benefit from our experience in both buying and selling, appraisals, expertizing, mail sales, attendance at major stamp shows, auction representation, and periodic price lists.

YOUR WANT LISTS can be filled from our extensive and specialized inventory of all types of U.S. Revenues. All 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.

Stop and see us at these shows:

- SWEPEX '87 — Dallas, TX, January 2-4, 1987
- Chicago Philatelic Fair '87, January 30-February 1, 1987
- ASDA Interpex '87, NYC, NY, March 12-15, 1987
- Garfield-Perry March Party '87, Cleveland, Ohio (ARA Convention) March 20-22, 1987

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November-December, 1986

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The American Revenuer

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President's Column

Richard Friedberg, ARA President

I trust that you have been receiving your TAR with its outer wrappers intact. If so, you have perhaps noticed that the last two issues have had the prospectus for the 1987 "March Party," as the Garfield-Perry Stamp Club of Cleveland, Ohio, calls its annual exhibition and bourse, reproduced therein.

That is, of course, because the ARA will hold its annual convention in Cleveland on the weekend of March 20-22, 1987, with the Garfield-Perry Club serving as the host for us.

We have received word that the exhibit space for the show is all taken. The club was overwhelmed with applications this year, in part thanks to ARA members. This is the earliest they have ever been sold out. There will be about 90 frames of revenues from 13 members.

Further, for the past few shows the ARA has served as a clearinghouse for members interested in doing a seminar-type presentation of about thirty minutes followed by a question-and-answer period. If you are so interested, and I hope that several will be, please forward your name, the title of your topic, and the time that you would be able to make your presentation to ARA member Ed Cutler, 23457 Beachwood Blvd., Beachwood, OH 44122. You should indicate a few alternate time slots in the event that the room is tied up for the initial request. Also, if you require any special aids, such as a slide projector and screen, please let Ed know so that arrangements can be made.

If you need any information regarding hotel or motel accommodations, please write to me and I will furnish a list of available facilities with their rates.

We are planning to have an ARA dinner on Friday evening (the show's awards banquet is Saturday evening), and if you would like to attend, please let me know by March 1st at the latest so that we can make a reservation with a local restaurant. This will be an informal get-together of the kind where members get to know each other; it has been very popular at past ARA Conventions.

Finally, we are happy to report that we will be the first group to convene at Garfield-Perry after they voted to admit women to regular membership in, what had been since about 1890, an all-male club.

Women had often been speakers for the club, were encouraged to enter exhibits, and were seen at the show. But the membership rule was one that offended several of

(President's Column—continued on page 207)

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POSTMASTER: Send Form 3579 to The American Revenuer, Rockford, Iowa 50468-0056.

ARA Auction 29

Closing Date January 21, 1987

Auction 30 is scheduled for the March, 1987, issue of TAR with material required by February 15.

The same rules apply as before and should be found on the mailing wrapper around this issue.

Coleman Leifer, Auction Manager

U. S. SCOTT LISTED REVENUES - CV is from 1986 Scott Specialized

First 3 issue revenues have manuscript cancels unless otherwise noted

001 *	PR62	LH; VF	10.50
002 *	PR91	NH; VF	30.00
003 P	R105P	India paper, cuts T and L; F	35.00
004 P	R111P	Cardboard; 4 margins, close at B; VF	25.00
005 P	R112P	India paper, narrow margins, touches at B; F	35.00
006 P	RB2P	Cardboard; 4 margins, close at B; F/VF	20.00
007 P	RB3P	Cardboard; 4 even margins; XF	20.00
008 P	RB3P	India paper; L side cuts; F	25.00
009 P	RB4P	Cardboard; 4 margins, bit close at R; VF	20.00
010 P	RB5P	Cardboard; 4 good margins; VF	20.00
011 P	RB5P	India paper; B cuts; F	25.00



12



13



18

012	R1b	Vert. pair, couple of creases; uncanceled; F (ph)	100.00
013	R2c	Printed ccl; A.D./MAR./1863 (Andrew Dougherty), Beaumont Type 5, repaired tear; F (ph)	100.00
014 o	R4c	Horiz. pr; light HS & MS, blunt perfs, F	20.00
015 o	R27b	Vertical s/3, cuts at R; F	18.00
016 o	R28c	Horiz. pair; F	26.00
017 o	R39c	Centered; F/VF	12.00
018 o	R43a	3 good margins, touches L; F (ph)	75.00
019 o	R45c	B/4, light MS, F centering	35.00
020 o	R46b	Vert. pair, cuts at L, creased between stamps; F	20.00
021 o	R67a	Touches 3 sides, large margin at B; VG	25.00
022 o	R72a	Horiz. s/3; punched, cuts at T; F (ph)	170.00
023 o	R76c	Tiny thin; VF	30.00
024 o	R81d	Silk paper, touches at R; F	10.00
025 o	R84d	Silk paper, trace of imprint L margin, extra row diagonal perfs; VF	10.00
026 o	R86c	Light MS; VF	20.00



22

027 o	R89a	Good to large margins; tiny pinhole caused by MS; VF	30.00
028 o	R1c/68c	Multiples; mostly pairs; blocks of R26c, R32c; plus 8 stamps bet. R44c/85c w/ paper varieties & dbl transfers; VG/VF	40.00+
029 o	R1c/82c	1,155 1st issue singles; very few R5c, 6c, 15c; mixed cond. as usual; CV \$320	EV \$85
030	R5c/152	70 R5c, 160 R15c, 290 R135, 110 R152; all but R5c unused; nice study lot	open
031 *	R162a	Vert. pair; OG, tiny thin; VF	40.00
032 o	R299	HS; uncut; VF	45.00



33

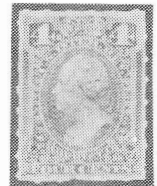


34



35

033 *	R669	NH; F (ph)	100.00
034 *	R672	NH; F (ph)	100.00
035 o	R672	MS, few wrinkles; VF (ph)	75.00
036 *	R676	B/4, NH, SE top; VF	40.00
037 *	R677	Disturbed OG; SE T; F	20.00
038 o	R727, 729	SE right, uncut; fresh and F/VF	24.75
039 *	R733	Plate block/4; NH, VF	15.00
040 o	RB3b, 4a	RB4a cuts at T, both w/extra perfs; F	36.00
041 o	RB6a	Sound & VF; rather heavy HS	27.50
042 o	RB7b	L.M. & G. HS; hinge thin; F/VF	35.00



43



47



59

043 o	RB15d	D.R.V.G./1880 HS; thin; VF (ph)	45.00
044 o	RB17b	Touches L; violet monogram HS; small thin; F	12.00
045 *	RD30	B/10, NH; SE top. F/VF	12.50
046 o	RD333	SE right, cut ccl & staple holes; F/VF	20.00
047 o	RD335	SE right, uncut, fresh and VF (ph)	65.00
048 o	RF4	4 marg., light HS, crease; VF	25.00
049	RF11	Cuts L, close T; printed N.Y.C.C.CO./1919/CANCELLED ccl; F	25.00
050	RF20/27	27 diff. red Bureau precancels; F av.	
051	RF23	Vert. strip/3; red Bureau C.D.C./Co./DIV./U.S.P.C. CO ccl; type 16; VF	Nobel CV 42.15
052 *	RI1-13	NH, F/VF; plus small bklt w/2c and 50c tax exempt stamps explaining tax	open
053 o	RK11	On small piece; American Vice Consulate, Lausanne, Switzerland HS & embossed ccl	33.80
054 o	RK25	Touches at B; F	40.00
055 o	RK30	Touches at L; F	27.50
056	R02b	Small thin, F centering	9.00
057	R06d/112a	R06d, 35b, 87ab, 105a, 109d, 110bd, 112a; 9 stamps; some w/faults but mostly F	45.00
058	R023b	Sound; F centering	36.00
059	R039d	Small thin; blunt perfs T & R; F (ph)	35.00
060	R064b/184d	82 stamps, 41 diff.; usual mixed cond.	130.00
061	R080b	Few blunt perfs; F	25.00
062	R083a	Few faults, stained, F centering	25.00
063	R098a	Printed ccl TG&B/July/1866; sm. thin; F	15.00
064	R0114d	Small thin but fresh and F	8.00
065	R0115b/184d	R0115b, 125d, 128d, 133d, 157b, 163ab, 171a, 172abcd, 184d; 13 stamps; few faults, mostly F	35.65



73

066	R0119b	Crease and small thin, VG/F	8.00
067	R0121b	Fresh and F/VF	30.00
068	R0122a	Small tear, fresh and VF	10.00
069	R0138a	Full repaired horiz. tear; touches at L; VG/F	20.00
070	R0170d	Clipped T and R, LL corner fault; VG	22.50
071	RS21a	Fresh and F	12.00
072	RS21a/277d	27 stamps, 21 diff.; usual mixed condition; includes damaged RS115a	74.45
073	RS73b	Several pulled perfs; F (ph)	60.00

CANCELS

080	o R1c/42c	148 stamps, all with HS cancels, most with clear dates; VG/VF	EV \$25
081	o R3c	I.S.J./Bangor oval ccl, (I. S. Johnson, - M&M provisional); thin, cuts at R, F	open
082	o R5c	Kountze Bros./Apr. 28, 1864/ Denver (bankers), territorial ccl; VF	EV \$8

083	o R15c	Chicago, Rock Island & Pacific RR C-12B; "block" of 3; XF strike	open
084	o R20c	McElheny Oil Co. HS (Miller M-3-1); 5 mm rep. tear, sharp strike, F appearance	open
085	o R42c/84c	53 stamps, all w/HS cancels, mostly clear, several ins. cos.; VG/VF	EV \$15
086	o R44c	Seaboard & Roanoke RR HS S-27B; cuts at R, few wrinkles; F/VF strike;	open
087	o R44c,45c	R44c, Sandy River Petroleum Co. (Miller S-1), VF strike; R45c, Atlas Oil Co. (Miller A-2); F strike	open
088	o R46c	Central Montana Gold & Silver M'ng Co.; bit soiled, cuts at R, VF strike	open
089	o R47c	The Quicksilver Mining Company oval HS; cuts T & L, few blunt perfs; F strike	EV \$9
090	o R49c	Consolidated Coal Co of Maryland; cuts L; VF strike	open
091	o R68c	Pacific Mail SS Line GREAT REPUBLIC blue HS, reading up (type P-10); F	open
092	o R68c	Pacific Mail SS Line "JAPAN" blue HS, reading up (P-10-1), cuts at L, F/VF	EV \$25
093	RB13b/17b	3 perfin ccls; RB13b & 17b A. W; RB13b D & W (?), thin; F	open
094	o	8 mostly SON revs (incl. 3 Calif. state) w/Wells Fargo HS; 3 on piece; incl. R6c Carson; R24b with SON Virginia City	EV \$15

PRINTED CANCELS - type from Beaumont; type 1 if not otherwise indicated

100	R3c	3 items; (1) STS/1863, F; (2) E.S.L./ May, 1874 (type 1a), F; (3) AMC/May 68, defects	open
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Stamp **GEORGE** the Second, by the Grace of GOD,
of Great Britain, France and Ireland, KING,
Defender of the Faith, &c.

To the Sheriff of Our County of *Hamilton* his Under-Sheriff, or Deputy, Greeting.

WHEREAS *Benjamin Biglow of Hartford in our county of Hartford and Colony of Connecticut*

130

139

GOULD & CURRY SILVER MINING COMPANY.
AGENCY OF THE
Bank of California.

7139

Virginia Feb 3 1870

No 59.

Hamilton Nov. 13 1863.

WELLS FARGO & CO'S BANK,

San Francisco.

Pay to Samuel Liddle, County Treasurer, 1/2 two more at order.

One + 10/100

\$1.15

Esq. A. D. D. D.

149

101	R3c	A. L. Scoville 7-line ccl; cuts at T, ccl a bit fuzzy but readable; VG	open
102	R13c	Walker & Taylor 9-line ccl; light strike; F centering	open
103	RB1a/11a	3 C.S.M. & Co. ccls; RB1a August/1874; RB11a December/1877, & November/1876; VG/F (Colin S. Mackenzie & Co., Cleveland, OH ?)	5.50+
104	RB2b/15b	RB2b O.P.B./1873 (down), thin, VF; also RB14b, 15b O.P.B HS ccls, F; plus 2 ref. copies not counted (O. Phelps (Brown))	10.50
105	RB6a,14b	RB6a red A.T.S. & Co. (type 3); RB14b red A.T.S. & Co./JUL 74, F; 3 margins	31.25
106	RB2b/4a	F.B. & Co. ccls; RB2b May, 74, & June, 74, (split); RB3a May, 74; RB4a June, 74; 4 stamps; F/VF	27.50+
107	RB11a	Walker & Taylor 8-line cancel (type 2), cuts at B, F strike; stamp is F	open
108	RB11b,13a	Both C.L. & Co./Aug. 8, 1878; VF (probably C. Langley & Co., San Francisco, Langley's Essence of Jamaica Ginger)	8.75+
109	RB13b	CARVER/75; F	2.00+
110	RB14b	R. & Co./Jan. 29, 1877, (Radway & Co.); type 7; F/VF	3.75+

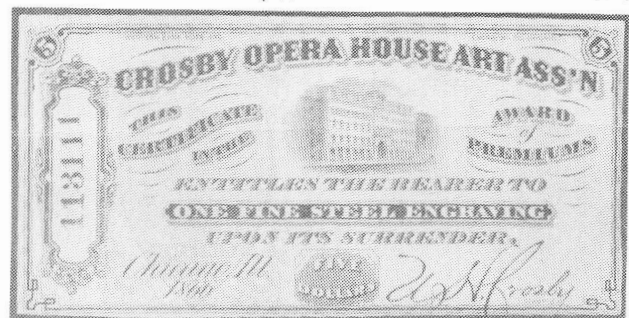
REVENUES ON DOCUMENT

111	R4c	5/21/63 promissory note, Quincy Mine, Mich., one day/\$30, proper tax at 1863 rate, miner vignette, stamp is F	EV \$15
112	R5c	Large 2/2/65 Wells Fargo, SF, receipt for package, destination New Orleans via New York, MS; light tape stain	EV \$15
113	R6c	Check, Agency Bank of Calif., Virginia Nev., Empire Mining Co., w/Nev. rev.; HS company cancel	open
114	R6c/15c	19 RR & express receipts, 10 w/stamps. (MS & HB), incl. Maine Central, B&O, Elmina & Williamsport, Hope Despatch	EV \$20
115	R6c/15c	28 1863-66 steamship co. receipts, 10 w/stamps (nondescript MS ccls), incl. Individual Enterprise Steamboat Co. Baltimore Steam Packet, etc.	EV \$30
116	R7a	7/9/63 promissory note, Quincy Mine, Mich., 10 days/\$250, stamp w/3 large margins, touches at T; miner vignette	EV \$15
117	R15c	3/25/72 sight draft, Howard D. Rees, San Antonio, Tex. (MS), stamp partially covers RR vignette	EV \$15
118	R15c	Baltimore & Richmond Steamers HS (B-5) on receipt; VF strike	open
119	R15c	Check, McLaughlin & Ryland, San Jose CA, San Jose Water Co.; light HS	open
120	R15c	Large 7/2/70 Wells Fargo, SF, First of Exchange, w/4c Calif. rev. (D180), both w/blue WF oval HS; "IN U.S. GOLD COIN" red HS	EV \$40
121	R15c	Similar to lot 120 but no Calif. rev.	EV \$40
122	R15c	Large Wells, Fargo, Virginia City, Nev. First of Exchange; stamp w/HB cancel	EV \$40
123	R15c	Large Wells, Fargo, Salt Lake City, Utah, First of Exchange; tied by readable Wells, Fargo & Co./Salt Lake City, Utah HS; very scarce	EV \$60
124	R15c	6/16/65 West Jersey Exp. Co. receipt; tax was rescinded in March 1865; stamp added by shipper	EV \$20
125	R15c	Southern Express Co. black and lilac voucher; New York Associated Press, Assessment for Dispatches; sharp Southern Express, Columbus, GA HS on back; LL damaged	EV \$15
126	R15c	First NB, Cooperstown, NY, check; extra row of perfs; F	open
127	R44c	Cleveland, Painesville & Ashtabula RR stock cert.; VG/F HS (C-23D); RR and allegorical vignettes, attractive	EV \$20
128	R44c	Macon County (MO) RR Bond, issued for Missouri & Mississippi RR, green & black w/large RR and 2 other vignettes, folds and minor flts; very attractive	EV \$50
129	R67c	Montreal & Champlain RR HS (M-15A) on Customs entry form, Rouses Point, NY; fine strike, stamp cuts at L	open

REVENUE STAMPED PAPER

130	RM3	1756 debt judgement, 7.5 x 12.5 in., clear impression; few faults but quite attractive (ph)	110.00
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131	RM3	Similar to prior lot; clear impression; faults include splits on file folds but still attractive	110.00
132	o RN-B1/G1	14 diff. checks, all with vignettes; includes RN-B20; attractive group	EV \$40
133	* RN-B1/X7	19 unused checks; RN-B2 (2), RN-D1 (4), RN-F1, RN-G1 (10), RN-H3, RN-X7; couple w/vignettes; all different	EV \$30
134	o RN-B1/X7	31 checks and two receipts; RN-B1 (7), RN-C1, RN-D1 (4), RN-F1 (3), RN-G1 (8), RN-H3 (2), RN-J4, RN-M2, RN-X7 (4); all different	EV \$40
135	o RN-B1a	William Topping & Co., NY	20.00
136	o RN-B6	Mechanics NB, NY; James F. Wenman; VF	25.00
137	o RN-B10	Fourth NB, NY; C. S. Sloan & Co.; pale red; printed in red and blue	25.00
138	o RN-B10	Central NB, NY; Porter & Higbee	25.00
139	o RN-B17c	Agency Bank of Calif., Virginia, Nev.; Gould & Curry Silver Mine (ph)	EV \$50
140	o RN-B20a	William Topping & Co. receipt	7.50
141	* RN-C1/G1	RN-C1, Farmers Deposit Bank, Malvern, O; RN-G1, Shriner Bros, Washington, KS; RN-G1, Merchants & Mechanics Bank Leadville, CO; large checks w/vignettes	EV \$25
142	o RN-C2	Farmers & Merchants NB, Baltimore; Lyon Bros.	10.00
143	o RN-C2	Same as previous lot; 4 pieces	40.00
144	o RN-D3, G1	RN-D3 Wells, Fargo & Co., Carson City, Nev., J. W. Haynie & Co.; RN-G1 Gage, Curtis & Co., Austin, Nev., Manhattan Silver Mining Co., purple on white	EV \$16
145	o RN-E4, F1	First NB, Chicago; Downer & Bemis Brewing Co.; each w/different vignette of company's brewery; toned	open
146	o RN-E5	Oliver Stark Banking & Exchange Office, Penn Yan, NY; 2 vignettes, attractive	15.00
147	* RN-E7	Cayuga Co. NB, Auburn, NY; LR corner repaired	50.00
148	o RN-G1	Bodie Bank, Bodie, Calif.; plain check from famous mining town, some soiling	EV \$15
149	o RN-G1	Wells Fargo & Co's Bank, SF; issued at Hamilton, Nev.; scarce Nevada town; unlisted in Apr. 1986 TAR (ph)	open
150	o RN-G FAC	First NB Canton, Dak. Terr.; vignettes of reaper and bank bldg., VF (fig 66, ARA handbook)	EV \$25
151	* RN-K4	Phila. Trust, Safe Deposit and Ins. Co.; a bit wrinkled	35.00
152	* RN-L3	Pennsylvania Co. for Insurance on Lives and Granting Annuities	10.00
153	o RN-L5/L10	3 checks; RN-L5, First NB Alliance, OH; (2) RN-L10, First NB, Cooperstown, NY and Preston, Kean & Co., Chicago; first 2 w/vignettes, latter w/piece missing affecting RN	15.00
154	o RN-L6	Uncas NB, Norwich, Conn; Champion Bissell; VF	65.00



155	o RN-P5	Crosby Opera House Art Association (ph)	35.00
156	P RN-X7P	Proof on heavy wkmd manila paper, folded thru center, VF	EV \$30

BEER STAMPS - CV according to Priester

160	16B,21B	16B sm hole and 1" tear, 21B fully repaired tear, both F appearance	13.00
161	23C,D,26A	23C & D minor flts, VF; 26A repaired tear, VG	11.00
162	39F	Large repaired tear, LR corner missing F appearance	15.00
163	40B,C,E,F	Minor faults, VF appearance	16.75
164	40E/87B	40E, 52B, 85D, 87B; average copies; plus 5 well-worn 1890's meat inspection stamps and a couple of odds and ends	17.50+
165	42B,D,43E	Minor faults, VF appearance	9.75
166	46B	Cut close but sound and fresh, VF	7.50

167	51B,52A,68	52A edge faults and couple of small holes, VG; 51B and 68 minor flts, F	16.50
168	72	Creases and repaired tear, VG	15.00
169	83A,D	Small faults but fine copies	
170	87A,D	Sound and VF	8.00
171	88A	Edge faults and internal tear caused by perfin cancel; F	18.00
172	112A/195A	112A(3), 135, 192A(2), 194A, 195A; 135 repaired, 195A large rust spot otherwise F/VF copies	24.00
173	190A, 195A	Light rust and small faults, F	16.50
174	197/211A	197 (1" punch), 199 (1/4" punch), 204B, 211A; small faults but F/VF	12.50

TAX PAIDS - CV and catalog number from Springer 10th edition where applicable. Most of the cigar, cigarette and tobacco strips listed have been repaired, some extensively so. This is particularly true of the earlier larger strips.

175	TA7b,TB24c	TA7b repaired, crayon ccl; TB24c with minor faults	25.50
176	TC10	2 copies, diff. shades, minor faults	12.00
177	TC10	Sheet of 20, edge and internal tears	120.00
178	TC11	Small faults	15.50
179	TC15/18	TC15, 16, 18 (4); 1 TC18 w/tears others with minor faults	17.55
180	TC54	Several repairs; VG	20.00
181	TC100-101	TC100C, 101E (2)	26.50
182	TC111/158	TC111B, 122A (2), 122C (2), 158	17.50
183	TC165-167	TC165A(hh), 166B (2), 166C, (2) 167A(hh)	
184	TC169A	Several repairs	22.50
185	TE33	Snuff; Faults but decent appearance	12.50
186	TF216B	Creases and other minor faults, decent	30.00
187	TG10-11	TG10 rebacked, TG11 couple edge chinks	36.00
188	TG17/24	TG17B, 18A, 24A, latter w/edge chink	42.50
189	TG47-48	TG47A (2), both rebacked; TG48A (2), 1 w/part of L end missing	20.50
190	TG47-48	TG47B (3), TG48B (2)	52.00
191	TG51/76	TG51B (2), 67B, 71, 72, 75A (8), 75B, 76A, 76B	54.50
192	TG85,87	TG85C, 87C; above average for this group	23.50
193	TG92-94	TG92A, 92B (2), 93A (2), 93B, 94A; couple rebacked	19.50
194	TG101/106	TG101A (2), 102A, 104A, 105A, 106B (2) one TG106B rebacked; above group av.	16.50
195	TG117/124	12 stamps, 7 different (no TG118)	15.90
196	TG134/148	TG134C, 135C, 137A, 138A (2), 140A, 148 TG137A rebacked; mostly decent	17.35
197	TG152/202	41 stamps, 30 different	25.00
198	TG210/801	Tobacco strips, 119 items, light duplication; some faults but clean lot	39.00
199		Exportation Stamp for Tobacco & Snuff, sheet of 4; punched remainders	open
200		Distillery Warehouse stamps; 1875, pair; 1878 (large), pair, ragged edges; 1878 (small), 3 sheets of 4; all punched remainders	open
201		Case & Bottle stamps, circa 1912, 1/2 pint; full sheet of 18; folded w/few edge faults	EV \$25
202		Order Form for Opium, series of 1915; exploded book w/cover and 6 of 10 forms	open
203		Fed. Use Tax stamp for pleasure boat or yacht, 16-18 ft., exp. 6/30/43; has all 12 coupons; soiled and creased	open
204		U.S. Gov't Thrift Card w/spaces for 16 WS1, 3 of which are filled; XF condition; CV of 3 WS1 is \$30	EV \$45
205		25c Defense Stamp Album w/spaces for 59 stamps; contains 4 PS12 and 4 WS8; 16 pg booklet in VF condition; CV of stamps is \$15	EV \$25
206		Scott 2-post album pages for revs.; Ria thru RD372; lightly used; fresh and VF	EV \$15

PORTO RICO; RSP - revenue stamped paper

210	RE21/48	Wine stamps; RE21, 31(2), 34(4) 35(2), 37(5), 38, 46(11), 48; VG/F	29.00
211		Strip of 10 Municipal cigarillos; 5/8c	open
212		RSP, Sellos, 1864/65 2rs, red imprint, full used sheet	open
213		RSP, Sellos, 1866/67 2 rs, green imprint, full used sheet	open
214		RSP, Sellos, 1881 25c de Peso, imprint, full used sheet	open
215		RSP, Sellos, 1898/9 3c de Peso, black imprint, full used sheet	open
216		RSP, Pagos al Estado; 1888/89, 20 c de Peso, red; unused	open

217		RSP, Pagos de Sellos, 1892/93 5c de Peso, black, used, wormhole	open
218		RSP, Pagos al Estado, 1894/5, 50c de Peso, brown, unused	open
219		RSP, Multas, 1800's, used, lower half	open

220		Mexico, 1909 bond w/rev. stamp printed directly on bond, Stevens D0 389	EV \$15
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INDIA; KM - Koeppel-Manners catalog

221		Misc. lot of Indian fiscals from Queen Victoria to KG VI on 35 diff. docs.; mostly CF stamps w/punched ccls; nice variety of stamps	EV \$40
222		KOTDA-SANGAN 1938-45 2an (KM102), MALPUR 1943-46 1an, Rs1, Rs2, (KM51, 56,57); WANKNER, 8 diff. plus 1 on doc; total KM CV \$245	EV \$34
223		INDORE 1933-55 Motor Vehicle Fee, RS100, KM265; LUNAVADA, 1940-5 Khata Stamp, 2as (both colors), KM42,42a; BHADARVA 1940-5 1an, diff printings, KM type 15, No. 151 (5 stamps); 1940-5 1 an, KM161; 1940-5 1 an, KM101; KM CV \$600	EV \$89
224		PANNA 1920-30 1 an green, KM152; 1943-44 8 an CF; SAMTHAR 1942-48 2 an, 12 an CF, punched, KM 101,108; SUDASNA 1940-45 1 an rev (5), KM101; also KM151; KM CV \$665	EV \$73
225		PHALTAN 6 diff. CF, unlisted in KM	EV \$60
226		JATH 1940-45 Rs1, punched, KM96; 8an blue unlisted, punched; VADI 8an CF, punched, unlisted; CHUDA 1930-43 1an rev, KM 50 (6 copies); JAORA 1/2 an rev KM151 (9), 1an KM 162 (2); KM CV \$354+	EV \$73
227		KAGAL (Kholapur State) 4an & 2an (2), unlisted; BAVDA (Kholapur State) 2as & 4as, unlisted; MEWAR UDARPUR Rs1 CF with error NOE instead of ONE, KM40, and Rs2, KM60; all on docs.	EV \$28
228		BIKANE 1945-52 Talbana tickers, 5 val to Rs2; PIPLODA used check; AUNDH CF, Rs1 (5), 2an, 4an, unlisted; BALA SINOR 1925 1an rev., KM101, CV \$ 50	EV \$23
229		NAWANAGAR 1927-8 CF 4an, KM193, CV \$150; 2an unlisted	EV \$25
230		SUKET CF 2an, 1an (3) on doc., unlisted; CF 4an, 8an, R1, unlisted, punched, rare	EV \$60
231		RAIGARH, doc., KGV opt and 1an revenue, punched; DHAMI stamp paper w/1an rev. (2); also paper w/1an blue pr (unl)	EV \$35
232		BHASSI stamp paper w/3 diff val. CF; punched, unlisted, rare; PIPLODA doc. w/5 large size Rs1 and 8an, 4an, 2an; quite attractive	EV \$60
233		Misc. material incl. sheet/32 Calcutta Health Home, Gandhi labels and Entertainment tax stamps	EV \$25



234

CANADA; CV and number according to Van Damm

234	* BCD4	British Columbia 1949 Conservation stamp, NH; VF (ph)	275.00
235	* NFR36/42	Newfoundland NFR36, 39-42; 1944 Caribou Inland Revenue; perf. 12; LH; VF	42.50
236	* NFM1	Newfoundland 1914 Money Order Tax; NH; VF	12.50
237	* NFW1	Newfoundland 1940 War Savings; NH; VF	20.00
238	* NFW1	Same as prior lot; UL corner b/4; NH, VF	80.00
239	* NFW2	Newfoundland 1947 National Savings; NH; VF	35.00
240	* NFW2	Same as prior lot; b/4, NH; VF	140.00

U.S.I.R. Detainer Stamp

by Ron Thompson, ARA

The U.S.I.R. Detainer Stamp was a different type of stamp that is in the distilled spirits group. The stamp as illustrated here is Treasury Department, Internal Revenue Service Form 1667, as issued May, 1944. They are perforated 12, typeset, printed in panes of ten and bound into books of 100 sheets. Each stamp carries a serial number with the lowest number on the pane in the lower right corner.

This stamp was placed on a barrel or drum of distilled spirits by a revenue agent if he thought it was illicit or that no tax had been paid. It remained on the bonded premise until its disposition was resolved.

To The Editor...

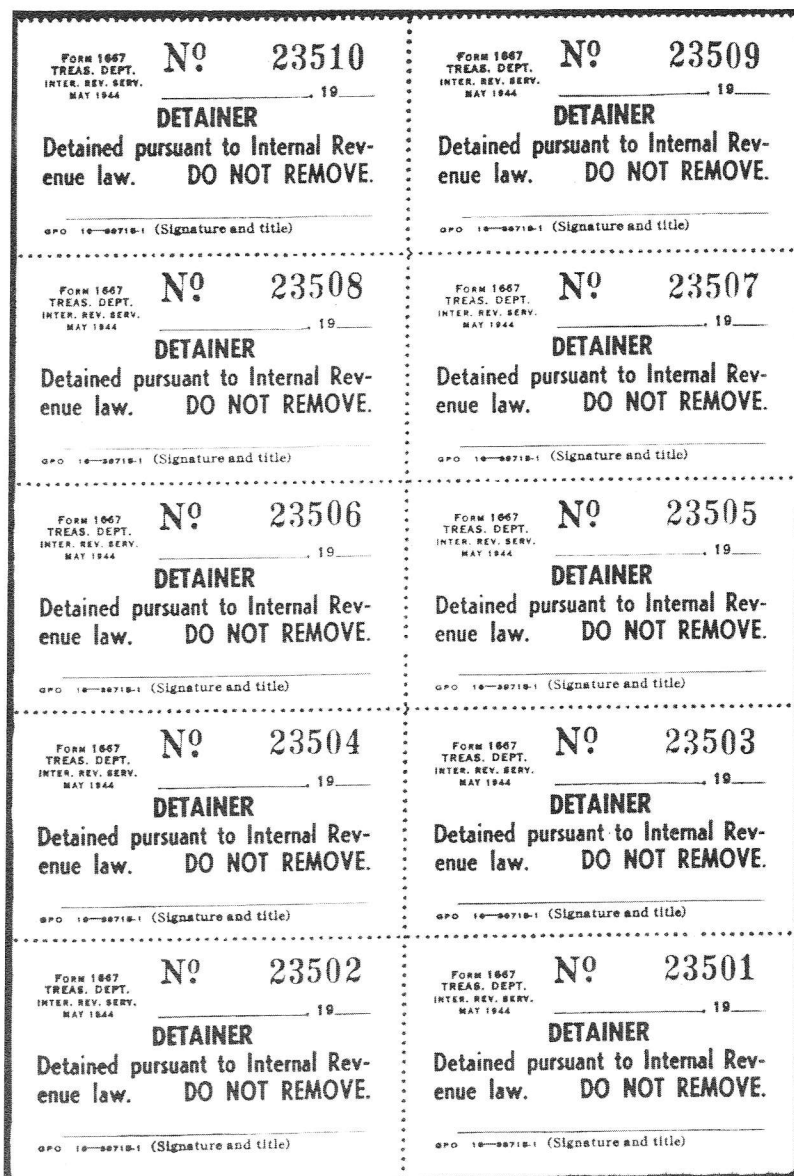
Re Mr. Einstein's question in TAR, October, 1986, page 183.

Beaumont's listing for Gunari & Co. is "Type 1. 'GUNARI' printed vertically and reading down in one line of sans serif caps 3x21mm." and not "GUNARI & CO." Beaumont was kind enough in 1973 to identify in red ink throughout my copy of his book the stamps bearing the cancels. In the case of Gunari it is on R109.

Mr. Einstein's copy seems to have a shorter cancel than the 21mm indicated by Beaumont's type 1.

Norm Rushefsky, ARA

(The reader will also note that Beaumont indicated that this was a san serif cancellation while the one illustrated in the October issue is definitely a serified type font. It would appear that this is indeed a Type 2. But still unanswered is the question where did Beaumont get the information that this cancel was from "Gunari & Co."?...KT)



INDONESIA

- 241 * 1985-6 revs., 100,500,1000 rp prs; also imperf b/4 10, 25, 50 sen revs. issued by 1965 abortive communist govt; all NH EV \$13
- 242 * Revs. issued after 1966 reform; 9 values thru 2500 rupiah; all NH pairs EV \$18
- 243 2 docs. w/15c Neth. Indies revs o/p w/red Sunrise and Dai Nippon; 1 bill issued by E.I. Dupont, other on RR freight document EV \$17
- 244 12 50 rp radio revs. from Rembang sub-province used on 1981 radio tax card open
- 245 * Pairs of 20c, 50c and 1g revs w/sunrise o/p; also se-tenant pairs of .05, .30, 1 rp labour revs. EV \$19
- 246 Receipt of f/1075 with 15 sen rev. w/ mountain & rice field dated 2-1-2603; also labour rev. list w/37 halves of se-tenant labour revs; bet. .05 & f1.50 EV \$35

- 247 * Horiz pr 5 sen saving-bank stamp, 1986 JSDA cat, 41A, Y12,000; NH EV \$30
- 248 * Trade-rev. f10.50, se-tenant w/orange chop prepared for use during Japanese occ.; chop used by Japanese only; NH EV \$8
- 249 o Palestine; 200 mils Court Fee (#53); F Barefoot CV 22.50
- 250 o Palestine; 500 mils Court Fee (#54), touches R; blunt perfs Barefoot CV 37.50
- 251 Spain; coll. of 2713 revenues, mostly 19th cent., incl. Sellos, Giro, Public Debt, Franchise issues, Timbre Movil, Receipts, War Tax, Telegraphs, Notorials and others; several examples of many issues but at least 1,000 diff. EV \$425
- 252 Spain; 12 covers w/1873-78 postage stamps in combination w/1874-77 Carlist War Tax stamps EV \$100

Argentina

Tax on Prescriptions

by G. C. Akerman, ARA

Doctors in Argentina were authorized to practice by *patents*, for which they naturally had to pay. This was a flat rate duty, applying equally to doctors with large and wealthy practices and those with small or poor ones. To resolve this inequity the Government determined to replace the patent by a 5c duty on each prescription. A special stamp was produced for the purpose. However, most doctors seem to have forgotten to purchase and use the stamps, and the experiment was abandoned after a few months and the previous system re-instated.

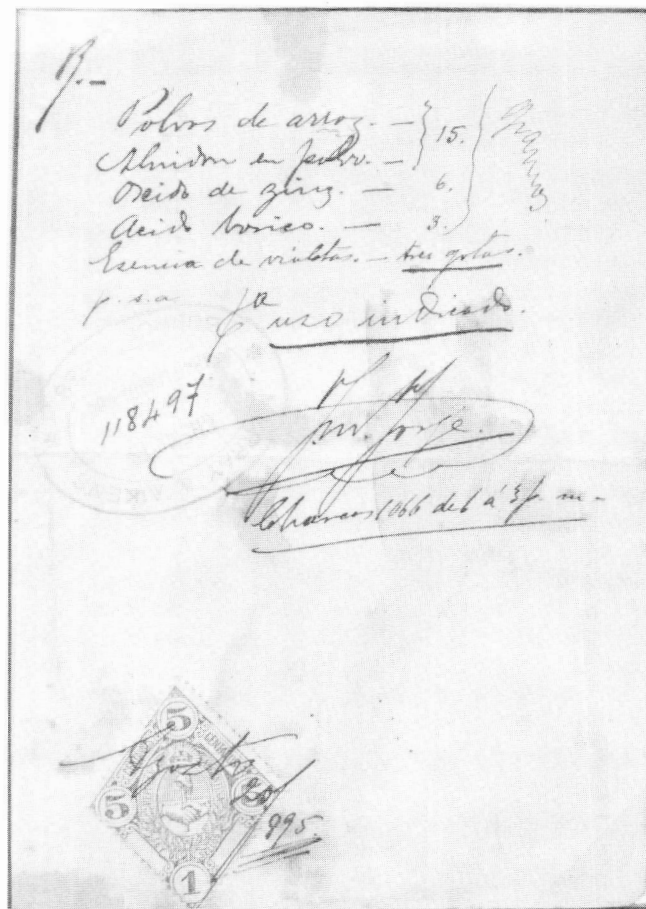
The two-part stamp used the die for the 1887 document stamp 5c value engraved by Mouchon. The duty was represented by the part with "5c" in the value tablets and "1" in the lower rondel. This part was to be attached to the prescription with the other part attached just by the perforations.

This *control* half was to be removed by the pharmacist and stuck into a receipt book alongside a copy of the prescription.

The stamps were printed by the Casa de Moneda on thin white paper in sheets of 50 units (25 sets) and were perforated 13. They were issued on January 1, 1895.

310,000 sets were issued but few were used and the majority were eventually incinerated.

The illustration shows a copy of part 1 used on a prescription.



Chapter News

Hydrometer Night at the Collectors Club

Hydrometers, whole ones, are quite scarce. Thus it was surprising to see a dozen U.S. Government hydrometers at the Collectors Club assembled by four ARA members: Alan Hicks, Betty Walther, Ralph Walther and Ernest Wilkens.

Government hydrometers are glass instruments specially made for use by Internal Revenue Storekeeper-Gaugers to measure the proof of distilled spirits. The loose labels have always been collected by tax-paid enthusiasts and are well known. The pleasure of the evening's display came from the rare chance to see the instruments themselves, the walnut case fitting the

regulation "set" of five hydrometers, the slender cup with thermometer. Also shown was a complete Sikes hydrometer set in an elegant case. This was a Dublin-made instrument in use before the 1860s. Modern hydrometers used to measure the specific gravity of milk, wine, maple syrup, or other liquids were displayed in profusion. A sub-class of alcohol hydrometer was also shown, the "G. T. Government Standard Hydrometer," so-called from the name of their manufacturer, G. Tagliabue, who was also the maker of the USIR instruments from 1866 until the turn of the century. In these, the label is

clearly modeled on the government design but with a vignette of Mr. Tagliabue instead of Washington. Strangely, none of these facsimile labels are found loose in collectors' hands, only in whole hydrometers.

All collectors are invited to meetings of the New York Chapter of the ARA held the first Thursday of each month (except July and August) at the Collectors Club, 22 East 35th Street, New York City. Meetings begin at 7:30PM.

Narcotic Notes #5

District Collector Provisional Handstamps: Second District of New York (NY2)

by William R. Benfield, ARA

To date, only four District Collector Provisional Handstamps (DCPH) have been verified. The first DCPH to be positively identified was applied by the District Collector in lower Manhattan, the Second District of the State of New York (NY2). This came as no great surprise, for NY2 had sixty-nine Class 1 registrants (Importers, Manufacturers, Producers and Compounders). The Third District of Massachusetts, the next largest, had only forty registrants. Moreover, NY2 collected approximately \$33,000 from the sale of these stamps in the fiscal year ending June 30, 1919. The First District of Pennsylvania, the next largest, generated less than one-third of this amount. So, statistically speaking, NY2 should be the most common DCPH and the easiest to verify through manufacturers' cancellations.

NARCOTIC

Figure 1. The NY2 handstamp.

The NY2 handstamp consists of gothic capital letters (see Figure 1). Using the Centerpoint Measurement Technique (CPM), this handstamp measures 2.3 millimeters high and 18.6 millimeters long. The letter "O" is very nearly shaped like a circle. The device used to apply the handstamp was arranged in at least a block of four configuration. The accompanying diagram shows the spacing.

The NY2 handstamp is fairly easy to identify, so this spacing information is rarely critical when trying to identify this handstamp. However, due to the block of four configuration, only a small amount of diagonal tilt could be tolerated before at least one of the four "NARCOTIC" was running off the edge of the stamp. As a result, this handstamp is generally encountered horizontally applied or on a very slight diagonal. Unfortunately, this is

not an absolute test, for some genuine NY2 handstamps have been recorded at a 45° angle. Possibly, the District Collector started with a single device, but this proved to be too tedious for the quantity of stamps required and a block of four device was put into use at a later date.

The author has only recorded this handstamp in black, however, other colors may exist. While every value has not been personally verified by the author, other collectors and writers have indicated NY2 probably exists on every value from the one cent through the ten dollar stamp with the possible exception of the twenty cent value.

The NY2 handstamp is well

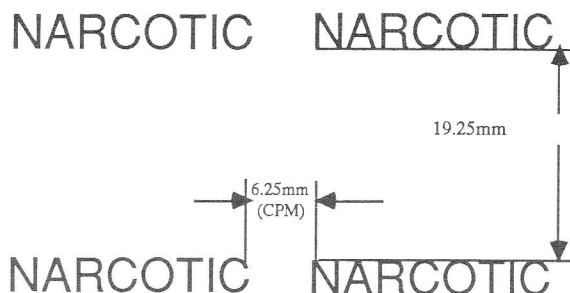


Figure 2. The Spacing of the NY2 handstamp.

documented. To date, it has been recorded with the cancellations of at least five different pharmaceutical manufacturers, all of whom had lower Manhattan addresses.

McKesson and Robbins Inc. of 91 Fulton Street used large quantities of these stamps. At least four different McKesson and Robbins cancellations have been found on stamps with the NY2 handstamp. The first of these is a black PRINTED cancel dated with only the month and year (McK-1). Stamps dated "March, '19" and "May, '19" have been recorded. It seems highly probable an "April, '19" would also exist. However, with the law going into effect on February 25, 1919, a "Feb. '19" cancel is at least legally possible, but not very likely.

The McK-2 cancel is virtually identical to the McK-1. It differs in having the day of the month added to the date. Only "June 5, '19" and June 23, '19" have been recorded so far.

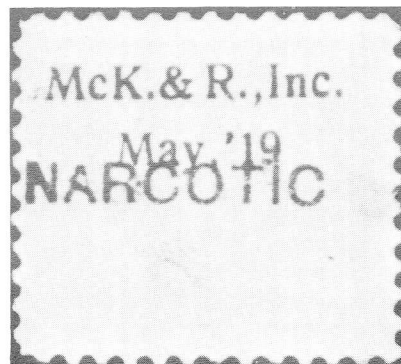
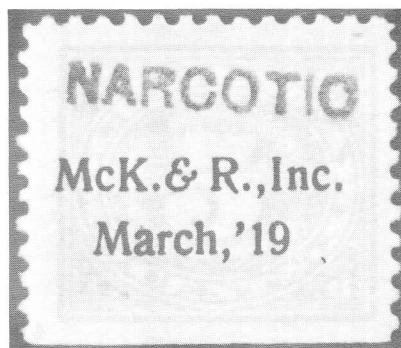


Figure 3. Cancel McK-1, two known dates.

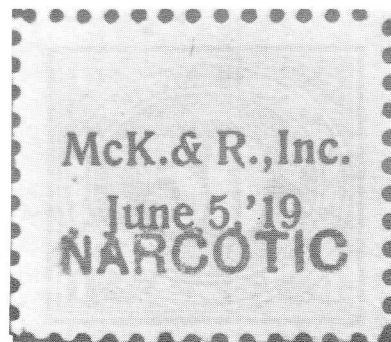


Figure 4. The McK-2 cancellation.

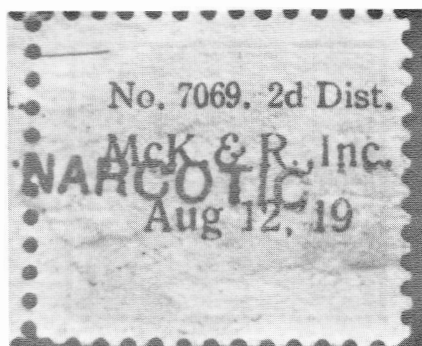


Figure 5. Cancel McK-3.

The McK-3 cancel is the same as the McK-2 except a top line consisting of McKesson and Robbins' registration number "No. 7069" and the phrase "2nd Dist." has been added. The only recorded date is "Aug 12, 19."

These cancellations (McK-1 through McK-3) were typeset and even the most casual inspection will produce numerous varieties. Probably the most notable are the different ampersands (&). There are at least three different. Though unconfirmed, the author suspects all three varieties appear on each of the different cancellations. Variety "a" is normal ampersand closed at the top (see McK-1 cancel dated May 1919). Variety "b" is similar, however, the top is open (see McK-2 cancel). Variety "c" resembles a fancy letter "E" (see McK-



Figure 6. Cancel McK-4.

3 cancel).

Unlike the first three McKesson and Robbins cancels, the McK-4 cancellation is not printed. It is a simple rubberstamped oval containing the company's initials. The example in the author's collection is purple and is manuscript dated "8-1-19." In addition to the four cancellations listed here, there are numerous manuscript "McK & R" cancels with a wide variety of dates.



Figure 7. Cancel MHS-1.

The Martin H. Smith Co. located at 150 Lafayette Street also used a considerable quantity of the NY2 narcotic stamps. The MHS-1 cancel is the only cancel this company appears to have used. It is a simple two line rubber stamp consisting of "M.H.S. CO." on the top line with the date on



Figure 8. Cancel ELC-100.

the second line. The author has only recorded this cancel in black.

The next cancellation (ELC-100) was used by Eli Lilly and Co. located at 203 Fulton Street. This must have been a sales office and/or distribution warehouse, for Lilly's production facility has always been in Indianapolis, Indiana. The Archivist for Lilly has stated no production was done in New York City. Even with this information, there is probably no reason to doubt the authenticity of the NY2 and ELC-100 combination. With the vast majority of the population on the East Coast in 1919, a distribution center in New York City would be logical for the purpose of cutting distribution time and transportation costs. So, it is at least reasonable to assume a substantial quantity of narcotics would have been in stock in New York on February 25, 1919, when the stamps became required. As a result, Lilly would be required to stamp these items before they were sold and stamps with the NY2 handstamp would have been used. The cancellation itself is rather small and was applied with a two line rubberstamp. The first line reads "E.L.CO." and the second contains the date. The author's copy is cancelled in purple and the date can not be determined.

The fourth manufacturer was Parke,

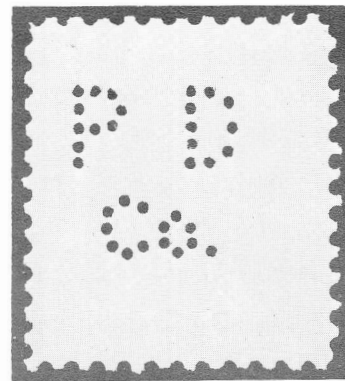


Figure 9. The PDC-100 cancel as seen from the back of the stamp.

Plate Cracks in the 1 1/4¢ Lanman & Kemp Medicine Stamp

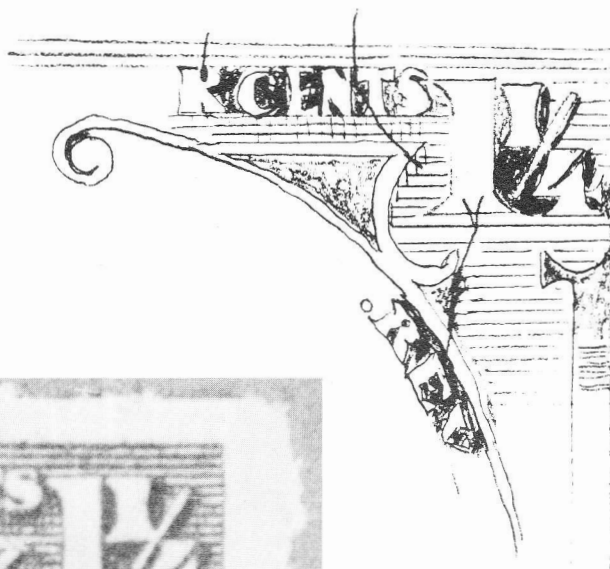
by Scott Troutman, ARA

Shown in Figure One is a 1-1/4 cent Lanman and Kemp private die proprietary stamp uncovered by Gene Gauthier, which exhibits several additional lines of color. After examination we believe these to be the result of a cracked printing plate. This stamp is Scott No. RS288 and the example shown is the hyphen hole variety. I have made a drawing which attempts to show the cracks more clearly than the photograph.

The most pronounced crack begins above the N and T of "CENTS." It curves down through the bottom of the T and goes across the inner ornament below the S.

A second crack begins as two small cracks in the bottom of the large one of the right 1 1/4. These appear to join just below the one, and then the crack curves down just to the right of the curled ornament finally crossing the frame line of "INTER. REVENUE" above the first E in "REVENUE."

A third small crack runs from the last R in "QUARTER" upward to the margin.



A drawing showing the crack (above) and a photo of the same stamp (left).

I can find no mention of this variety in the literature. The author would be interested in hearing from anyone with

additional copies.

NY2 Provisional Narcotic Handstamps —continued

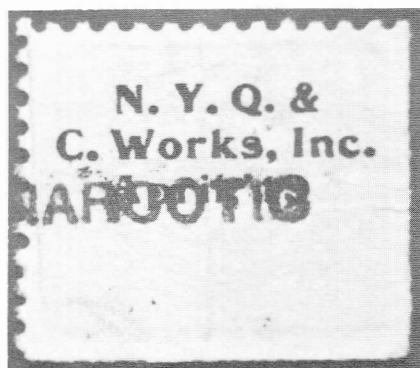


Figure 10. The NYQ-1 cancel.

Davis and Co. located at 183 Hudson Street. As with Lilly, this was also probably just a distribution center for Parke, Davis and Co. Their production facility was located in Detroit, Michigan. The cancellation (PDC-100) used by the New York branch office was a PERFIN consisting of "PD" above "Co." The author has only seen mint copies of the three cent stamp. Presumably, they were also cancelled with a rubberstamp dating device.

The final cancellation was produced by the New York Quinine and Chem-

ical Works, Inc. located at 100 William Street. The NYQ-1` cancellation is black PRINTED cancel consisting of three lines. The first line reads "N.Y.Q.," the second reads "C./Works, Inc." and the final line contains the date. "April, '19" has been recorded and others probably exist.

A total of sixty-nine companies were Class 1 registrants in New York's second district, so additional company cancellations may very well exist. Readers with different cancels or additional information are requested to contact the author.

Norfolk Island

PROVISIONAL CHEQUE DUTY

by Maxwell R. Hayes, ARA

Norfolk Island situated in the South Pacific, is a tiny island some five miles long by three miles wide, and is situated 930 miles northeast of Sydney. It is an Australian Territory (one of the very few left) and is administered by an Administrator, appointed by the Governor General of Australia. It was discovered by Captain Cook on his meandering around the Pacific in 1774, and became an early adjunct to the penal system of establishing convicts from the *gaols* of England shortly after 1788. It is a duty free port, and has no direct taxation, and no income tax is payable by a resident earned from sources within the territory. Principally the funding for this small territory comes from Australia, and from tourism and departure tax, for which a receipt for \$10.00 (no stamp) is issued.

The first stamp duty to be imposed on Norfolk Island took place from May 1, 1984, when by Act of the Administration, a stamp duty, to be called a "cheque duty," was levied on all checks henceforth of all customers of the only two banks on the island—Westpac Banking Corporation and the Commonwealth Banking Corporation (both major Australian banks). Until check books could be printed with stamp duty applicable to each check, it was decided, as an interim measure, to handstamp surplus postage stamps to be applied to each check. The obsolete 20¢ 1980-81 aircraft stamp was chosen as large unsold stocks remained, and a rubber handstamp "CHEQUE/DUTY" in letters 5mm high and measuring 29mm x 14mm (approximately) was made by the Administration. This handstamp was applied by the post office, who were responsible for selling this new revenue stamp, the price of which was fixed at 20¢ (being the value of the



postage stamp hitherto). As the two banks were holding a small quantity of check books on which no duty stamp had either been levied or printed, a charge was made by the banks, to be passed to the Administration, for check books issued after May 1, 1984. Each check book was evidenced by a sticker placed on the front of the respective check book as follows:

—Westpac:

A large self-adhesive label in red and black on white reading, "Westpac Banking Corporation/Westpac Banking Corporation/certifies that Norfolk Island cheque duty/of 20 cents has been paid in respect of each form contained in this book." The label measures approximately 10 x 5.5 cm.

—Commonwealth:

A small self adhesive label, measuring 6.4 x 1.3 cm bearing the text, "Norfolk Island stamp duty of 20¢ has been/paid on each form in this book."

For those persons in possession of then extant check books on which no stamp or cheque duty had been paid, it was necessary to purchase from either bank or the post office a 20¢ stamp on which the words "CHEQUE/DUTY" appeared.

By November, 1984, the demand for this shortlived provisional stamp had disappeared, and the stamp was withdrawn from sale. Unfortunately no records were kept of the amount sold during the six month period, but it would appear reasonable to assume that the quantity sold was extremely small, nearing in mind the fact that these handstamped provisionals only had to be placed on checks used in books purchased before May 1, 1984. The population of Norfolk Island is rather small, and not everyone would operate a check book.

The Cheque Duty Act only imposed a check stamp duty of 20¢. There were no other stamp duties levied, and there are no plans to introduce a definitive stamp duty, as there is no requirement for the same.

The author has a very small quantity of these stamps available in mint uninged condition and may be contacted at Box 259, Collingwood, Victoria, 3066, Australia.

Cinderella Stamp Club of Australasia

The October issue of TAR reviewed the publication *Cinderellas Australasia*. We gave the address of ARA member Maxwell Hayes as a contact about information. We have since

been informed that membership information can also be obtained from Howard Wunderlich, 308 Parkwood Street, Ronkonkoma, NY 11779. He also serves to collect the dues from

members in the U.S. and Canada saving them the trouble of transmitting funds to Australia.

State Hunting and Fishing Stamps

Oregon: 1986 Waterfowl

The Oregon Department of Fish & Wildlife has indicated that their 1986 State Waterfowl stamp will be available through June 30, 1987, the day the stamp expires. Waterfowl hunters are required to attach the stamp to their license and sign it. Since 1984 the state has been using funds from the sale of these stamps and art prints to finance the creation and maintenance of wildlife habitats, a program benefiting many species of waterfowl and marsh dwelling birds and mammals.

The stamp features a turn of the century hunting scene on the Oregon coast with four Pacific Black Brants in the foreground. The design is by Minnesota artist Michael Sieve who also designed the Oregon 1984 stamp, the state's first. The stamps were printed in sheets of 30 stamps and are available in singles, blocks and sheets. Orders are shipped prepaid. Order from Waterfowl Stamps, Oregon Dept. of Fish & Wildlife, Box 59, Portland, OR 97207.



The 1986 OR Waterfowl Stamp

Washington: Migratory Waterfowl, Upland Bird

The State of Washington, Department of Game is selling remainders of their 1982, 1983 and 1984 Upland Bird stamps. The use of this stamp was discontinued in 1985. They are being sold at face value of \$6.00 each and will not be discounted. Checks are to be payable to the Department of Game and you should enclose stamped addressed envelopes and protective enclosures. Orders should be sent to State of Washington, Department of Game, 600 N. Capitol Way, Olympia, WA 98504, Attn: Linda Duncan, Cashier. She may also be reached at 206-753-5700 for information.

Washington State has also issued its first Migratory Waterfowl stamp. These are available at the same address through April, 1987, when they expire. The Department of Game has indicated they will not be discounted after that date. The stamp features a pair of mallard ducks with the Cascade mountains in the background. The artist is Keith Warrick of Washington (the art contest was open only to Washington state residents).

This stamp is available in two formats. The first is sheets of 30 stamps all fully perforated. They are available singly, in blocks or sheets. They also come in dealer booklets of 25 stamps. While the stamps in these booklets are similar, they are printed only one stamp per pane with large selvages around the stamp containing space for indicating the date sold and instructions to the hunter. These

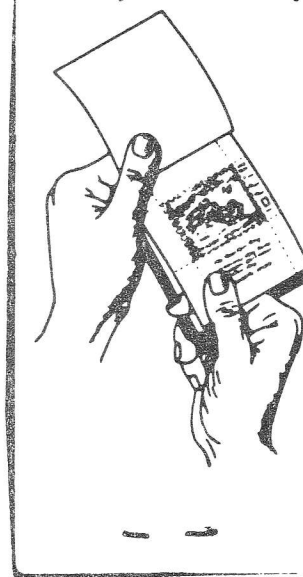
stamps are intended to be used by hunters. From the instructions on the back of the booklet it appears that a copy is made when a stamp is sold and this is sent to the state on a monthly basis.



Above right: WA state 1984 Upland bird stamp.

Right: The 1986 WA Waterfowl stamp booklet format. This is the form in which the stamp is sold to dealers for sale to hunters.

2nd copy send to Game Department with your monthly report.



Remove stamp from book by grasping stub between thumb and forefinger. Hold top of book firmly and snap out.

The American Revenuer

Journal of The American Revenue Association

Volume 40
1986

The American Revenuer

Volume 40, 1986—Whole Numbers 381-390

Issue	Pages	Issue	Pages	Issue	Pages	Issue	Pages
January	1-24	February	25-40	March	41-56	April	57-96
May	97-112	June	113-132	Jul-Aug	133-156	September	157-176
October	177-188 + Supplement			Nov-Dec	189-212		

Subject Index

ARA		AMERIPEX Recalled	(Editor)	97,103
ARA		AMERIPEX Recalled Addenda	(Editor)	113
ARA		Proposed Change to the ARA By-Laws		108
ARA		TAR: Volume 40, AMERIPEX '86 Issue	(Editor)	25
ARA		TAR—40 Years	(Editor)	57,90
ARA		The Editor Notes...	(Editor)	36
ARA	Auctions	ARA Auction No. 28		143-147
ARA	Auctions	ARA Auction No. 26		10-13
ARA	Auctions	ARA Auction No. 27		87-89,96
ARA	Auctions	ARA Auction No. 29		190-4
ARA	Auctions	Auction 27-Prices Realized		147
ARA	Auctions	Auction 28-Prices Realized		206
ARA	Auctions	Auction No. 26, Prices Realized		96
ARA	Chapters	Hydrometer Night at the Collectors Club		195
ARA	Conventions	1986 Convention at Aripex draws near		36
ARA	Conventions	1987 ARA Convention		169
ARA	Conventions	1987 ARA Convention: Philatelic Exhibition Full		203
ARA	Conventions	ARA Solicits Convention Locations for 1897, 1988 & 1989 Annual Meetings		25
ARA	Conventions	Aripex Program		36
ARA	Conventions	ARIPEX Reviewed	Friedberg, Richard	41,50
ARA	Election	Official ARA Biennial Election Ballot		125
ARA	Library	A listing of the holdings of the Library and information regarding use of the Library		supl.
ARA	Members	Bobo, John S. taken ill	(editor)	157
ARA	Members	Hubbard and Mahler Robbed of Revenues	(Editor)	103-104
ARA	Members	Kiener, Barry (obituary)	Friedberg, Richard	104
ARA	Members	Stagg, A C (obituary)	Bobo, John S	104
ARA	President's Column			189
ARA	Sales Dept	From the Foreign Sales Manager		128
ARA	Sales Dept	From the Foreign Sales Manager		206
ARA	Secretary's Report	Members #4322-4334		91
ARA	Secretary's Report	Members 4293-4301		21
ARA	Secretary's Report	Members 4302-4311		37
ARA	Secretary's Report	Members 4302-4321		51
ARA	Secretary's Report	Members 4335-4342		109
ARA	Secretary's Report	Members 4343-4362		129
ARA	Secretary's Report	Members 4363-4375		151
ARA	Secretary's Report	Members 4376-4386		171
ARA	Secretary's Report	Members 4387-4396		185
ARA	Secretary's Report	Members 4397-4405		207
ARA	TAR	Walter Morley Memorial Award Given	(Editor)	90
ARA	The President's Column			52
ARA	The President's Column			90
Argentina		Tax on Prescriptions	Akerman, G. C.	195
Argentina		The Internal Duties—Labels for Single Cigars	Akerman, GC	134-142
Australia		More on Airport Departure Tax Stamps (and Hong Kong, USA and Mexico)	Batik, Albert	177,183-4
Australia		New South Wales Railway Stamps	Cary, James	30
Australia		Norfolk Island: Provisional Cheque Duty	Hayes, Maxwell R	199
Bibliography		Revenue Articles in Current Serial Publications		9-10
Bibliography		RPS to Publish Comprehensive Philatelic Bibliography	(Editor)	79
Biography		E. B. Sterling: the pioneer fiscalist	Bierman, Stanly M	42-45
Biography		Hiram E. Deats: the philatelic farmer from Flemington	Bierman, Stanley M.	2-5
Bolivia		The Waterlow Die Proof Archives (and Chile)	Lowe, Robson	68-9,79
Book Reviews		Addendum to Railroad Cancellations of United States Revenue Stamps of the 1862-1875 Issues	Trettin, K	105
Book Reviews		Atalaya, Vol 10, No 2 (reviewed)	Trettin, Kenneth	40
Book Reviews		Brazil Revenues, Federal, State and Municipal (reviewed)	Fricks, E E	105
Book Reviews		Catalogue of the Adhesive Revenue Stamps of Austria, Part III: Issues of the Counties and General	Trettin, K	105
Book Reviews		Catalogue of the Adhesive Revenue Stamps of Austria, Vol I (reviewed)	Trettin, K	181
Book Reviews		Les Timbres Fiscaux Cantonnaux de Genève (reviewed)	Ganz, Felix	142
Book Reviews		Scott 1987 Catalogues, Volume I, Pocket Stamp Guide and FDC Catalogue (Reviewed)	Trettin, K	105
Book Reviews		Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues, Tenth Edition	Trettin, Kenneth	104
Book Reviews		State Revenue Newsletter (reviewed)	Trettin, K	201
Book Reviews		The Alnis Guide No. 2: Belgium Rationing Stamps (reviewed)	Trettin, K	105
Book Reviews		The Amateur Collector's Stamp Catalogue of Switzerland, 1986: Twenty-Eighth Edition (reviewed)	Trettin, K	105

Book Reviews		The Revenue Stamps of the Commonwealth of Australia and Its Territories (reviewed)	Duston, Don	40
Chile		Revenue Stamps of Chile: Section 2—Adhesive special documentary taxes with respect to travel. Tourist	Crane, Leland & Riley, Richard F.	32-33
Chile		The Waterlow Die Proof Archives (& Bolivia)	Lowe, Robson	68-9, 79
China, Republic of		A Revenue Sideline (Commodity stamps)	Herst, Herman Jr.	108
Commodity Stamps		Coffee and Sugar Organization Stamps	Alfano, Louis	48
Cyprus		Cyprus Stales Tax Handback Stamp	Hall, Andrew	79
German SW Africa		New Discoveries	Jacobson, L	40
Guam		Guam Hunting Stamps	Hines, Terence	9
Guam		Guam Hunting Stamps (Documents)	Bailey, Victor B	204
Hong Kong		More on Airport Departure Tax Stamps (and Mexico, USA and Australia)	Batik, Albert L	177,183-4
India		1943-1948 King George VI Gray Paper Hundi Series	Ross, Frederick	162-164
India		Notes on Hundi Series KEVII and KGV	Harchandani, TM	47-48
Ireland		Irish Court Fee Stamps	O'Connor, Declan	100
Israel		Current Revenues	Jacobs, Dahlia	26-30
Israel		Israel Consular Document	Jacobs, Dahlia	169
Israel		Israeli Medical Revenue Stamps	Sugar, Saul & Lapid, Arie	114-116,120
Israel		Yes, they exist, but try to buy them!	Lapid, Arie	27-28
Japan		Rare Perforation Varieties of Japanese Hand-Etched Silk-Worm Eggs Tax Stamps	McNeil, M B	101
Jordan		New Discoveries	Jacobs, Dahlia	1/8
Mexico		1891-1892 Documentary Stamps	Krelloff, Victor	17-20
Mexico		A New Admission Ticket	Winter, Marcus C	204
Mexico		Mexican Telephone Cancellations	Krelloff, Victor	133
Mexico		More on Airport Departure Tax Stamps (and Hong Kong, USA and Australia)	Batik, Albert	177,183-4
Misc		Cinderella Stamp Club of Australasia (membership info)		199
Misc	Collecting	The Role of Fiscal Literature in Philately	Riley, RF	126-128
Misc	Collecting	The Role of Revenues in Philately	Ryan, Gary	113, 126
Philippines		Letter to Editor	Haubrich, Robert W.	8-9
Roman Empire		Letter to Editor (Roman Medicine Stamps)	Griffenhagen, George	125
Roman Empire		Roman Medicine Stamps	Thompson, CJS	102-103
SW Africa		Revenue Stamped Paper of South West Africa	Jacobson, L	180-1
Switzerland		Handstamped and Embossed Revenue Paper of Canton Thurgau	Lueck, Donn	35
Switzerland		Handstamped, Embossed and Printed Revenue Paper of Canton Zurich	Lueck, Donn	14-16
USA	1898	R163 Bisect—rarity or just uncommon?	Einstein, Joseph S	201
USA	Airport Departure	More on Airport Departure Tax Stamps (and Hong Kong, Mexico and Australia)	Batik, Albert	177,183-4
USA	Catalogues	The Narcotic Wine and Playing Card Stamps in Scott	(Herst, Herman Jr.)	164
USA	Customs Labels	Customs Labels: a new variety	Kedrierski, Jerry	102
USA	First Issue	3¢ Proprietary; a double transfer, and/or?	Brett, GW & Trettin, KH	49
USA	First Issue	First Issue Varieties (#1-2)	Lackamacher, Karl	80, 86
USA	First Issue	Petroleum Company Cancellations on Civil War Revenues	Miller, Jay L	77-79
USA	First Issues	First Issue Varieties (No. 3-5)	Lackemacher, Karl	121-123
USA	First Issues	First Issue Varieties (No. 6-7)	Lackemacher, Karl	165-167
USA	First Issues	First Issue Varieties (No. 8 & 9) (commentary about 1, 3 and 6)	Lackemacher, Karl	202-3
USA	First Issues	Letter to Editor (Gunari printed cancel)	Rushefsky, Norm	194
USA	First Issues	Plate Varieties (R56c)	Giacomelli, Anthony	167
USA	First Issues	Printed Cancellations on High Value First Issues (Gunari)	Einstein, Joseph S	183
USA	Lock Seals	A Catalogue Listing of Lock Seals	Priester, Thomas W.	73-76
USA	Lock Seals	Lock Seals	Priester, Thomas W	70-73
USA	Lock Seals	Seal Locks & Their Seals	Tolman, Henry II	178-9
USA	Lock Seals	Seal-Locks	(Editor)	71-72
USA	M&M	Dr. K & Co.	Bayer, I	150-151
USA	M&M	Kiener's Covers (Centaur Company)	Kiener, Bert	205
USA	M&M	Mr. Kensett's Revenue Stamp	Waggoner, W H	98-100
USA	M&M	Plate Cracks in the 1-1/4¢ Lanman & Kemp Medicine Stamp	Troutman, Scott	198
USA	M&M	Plate Entry Markings on U.S. Proprietary Adhesive Medicine Stamps	Claque, BH & Riley, RF	58-68
USA	M&M	The Collins Brothers Drug Company	Ferry, Andrew P and Mercedes K	117-120
USA	M&M	The Revenue Album: Kiener's Covers (Emerson Drug)	Kiener, Bert	150
USA	Migratory Bird	Letter to Editor	Decal	8
USA	Narcotics	Narcotic Notes #5: District Collector Provisional Handstamps—Second District of New York (NY2)	Benfield, William R	196-8
USA	Postage Stamps	The War Revenue Laws of 1862-1898 as They Apply to Postage Used as Revenues	Troutman, Scott	148-149
USA	Postal Notes	A Defense for the Inclusion of the 1945-51 U.S. Postal Note Issue in the Revenue Section of the Scott	Watts, John W	46
USA	Postal Notes	Identification of the U.S. Postal Notes of the 1945-1951 Issue	Watts, John W	158-162
USA	Proprietary	The New Field List: A Checklist of Precanceled 1914-16 Proprietary Stamps	Field, Harold & Einstein, JS	106-107
USA	Revenue Stamped Paper	RN-Update	Einstein, Joseph S.	16
USA	State Revenues	Bingo Stamp Update	Smiley, William	33-34
USA	State Revenues	Minnesota Marijuana Tax Stamp	Griffenhagen, George	183
USA	State Revenues	Nevada Revenue Stamped Paper...a trial list	Castenholz, Bill J	81-85
USA	State Revenues	NJ 85-86 Waterfowl Stamp		86
USA	State Revenues	State Hunting and Fishing Stamps (Oregon, Washington)		200
USA	State Revenues	The First Alaska Duck Stamp	Poleske, Lee E	157, 170
USA	State Revenues	The Wisconsin Withdrawn Wine Stamp	Smiley, William	101-102
USA	State Revenues	Wisconsin: Unreported Liquor Revenue Stamp	Smiley, William	76
USA	STS	Certificate in Lieu of Lost or Destroyed Special Tax Stamp	Giacomelli, A & Smiley, W	124
USA	STS	Special Tax Stamp for Dealer in Grain, Securities, Etc.	Hines, Terence & Hicks, Alan	168
USA	STS	To the Editor (IN Lieu certificates)	Litchfield, Carter	142
USA	Taxpays	Discovered: A 1934 One-Third Barrel Beer Stamp	Hicks, Alan	31
USA	Taxpays	Internal Revenue Special Bulletin No. 58		36

USA	Taxpays	Labels, Seals & Tags, Revisited:the Locke cotton bale tags	Tolman, Henry II	6-7
USA	Taxpays	Stamping of Instruments by Collectors	Standford, Edsel	124
USA	Taxpays	The E.A. Locke Cotton Bale Tag Patents	(Editor)	7-8
USA	Taxpays	U.S.I.R. Detainer Stamp	Thompson, Ron	194
Zimbabwe		Zimbabwe airport tax		86

Author Index

Akerman, G. C.	Tax on Prescriptions	195	Kiener, Bert	Kiener's Covers (Centaur Company)	205
Akerman, GC	The Internal Duties—Labels for Single Cigars	134-142	Kreloff, Victor	1891-1892 Documentary Stamps	17-20
Alfano, Louis	Coffee and Sugar Organization Stamps	48	Kreloff, Victor	Mexican Telephone Cancels	133
Bailey, Victor B	Guam Hunting Stamps (Documents)	204	Lackmacher, Karl	First Issue Varieties (#1-2)	80, 86
Batlik, Albert	More on Airport Departure Tax Stamps (and	177,183-4	Lackemacher, Karl	First Issue Varieties (No. 3-5)	121-123
Batlik, Albert	More on Airport Departure Tax Stamps (and	177,183-4	Lackemacher, Karl	First Issue Varieties (No. 6-7)	165-167
Batlik, Albert	More on Airport Departure Tax Stamps (and	177,183-4	Lackemacher, Karl	First Issue Varieties (No. 8 & 9) (commentary	202-3
Batlik, Albert L	More on Airport Departure Tax Stamps (and	177,183-4	Laplid, Arlieh	Yes, they exist, but try to buy them!	27-28
Bayer, I	Dr. K & Co.	150-151	Litchfield, Carter	To the Editor (IN Lieu certificates)	142
Benfield, William R	Narcotic Notes #5: District Collector	196-8	Lowe, Robson	The Waterlow Die Proof Archives (& Bolivia)	68-9, 79
Bierman, Stanley M.	Hiram E. Deats: the philatelic farmer from	2-5	Lowe, Robson	The Waterlow Die Proof Archives (and Chile)	68-9,79
Bierman, Stanley M	E. B. Sterling: the pioneer fiscalist	42-45	Lueck, Donn	Handstamped, Embossed and Printed	14-16
Bobo, John S	Stagg, A C (obituary)	104	Lueck, Donn	Handstamped and Embossed Revenue Paper	35
Brett, GW & Trettin, KII	3¢ Proprietary; a double transfer, and/or?	49	McNeil, M B	Rare Perforation Varieties of Japanese	101
Cary, James	New South Wales Railway Stamps	30	Miller, Jay L	Petroleum Company Cancellations on Civil	77-79
Castenholz, Bill J	Nevada Revenue Stamped Paper...a trial list	81-85	O'Connor, Declan	Irish Court Fee Stamps	100
Clague, BII & Riley, RF	Plate Entry Markings on U.S. Proprietary	58-68	Poleske, Lee E	The First Alaska Duck Stamp	157, 170
Crane, Leland & Riley,	Revenue Stamps of Chile:Section 2—Adhesive	32-33	Priester, Thomas W	Lock Seals	70-73
Decal	Letter to Editor	8	Priester, Thomas W.	A Catalogue Listing of Lock Seals	73-76
Duston, Don	The Revenue Stamps of the Commonwealth of	40	Riley, RF	The Role fo Fiscal Literature in Philately	126-128
Einstein, Joseph S	Printed Cancels on High Value Frist Issues	183	Ross, Frederick	1943-1948 King George VI Gray Paper	162-164
Einstein, Joseph S	R163 Bisect—rarity or just uncommon?	201	Rushefsky, Norm	Letter to Editor (Gunari printed cancel)	194
Einstein, Joseph S.	RN-Update	16	Ryan, Gary	The Role of Revenues in Philately	113, 126
Ferry, Andrew P and	The Collins Brothers Drug Company	117-120	Smiley, William	The Wisconsin Withdrawn Wine Stamp	101-102
Field, Harold & Einstein,	The New Field List: A Checklist of	106-107	Smiley, William	Bingo Stamp Update	33-34
Frick, E E	Brazil Revenues, Federal, State and Municipal	105	Smiley, William	Wisconsin: Unreported Liquor Revenue	76
Friedberg, Richard	ARIPEX Reviewed	41,50	Standford, Edsel	Stamping of Instruments by Collectors	124
Friedberg, Richard	Kiener, Barry (obituary)	104	Sugar, Saul & Laplid, Arlieh	Israeli Medical Revenue Stamps	114-116,120
Ganz, Felix	Les Timbres Fiscaux Cantonaux de Genève	142	Thompson, CJS	Roman Medicine Stamps	102-103
Giacomelli, A & Smiley, W	Certificate in Lieu of Lost or Destroyed	124	Thompson, Ron	U.S.I.R. Detainer Stamp	194
Giacomelli, Anthony	Plate Varieties (R56c)	167	Tolman, Henry II	Labels, Seals & Tags, Revisited:the Locke	6-7
Griffenhagen, George	Letter to Editor (Roman Medicine Stamps)	125	Tolman, Henry II	Seal Locks & Their Seals	178-9
Griffenhagen, George	Minnesota Marijuana Tax Stamp	183	Trettin, K	Scott 1987 Catalogues, Volume I, Pocket	105
Hall, Andrew	Cyprus Stales Tax Handback Stamp	79	Trettin, K	Addendum to Railroad Cancellations of United	105
Harchandani, TM	Notes on Hundi Series KEVII and KGV	47-48	Trettin, K	Catalogue of the Adhesive Revenue Stamps of	105
Haubrich, Robert W.	Letter to Editor	8-9	Trettin, K	The Amateur Collector's Stamp Catalogue of	105
Hayes, Maxwell R	Norfolk Island: Provisional Cheque Duty	199	Trettin, K	State Revenue Newsletter (reviewed)	201
Herst, Herman Jr.	A Revenue Sideline (Commodity stamps)	108	Trettin, K	Catalogue of the Adhesive Revenue Stamps of	181
Hicks, Alan	Discovered: A 1934 One-Third Barrel Beer	31	Trettin, K	The Alnis Guide No. 2: Belgium Rationing	105
Hines, Terence	Guam Hunting Stamps	9	Trettin, K	Springer's Handbook of North American	104
Hines, Terence & Hicks,	Special Tax Stamp for Dealer in Grain,	168	Trettin, K	Atalaya, Vol 10, No 2 (reviewed)	40
Jacobs, Dahlia	Israel Consular Document	169	Troutman, Scott	The War Revenue Laws of 1862-1898 as	148-149
Jacobs, Dahlia	New Discoveries	1/8	Troutman, Scott	Plate Cracks in the 1-1/4¢ Lanman & Kemp	198
Jacobs, Dahlia	Current Revenues	26-30	Waggoner, W II	Mr. Kensett's Revenue Stamp	98-100
Jacobson, L	Revenue Stamped Paper of South West Africa	180-1	Watts, John W	Identification of the U.S. Postal Notes of the	158-162
Jacobson, L	New Discoveries	40	Watts, John W	A Defense for the Inclusion of the 1945-51	46
Kedrielski, Jerry	Customs Labels: a new variety	102	Winter, Marcus C	A New Admission Ticket	204
Kiener, Bert	The Revenue Album: Kiener's Covers	150			

State Revenue Newsletter

The *State Revenue Newsletter* has begun to make a regular appearance again after a rather sporadic publication schedule the past year. Volume 24, number 1, whole number 170 dated May-June, 1986, was mailed to the State Revenue Society membership under the temporary editorship of SRS President Terence Hines. Three additional issues have since appeared and Terry has assumed the full time editorship of the journal.

The last issue prior to this was dated March-April, 1985. These current four issues will constitute volume 24. Since there has not been anything published for the past year, current members of the State Revenue Society will remain fully paid up for the following year. Anyone interested in joining this organization and receiving their excellent publication should contact Terence Hines at the Psychology Dept., Pace University, Pleasantville, NY 10570-2799. Annual dues are \$4. Sample copies of the *Newsletter* are \$1 and available from the same address.

The May-June issue contained articles entitled "The Maryland State Issue of 1818 of Revenue Stamped Paper" by Colin MacR. Makepeace (reprinted from the *Stamp Specialist, Maroon Book*; "Montana 'Use Tax'

Stamps" by M. E. Matesen; "Washington State Gambling Stamps" by Matesen and several short items mostly about new state and local tax stamps.

The July-August issue contained articles titled "Reprintings of the 1947 New Hampshire Tobacco Tax Decals" by Terence Hines; "Nevada Scissor Cuts" by M. E. Matesen and Earl Stritzinger; "State Waterfowl, Conservation or Habitat Stamps" by E. L. Vanderford; "State Cigarette Tax Rate Changes Since July 1, 1950, Through November 1, 1985" and again various short items about new issues and additional notes about previous articles.

The September-October issue contained "Guide Lines" on Nevada Documentaries" by Earl Stritzinger; a list of state and local revenues available at face from the SRS; a listing of the SRS library; "North Carolina Hunting and Fishing Stamps" by Timothy McRae; "Special Utah Fishing Stamps" by M. E. Matesen and even more short items on various subjects.

The current November-December issue contains "Kansas Motor Vehicle Documentary Tax Stamps" by Ronnie Bostik; "The First Beer, Wine and Liquor Stamps of New Mexico" by Ronald E. Leshner, Sr.; "West Virginia

Soft Drink Tax Lids" by Dr. John Cahoon; "South Dakota Marijuana and Controlled Substance Stamps" by Terence Hines; "Why did Utah Sell its Oleomargarine Tax Stamp Reminders in 1961?" by Mach Matesen & Carter Litchfield; "Utah's 'Non-Revenue' Cigarette Stamps" by M. E. Matesen and various short items including news items about state revenue collecting.

For those of you who remember the *State Revenue Newsletter* from before, you will be pleasantly surprised to see that every issue is printed in black on white and no more of those hard to read impossible to copy colors that previously plagued the journal. The issues are offset printed from very clean typewriter copy with many good quality half tone illustrations. In fact every article including most of the short items have several illustrations which is a very positive factor in good philatelic journalism.

The *State Revenue Newsletter* is back, well written, well edited, finely illustrated and apparently stronger than ever before. Considering how little the dues are, it is a must that collectors of U.S. revenues belong to the SRS.

Kenneth Trettin

R163 Bisect—rarity or just uncommon?

One of the nicest things about membership in the ARA is the way members share their knowledge with one another. This has been true as long as I have been a member; it will be 30 years very soon.

Shown are two examples of R163 bisect on pieces of documents. These are the very first I have seen. They seem to be legitimate and were probably done to serve for the 1/2¢ rate.

Now for the question—are these rare? Or, so uncommon as to raise the next question—where have I been hiding all these years?

Any help will, as always, be deeply appreciated.

Joseph S. Einstein, ARA



First Issue Varieties

Compiled by Karl Lackemacher, ARA

I have been receiving some feedback from the membership which I herewith pass along:

Variety No. 1 (April, 1986) T18d, Top Margin Transfer. I have a copy of this stamp showing the transfer in the bottom margin of the stamp (a badly centered stamp with a large bottom margin); therefore, my prior theory of this being a top margin stamp is false.

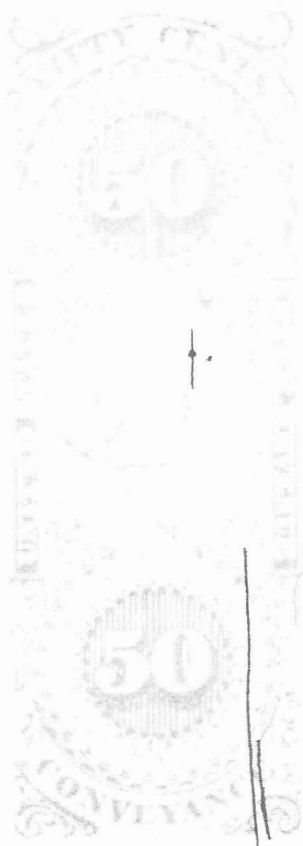
Variety No. 3 (June, 1986) R18, Major Shift. This transfer has been confirmed by several Revenuers and to date six known copies have been found.

Variety No. 6 (September, 1986) R73, Double Bottom Frame Line. Russell Logan confirms this variety occurs on the Smithsonian proof sheet as position 13. Great news, another variety locked in.

Now for some additional varieties. Those shown in this issue are all known varieties which are illustrated primarily for the plating information and known dates of usage. They do not always show clearly in the photos, but with the aid of the mats you should be able to find them.

50¢ Conveyance, R54 Position 54, Early State

Variety No. 8 This position shows a severe scratch on stamps printed from August 1, 1867, to January 1, 1868. This position after January 1, 1868, shows a clear double transfer. This variety has been seen only on perforated copies and should have enjoyed a limited printing of about 3,000 sheets.





50¢ Conveyance, R54 Position, 54, Second and Third States

Variety No. 9. This double transfer is the most dramatic of the 50¢ Conveyance.

There are other very minor double transfers occurring in the third state but none as obvious as this. This transfer occurs in the same position as the early state scratch and remains through the third state of this plate.

This variety occurs on perforated, silk and ultramarine varieties of this position. You will note some minor remnants of the early scratch still remain. Known usage is recorded as after January 1, 1868, the first re-entry.



1987 ARA Convention:

Philatelic Exhibition Full

The following was received from the Exhibition Committee at Garfield-Perry Stamp Club:

Just a note to tell you our Garfield-Perry March Party exhibit is full! We were overwhelmed with applications this year, in part thanks to ARA members. We've never been "sold out" this early before. There will be about 90 frames of revenues from 13 members.

You may want to mention this in your next issue of TAR. We're sorry we don't have more capacity because I'm sure some people will be disappointed.

Sincerely,
Dale Pulver
Exhibit Chairman

Guam Hunting Stamps

HUNTING LICENSE		DEPARTMENT OF AGRICULTURE DIVISION OF FISH & WILDLIFE GOVERNMENT OF GUAM		Nº 1013	
NAME <u>Guadalupe Magnus</u>		C.I./SER./I.D. NO. <u>586-89-2443</u>			
ADDRESS <u>A. N.C.S</u>					
Sex	Age	Height	Weight	Color Hair	THIS LICENSE IS NON-TRANSFERABLE AND MUST BE CARRIED ON PERSON WHILE HUNTING.
<u>F</u>	<u>25</u>	<u>5</u> Ft. <u>2</u> In.	<u>125</u>	<u>Blk</u>	
AUTHORITY: <u>Article I, Chapter 4, Title XIII Government Code of Guam.</u>		The undersigned licensee swears the above statements are correct			
FEE: \$ <u>5.00</u>		Expires December 31, 19 <u>81</u>		Dated this <u>28</u> day of <u>July</u> , 19 <u>81</u>	
Authorized Deputy <u>Janet P. Blas</u>		Signature of licensee when purchased			

ORIGINAL LICENSE

PREVENT FIRES

THIS LICENSE DOES NOT PERMIT YOU TO TRESPASS ON PRIVATE OR MILITARY LANDS

Oct	Nov	Dec	1	2	3	4	5	6	7	8	9	10	11	12	13	14	NCS	Bolinas	Tarzan	
No. 1013																			1981 GUAM DEER TAG	
IMMEDIATELY AFTER KILL attach this tag to the tendon on the right front leg of the deer, notch in (3) places to show sex of kill, month and date when killed. This tag must remain attached to the carcass until the carcass is processed and packaged.																				
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	NWF	AAFB	ANAG	

In the January issue of *The American Revenuer* there was a short article on the Guam Hunting stamps.

I purchased these same stamps and FDCs when they were issued but I also purchased the actual hunting licenses by mail. The entire package costs \$5 (they don't always sent the \$5 stamp as they should). The hunting

stamp is ordinarily glued to the back of the hunting license.

I thought the members of the ARA would be interested in seeing what the hunting stamp documents look like. I am enclosing one set of documents that the Division of Fish and Wildlife sent me (for \$5) when I ordered the 1981 stamps. The hunting license vary

slightly from year to year. There is also an ordinary U.S. postal card with the Division of Aquatic & Wildlife Resources address printed on the face. The back is a report each hunter is to file giving the number of different species taken, their sex and weight as well as the number of hours spent hunting in various districts.

Victor B. Bailey, ARA

Mexico

A New Admission Ticket

by Marcus C. Winter, ARA

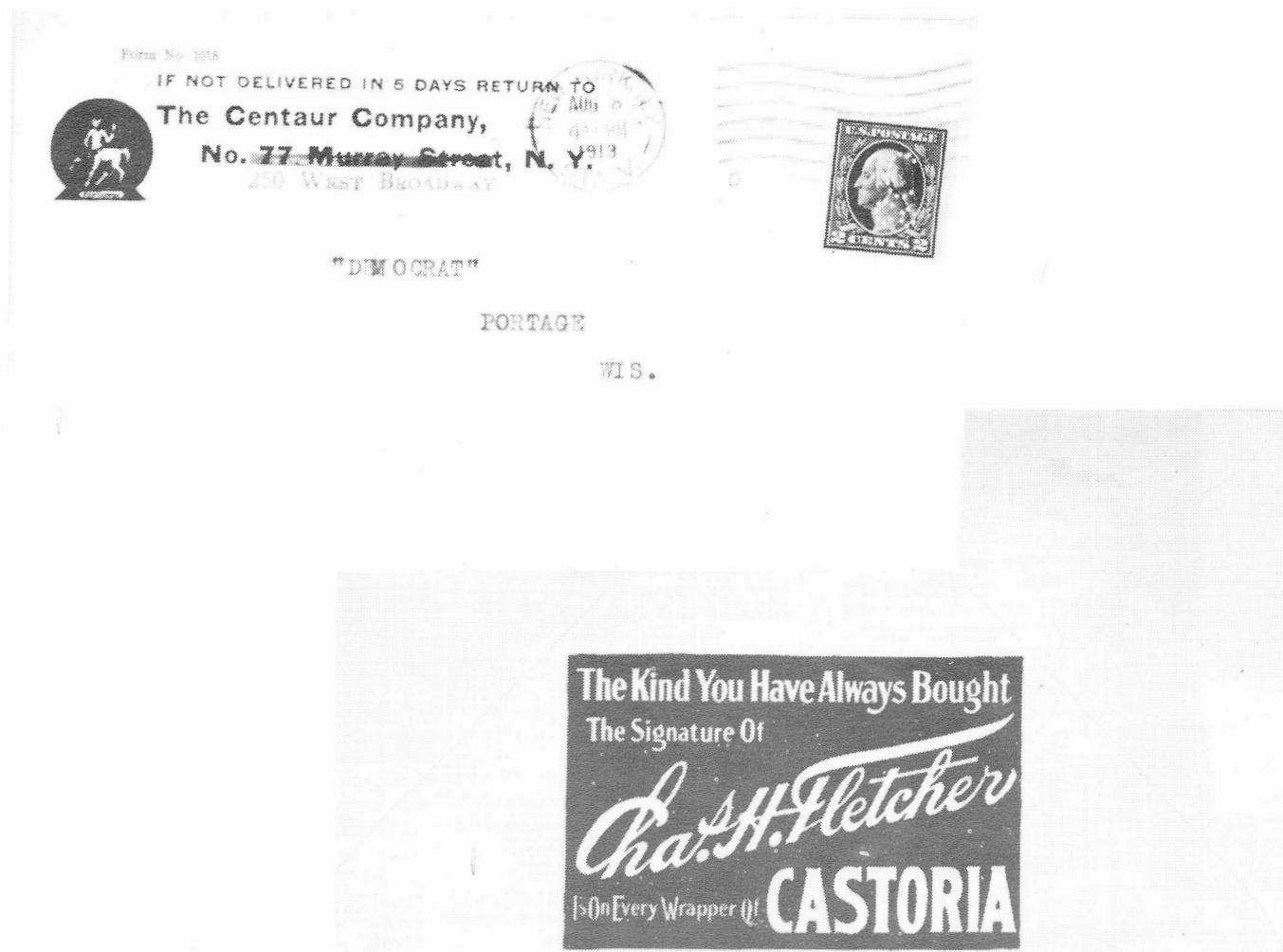
Admission prices to Mexico's archeological and historical monuments were raised in May, 1986, from 50 to 230 pesos at the major sties. Sometime during the summer (by July in Oaxaca) a new 100 peso admission ticket was put into circulation. It has the same size and format as the existing tickets (see TAR, Nov-Dec, 1985). The SHCP box in the upper left hand corner and the bow tie are orange; additional lettering is pale violet and the value is printed in black. The same colors, though with slightly darker orange, appear on the 2 peso value. The Serie B lettering is absent on the new 100 peso stamp.



The Revenue Album

Kiener's Covers

By Bert Kiener, ARA



(This is part of a series that started in the July-August, 1986, issue.)

Another company which is the subject of another of Henry Holcombe's works is the Centaur Company. Although this particular cover is twelve years older than I like, it still is an interesting cover with the perfin "C CO" on the stamp, as well as the back advertisement for Fletcher's Castoria.

This cover is combined with RS284, a facsimile label (Sprinter 284M1), a normal and an inverted precancel.

As a note of interest, displaying the back of a cover can be easily done with a Xerox copy. With this particular cover, I show the front, and line the copy over about one-half of the actual cover.



Above: A copy of RS284. Left: Battle-ship proprietary stamps with normal and inverted printed cancels. Below: A facsimile label.



The American Revenue Association

Sales Notes... From the Foreign Sales Manager:

Since I last wrote in June, a note on the operation is warranted. It pays to advertise. My note about telegraph material prompted a nice response and this material is moving along well. Several other areas of material on hand are tobacco stamps and Swiss Military stamps. Anyone who would like to see any of this material, please drop me a card.

For the many members who have requested salesbooks, they are now available. The price is 50¢ postpaid, each. They contain 10 pages, with room for 160 stamps. Anyone wishing to mount their duplicates for sale, and who does not wish to make their own, please write and make check payable to the American Revenue Association. Please note on the check that it is for salesbooks.

At present we have a considerable

amount of revenue material from Germany and states, Austria, Canada, Brazil, Argentina, Mexico and mixed books of British colonies.

The Sales Department can use *GOOD* material from the following areas: all Latin American (except Brazil and Argentina), Switzerland, all Scandinavia, all Baltic area (Danzig, Latvia, Lithuania, Poland, Russia, Estonia), Italy, non-British Africa, Japan, China and individual British Colonies (or by area such as British Africa, British Caribbean, etc.) Material priced *reasonably* will sell.

A note for members receiving salesbooks. From time to time you will find items incorrectly identified and therefore incorrectly priced. It is to the buyers advantage, you have a bargain. However, if the price is wrong (high), you do not have the

option of changing the prices to the catalog value and removing the stamp. Prices quoted by the seller are *net*, no exceptions. Anyone setting their own prices for items marked for sale will no longer receive salesbooks from me.

The foreign sales department continues to go smoothly, largely because of the cooperation of most members receiving the salesbooks. Beginning in January, 1987, members who continue to violate the two week return of salesbooks will no longer receive mailings.

If the past nine months are any indication, the new year will be a profitable one for both buyers and sellers. From May to December, 1986, sales were over \$10,000. I look forward to another good year.

Jim Giegerich

AUCTION 28 Prices Realized

Following are prices realized for Auction 28. Lots not shown did not receive bids, were returned or bids were rejected under rule 2.

401	6	402	15	403	12	404	16	406	22	408	8
409	17	410	10	412	17	413	13	414	6	415	32
416	16	419	8	422	10	424	17	426	65	427	30
429	22	432	11	434	30	435	15	436	14	438	16
439	30	440	6	441	10	442	23	443	15	444	20
450	27	451	10	452	16	454	23	455	9	456	6
459	18	460	10	461	7	462	7	463	10	467	70
469	14	470	12	471	8	472	7	474	130	476	11
477	11	478	14	480	8	481	16	482	16	483	15
484	11	486	32	488	32	494	75	495	8	497	15
498	16	499	32	501	20	502	75	503	8	504	13
505	5	506	21	508	20	509	15	510	26	512	17
513	10	514	16	515	21	516	10	517	5	518	8
521	6	522	12	523	42	524	7	525	7	526	14
527	28	529	26	531	48	532	7	533	110	534	25
541	27	542	20	543	48	544	10	545	20	546	14
547	7	548	10	549	18	550	14	551	26	552	30
553	11	554	48	555	5	556	10	557	9	558	19
563	12	564	10	566	40	567	10	568	15	569	22
570	8	571	15	572	30	574	8	580	15	581	6
582	27	583	7	584	7	585	7	586	8	587	42
588	15	589	12	590	27	591	7	592	32	593	26
594	32	595	50	596	16	597	8	598	8	599	7
602	12	603	18	604	15	605	46	607	27	608	15
609	15	610	15	611	13	612	25	613	15	614	9
615	13	616	22	617	10	618	12	619	12	621	14
622	12	624	9	625	20	630	14	631	18	632	13
633	16	634	17	635	16	636	11	637	15	638	13
639	25	640	16	641	20	642	8	643	12	644	28
645	8	646	10	647	8	648	6	649	5	650	14
651	22	652	9	653	11	654	11	655	9	656	9
657	10	675	140	689	22	690	6	695	10	702	30
703	21	704	8								

Total bidders	89	Total lots	282
Successful bidders	71	Lots sold	21
Lots returned or withdrawn			5
Most popular lots:	533		13 bids
	551 and 587		10 bids

Note: ARA members interested in consigning foreign revenues please write the auction manager with a description of your material *before* sending it.

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The American Revenue Association

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

Trustum C Edmunds, Jr 4404, 14 Willow Way, Wanaque, NJ 07465, by Richard Friedberg. US revs Scott and non-Scott, Canada revs, state revs, ration stamps, Xmas seals.

Larry S Gold 4400, 202 St. Paul, #22, Brookline, MA 02146, by Richard Friedberg. Starting—any kind of inexpensive revs.

Jeffrey Hedtke 4397, 321 Jones Ave, Hatley, WI 54440, by Eric Jackson. US, Indian states, Latvia, Lithuania, Germany, Austria, Br. Commonwealth.

Edward H Hollister 4399, RD1, Box 715, Fogelsville, PA 18051, by Eric Jackson. Collector/dealer—world revs and locals pre-1940.

Paul A Katzman 4401, 28464 Pierce, Southfield, MI 48076, by Eric Jackson. US Scott-listed revs, M&M, telegraphs, etc.

Paul Leatherman 4398, 405 E. 3rd St, #318, Long Beach, CA 90802, by NR Stamp Sales. All US and BNA revs and taxpays.

Raymond L Norwood 4402, RFD 3, Box 856A, Henderson, NC 27536, by Richard Friedberg. US taxpays, M&M, all cinderellas.

William T Uhls 4405, 2502 Royal Lytham Dr, Austin, TX 78747, by Michael Aldrich. US revs Scott and non-Scott.

Robert G Zellers 4403, 146 Evergreen Lake, Kunkletown, PA 18058, by Eric Jackson. Dealer—US and foreign.

Highest membership number assigned on this report is 4405.

New Members

Numbers 4376-4386

Application for Reinstatement

Harold D Houser, Jr 3510, Spring Valley Dr, Belle Mead, NJ

President's Column—continued from Page 189

our board members. When we entered our agreement to convene at G-P's show, we expressed our view that the situation ought to be remedied. It has been. Now anybody can become a member of G-P, and I am certain that what is one of America's oldest stamp clubs in continuous existence, will become even more distinguished than it already is. Our best wishes to the board of the Garfield-Perry Stamp Club for doing the right thing.

Now...you should also do the right thing by sending in the exhibition application form, or dropping a note to Ed Cutler with the title of your presentation, or by giving me your name so that you will join us for dinner on Friday March 20th. Let me hear from you.

08502, by Michael Aldrich. All US revs, incl Springers and beers.

Reinstated form 1986 NPD List

Howard W Broek 2798, 6 N 601 Route 31, St. Charles, IL 60174

Deceased

Amos L Henely

Resigned

Daniel J Curran

Robert C Ernst

L Landau

Raymond D Manners

R M McGuinness

Richard Pollitt

R J Roy

Alex Sadovnikov

Jim Turner

J E Weaver

Membership Summary

Previous membership total	1488
Applications for membership	9
Applications for reinstatement	1
Reinstated from NPD list	1
Deceased	1
Resigned	10
Current membership total	1488

Contributing Members for 1986

Thomas Ackerman	Michael A. Gromet
Louis S. Alfano	Harry Hagendorf
Dr Michael H. Aronwits	Cline A. Handy
Bred C. Ballman	Thomas L. Harpole, Jr
Philip T. Bansner	Marcus Hartinger
William A. Barber	Amos L. Henely
Cyrus F. Bell	Franc F. Himpsl
Thomas A. Black, Jr	Terence M. Hines
Brian M. Bleckwenn	Walter H. Hoffmann
Bruce A. Bly	Eric Jackson
Lawrence Boncer	Thomas E. Jensen
John F. Bonner	Howard Karlin
Wilson E. Born	Hohn Keck
William E. Buford	Hon Koepke
Jonathan D. Bulkley	Fred J. Kolcz
Henry B. Burnett, Jr	George J. Kramer
William E. Carrick	William G. Kremper
Richard C. Celler	L. Landau
Dr Victor J.W. Christie	Coleman A. Leifer
Henry H. Conland	Arthur L. Liberman
Anne Crane	Carter Litchfield
Stuart Davis	Russell J. Logan
W. R. DeKay	Rodney Lukas
James R. DePitts	Keith Maatman
Robert A. Dewey, Jr	Jerry D. MacLeith
Dwain Dryden	Jerry Marver
Joseph S. Einstein	Paul A. Mathieu
Paul J. Fasser, Jr	William T. McDonald
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Continued on Page 208

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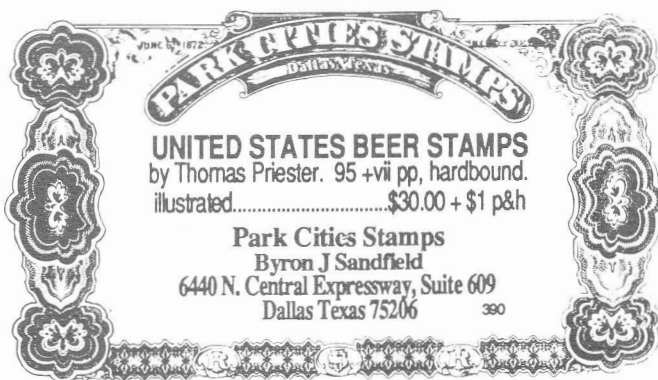
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1986 Contributing Members—continued from Page 207

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Elwood S. Poore
Daniel L. Rhoades
George L. Richards, II
Sanford Riesenfeld
Richard F. Riley
Paul Rosenberg
Charles Russ
Howard A. Schneiderman
Fred Schuepbach
Eric J. Scott
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Deane B. Westland, II
Leroy D. Willey
Darwin Williams
Philip W. Wyne
William H. Yule, Jr

The Court Fee & Revenue Stamps of the Princely States of India

The first (and last) supplement is now available. Since publication of the catalog in October 1984, stamps from scores of "new" states have been discovered. This material and hundreds of additions to the thousands of stamps priced in the catalog are listed in the exciting new supplement.

Two hundred pages with illustrations and prices are contained within the covers of this beautiful hard-cover book. While the supplement reports the new states and illustrates all new issues, reference to the catalog is still essential where new values for early issues are reported.

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A limited supply of the 1984 catalog is still available at \$40.00 plus postage and handling.

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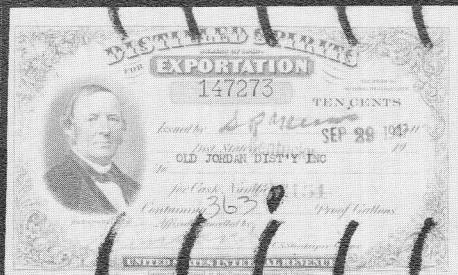
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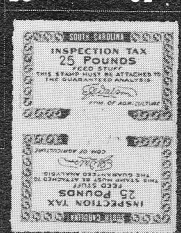
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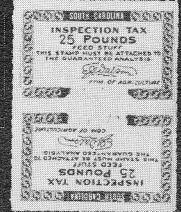
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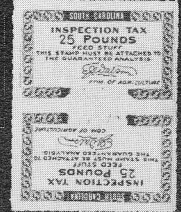
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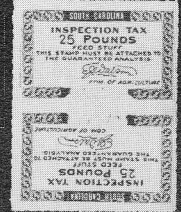
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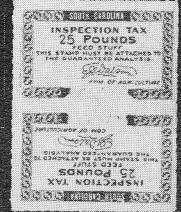
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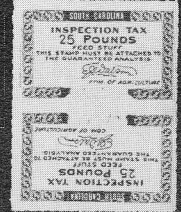
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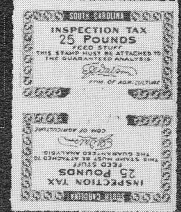
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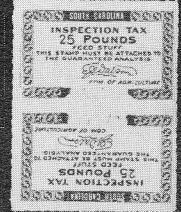
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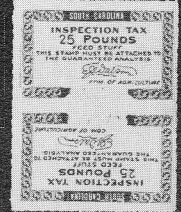
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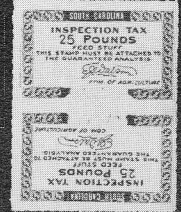
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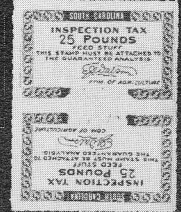
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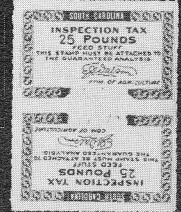
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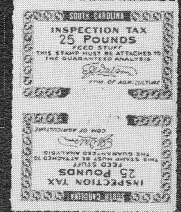
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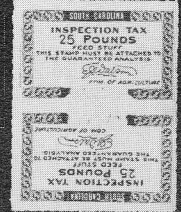
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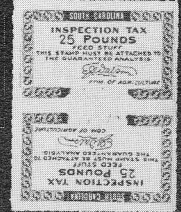
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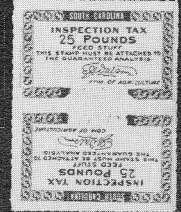
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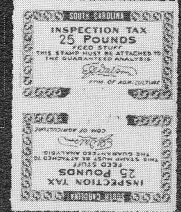
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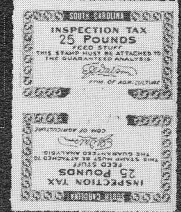
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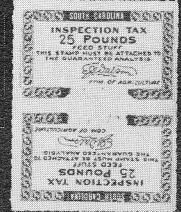
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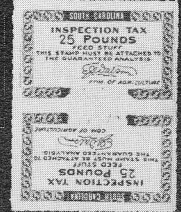
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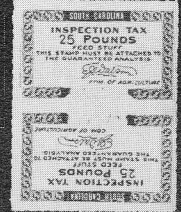
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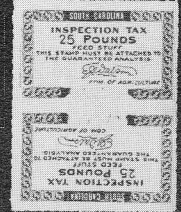
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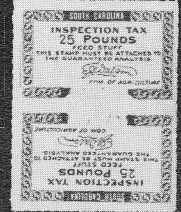
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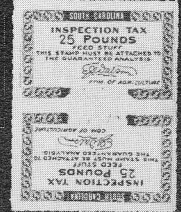
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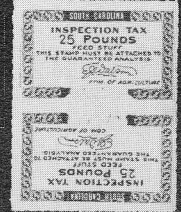
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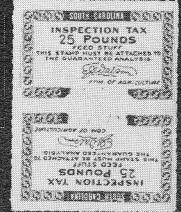
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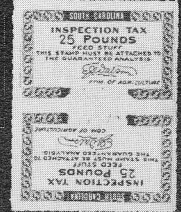
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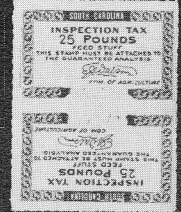
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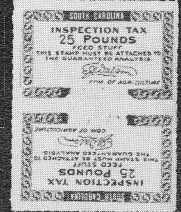
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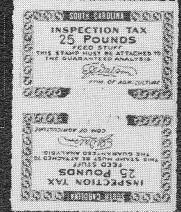
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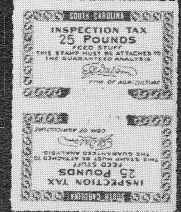
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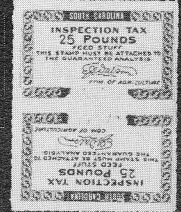
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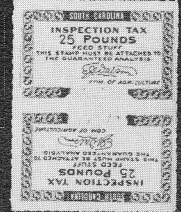
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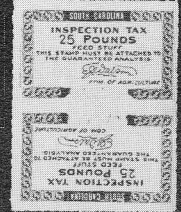
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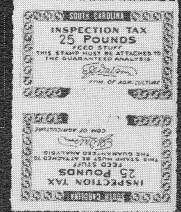
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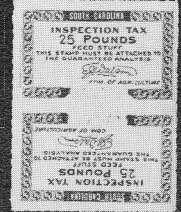
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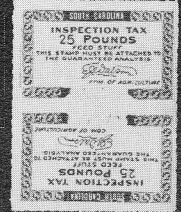
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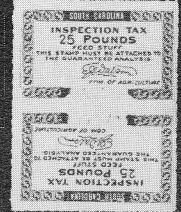
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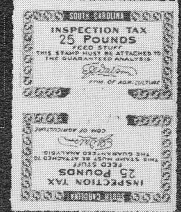
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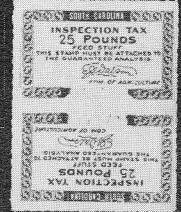
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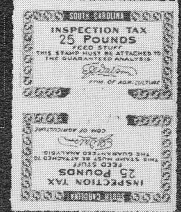
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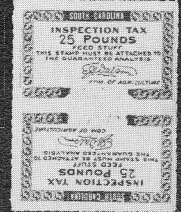
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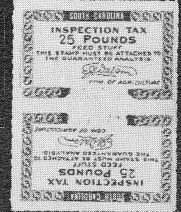
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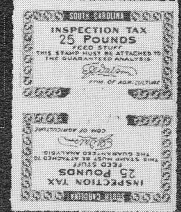
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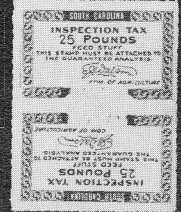
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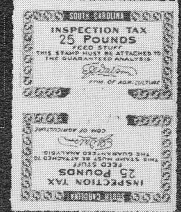
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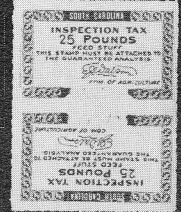
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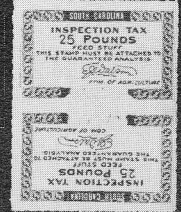
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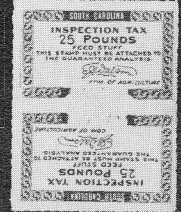
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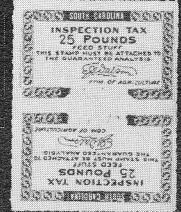
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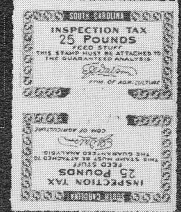
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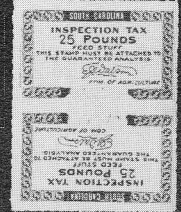
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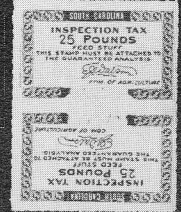
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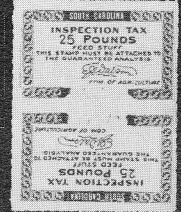
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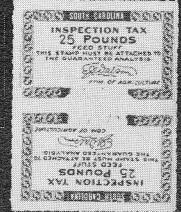
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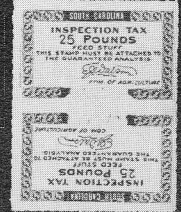
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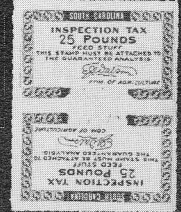
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WHITTIER PHILATELIC SERVICES

Eric Jackson 213-698-3193
6727 S. Washington Ave., P.O. Box 651, Whittier, CA 90608

MAIL BID SALE #18

CLOSING DATE: JANUARY 20, 1987

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 Handstamp cancels on First Issue revenues, 122 stamps, most are clear strikes ECV 150-200
- 2 Railroad cancels on First Issue revenues, 54 different, identified by Shellabear/Tolman numbers, most clear strikes ECV 150-200
- 3 R2c Lawrence & Cohen printed cancel, F multiple faults PHOTO 100.00
- 4 R129 F few short perfs PHOTO 300.00
- 5 R291* F-VF 25.00
- 6 R334 VF uncut PHOTO 135.00
- 7 R360 F-VF staple holes 50.00
- 8 R384 VF staple holes PHOTO 75.00
- 9 R510 VF uncut 50.00
- 10 R534 F-VF light cut cancel PHOTO 75.00
- 11 R560 VF uncut PHOTO 60.00
- 12 R585 F-VF uncut PHOTO 75.00
- 13 R615 F uncut PHOTO 75.00
- 14 R669* VF PHOTO 100.00
- 15 R692 VF light cut cancel 30.00
- 16 R694 VF cut cancel PHOTO 60.00
- 17 R705 F perfin & cut cancel PHOTO 100.00
- 18 R711 VF staple holes 30.00
- 19 RB8a VF two small thins, pretty stamp PH 550.00
- 20 RD19a F-VF punch cancel, creases 50.00
- 21 RD20 F-VF staple holes 10.00
- 22 RD24 F-VF staple holes, punch cancel 22.50
- 23 RD158 VF perfin 12.00
- 24 RD206 F-VF perfin 7.00
- 25 RD230 VF uncut PHOTO 125.00
- 26 RD249* F crease 10.00
- 27 RD257 VF uncut PHOTO 75.00
- 28 RD311 VF perfin, corner crease PHOTO 225.00
- 29 RD312 VF cut cancel 30.00
- 30 RD333 VF perfin 10.00
- 31 RD334 VF perfin PHOTO 75.00
- 32 RD335 Avg uncut 65.00
- 33 RE19 F-VF straight edge at top, sm stain 20.00
- 34 RE106 VF thin 13.00
- 35 RE150 F-VF perfin, corner creases 40.00
- 36 RJA73b 138 copies, many in large multiples, most with heavy black cancels, some flts 172.50
- 37 RK24 F couple short perfs 7.00
- 38 RM558 F impression on VF import certificate for one puncheon of rum from St. Croix 22.50
- 39 RM560 F imp on VF import cert for one chest of Hyson Skin Tea from Canton 27.50
- 40 RM561 VF import cert for one hoghead of rum from Jamaica 22.50
- 41 RM575 F imp on VF import cert for one Chest of Hyson Skin Tea from Canton 60.00

BEER STAMPS - Priester Catalogue Numbers

- 42 1866 1/2 Barrel (3) on WHITE SILK PAPER, this stamp being the first (and only) recorded example, the result of a recent discovery. The stamp is VF with some minor light soiling in the upper right corner and two horizontal creases. The handstamp cancel reads "WACKENHUTH, ADAM & CO./ Apr. 13, 1867, NEW-ARK, NJ". The 1/8 barrel stamp of this issue is known on this paper. PHOTO -----
- 43 2 F several repaired tears, creased 7.50
- 44 4* F 4.00
- 45 5 F cut to shape 15.00
- 46 11* VF crease 10.00
- 47 21C F thin, crease 10.00
- 48 49A Avg-F pinholes 20.00
- 49 52A F 10.00
- 50 64 F 8.00
- 51 69 F small tear & scrape 4.00
- 52 73 F 4.50

- 53 83B F-VF few small creases, great color PH 55.00
- 54 83C F light soiling 12.00
- 55 83D Avg-F 7.50
- 56 85A F-VF 6.50
- 57 88D F 12.00
- 58 91 F-F 10.00
- 59 108A Avg crease 10.00
- 60 112B type 71 Avg 12.00
- 61 112B type 72 F PHOTO 40.00
- 62 123 Avg 15.00
- 63 146C F-VF 5.50
- 64 1958 VF small faults 7.00
- 65 199 VF 4.00
- 66 214 VF 6.00

CIGAR STAMPS - Springer Catalogue Numbers

- 67 TC190 VF crease, thin spot 4.00
- 68 TC205 VF 2.50
- 69 TC206 F-VF unused 3.50
- 70 TC238 VF 10.00
- 71 TC263 VF 8.00
- 72 TC263 variety-overprint reading down VF -----
- 73 Class D 1917 Provisional ovpt on TC172 VF PHOTO -----
- 74 TC267 F-VF large repaired tear 12.50
- 75 TC268(unl.) 100 cigars, red ovpt "CLASS C/ ACT OF 1917" on Series of 1916 Avg two full repaired tears PHOTO -----
- 76 TC270 F-VF one full repaired tear PHOTO 20.00
- 77 TC323 VF PHOTO 15.00
- 78 TC331 VF 12.00
- 79 TC373(unl.) Class A 12 cigars VF PHOTO -----
- 80 TC374(unl.) Class A 13 cigars VF PHOTO -----
- 81 TC375a VF 2.25
- 82 TC392a VF PHOTO 22.50
- 83 TC393a VF unused 3.50
- 84 TC394a VF unused PHOTO 12.50
- 85 TC395a VF unused PHOTO 27.50
- 86 TC457a VF unused PHOTO 25.00
- 87 TOBACCO TFI1 plate proof on card F-VF small thin PHOTO -----
- 88 TF86A VF punched remainder 12.50
- 89 EXPORT TOBACCO 1869 Peabody on orange mottled paper F-VF unused, crease affects design at bottom PHOTO -----
- 90 DENATURED ALCOHOL Series of 1907 40 gal. red on white F for this with small faults and a few patched holes PHOTO -----
- 91 DISTILLED SPIRITS FOR EXPORT Series of 1940 104 blue on white VF PHOTO -----
- 92 RECTIFIED SPIRITS Class A 60 gal. red on blue with red ovpt "TAX FREE/ACT OF 1918", usual poor condition with chipped corners, tears and heavy varnish. Rare -----
- 93 SPECIAL TAX STAMP Practitioner Dispensing Opium FYE 1920 with 11 coupons, F-VF two sealed tears -----

STATE REVENUES - Hubbard Catalogue Numbers

- 94 ALABAMA D1 plate proof on india F thin spot PHOTO -----
- 95 CALIFORNIA 1968 Documentary Tax, Tulare County 55¢ to \$550 complete set of 17 values, F-VF mint PHOTO -----
- 96 -Ventura County as above but missing the \$1.10, 2.75, 5.50 & 550 values, F-VF PH -----
- 97 LOUISIANA Law Stamp D1 plate proof on india F-VF thin PHOTO -----
- 98 -05 plate proof on card VF creased PHOTO -----
- 99 -Lottery LY2 VF small tear in top margin not affecting stamp PHOTO ECV 200-250 (20.00)
- 100 -LY5 F-VF thin PHOTO ECV 300-400 (45.00)
- 101 -LY9 F-VF PHOTO ECV 75-100 (12.00)
- 102 MISSOURI Cooper County CO-ST1* F PHOTO 10.00
- 103 NEW YORK Stock Transfer 1916 issue essay for cents values F-VF small crease PHOTO -----

- 104 SOUTH CAROLINA Feed F3c* tete-beche pair VF PHOTO 10.00
 - 105 WASHINGTON Eggs Matesen E1* VF PHOTO 10.00
 - 106 PUERTO RICO Scott #RE42 F some faded color 60.00
- BRITISH COMMONWEALTH Barefoot/Hall Catalogue Numbers
- 107 BRITISH GUIANA Revenue 1A-16A complete set Avg-F some minor faults PHOTO EX £192.00
 - 108 -9B(unl.) \$8 perf 12 1/2 F mint -----
 - 109 -12B VF £15.00
 - 110 -16C VF PHOTO £35.00
 - 111 24/31, 20¢, 40¢, 72¢, \$1, \$4, \$5(thin) F-VF £37.50
 - 112 CYPRUS Revenue 21 VF £15.00
 - 113 JAMAICA Gen Duty Emb Adh 15(2), 22 used with US R240(2), 234 & *, on a 1924 First of Exchange F-VF £30.00+
 - 114 FEDERATED MALAY STATES Revenue 12 VF sm scrape PHOTO £75.00
 - 115 NEWFOUNDLAND Cigarettes Brandom NT130 VF 5.00
 - 116 -NT140 VF corner crease 6.00
 - 117 NEW SOUTH WALES Betting Tax 1¢ red, printed on lottery ticket F-VF -----
 - 118 -2¢ green printed on lottery ticket F-VF -----
 - 119 NEW ZEALAND Wages Tax 26 different F-VF £62.00
 - 120 QUEENSLAND Unemployment Ins. 6 diff F-VF £22.50
 - 121 SOUTHERN RHODESIA Revenue 5 VF PHOTO £15.00
 - 122 TRANSVAAL Pass 1-3 F with faults £40.00
 - 123 -10a no stop after PASS VF sm creases £15.00
 - 124 -11 F-VF £15.00
 - 125 -13 VF £5.00
 - 126 -Revenue 53-5* VF £14.00
 - 127 -56 F thin spot £15.00
 - 128 -57 F* PHOTO £20.00
 - 129 BRAZIL mounted collection of 371 stamps includes Federal, State, Municipal and Taxpaid issues F-VF -----
 - 130 DIEGO SUAREZ 1885 5¢ black (Forbin 1) VF pinhole PHOTO 10.00
 - 131 DOMINICAN REPUBLIC 1891 UN PESO violet brown, horiz pair right stamp reading "NU PESO" VF cut cancel PHOTO -----
 - 132 -Stockbook of 375 stamps, mainly 1881-91 issues with some later material, heavy in varieties, multiples incl 2 sheets, some faults but overall nice, Hilchey 1968 CV 600.00+
 - 133 EASTERN RUMELIA 1880 10pa-20pi, perf 11 1/2 (Forbin 14-21) Avg small faults 10.25
 - 134 FIUME stocksheets of about 100 stamps, about 1/2 being different F-VF -----
 - 135 LIECHTENSTEIN 1879 5k imperf pair (Erlor 1d) VF mint PHOTO 25.00
 - 136 -1879 1G blue & black (Erlor 3a) VF mint 6.50
 - 137 -1894 5G blue & red (Erlor 13) VF sh perfs 18.00
 - 138 -1894 10G olive & red (Erlor 14) VF PH 25.00
 - 139 -Accumulation of about 75 stamps, generally F or better Erlor CV 43.20
 - 140 MALAYSIA 1980-83 \$25 black, \$100 blue, \$250 red, \$500 brown, & \$1000 orange, coat of arms on each is red, blue, green, yellow & brown, beautifully engraved, VF PHOTO Starting bid 120.00
 - 141 MONTENEGRO 1881 1N-10F complete (Spajic 1-20) F-VF mint, gum creases 40.60
 - 142 -1904 14 different (Spajic 21-31, 37-9) F-VF few small faults 22.60
 - 143 PERU Aduanas 1912 10s blue (Forbin 5) F creases PHOTO -----
 - 144 -Documents 1866-7 25s (Forbin 5) VF mint 20.00
 - 145 -1866-7 50s (Forbin 6) F-VF PHOTO 25.00
 - 146 -1868 25s (Forbin 18) trial color proof, orange & blue F PHOTO -----
 - 147 -1870-71 25c (Forbin 23) with inverted overprint F PHOTO -----
 - 148 -1866-1935 mounted collection of 450+ stamps with some duplication F -----
 - 149 PORTUGAL Gerais 1868 7000r, 8000r (crease), & 9000r (Barata 31-3) VF 50.00
 - 150 -1873 7000r (Barata 55) F-VF PHOTO 40.00
 - 151 -2903 3000r with Imposito de Sello ovpt (Barata 414) VF small crease 20.00
 - 152 -collection of 619 different stamps, F-VF overall with some faults Barata CV US\$912.00
 - 153 ROMANIA accumulation on stocksheets of 1100 stamps, over 100 different in varying quantities Hall CV £300.00
 - 154 SERBIA-AUSTRO-HUNGARIAN OCCUPATION 1916 overprints on 1912 Bosnia 6 diff F-VF on piece (Spajic 4, 11, 14-17) 24.30
 - 155 -1916 ovpt on 1912 Bosnia 20k carmine/green VF on small piece (Spajic 18) PHOTO 25.00
 - 156 -1918 ovpt on 1912 Bosnia 10h on 80h (1t crease), 5k on 1k, F on piece (Spajic 21-2) 20.00
 - 157 SERBIA Tobacco 1885 60p blue, rose & black F creases & thin (Spajic 217) PHOTO 150.00

Member's Ads

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

1. One ad per issue per member.
2. Send ad on post card or card enclosed in envelope only (no letters or aérograms 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

I'm paying the following for state duck stamps: ILL 1975-\$65, 1981 Error-\$115, Missouri 1979-\$120, 1980-\$12, Ohio 1982-3-\$20, Tenn 1979-80 Res-\$17, NRes-\$100, TX 1983-\$20, Wisc 1978-9-\$40, 1979-80-\$42. Send insured or registered. Mail to David

Curtis, 1806 Sycamore, Killeen, Texas 76543-3239. *419*

Wanted: Disabled Veterans Keychain tags. B. F. Goodrich keychain tags, license plates, license plate gum cards, inspection & registration windshield stickers, auto related items, chauffeurs badges. Dr. Edward H. Miles, 888-8th Ave, New York, NY 10019 *420*

We pay 1/2¢ each for Scott listed USA arevenues. Cut or punch cancels OK. Domzall, 904 Wright #4B, Richmond, CA 94804 *421*

POSTAL BOD SALES. 1987 season includes 4 General Sales (Sections of Revenues, Telegraphs, RR stamps, perfins, Cinderellas and Topical Cinderellas, plus Charity section and book list) and 4 Special Sales (Czechoslovakia, Poland, Canada Tobacco, one to be announced). Catalogs Free. Write GLASS SLIPPER (Andrew Hall, ARA), PO Box 62, York, England, YO1 1YL, or phone 011 44 904 701 515 (24 hours). *422*

Wanted, Information on revenue and postal use of R153 and R154. Will purchase revenue use on check or

other document or postal use on cover. Also interested in overprint varieties. Len McMaster, Box 187, Williamsburg, VA 23187. *423*

As a dealer in U.S. Revenues I've recently acquired two very nice Match & Medicine collections which are now being broken up. Want lists are solicited and welcomed from ARA members. Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. *424*

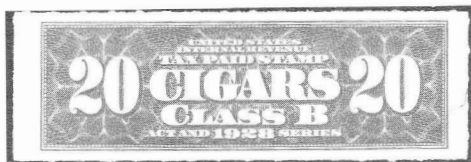
I will send a complete Interphil 76 booklet of Jersey for 500 revenues or tax stamps. Heuer, 205 E. Nassau St., Ilisip Terrace, NY 11752. *425*

Book/Album (Second Edition) "U.S. Duck Stamps" by Carlo Vecchiarelli, \$24.95; Supplement 1979 (RW46) to 1986 (RW53) \$6.95. 80 protective stamps mounts \$3.95. State and Federal duck stamps—bought and sold. Send SASE for lists. Carlo Vecchiarelli, Box 2634, Castro Valley, CA 94546. 415-895-1636. *426*

Minnesota Marijuana tax stamps. Die cut, self-adhesive, manuscript demonstration. \$17.50 each, post paid. Eric Jackson, Box 651, Whittier, CA 90608. *427*

U.S. Revenue Auctions

From the Bobo sale:



1928, 20 Green, TC457a, unused, fresh & Superb, rare.

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

Michael E. Aldrich
Box 13323, St. Paul, MN 55113. 612-844-5523

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Revenue Lots

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All States — All Years
for exhibit

For Sale or Trade: 2 binders
dealer stock U.S. revenues

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(Peter Pierce, ARA)

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Westboro, MA 01581

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Tax Stamps Bought And Sold

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(214) 361-4322
Byron J. Sandfield, ARA

NET PRICE SALE #5	
1. R97c Ave., hand cancel	\$25.00
2. R101c Fine, w/thin	20.00
3. R159 Fine, used	60.00
4. R160 XF, used	40.00
5. R177 F/VF, used, w/thin	15.00
6. RB11a VF, used	20.00
7. RB3b VF, used	20.00
8. RD255 VF, used uncut	15.00
9. RD257 VF, used uncut	45.00
10. RO5a Ave., unused OCG	45.00
11. RO94b F/VF, SOUND	100.00
12. RS43c Fine, small faults & repaired	55.00
13. RS73a F/VF, P.O. FRESH	75.00
14. RS147c VF, w/thins	85.00
15. RS174jd F/VF, soiled & small faults	100.00
16. RS182b Fine, stains & repaired	65.00
17. RVB1-2 XF, MNH, W/stubs	50.00
BEERS—Priester Listed	
18. 21C Avve., soiled, w/thins	20.00
19. 30A UGLY, many faults & repaired	20.00
20. 34 Ave/F, extensive repairs	75.00
21. 39Ab Fine, repaired tear	60.00
22. 44E Fine, creases	60.00
23. 84C Ave., w/thin on front	60.00
24. Beers-7 Different; all faulty or worse; including 2, 4, 39E, 40C, 43E; Catalog \$50.00	45.00
25. US Beer Stamps by T. Priester (Paper Bound)	30.00
26. US STATE REVENUE ACCUMULATION—over ten thousand, one to fifty each, over \$5,000.00 catalog (Hubbard's)	1,250.00
27. We are looking for new material for our next sale. We pay fair prices.	

TERMS: Photo copy of any items are free upon request. Any item returnable within 14 days. All items are one of a kind so please send alternatives. Add \$2 for postage. Texas residents add 6 1/8% sales tax. Approvals with references & ARA number.

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386

SERRA STAMP SERVICE R-786 Sale

Breaking up Sheets of Mint Philippine Revenues:

- 1) 1898-9 Fiscal, Warren #282-90 (25c-15P) tropical gum stain. Single set \$15.
- 2) 1886 Blue circular overprint (some rotated 45) on Scott #P1, Warren #293, tropical gum stain. Single \$0.60.
- 3) 1886 Similar overprint (on Scott #80), Warren #298. Single \$3.75. Singles with horizontal crease \$1.50.

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391