

The American Revenueuer

IN THIS ISSUE:

Israel: Current Revenues	26
A 1934 One-Third Barrel Beer Stamp	31
The Revenue Stamps of Chile	
Section 2-Tourist Taxes	32
Bingo Stamp Update	33
Revenue Paper of Canton Thurgau	35

As the result of severe inflation Israel issued new currency on January 1, 1986. New revenue stamps were also appeared; more, inside page 26.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

FEBRUARY, 1986

Volume 40, Number 2
Whole Number 382



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The American Revenuer

The Journal of International Fiscal Philately

Volume 40, Number 2

February, 1986

Whole Number 382

The American Revenuer

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THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Advertising manager. ©Copyright 1986 by The American Revenue Association.

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

ARA SOLICITS CONVENTION LOCATIONS FOR 1987, 1988 AND 1989 ANNUAL MEETINGS

The American Revenue Association is looking for stamp shows at which to hold its annual conventions for 1987, 1988 and 1989. Show officers who would be interested in having the ARA hold an annual convention at their show should contact ARA Vice President Terence Hines (Psychology Dept., Pace University, Pleasantville, NY 10570) for details.

TAR: Volume 40 AMERIPEX '86 Issue

The observant will note that this is the fortieth volume of *The American Revenuer*. While it is a considerable number of issues from the volume 100 being celebrated by *The American Philatelist*, it is a longer period of publication than enjoyed by most non-commercial philatelic publications. The real credit has to go to all of those members who contribute article to TAR. Our thanks to all of those who have written in the past.

As this is our fortieth volume we intend to celebrate it in a rather modest way. We will be producing a special issue which will also be distributed at AMERIPEX '86 this spring. We want to make this issue just a little better than the average issue. We would like to make its contents as varied as possible in order to make it as attractive as possible to as many collectors as we can.

For this issue, we would like to hear from you. Take this as an invitation to finish that important article that has laid unfinished for some time. If you would like any special advertising to appear please get copy to the ad manager.

The special issue will be the April issue. Copy must arrive in Rockford, Iowa, by April 11, but if you have something for this issue please let us know as soon as possible.

Israel:

Current Revenues

by Dahlia Jacobs, ARA

Israel in recent years has been subject to very high rates of inflation. On January 1, 1986, the country replaced the Shekel with a New Shekel. As a result the current postage and revenue stamps were all replaced with new stamps. We will be presenting here an overview of the pre-1986 revenues and the new 1986 issues.

[Please note, portions of this article was written and composed before the changes occurred and other portions are being written as the changes occur... Editor.]

Pre-1986 Issues

The pre-1986 series of revenue stamps featuring a faucet and tree consists of the following 13 Shekel values: 1, 2, 5, 10, 20, 50, 100, 400, 500, 1000, 5000, 10000 and 20000. The three highest values are used only in the occupied areas or the areas beyond the green lines for exit permits. Collectors can only obtain these three high values by traveling to Jericho. (See the sidebar accompanying this article for more about these stamps.)

The inscription on these stamps reads, "Your tax maintains the State," at the top; "Help us to collect precise tax," at the bottom; "Computation of taxes," on the faucet; and "Services to the citizen," on the tree. In the center the Hebrew and Arabic inscriptions read "Revenue" and the denomination.

Starting August 15, 1985, there has been a set of 5 stamps without denomination. These are used only on Exit Permits and their value is based on the Jordanian Dinar. The A stamp is valued at 1 Dinar, the B at 3 Dinars, the C at 8 Dinars, the D at 26 Dinars and



The top three values of the pre-1986 faucet and tree series of revenue stamps. These three stamps were available only in the occupied territories and were intended for use on permits to travel to Jordan.

the E at 31 Dinars. They are sold only in the occupied areas and only to those holding the appropriate permits needed for travel between Israel and Jordan. Collectors wishing to purchase them would have to have special permission from the Military Governor. They are known as *bridges stamps* as they are normally used on the bridges across the Jordan River.

The fees are based on those charged by Jordan for travel to Israel. The A stamp is intended for services on the bridges. The B stamp is for those accompanying an older traveler and is below 12 years old. The C stamp is for children from 12 to 16 years old. The D stamp is for an Exit Permit (and return). The E stamp is for foreign residents to visit their relatives

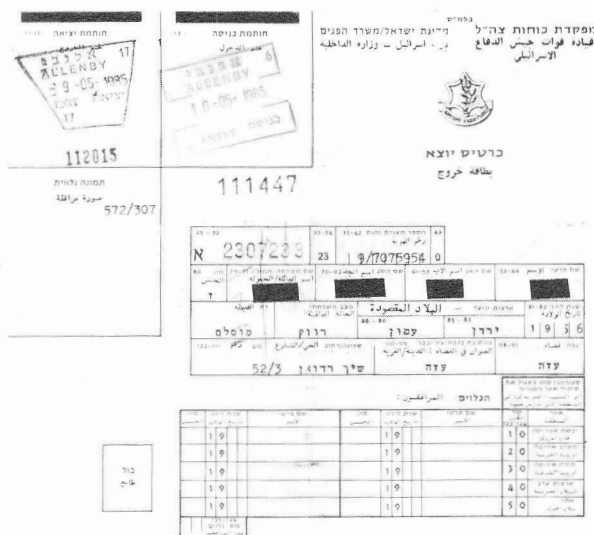
in Israel: the application in this case is made by the family living in Israel.

After August, 1985, the regular Israeli revenues or Agrab stamps were not to be used on these permits. This in effect left the three high values of 5000, 10000 and 10000 Shekels which were issued for use on these permits without any use.

The Agrab or fee stamps (the official revenues of Israel) have been issued in the following values without special overprints: 1, 2, 3 (2 types), 4, 5, 7, 7.5, 9, 10, 14, 15, 20, 22.5, 24, 25, 30 (2 types), 37.5, 40, 50 (2 types), 60, 80, 100, 120, 150, 200, 230, 260, 300, 400, 460, 500, 600, 700, 1000, 1400, 2000, 2300, 2500, 3000, 4000, 5000, 8000, 9000, 17000 and 18000 Shekels. Currently most of

the A and D Bridges Stamps. The B through D stamps are all of the same design with varying inscriptions. These stamps came into use on August 15, 1985, and replaced high value Shekel stamps; their value is based on the Jordanian Dinar.





Face of an Exit Permit used to cross Allenby Bridge into Jorday on May 9, 1985, and return on May 10, 1985. Revenue stamps are on the back of this permit (illustrated). [Actual size: 20 X 18.6 cm]

the low values below 3000 Shekels are not in use. Again all of these will be replaced on January 1, 1986, when the New Shekel comes into use.

Recently there have been several overprinted issues for special purposes for use in Gaza or the occupied West Bank areas. Several of the Agrah stamps are overprinted in Hebrew and in an Arabic equivalent "Brioth Hevel Gaza" (Health-Gaza Area). The Arabic inscription is in two different sizes. The larger size was in the following denominations: 1, 2, 5, 50, 100 and 150 Shekels. The 1, 2 and 5 Shekel stamps were complimentary values while the 50, 100 and 150 paid tax on three classes of prescriptions. The small Arabic inscription is found on the 200 and 300 Shekel values and were used on the second and third class of prescriptions. Both types are now obsolete and the current revenues (faucet and tree stamps) are used.

Two varieties of this stamp have been noted on the 150 Shekel stamp. In some instances the "L" in the word "Shekel" is missing. Another variety



The plain Agrah or fee stamp. This stamp is often overprinted for special purposes.

is an offset on the back of the 150 Shekel stamp of the back of the original Agrah stamp (not the overprint). This was seen quite strong on two sheets of ten stamps and fainter on the next three. This was probably caused by the printing press failing to feed a sheet of paper when the stamps were being printed.

Another health overprint on the Agrah series was "Kamat Brioth Gaza" (Health Ministry-Gaza) in both Hebrew and its Arabic equivalent. These were used since September 1, 1985, and are in the 300, 600 and 900 Shekel values. These too are now obsolete and the current Faucet and Tree stamps are used.

The overprint "Pnim Hevel Gaza" (Interior Gaza Area) in Hebrew and its Arabic equivalent on the Agrah stamps is used to designate stamps for use on permits, passports, residence identification cards and similar uses. They have been issued in the following

Yes, they exist, but try to buy them!

by Arie Lapid

The top three values of the current faucet and tree revenues (the 5000, 10000 and 20000 Shekel stamps) are used only in the occupied Arab areas, the areas beyond the so called Green Lines. These high values, made necessary due to the high rate of inflation in Israel, are used on travel permits for individuals and trucks traveling between Jordan and the occupied areas. Exit permits to Jordan were set equal to those charged by Jordan for travelers to Israel.

On February 28, 1985, I was at the Main Post Office in Jerusalem. I asked to purchase the high revenue values, the 5000, 10000 and 20000 Shekel stamps. The postal clerk made enquiries and informed me that these values were being sold only to Arabs for exit permits to Jordan. I protested asking why the Arabs could buy them but I could not. I was informed that I could get them from the Horodus Post Office in East Jerusalem (the Arab section of the city).

I hired a taxi there but learned that the Manager would not be back until the next day and he had the keys to the locker where they were kept. I could come back the next day and purchase some but the clerk added that I could get them from the Jewish post office on Jaffa Street.

The Jaffa Street office manager apologised but he had to consult the legal advisor to see if he could sell them to me. The final result was a letter dated April 3, 1985, from the Administration of the Main Post Office in Jerusalem. It stated that, "The Custom House printed these stamps to be sold and used *only* in the Post Offices across the Green Line. By mistake these stamps were sent for sale to the Horodus Branch in Eastern Jerusalem." He was very sorry for the inconvenience and the trouble caused as a consequence of the misunderstanding.

(Continued on next page)

ARA member Dahlia Jacobs (Lapid) and her husband Arie Lapid are revenue stamp researchers in Tel-Aviv, Israel. Just keeping current with their country's revenues has proven to be quite time consuming and, as we read here, interesting.

Israel: Current Revenues



The reverse side of the Exit Permit shown on page 27.

values: 10, 50, 55, 100, 200, 300, 400, 500, 1000, 2000, 3000, 5000, 10000, 20000, 25000 and 50000 Shekels. The 10 Shekel stamp was prepared for use as a complimentary stamp but was never put into regular circulation or use. The top three values were put into use about April 20, 1985. These will be replaced by New Shekel stamps on January 1.

In the West Bank of Jordan area an overprint reading "Kamat Pnim" (Interior Officer (=Ministry)) in Hebrew and its Arabic equivalent on the Agrah stamps are used for identity

Two copies of the 300 Shekel (second type) on a weapons permit issued to Arie Lapid.

When the current series of plain Agrah stamps came into use, a large letter "sheen" was overprinted on a quantity of the 300 Liras stamp of 1979.



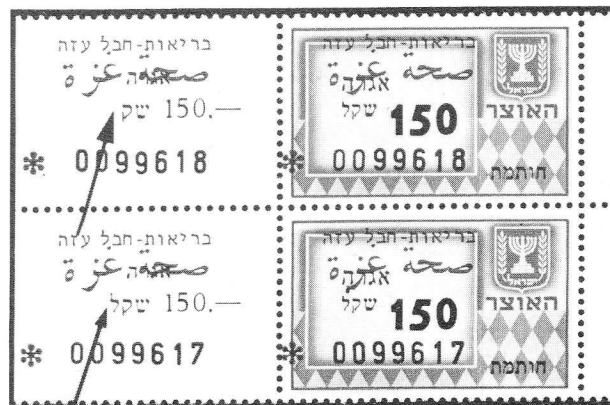
...but try to buy them!

Continued from previous page

We finally were able to purchase copies of these stamps by traveling to Hebron or Jericho and later in East Jerusalem. Unfortunately the persons there that are selling them are not experienced with the needs of philatelists and it is hard to obtain them in good condition or with the desired tabs or plate numbers.

It might be noted that these were not the only stamps used only behind the Green Lines. Others were the 4 and 8 Ag. and the 35 liras of the 1961 series and the 35 liras of the 1979 series.

A pair of the 150 Shekel Gaza Health stamps with the letter "L" missing from the tab on the top stamp.





The Gaza Area Health stamp with the small Arabic inscription.

The Health Ministry-Gaza stamp first used September 1, 1985, and replaced before 1986.

The Interior-Gaza Area stamp used on permits, passports, residence identifications, etc.

The Interior Minister overprint used in the West Bank of Jordan area for permits, passes, etc.

cards, passports, visas and similar uses. They are issued in the following values with black overprints: 5, 10, 14, 24, 30, 40, 50, 55, 75, 100, 125, 250, 500, 1000, 2000 and 3000 Shekels. They are issued in the following values with maroon overprints: 100, 300, 500, 1000, 2000, 3000 and 5000 Shekels. These stamps are also scheduled for replacement on January 1.

The 6 Lira Health Plan stamp of 1973 has gone through a number of overprints. In August, 1973, a 15 Lira surcharge was applied. In January, 1981, these stamps were surcharged 5 Shekels in Hebrew or 5 Sh. in English. The English surcharge normally reads down but is known in-

verted reading up. In April, 1982, the stamp was surcharged 11 Sh. in English reading horizontally. In November of 1983, a 50 Shekel overprint was applied and in February, 1985, a 100 Shekel overprint was applied. These stamps were used only on the West Bank of the Jordan in areas without electricity and only on one class of drugs. In the larger cities such as Jericho, Hebron and Nablus cash receipt machines were used.

1986 Issues

As stated earlier, a constant high rate of inflation had reduced the value of the Shekel to very little. On January 1, 1986, the New Shekel became the official currency and all existing postage and revenue stamps were

replaced.

As of this date (*this was written January 5...Editor*) three new values of the faucet and tree stamps have been issued. They are 1 (black, apple green and pink), 3 (black, apple green and brownish grey) and 5 (black, apple green and rose-lilac) New Shekels.

The set of 13 values previously used will be destroyed.

New plain Agrah stamps have been prepared but are not yet in circulation. However, there have been several overprinted Agrah stamps issued.

So far two values have been overprinted "Kamat Brioth-Azza" (Health Officer-Gaza). They are a 0.50 (magenta) and 1 New Shekel (bright green).

There have been five values overprinted for the Ministry of Interior for use on identity cards, permits, visas and passports. The overprint reads "Pnim Hevel-Azza" (Interior-Gaza Territory). Denominations issued so far are the 0.05 (magenta), 1 (bright green), 2, 5 and 10 (colors unknown) New Shekels.

There are shortages in the philatelic community of the old 13 faucet and tree stamps. The three highest values were never sold inside Israel proper, only in the occupied territories for Exit Permits to the neighboring countries. The non-denominated bridges stamps were linked to the Jordanian Dinar. The five different values totaled 69 Dinars (1 Dinar = US\$3.30). These stamps were never sold to the public and used only on exit permits.

In recent years due to the high inflation, dealers lost faith in investing in new stamp inventory. Many were running heavy deficits, especially in revenues. Few dealers kept even one full set. Since the three high values (5000, 10000 and 20000 Shekels) were sold only in Jericho, Hebron and Nablus, few knew about their existence and apparently none took the trouble to travel there to buy any. A full set of 13 faucet and tree stamps is now selling for about \$90 and will probably go much higher.

New values are sure to appear. We will keep readers of *The American Revenuer* informed of their appearance.

(Continued on next page)

Israel: Current Revenues



The 6 Lira Health Plan stamp of 1973 with the 100 Shekel overprint applied in February, 1985.



The newly issued (January 1, 1986) faucet and tree revenues.



The 1986 Kamat Brioth overprint.



The 1986 Pnim Hevel overprint.

New South Wales Railway Stamps

For the past three years I have been seeking information regarding a set of Australian New South Wales Railway stamps I purchased at a stampshow bourse. The dealer who had them knew nothing about them. I have a complete set of ten from the 1d through 5/- of the 1929 series with the first watermark but without the town name printed in the panel.

William Craig, one of the authors of *The Railway Stamps of Mainland Australia* has never seen this set in this condition. In the second supplement to this publication the authors comment about them with "Specimens? Leakage from the Government Printer?" Bill Hornadge, former editor of *Stamp News* reported them in his Cinderella Corner column and asked for comments without response.

Neither Mr. Craig nor Mr. Hornadge



A 1929 NSW Railway stamp (mint with gum) without the town imprint.

were too surprised that these stamps would have been leaked. The fact that they exist in a complete set tends to support the idea that they are either some sort of a proof set or that they were leaked.

Has anyone else ever seen any of



An example of the 1929 stamp as they were issued and used.

these stamps without the printed name. If anyone has any additional information or if anyone has seen additional copies of these stamps I would appreciate hearing from them. James Cary, Box 484, Battle Creek, MI 49016.

Discovered:

A 1934 One-Third Barrel Beer Stamp

by Alan Hicks, ARA

© 1986 by Alan Hicks

Until now, knowledge of this stamp was available only through the sketchy references in the literature of beer stamp collecting. Priestler's catalogue lists the stamp as No. 210, and follows the listing with a letter "(V)" (Priestler, 1979, p. 43), indicating that E. R. Vanderhoof confirmed its existence in his catalogue, *A List of the Beer Stamps of the United States of America* (Vanderhoof, 1954).

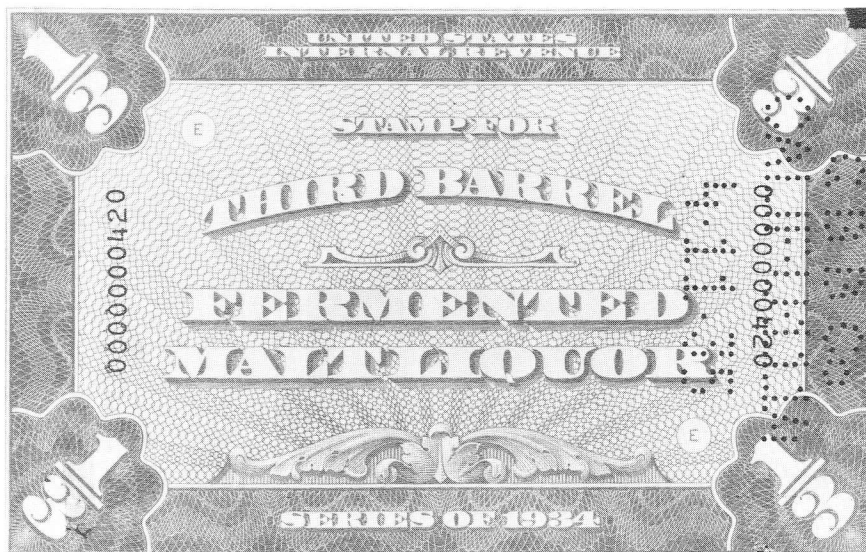
A study of Vanderhoof's catalogue shows this stamp listed in the Addenda as No. 181, followed by the symbols "?*" (Vanderhoof, 1954, p. 52). These symbols indicate a stamp of "uncertain, but probable or reported, existence" (?), and "those certain rarities or unique pieces where the owner or the compiler has felt unwilling to set a value" (*) (Vanderhoof, 1954, p. 40). An accompanying note tells us that "These stamps have been printed by the Bureau, but are not known to be in collectors' hands." (Vanderhoof, p. 52)

The existence of this stamp is now confirmed by the discovery of a used copy, which is pictured here for the first time.

As is the rest of the 1934 Issue, it is engraved and printed on white USIR watermarked paper. It is brown orange in color and bears position letter "E" and control No. 0000000420, the latter being in black. It has been canceled by perforated initials and numerals:

GBB Co
CALIF•U•1114
4•11•35

This is the cancellation of the Grace Brothers Brewing Co., of Santa Rosa, California, which was in operation until 1969 and brewed 160,000 barrels of beer in its last year of operation



The 1934 Issue One-third Barrel Beer Stamp. A new discovery. Actual stamp size is 132 mm wide by 83 mm tall.

Friedrich and Bull, 1976, p. 4). This California usage conforms with the pattern established for the use of one-third barrels west of the Rocky Mountains (Priestler, 1979, p. 67).

A search of the records of the Bureau of Engraving and Printing made by Robert Mason shows that 40,275 of these stamps were sent to the Commissioner of Internal Revenue (Mason, 1985). Considering that stamps of this Issue were printed in sheets of fifteen (Priestler, 1979, p. 82), it is easy to determine that 2,685 sheets were printed and delivered to the Commissioner of Internal Revenue. Unfortunately, we do not know how many were actually sent out to District Collectors and eventually used on beer barrels. Owing to the great scarcity of

this stamp over the last fifty years, it is logical to surmise that very few were actually used and indeed but one saved for posterity.

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The Revenue Stamps of Chile

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

The following constitutes a continuation of a listing of Chilean revenue stamps begun in *The American Revenuer*, 1984, 38:147-56. Scarcity ratings (SR) and other conventions are explained in the earlier introduction.

This section covers tourist tax stamps which first appeared in 1936 in response to a law passed at the end of

the preceeding year. We believe that it levied taxes on tourist hotel bills and the like. The present list expands a list published by Alvaro Bonilla Lara in a supplement in *Chile Filatelico* vol 15, No. 190, June, 1973.

We acknowledge with thanks the assistance of Emmerich Vamos.

Section 2

Adhesive special documentary taxes with respect to travel. Tourist Taxes.

The postal issues of Chile of this period appeared on paper ranging in thickness from onion skin to moderately thick and can be segregated often into four classes of thickness. The first issue of tourist tax stamps follows the same pattern.

Types 3-, 4- and 5-GT are lightly overprinted in colored burelage: Crest and Republic de Chile Turismo, except as noted.



1-GT



2-GT

1936

Watermarked
Offset

perf 13

				SR
GT1	1-GT	50c	Red, pos. 1, 2	3
GT2	2-GT	1p	Turquoise green, pos. 1, 2	3



3-GT



4-GT



5-GT

perf 15

GT3	3-GT	5p	Brown, <i>pink</i> , pos. 1, 2, 3, 4	4
GT4	4-GT	10p	Deep Blue, yellow, pos. 1, 2, 3, 4	4
GT5	5-GT	50p	Dark Green, <i>pink</i> , pos. 1, 2	5
		a.	Dull green, without burelage, pos. 4	5

Unwatermarked
White or yellowish paper

GT7	2-GT	1p	Turquoise green	4
GT8	3-GT	5p	Brown, <i>pink</i>	6
		a.	without burelage	5
		b.	without burelage, <i>yellowish</i>	-

Chile: Tourist Taxes

GT9	4-GT	10p	Deep blue, without burelage	2
		a.	yellowish	-
GT10	5-GT	50p	Dull green, pink	4
		a.	without burelage	2



6-GT



7-GT



8-GT

1959

Unwatermarked
Lithographed

perf 13 1/2 X 14

Inscribed CASA DE MONEDA DE CHILE at bottom

GT12	6-GT	10c	Dull blue	2
GT13	7-GT	20c	Vermilion	2

GT14	8-GT	50p	Dull green	2
				perf 13 1/2 X 14
GT15	6-GT	100p	Grayish violet	7
GT16	7-GT	200p	Reddish brown	7
				perf 14 X 13 1/2

1960
Designs like 8-GT in new currency: E° 0.005, plowed field with fence and trees; 1 Cto. [E° 0.01] volcano; E° 0.05, fishing boats; E° 0.50 ski resort; E° 1, Araucarian pine tree.

GT20 8-GT E° 0.005 Green, wmkd. pos. 3 5

GT21 8-GT 1 Cto. [E° 0.01] 5

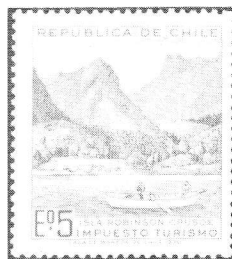
Dull claret 5

GT22 8-GT E° 0.05 Bluish Violet 5

GT23 8-GT E° 0.05 Grayish magenta 2

GT24 8-GT E° 1. Turquoise green 2

GT20 may never have been used. Known copies consist of a sheet of 50 remainders.



9-GT



10-GT

1970

Perf 14

Inscribed CASA DE MONEDA DE CHILE 1970 at bottom

GT26	9-GT	E° 5	Grayish Green	5
GT27	10-GT	E° 10	Bright blue	5

Bingo Stamp Update

By William Smiley, ARA

The July-August, 1984, issue of *The American Revenuer* contained a preliminary checklist of "Bingo" stamps issued by the various states to interstate motor carriers. In the time since the article appeared, the following additional stamps have been reported. All stamps are on white paper unless described as "on" followed by the paper color. The color of a serial number is again listed in parentheses.

ALABAMA

1984 blue (blue)

ARKANSAS

1984 black on yellow (yellow)

CALIFORNIA

1984 black and white on orange (black)

COLORADO

1984 black on yellow

CONNECTICUT

1984 black on blue (black)

a. specimen - no serial number

ILLINOIS INTRASTATE STAMP

*** ONE BOX MUST BE CHECKED. THIS STAMP WILL BE VOID IF MORE THAN ONE BOX IS CHECKED OR IF MORE THAN ONE LINE IS COMPLETED. THIS COMPLETED STAMP IS TO BE CARRIED IN THE VEHICLE ***

1 ☒ 1970 ☐ 1971 ☐ 1972 ☐ 1973 ☐ 1974 ☐ 1975 ☐ 1976 ☐ 1977 ☐ 1978 ☐ 1979 ☐ 1980 ☐ 1981 ☐ 1982 ☐ 1983 ☐ 1984 ☐ 1985 ☐ 1986 ☐ 1987 ☐ 1988 ☐ 1989 ☐ 1990 ☐ 1991 ☐ 1992 ☐ 1993 ☐ 1994 ☐ 1995 ☐ 1996 ☐ 1997 ☐ 1998 ☐ 1999 ☐ 2000 ☐ 2001 ☐ 2002 ☐ 2003 ☐ 2004 ☐ 2005 ☐ 2006 ☐ 2007 ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011 ☐ 2012 ☐ 2013 ☐ 2014 ☐ 2015 ☐ 2016 ☐ 2017 ☐ 2018 ☐ 2019 ☐ 2020 ☐ 2021 ☐ 2022 ☐ 2023 ☐ 2024 ☐ 2025 ☐ 2026 ☐ 2027 ☐ 2028 ☐ 2029 ☐ 2030 ☐ 2031 ☐ 2032 ☐ 2033 ☐ 2034 ☐ 2035 ☐ 2036 ☐ 2037 ☐ 2038 ☐ 2039 ☐ 2040 ☐ 2041 ☐ 2042 ☐ 2043 ☐ 2044 ☐ 2045 ☐ 2046 ☐ 2047 ☐ 2048 ☐ 2049 ☐ 2050 ☐ 2051 ☐ 2052 ☐ 2053 ☐ 2054 ☐ 2055 ☐ 2056 ☐ 2057 ☐ 2058 ☐ 2059 ☐ 2060 ☐ 2061 ☐ 2062 ☐ 2063 ☐ 2064 ☐ 2065 ☐ 2066 ☐ 2067 ☐ 2068 ☐ 2069 ☐ 2070 ☐ 2071 ☐ 2072 ☐ 2073 ☐ 2074 ☐ 2075 ☐ 2076 ☐ 2077 ☐ 2078 ☐ 2079 ☐ 2080 ☐ 2081 ☐ 2082 ☐ 2083 ☐ 2084 ☐ 2085 ☐ 2086 ☐ 2087 ☐ 2088 ☐ 2089 ☐ 2090 ☐ 2091 ☐ 2092 ☐ 2093 ☐ 2094 ☐ 2095 ☐ 2096 ☐ 2097 ☐ 2098 ☐ 2099 ☐ 2100 ☐ 2101 ☐ 2102 ☐ 2103 ☐ 2104 ☐ 2105 ☐ 2106 ☐ 2107 ☐ 2108 ☐ 2109 ☐ 2110 ☐ 2111 ☐ 2112 ☐ 2113 ☐ 2114 ☐ 2115 ☐ 2116 ☐ 2117 ☐ 2118 ☐ 2119 ☐ 2120 ☐ 2121 ☐ 2122 ☐ 2123 ☐ 2124 ☐ 2125 ☐ 2126 ☐ 2127 ☐ 2128 ☐ 2129 ☐ 2130 ☐ 2131 ☐ 2132 ☐ 2133 ☐ 2134 ☐ 2135 ☐ 2136 ☐ 2137 ☐ 2138 ☐ 2139 ☐ 2140 ☐ 2141 ☐ 2142 ☐ 2143 ☐ 2144 ☐ 2145 ☐ 2146 ☐ 2147 ☐ 2148 ☐ 2149 ☐ 2150 ☐ 2151 ☐ 2152 ☐ 2153 ☐ 2154 ☐ 2155 ☐ 2156 ☐ 2157 ☐ 2158 ☐ 2159 ☐ 2160 ☐ 2161 ☐ 2162 ☐ 2163 ☐ 2164 ☐ 2165 ☐ 2166 ☐ 2167 ☐ 2168 ☐ 2169 ☐ 2170 ☐ 2171 ☐ 2172 ☐ 2173 ☐ 2174 ☐ 2175 ☐ 2176 ☐ 2177 ☐ 2178 ☐ 2179 ☐ 2180 ☐ 2181 ☐ 2182 ☐ 2183 ☐ 2184 ☐ 2185 ☐ 2186 ☐ 2187 ☐ 2188 ☐ 2189 ☐ 2190 ☐ 2191 ☐ 2192 ☐ 2193 ☐ 2194 ☐ 2195 ☐ 2196 ☐ 2197 ☐ 2198 ☐ 2199 ☐ 2200 ☐ 2201 ☐ 2202 ☐ 2203 ☐ 2204 ☐ 2205 ☐ 2206 ☐ 2207 ☐ 2208 ☐ 2209 ☐ 2210 ☐ 2211 ☐ 2212 ☐ 2213 ☐ 2214 ☐ 2215 ☐ 2216 ☐ 2217 ☐ 2218 ☐ 2219 ☐ 2220 ☐ 2221 ☐ 2222 ☐ 2223 ☐ 2224 ☐ 2225 ☐ 2226 ☐ 2227 ☐ 2228 ☐ 2229 ☐ 2230 ☐ 2231 ☐ 2232 ☐ 2233 ☐ 2234 ☐ 2235 ☐ 2236 ☐ 2237 ☐ 2238 ☐ 2239 ☐ 2240 ☐ 2241 ☐ 2242 ☐ 2243 ☐ 2244 ☐ 2245 ☐ 2246 ☐ 2247 ☐ 2248 ☐ 2249 ☐ 2250 ☐ 2251 ☐ 2252 ☐ 2253 ☐ 2254 ☐ 2255 ☐ 2256 ☐ 2257 ☐ 2258 ☐ 2259 ☐ 2260 ☐ 2261 ☐ 2262 ☐ 2263 ☐ 2264 ☐ 2265 ☐ 2266 ☐ 2267 ☐ 2268 ☐ 2269 ☐ 2270 ☐ 2271 ☐ 2272 ☐ 2273 ☐ 2274 ☐ 2275 ☐ 2276 ☐ 2277 ☐ 2278 ☐ 2279 ☐ 2280 ☐ 2281 ☐ 2282 ☐ 2283 ☐ 2284 ☐ 2285 ☐ 2286 ☐ 2287 ☐ 2288 ☐ 2289 ☐ 2290 ☐ 2291 ☐ 2292 ☐ 2293 ☐ 2294 ☐ 2295 ☐ 2296 ☐ 2297 ☐ 2298 ☐ 2299 ☐ 2300 ☐ 2301 ☐ 2302 ☐ 2303 ☐ 2304 ☐ 2305 ☐ 2306 ☐ 2307 ☐ 2308 ☐ 2309 ☐ 2310 ☐ 2311 ☐ 2312 ☐ 2313 ☐ 2314 ☐ 2315 ☐ 2316 ☐ 2317 ☐ 2318 ☐ 2319 ☐ 2320 ☐ 2321 ☐ 2322 ☐ 2323 ☐ 2324 ☐ 2325 ☐ 2326 ☐ 2327 ☐ 2328 ☐ 2329 ☐ 2330 ☐ 2331 ☐ 2332 ☐ 2333 ☐ 2334 ☐ 2335 ☐ 2336 ☐ 2337 ☐ 2338 ☐ 2339 ☐ 2340 ☐ 2341 ☐ 2342 ☐ 2343 ☐ 2344 ☐ 2345 ☐ 2346 ☐ 2347 ☐ 2348 ☐ 2349 ☐ 2350 ☐ 2351 ☐ 2352 ☐ 2353 ☐ 2354 ☐ 2355 ☐ 2356 ☐ 2357 ☐ 2358 ☐ 2359 ☐ 2360 ☐ 2361 ☐ 2362 ☐ 2363 ☐ 2364 ☐ 2365 ☐ 2366 ☐ 2367 ☐ 2368 ☐ 2369 ☐ 2370 ☐ 2371 ☐ 2372 ☐ 2373 ☐ 2374 ☐ 2375 ☐ 2376 ☐ 2377 ☐ 2378 ☐ 2379 ☐ 2380 ☐ 2381 ☐ 2382 ☐ 2383 ☐ 2384 ☐ 2385 ☐ 2386 ☐ 2387 ☐ 2388 ☐ 2389 ☐ 2390 ☐ 2391 ☐ 2392 ☐ 2393 ☐ 2394 ☐ 2395 ☐ 2396 ☐ 2397 ☐ 2398 ☐ 2399 ☐ 2400 ☐ 2401 ☐ 2402 ☐ 2403 ☐ 2404 ☐ 2405 ☐ 2406 ☐ 2407 ☐ 2408 ☐ 2409 ☐ 2410 ☐ 2411 ☐ 2412 ☐ 2413 ☐ 2414 ☐ 2415 ☐ 2416 ☐ 2417 ☐ 2418 ☐ 2419 ☐ 2420 ☐ 2421 ☐ 2422 ☐ 2423 ☐ 2424 ☐ 2425 ☐ 2426 ☐ 2427 ☐ 2428 ☐ 2429 ☐ 2430 ☐ 2431 ☐ 2432 ☐ 2433 ☐ 2434 ☐ 2435 ☐ 2436 ☐ 2437 ☐ 2438 ☐ 2439 ☐ 2440 ☐ 2441 ☐ 2442 ☐ 2443 ☐ 2444 ☐ 2445 ☐ 2446 ☐ 2447 ☐ 2448 ☐ 2449 ☐ 2450 ☐ 2451 ☐ 2452 ☐ 2453 ☐ 2454 ☐ 2455 ☐ 2456 ☐ 2457 ☐ 2458 ☐ 2459 ☐ 2460 ☐ 2461 ☐ 2462 ☐ 2463 ☐ 2464 ☐ 2465 ☐ 2466 ☐ 2467 ☐ 2468 ☐ 2469 ☐ 2470 ☐ 2471 ☐ 2472 ☐ 2473 ☐ 2474 ☐ 2475 ☐ 2476 ☐ 2477 ☐ 2478 ☐ 2479 ☐ 2480 ☐ 2481 ☐ 2482 ☐ 2483 ☐ 2484 ☐ 2485 ☐ 2486 ☐ 2487 ☐ 2488 ☐ 2489 ☐ 2490 ☐ 2491 ☐ 2492 ☐ 2493 ☐ 2494 ☐ 2495 ☐ 2496 ☐ 2497 ☐ 2498 ☐ 2499 ☐ 2500 ☐ 2501 ☐ 2502 ☐ 2503 ☐ 2504 ☐ 2505 ☐ 2506 ☐ 2507 ☐ 2508 ☐ 2509 ☐ 2510 ☐ 2511 ☐ 2512 ☐ 2513 ☐ 2514 ☐ 2515 ☐ 2516 ☐ 2517 ☐ 2518 ☐ 2519 ☐ 2520 ☐ 2521 ☐ 2522 ☐ 2523 ☐ 2524 ☐ 2525 ☐ 2526 ☐ 2527 ☐ 2528 ☐ 2529 ☐ 2530 ☐ 2531 ☐ 2532 ☐ 2533 ☐ 2534 ☐ 2535 ☐ 2536 ☐ 2537 ☐ 2538 ☐ 2539 ☐ 2540 ☐ 2541 ☐ 2542 ☐ 2543 ☐ 2544 ☐ 2545 ☐ 2546 ☐ 2547 ☐ 2548 ☐ 2549 ☐ 2550 ☐ 2551 ☐ 2552 ☐ 2553 ☐ 2554 ☐ 2555 ☐ 2556 ☐ 2557 ☐ 2558 ☐ 2559 ☐ 2560 ☐ 2561 ☐ 2562 ☐ 2563 ☐ 2564 ☐ 2565 ☐ 2566 ☐ 2567 ☐ 2568 ☐ 2569 ☐ 2570 ☐ 2571 ☐ 2572 ☐ 2573 ☐ 2574 ☐ 2575 ☐ 2576 ☐ 2577 ☐ 2578 ☐ 2579 ☐ 2580 ☐ 2581 ☐ 2582 ☐ 2583 ☐ 2584 ☐ 2585 ☐ 2586 ☐ 2587 ☐ 2588 ☐ 2589 ☐ 2590 ☐ 2591 ☐ 2592 ☐ 2593 ☐ 2594 ☐ 2595 ☐ 2596 ☐ 2597 ☐ 2598 ☐ 2599 ☐ 2600 ☐ 2601 ☐ 2602 ☐ 2603 ☐ 2604 ☐ 2605 ☐ 2606 ☐ 2607 ☐ 2608 ☐ 2609 ☐ 2610 ☐ 2611 ☐ 2612 ☐ 2613 ☐ 2614 ☐ 2615 ☐ 2616 ☐ 2617 ☐ 2618 ☐ 2619 ☐ 2620 ☐ 2621 ☐ 2622 ☐ 2623 ☐ 2624 ☐ 2625 ☐ 2626 ☐ 2627 ☐ 2628 ☐ 2629 ☐ 2630 ☐ 2631 ☐ 2632 ☐ 2633 ☐ 2634 ☐ 2635 ☐ 2636 ☐ 2637 ☐ 2638 ☐ 2639 ☐ 2640 ☐ 2641 ☐ 2642 ☐ 2643 ☐ 2644 ☐ 2645 ☐ 2646 ☐ 2647 ☐ 2648 ☐ 2649 ☐ 2650 ☐ 2651 ☐ 2652 ☐ 2653 ☐ 2654 ☐ 2655 ☐ 2656 ☐ 2657 ☐ 2658 ☐ 2659 ☐ 2660 ☐ 2661 ☐ 2662 ☐ 2663 ☐ 2664 ☐ 2665 ☐ 2666 ☐ 2667 ☐ 2668 ☐ 2669 ☐ 2670 ☐ 2671 ☐ 2672 ☐ 2673 ☐ 2674 ☐ 2675 ☐ 2676 ☐ 2677 ☐ 2678 ☐ 2679 ☐ 2680 ☐ 2681 ☐ 2682 ☐ 2683 ☐ 2684 ☐ 2685 ☐ 2686 ☐ 2687 ☐ 2688 ☐ 2689 ☐ 2690 ☐ 2691 ☐ 2692 ☐ 2693 ☐ 2694 ☐ 2695 ☐ 2696 ☐ 2697 ☐ 2698 ☐ 2699 ☐ 2700 ☐ 2701 ☐ 2702 ☐ 2703 ☐ 2704 ☐ 2705 ☐ 2706 ☐ 2707 ☐ 2708 ☐ 2709 ☐ 2710 ☐ 2711 ☐ 2712 ☐ 2713 ☐ 2714 ☐ 2715 ☐ 2716 ☐ 2717 ☐ 2718 ☐ 2719 ☐ 2720 ☐ 2721 ☐ 2722 ☐ 2723 ☐ 2724 ☐ 2725 ☐ 2726 ☐ 2727 ☐ 2728 ☐ 2729 ☐ 2730 ☐ 2731 ☐ 2732 ☐ 2733 ☐ 2734 ☐ 2735 ☐ 2736 ☐ 2737 ☐ 2738 ☐ 2739 ☐ 2740 ☐ 2741 ☐ 2742 ☐ 2743 ☐ 2744 ☐ 2745 ☐ 2746 ☐ 2747 ☐ 2748 ☐ 2749 ☐ 2750 ☐ 2751 ☐ 2752 ☐ 2753 ☐ 2754 ☐ 2755 ☐ 2756 ☐ 2757 ☐ 2758 ☐ 2759 ☐ 2760 ☐ 2761 ☐ 2762 ☐ 2763 ☐ 2764 ☐ 2765 ☐ 2766 ☐ 2767 ☐ 2768 ☐ 2769 ☐ 2770 ☐ 2771 ☐ 2772 ☐ 2773 ☐ 2774 ☐ 2775 ☐ 2776 ☐ 2777 ☐ 2778 ☐ 2779 ☐ 2780 ☐ 2781 ☐ 2782 ☐ 2783 ☐ 2784 ☐ 2785 ☐ 2786 ☐ 2787 ☐ 2788 ☐ 2789 ☐ 2790 ☐ 2791 ☐ 2792 ☐ 2793 ☐ 2794 ☐ 2795 ☐ 2796 ☐ 2797 ☐ 2798 ☐ 2799 ☐ 2800 ☐ 2801 ☐ 2802 ☐ 2803 ☐ 2804 ☐ 2805 ☐ 2806 ☐ 2807 ☐ 2808 ☐ 2809 ☐ 2810 ☐ 2811 ☐ 2812 ☐ 2813 ☐ 2814 ☐ 2815 ☐ 2816 ☐ 2817 ☐ 2818 ☐ 2819 ☐ 2820 ☐ 2821 ☐ 2822 ☐ 2823 ☐ 2824 ☐ 2825 ☐ 2826 ☐ 2827 ☐ 2828 ☐ 2829 ☐ 2830 ☐ 2831 ☐ 2832 ☐ 2833 ☐ 2834 ☐ 2835 ☐ 2836 ☐ 2837 ☐ 2838 ☐ 2839 ☐ 2840 ☐ 2841 ☐ 2842 ☐ 2843 ☐ 2844 ☐ 2845 ☐ 2846 ☐ 2847 ☐ 2848 <

Bingo Stamp Update



RE: Permanent Replacement of 1981 P.S.C.T.
Reciprocity Stamp at One or Four Dollars.

To whom it may concern:

Our supply of 1981 P.S.C.T. Reciprocity stamps at \$1.00 and \$4.00 is depleted. Please attach this letter to your Form D card in lieu of the P.S.C.T. stamp. This replacement permit will expire January 31, 1985.

The Indiana State Police is aware of this situation and will honor the gold seal replacement permit.

Sincerely,

Michael L. Jack
Mr. Michael L. Jack
Director
Transportation Department

NAME OF CONTACT: _____

ADDRESS: _____

P.S.C.T. NUMBER: _____ DATE: 12-8-85

Indiana 1981 replacement letter.

INDIANA

1981 Replacement letter from Public Service Commission for exhausted supply of \$1 and \$4 reciprocity stamps. State seal embossed in gold.

1982 R white on brown (black) (\$3)

1983 R white on brown (black) (\$3)

1984 black on orange (black) (this stamp replaced the tractor and the truck or bus stamps previously used.)

R black on blue (black) (\$1, 3, 5)

IOWA

1984 non-exempt black and red (black)

exempt black and blue (black)

KANSAS

1984 black on blue

LOUISIANA

1984 \$10 black on green (black)

\$10 provisional 1983 stamp changed in red ink to 1984 & initialed RCL

\$10 intrastate black on red (black)

MAINE

1984 red (red)

MASSACHUSETTS

1981 red (red) overprinted "10"

1984 red (red)

black (black)

Provisional overprint of red 1984 on 1983 black (black)

Provisional handstamped black \$10 on 1984 red (red)

MINNESOTA

1977 D N/C black on green

1983 \$5 provisional on NV D Card stamp Black

1984 D N/C black on lilac

D \$5 black on lilac

D1 \$5 black on pink

MISSISSIPPI

1984 black on green (black) (shades)

MISSOURI

1984 black and tan (black)

MONTANA

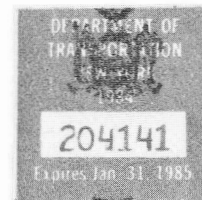
1984 orange (orange)

NEBRASKA

1984 black and gold

NEW HAMPSHIRE

1984 blue (blue)



NEW YORK

1984 black and blue on white (black) (This is the first year for this state.)

NORTH CAROLINA

1984 white on red

NORTH DAKOTA

1984 black and green on yellow (black)

OHIO

1984 pink and green (black)

HW pink and green (black)

OKLAHOMA

1982 TT black (black), imperf between pair

1984 black on orange (black)

RHODE ISLAND

1984 black on light blue (black)

SOUTH CAROLINA

1984 \$5 white on green

E \$5 green on white

SOUTH DAKOTA

1984 white on red (black)

TENNESSEE

1984 black on light blue (black)

TEXAS

1982 red (black) (\$2, 11)

1983 blue (black) (\$11)

1984 yellow (black) (\$.00, .45, 1, 2, 5, 11)

red (black) (NV)

UTAH

1984 black and yellow (black)

VIRGINIA

1984 blue on light blue (black)

WASHINGTON

1984 blue (black)

LS green and black (black)

WEST VIRGINIA

1984 blue on yellow

WISCONSIN

1973 red (LS)

1981 blue (IC)

1984 black (NV)

Switzerland

Handstamped and Embossed Revenue Paper of Canton Thurgau

by Donn Lueck, ARA

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

We trust that information presented herein will enable those of you in possession of such material to better categorize your collection. Readers able to shed additional light on these items are invited to correspond with the author at Box 11582, Phoenix, AZ 85061.

Handstamped Revenue Paper



1. A single-line oval (15 X 17-1/2 mm) with pearls around the outside inscribed "CANT•THURGAU" at the top of the oval with the figure of value in the center. The currency is below the value figure. This item is known used on a document dated 19 October 1822. The handstamp is in black. The following value is known:

1 Kreuz.



2. Same as above except the inscription reads "CANTON THURGAU" and the currency inscription reads "KREUZ." The handstamp is in black. This handstamp is found on a document dated 10 March 1838. The following value is known:

4 Kruez.

3. A single-line circle, 16 mm in diameter, with pearls around the outside. The inscription at the top reads "CANTON THURGAU" with a value figure in the center and the currency indicated below the value figure. The handstamp is in black. This handstamp is found on a



document dated 31 January 1853. The document has an embossed 5 Rp stamp; the text and the handstamp are on the reverse side of this revenue stamped paper. At this time 1 Kreuzer was equal to 2.5 Rappen. The following value is known:

1 Kreuz.

Unvalued Colorless Embossing



4. A colorless embossing 23 X 27 mm, with Helvetia at the right holding a branch of fruit in her right hand and holding onto the Arms of Thurgau with her left hand. At the bottom is the inscription "C•THURGAU." This embossing is found on documents dated 1822 and 1838.



5. A colorless embossing 26 X 32 mm, with the Arms of Thurgau in the center. Inscribed above the arms is "CANTON THURGAU." There is a fancy value tablet at the bottom with the Swiss cross in the center. The following value is known:

5 Rp.

1986 Convention at Aripex draws near

The 1986 ARA Convention will be held in conjunction with Aripex '86 February 28-March 2, 1986. The show, sponsored by the Arizona Federation of Stamp Clubs and hosted by the Phoenix Philatelic Association will be held at the Phoenix Civic Plaza Center, 225 East Adams Street, Phoenix, AZ.

The show committee has announced the panel of judges. They are Mr. William H. Bauer, immediate Past President of the APS, Wayne Menuz, Stephen Schumann, Winand Hess and

Marty Richardson. Hess and Richardson are both ARA members.

Entries in this 300 frame show have come from around the country and include a fair number of quality revenue exhibits. Revenue collectors will find their collecting area well represented with tables hosted by some of the finest revenue dealers in the country.

The show will feature a special youth table as well as the usual USPS booth and cacheted covers and Halley's Comet aerograms.

Aripex '86 will be held in the Yuma

Room at the Phoenix Civic Plaza Center. Admission is free, show hours are from 10 AM to 6 PM on Friday and Saturday and 10 AM to 4 PM on Sunday. Parking is available both inside and outside of the complex. There will be free door prizes, an awards banquet, meetings, seminars and more.

It is hoped that all ARA members will be able to attend especially those in the southwestern part of the country. All are welcome. Special events are planned.

Internal Revenue Special Bulletin No. 58

Eidsel Stanford has provided us with a copy of Special Bulletin No. 58 in which it appears that a forerunner or provisional items is described. Possibly someone has an actual copy of the form described (Form 31) so that we could illustrate it here.

SPECIAL No. 58.

Concerning Evidence of Payment of Tax on Distilled Spirits.

TREASURY DEPARTMENT

*Office of Internal Revenue,
Washington, December 31, 1867.*

The frequency with which holders of spirits are called upon to prove that the taxes thereon have been properly paid renders it necessary that the merchandise on which taxes are paid shall be particularly described by Collectors in their receipts. That this may be done with facility, a form of certificate of payment (Form 31) has been prepared, and will be immediately furnished to all Collectors who may make requisition. This form is substantially like the permit for the withdrawal for consumption, (Form 99,) and until the new form is received, Collectors will, in all cases where a receipt for taxes on distilled spirits is required, issue a duplicate of Form 99, and will not receipt for taxes on spirits withdrawn from bond in any other form.

E. A. ROLLINS,
Commissioner.

The Editor Notes...

...that Sales Manager Don Duston has written that a number of the catalogues listed on the wrapper are no longer available. Those publications no longer available from the Sales Department at this time are: *Austria Revenue Stamped Paper, Adhesive revenue stamps of Germany Parts I, VIII and IX, Revenue Stamps of UK, Eire Vol I, and Romania Revenues w/German Occupation overprints*. Several other titles are in very low supply (less than 5 copies).

...that Don also writes that he has available for a short time only several lots of Netherlands revenues. This is the last time they will be offered. If unsold they will be returned to the owner. The first lot is 28 Different mint NH "Kwitantiezegel" (Bill Tax) 10c to 100 Guilder. Face Value

311.35 Gld. Price \$20.00. The second lot is 22 different mint NH "Beur Belasting" (Share Tax). 10c to 500 Guilder, 755 Guilder face value. Price \$25.00.

...that member John Gilgis writes, "I finished reading your editorial in the Nov/Dec TAR regarding recruiting members. A while later while reviewing Roger Koerber's 1986 Philatelic Literature list, I discovered another reason for belonging to the ARA, specifically: Catalogue of the Adhesive Revenues of Germany, Parts 1, 2, 3, 4, 5, 7 and 9 cost \$131.65 from Koerber's list and only \$70.50 from the ARA. The difference is \$61.15 which is good for *four years* worth of dues. Who says the ARA does not pay for itself!!!"

ARIPEX PROGRAM

Aripex '86 will feature a number of events for the revenue stamp collector. The first will be at 2 PM Friday, February 28, when Mike Mahler will discuss "New Finds in U.S. Revenue Stamped Documents."

Saturday, March 1, will provide three events specially for the ARA member and those interested in revenues. The first is the 11 AM showing of the APS slide program by Richard F. Riley "A Sampling of U.S. Private Die Proprietary Stamps and a Little Related Americana." This has been a very popular program and is

interesting to both the non-revenue collector and the revenue collector alike.

A second program on Saturday's schedule is a 4 PM presentation "Plate Entry Markings on U.S. Proprietary Adhesive Medicine Stamps" by Brian Clague. This should serve as an introduction to a series of articles on the subject which will first appear in *The American Revenuer* in April.

Also to be held at 3 PM Saturday will be an open meeting of the ARA. This provides a forum for members to meet those society officers in attendance and to discuss the activities, goals and aims of the society.

The American Revenue Association

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

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

John W Bove 4310, 1693 Skyline Dr, Kissimmee, FL 32743, by Richard Friedberg. All US revs, M&M.

Brown University Stamp Committee 4306, c/o Ivar Gustafson, 54 Hemlock Ave, Cranston, RI 02910, by Secretary. US.

Dr Richard C Carlston 4308, TRW-DSSG, 134/5085, 1 Space Park, Redondo Beach, CA 90278, by Eric Jackson. Collector/dealer, Serra Stamp Service.

John J Connaughton 4307, 10 Sawyer Terrace, Allston, MA 02134, by Richard Friedberg. All.

Charles K Hirschert 4303, 2641 Sun Terrace, Hartland, MI 48029, by Richard Friedberg. US.

Robert Patetta 4305, 2819 2nd St, Cuyahoga Falls, OH 44221, by Ken Koller. US revs, revs on documents, stamped paper.

Peter Scherff 4304, 24 Oak Hollow Rd, Springfield, MA 01128, by Eric Jackson. Wines.

Ronald G Schultz 4311, 14472 Warrent St, Westminster, CA 92683, by Richard Friedberg. US first 2 issues.

Albert E Thirkill 4309, USS Haddo SSN 604, FPO San Francisco 96667, by Richard Friedberg. US revs.

Michael Winter 4302, 333 S. Oxford Ave, #9, Los Angeles, CA 90020, by Secretary. Canada and Indian states revs.

Highest membership number assigned on this report is 4311.

NEW MEMBERS

Numbers 4285-4292.

DECEASED

Henri Janton

RESIGNED

E B Henson

MEMBERSHIP SUMMARY

Previous membership total	1509
Applications for membership	10
Deceased	1
Resigned	1
Current membership total	1517

FIRST ISSUE REVENUES

Listed in two grades, all are sound and you will be pleased with the quality of these popular issues. Fill in those empty spaces! Return mail service, postpaid. Immediate cash refund if sold out of stock, five day return privilege. 50¢ service charge on orders under \$10. California residents please add 6% sales tax. We accept VISA and MASTERCARD. Phone 619-744-1435. Let's get acquainted, you'll be glad you ordered and we want to EARN your repeat business.

Very Fine		Ave/Fine	Very Fine		Ave/Fine
R1a	45.00	22.50	R78a	17.00	9.50
R5a	.70	.40	R9b	12.00	6.50
R7a	9.00	4.70	R24b	7.20	4.00
R9a	9.00	4.70	R25b	3.60	2.35
R24a	2.00	--	R27b	3.00	1.75
R25a	2.75	1.50	R42b	13.50	7.50
R27a	3.00	1.75	R65b	67.00	38.00
R42a	10.90	5.90	R4c	6.20	3.40
R45a	13.50	7.70	R5c	.10	.05
R46a	7.20	4.00	R6c	.10	.05
R48a	4.50	2.80	R10c	5.00	2.70
R49a	18.00	10.00	R13c	.30	.15
R54a	8.50	4.60	R13e	99.00	38.00
R57a	17.50	10.00	R15c	.10	.05
R60a	2.00	1.10	R18c	1.25	.60
R64a	62.50	35.00	R24c	.15	.10
R66a	8.50	4.75	R27c	.15	.10
R67a	19.50	11.25	R35e	6.00	3.50
R69a	8.50	4.75	R43c	1.20	.65
R72a	37.50	21.00	R61c	.45	.25
R73a	15.00	8.00	R63c	.20	.15
			R63e	.75	.50
			R84c	2.25	1.10
			R86c	17.00	9.50

MARLIN LARSON

MARLIN LARSON
217 Country Garden Lane
San Marcos, CA 92069

384

U.S. Revenue Mail Auctions

From my last auction:



Lot 630: 7¢ on 2¢ Blue, RF7a, Inverted Surcharge, barest trace of a light horiz. bend (as usual), fresh & Very Fine+, Rare.

If you are not on my mail 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. 612-644-5523

386



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211

WHITTIER PHILATELIC SERVICES

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

MAIL BID SALE #10

CLOSING DATE: March 26, 1986

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

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

UNITED STATES - Scott Catalogue Numbers

1	R15c, Nevada D22 on Manhattan Silver Mining Co. receipt for reducing charges on 2864 lbs. of ore VF Est 20-25	-----	54	R250 F-VF	10.00	128	R84a VF crease	6.00
2	R25c on a Patent License for the "Pines Farmer" F-VF Est 10-12	-----	55	R257 F few short perfs	25.00	129	R841* F PHOTO	32.50
3	R27c on a 1866 District of Boston & Charlestown Drawback Certificate for Oil Cake F-VF	-----	56	R259 F straight edge at bottom	25.00	130	R857* F-VF	7.00
4	R27c on a 1864 Fairfield Cty, OH License & Permit for Matrimony VF Est 10-15	-----	57	R263 VF	7.00	131	R859 F-VF	5.50
5	R44c on a 1868 Callicoon, NY License Bond F-VF Est 5-7.50	-----	58	R281 F	12.00	132	R860* F-VF	2.00
6	R36b, R51b (3 copies) on a 1863 Montgomery Cty, OH Mortgage Deed. Stamps are F-VF, document is F. Catalog value of stamps is 108.00	-----	59	R288 sensitive ink Avg-F CV \$20 as mint	-----	133	R862* F	10.00
7	R58c on a 1868 Philadelphia Entry of Merchandise F Est 5-10	-----	60	R289 sensitive ink F couple short perfs	-----	134	R864 F+	10.00
8	R67c, R115 on a 1871 Brattleboro, Vermont Warranty Deed VF	-----	61	R291* F few short perfs	25.00	135	R873* F-VF	18.00
9	R69c (3 copies, 2 with double transfer) on a mss 1870 Lafayette Cty, AR Last Will and Testament F Est 15-20	-----	62	R293* Avg-F	35.00	136	RC4a double overprint F cut cancel Est 10-15	4.00
10	R84c on a 1869 Kings Cty, NY Mortgage F	-----	63	R300 sensitive ink F-VF short perf CV \$50 as mint PHOTO	-----	137	RC9 F+	5.00
11	R69c, R94c, R95c on a 1871 NY Warranty Deed F-VF Catalog value of stamps is 90.35	-----	64	R301* VF straight edge bottom and right	-----	138	RC18* Avg	-----
12	6 different National Tea Co. stock certificates with various Federal and NY revenues	-----	65	R307 VF staple holes	22.50	139	RC19 VF uncut	20.00
13	R1b F+	35.00	66	R335 VF staple holes	30.00	140	RC26 VF cut cancel	5.00
14	R5b horiz pair imperf vert Avg pinholes, right stamp cut into at right, scarce	4.00	67	R383 VF cut cancel	5.50	141	RD11 F-VF straight edge at bottom	6.00
15	R10c F-VF crease	6.00	68	R408 F-VF uncut	8.00	142	RD18* F-VF	25.00
16	R27b vertical pair F light corner crease	15.00	69	R427* F-VF	11.00	143	RD23 VF perfin	35.00
17	R29c vert pair Avg-F	40.00	70	R435 VF staple holes	70.00	144	RD35b F PHOTO	75.00
18	R41c F-VF	30.00	71	R447* F+	5.00	145	RD54* Avg	7.50
19	R42b VF black h/s cancel, light crease	16.00	72	R454 F-VF cut cancel	2.00	146	RD55* Avg	7.50
20	R45a horiz pair F PHOTO	55.00	73	R455 F-VF cut cancel	4.00	147	RD58* F-VF straight edge at top	11.00
21	R49z F-VF crease	20.00	74	R477* F-VF	10.00	148	RD108* F-VF few short perfs	15.00
22	R51c F-VF short perfs	35.00	75	R505 VF uncut	15.00	149	RD133 F-VF	18.00
23	R58b F+ PHOTO	50.00	76	R507 VF cut cancel	9.00	150	RD135 VF cut cancel, rough perfs at left	15.00
24	R62a F+ PHOTO	30.00	77	R508 VF uncut	10.00	151	RD157 VF perfin	17.50
25	R65d horiz pair VF pinhole, crease PHOTO	50.00	78	R510 F-VF cut cancel	27.50	152	RD158 VF cut cancel	20.00
26	R67a VF light crease	25.00	79	R530 F+ uncut	18.00	153	RD185 F-VF punch cancel PHOTO	150.00
27	R70a F-VF red h/s cancel PHOTO	30.00	80	R553 F-VF few short perfs	6.50	154	RD197* F	8.50
28	R72c Avg-F	20.00	81	R554 F uncut	7.00	155	RD200* VF straight edge at bottom	9.00
29	R75a F-VF thin spot PHOTO	60.00	82	R555 VF cut cancel short perf	10.00	156	RD282 VF uncut PHOTO	125.00
30	R76c F-VF black Suspension Bridge Customs House, Niagara Falls, NY h/s cancel PHOTO	30.00	83	R557 VF staple holes	12.00	157	RD307 F-VF cut cancel	20.00
31	R77c Avg-F blue h/s cancel	50.00	84	R558 VF uncut	17.50	158	RD308 VF perfin PHOTO	35.00
32	R80c F-VF crease	60.00	85	R560 VF cut cancel	25.00	159	RD309 VF uncut PHOTO	60.00
33	R86c F	20.00	86	R580 F-VF uncut	10.00	160	RD333 VF cut cancel	20.00
34	R89a VF-XF crease PHOTO	30.00	87	R583 VF perfin	5.00	161	RD312 VF cut cancel	30.00
35	R89c* F-VF short perfs at top	3.00	88	R584 VF 3 small hole punch cancel	22.50	162	RD334 VF cut cancel, crease CV \$75 as perfin	-----
36	R93c F-VF few short perfs	20.00	89	R585 VF uncut PHOTO	75.00	163	RD335 VF cut cancel	30.00
37	R94a F-VF light crease PHOTO	70.00	90	R600 F-VF crease	10.00	164	RD338 VF cut cancel short perf PHOTO	60.00
38	R95c Avg-F crease	20.00	91	R606 F-VF	30.00	165	RD359 F uncut	20.00
39	R96c F short perfs	20.00	92	R611 VF uncut	12.00	166	RE49* F	5.00
40	R105 F herringbone cancel	12.00	93	R614 F-VF uncut	8.00	167	RE61* VF	5.50
41	R106 F cut cancel	45.00	94	R615 F punch cancel	30.00	168	RE87* with gum F	5.50
42	R114 F-VF light stain, short perfs	27.50	95	R616 F-VF uncut	30.00	169	RE104 VF staple holes	9.00
43	R146 F light crease	30.00	96	R635* VF straight edge at bottom	5.00	170	RE107 VF	7.50
44	R152c F-VF	32.50	97	R640 F-VF straight edge at top	7.00	171	RE107C perf 11 2/3, this is one of only three recorded examples of this perf variety, tab removed, staple holes, light staining PH	375.00
45	R179 F-VF	25.00	98	R648 VF cut cancel	5.00	172	RE163 VF perfin, crease	18.00
46	R188* Avg-F	35.00	99	R669* F-VF straight edge at bottom PHOTO	100.00	173	RE199 F-VF perfin	25.00
47	R191c* no gum double surcharge VF tiny scrape PHOTO	100.00	100	R672 F-VF straight edge at bottom	75.00	174	RE171 faults include usual tack holes and small internal tears PHOTO	160.00
48	R198* no gum F-VF	20.00	101	R678* VF straight edge at bottom	40.00	175	RE180* VF	15.00
49	R214 F-VF	6.00	102	R680 VF cut cancel	9.00	176	RE186* F-VF 2 pinholes	12.00
50	R216 F	7.50	103	R681 VF punch cancel	10.00	177	RE195* VF	40.00
51	R249 VF	30.00	104	R682 F staple holes	7.00	178	RE196a* F-VF small nick in bottom margin	35.00
52	R249 double transfer F-VF appears unused thin, creased	50.00	105	R684 F-VF uncut	40.00	179	RF2* F-VF	4.00
53	R249a F-VF punch cancel, creased, light soiling CV as uncut is \$70	-----	106	R689 VF punch cancel	4.00	180	RF18a blue inverted surcharge F	25.00
			107	R691 VF cut cancel	5.00	181	RF21* F+	8.00
			108	R693 VF cut cancel	17.50	182*	RF24 VF P. J. Wenger Co. cancel thin	-----
			109	R694 VF cut cancel PHOTO	60.00	183	RF28* VF	5.00
			110	R697 VF cut cancel	9.00	184	RF29* VF PHOTO	125.00
			111	R698 VF cut cancel	10.00	185	RFV2 F-VF usual crease	35.00
			112	R700 F-VF uncut	10.00	186	RG11a double impression CV \$30 as mint	-----
			113	R701 F-VF cut cancel	25.00	187	RG13 F-VF perfin	-----
			114	R702 F-VF cut cancel	15.00	188	RG14 F	10.00
			115	R705 VF perfin & cut cancel PHOTO	100.00	189	RG15 F-VF straight edge at top	20.00
			116	R706 VF staple holes	10.00	190	RG16 F-VF couple short perfs	13.00
			117	R708 F-VF perfin	35.00	191	RG17 Avg	12.00
			118	R709 VF cut cancel	8.00	192	RG18 F	12.00
			119	R716 VF perfin	6.00	193	RG19 F	30.00
			120	R724 VF cut cancel	4.50	194	RG26 VF PHOTO	45.00
			121	R725 VF uncut	5.00	195	RG93* VF	7.50
			122	R726 F-VF cut cancel	10.00	196	RG94* VF	19.00
			123	R728 F uncut	25.00	197	RG97* F-VF PHOTO	40.00
			124	R729 F-VF cut cancel	10.00	198	RG116* F-VF	3.00
			125	R81a horiz pair VF	7.50	199	RG119* VF	7.00
			126	R82a horiz pair F-VF	9.00	200	RG121 F straight edge at bottom	15.00
			127	R83a Avg	8.00	201	RG125 VF couple short perfs	22.50
						202	RG127 VF staple holes PHOTO	50.00
						203	RJ10 VF	10.00
						204	RJA19 block of four F-VF McK. & R., Inc. printed cancel straight edge at right, usual soiling	60.00
						205	RJA38 counterfeit overprint VF Est 25-35 PH	-----
						206	RJA40* VF	17.50
						207	RJA42a vert pair VF	6.00
						208	RK2 F-VF small tear	25.00
						209	RK6 block of four F-VF PHOTO	60.00+
						210	RK20 F-VF	9.00
						211	RK21 vert pair F-VF PHOTO	35.00+
						212	RK25 F	27.50
						213	RK27 VF	10.00
						214	RK30 F-VF	9.00

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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:

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Sticker, Dashboard Discs, Disabled
Veterans and B.F. Goodrich key chain
tags, Auto related items. Dr. Edward H
Miles, 888-8th Ave., New York City, NY

10019 *334*

We pay 1/2¢ each for any and all Scott listed revenues. Cut or punch cancels are acceptable. Domzall, 904 Wright #4B, Richmond, CA 94804. *335*

Wanted: Common RNs and common US revenue stamps on checks. Prefer mixed lots, but will accept duplication if checks are undamaged. Also need "reprints" of Scott-listed US locals. Send what you have for a decent check offer by return mail. Jacob Kisner (ARA2512), 254 Park Avenue South, PHF, New York City, NY 10010. *336*

Millions of US Cinderellas at 5¢ to 10¢ each. Others up to about \$5 top. On approval to ARA members. —Also US and State revenues. Phil-Amer (ESA Hubbard), Box 9128, San Jose, CA 95157. *337*

Double transfers and foreign entries wanted on all stamp issues, revenue or otherwise. US or Canada preferred but interested in those from any country. Also interested in copies of plate studies and re-entry related

literature for personal library. Please send with asking price. Ralph E Trimble, Box 532, Station A, Scarborough, Ontario, Canada M1K5C3. *338*

Wanted to buy or trade: US liquor tax stamps, Puerto Rican revenues, state revenues, used federal special tax stamps and forerunners, US meat inspection stamps and export certificates, Wisconsin hunting, fishing and trapping licenses. Bill Smiley, Box 361, Portage, WI 53901. *339*

Buying Idaho Archery 1977 and Muzzle loader 1978 \$7.00 each. Illinois Duck 1975 \$20.00 each. Illinois Daily Usage 1953 \$4, 1956 \$2 and \$4, 1960 \$5, 1971 \$3, 1972 \$3 and \$5—\$12.00 each. David H. Curtis, 1806 Sycamore Drive, Killeen, Texas 76543. *340*

Virginia Hunting Stamps for Sale (Map and Animal Pictorials). 16 Different used National Forest: \$5.00; 20 Different County Damage (used): \$5.00 L. E. Lebo, 9318 Collingwood Rd, Knoxville, TN 37922. *341*

Literature in Review

The Revenue Stamps of the Commonwealth of Australia and Its Territories by William Craig, 1986. 48 pages, punched for 2, 3 & 4 ring binders. In U.S. and Canada from ARA Sales Dept., 1314-25th St, Peru, IL 61354. \$8.50 postpaid.

This is another new catalog to add to the series that includes, so far, Queensland and New South Wales, and is in the same size and format. Like the others, it not only lists, prices and illustrates the stamps, but also provides much useful and interesting commentary on their background and usage. The catalogue will be available by the time you read this.

Don Duston

Atalaya Volume 10, Number 2,
Edited and published by Christer
Brunström, Kungsgatan 23, S-302 45
Halmstad, Sweden.

This is the Spring-Summer issue of this delightful little 12 page magazine about "Cinderellas, 'dead' countries and other oddities." Featured in this issue

GERMAN SOUTH WEST AFRICAN REVENUES: NEW DISCOVERIES



by L. Jacobson, ARA

The Erler-Norton *Catalogue of the Adhesive Revenues of Germany part II* lists two series of stamps. The first from 1896/1901 comprises 6 values, i.e.: 50pf, 1M, 2M, 3M, 5M and 10M. The second issue was a provisional overprint, 25pf on the 1M.

Regarding the first issue, the remark is made that of the set the 3, 5 and 10M stamps are only known in the Bundesdruckerei in Berlin. I can now confirm that not only are all the above values in collectors hands but that an addition a 25pf reddish-brown stamp is also known. The 25pf and 3M stamps are illustrated.

I also include an illustration of the 25pf on 1M overprint as this is also a very rare stamp indeed although I have found two copies locally, one used and one mint (still with gum). The used stamp is illustrated as an aid to collectors. The overprint is obviously an handstruck rubber stamp.

is an article about the Lidköping Local Post as well as other news about locals, revenues and general news about this whole area of collecting.

A sample copy is \$2.00, a two

issue subscription \$3.00 and a special offer of 8 back issues for \$5.00—all airmailed outside Europe. You are asked to send banknotes *only*.

Kenneth Trettin

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Dahlia Jacobs

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382