



# The American Revenuer

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Whole Number 386

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# The American Revenuer

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**Editor:** Kenneth Trettin  
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**Associate Editor:** Richard Riley  
649 Bienvenida  
Pacific Palisades, CA 90272.

**Advertising Mgr.:** John S. Bobo  
1668 Sycamore  
Des Plaines, IL 60018

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#### Board of Directors:

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### The Role of Revenues in Philately

by Gary Ryan, ARA

Collecting stamps is very much a matter of personal choice, which in turn—I believe—is influenced by the information being available just before or when we start collecting. Further, our own likes and dislikes for collecting, change and are molded, depending on our own economic circumstances. It is good to remember that we have a choice and should collect whatever we individually like.

Convention and fashion also play a part. Before the last world war, most of the leaders in philately rejected revenue stamps, thematic collecting and even postal history as it is collected now. However, at the turn of the century and in the 1880s and 1890s in particular, revenue stamps were avidly collected and were at par with the collecting of postage stamps amongst leading philatelists of the time.

There was logic in their deliberations. Why? Both postage and revenue stamps are fiscal stamps.

For a service performed by a particular department of the state you

(Role—continued on page 126)

*This paper and the one following by Richard Riley are the texts of two of the prepared statements presented at the seminar "The Role of Fiscals in Philately" presented at AMERIPEX on May 30, 1986.*

#### AMERIPEX Recalled Addenda

Your editor thought that he had found all of the revenue literature entries listed in the AMERIPEX catalog and acknowledged them in the last issue. An excellent catalogue of state revenues was overlooked. A Large Bronze was awarded to *Revenue Stamps of the New England States* authored by Terence Hines. Sorry for this oversight Terry.

# ISRAELI MEDICAL REVENUE STAMPS

by Saul Sugar, ARA, and Arie Lapid

Although Israel's Kupat Holim (Histadrut Sick Fund) had provided its members with free medicine for a long time, in early 1955 a nominal charge of 5 prutahs was made for the medicine bottles. This was gradually increased to 50 prutahs in order to decrease the budget burden and to emphasize the significance of the free medication.

At first Self-adhesive stamps were affixed to the medicine bottle; later they were affixed to the prescription order. A stamp of 1937 which was to be stuck to the bottle of medicine indicated a fee of 10 Ag. (Figure 1). Margolin (1986) shows several types of stamps meant to be affixed to the prescription bottle by the Kupat Holim, as well as those used by other health organizations and by the Histadrut Health Plan.

The stamps illustrated in Griffenhagen's 1977 article showed the value on the outline of a bottle. At the lower left of the bottle was a number indicating the stamp number in the sheet. The stamps illustrated were from 15 to 50 agorot in value (Figure 2). The stamps were changed in early 1978 to a blue 1 pound value and were affixed to the prescription order rather than to the bottle. According to Dr. A. Goldschmidt of



Figure 2. Stamps used in the late 1970s to be stuck onto medicine bottles.



the Kupat Holim headquarters (Griffenhagen, 1980) the blue 1 pound stamp was used to pay for 20 tablets or capsules 6 suppositories, 4 ampoules or 1 bottle of liquid medicine. Some of the 1 pound stamps in

the second printing had asterisks after the stamp number (Figures 3 and 4).

In 1979 the color of the 1 pound stamp was changed to green. Both the 1978 blue and the 1979 green 1 pound stamps were used in smaller pharmacies while the large Kupat Holim pharmacies used an automatic machine cancel without use of stamps (Figure 5). In May, 1979, the fee was increased to 3 pounds and in 1980 to 5 pounds. After October 1, 1980, the fee became 1/2 shekel. These stamps were printed in light green and black. The value was changed to 1 shekel and remained at that level for seven months (Figure 6). Then it became 2 shekels for three months before being changed to 3 shekels.

The various values were in one color and black or two colors. All had sheet numbers after the word Kupat. Each sheet (Figure 7) consisted of 10 imperforate labels 12 X 16 mm on a waxed sheet. Later sheets, after 1 shekel, had 25 labels. At the top of most sheets there is a serial number.

The values continued to increase to 6, 7, 11, 15, 22, 32, 50, 100 and 300 shekels (Figure 8). Similar stamps appeared after January 1, 1986, in a 1/2 New Shekel value. These are red above and black below with a red line between (Figure 9). These stamps are



Figure 3. A one pound stamp for medicine to be applied to the prescription order. There is no asterisk after the stamp number in the lower right.

27.12.78.843042



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במחיר של  
המחיר של  
המחיר של



Figure 1. The stamp used in 1937 by the Kupat Holim. The inscription above indicates that the stamp is to be stuck onto the bottle. The fee was 10 agorot.

Figure 4. A prescription order with stamps of the second printing with asterisks after the stamp number.



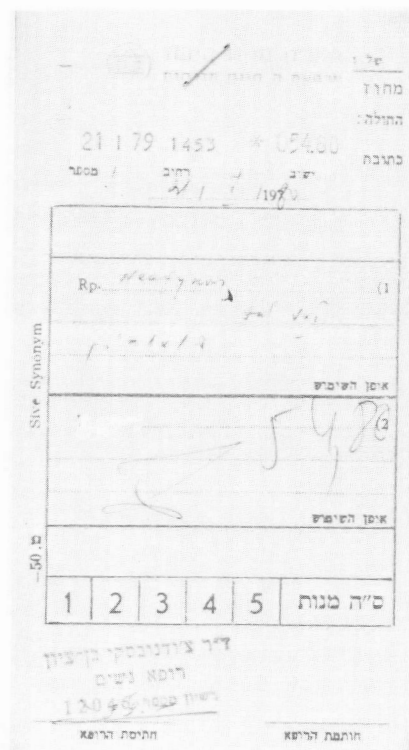


Figure 5. An automatic machine cancel attached to a prescription order used in a large Kupat Holim pharmacy. No stamps were used.

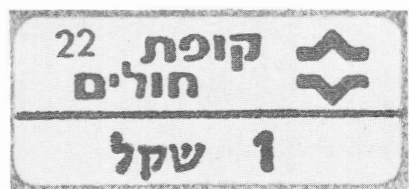


Figure 6. A one shekel stamp of 1980.

now obsolete and have been replaced by a non-denominational stamp with the inscription "M'nat Troufah." These words, meaning "ration of medicine," refer to a single ration of medicine such as 20 pills or a bottle of liquid medicine of one kind. The stamps indicate the appropriate fee to be charged, depending on the fees at the time the medicine is obtained (Figure 10).

Prescriptions for children up to the age of three (Figure 11) and for personnel of the Kupat Holim organization (Figure 12) were without fee.

Stamps of the same size with the words Kupat L'Ovdim L'eumiim (National Workers Fund) (founded in 1933, now has 230,000 members) with a single color and white on white



Figure 7. A sheet of self-adhesive one shekel stamps showing the serial number at the top.

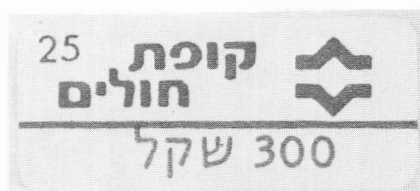


Figure 8. A self-adhesive stamp of the 300 shekel value.

paper were used by an independent medical fund in values from 1 pound (Figure 13) to 100 overprinted on 300 (Figure 14). Like the Histadrut Kupat Holim (which involves 80 percent of all Israelis) stamps, stamps with the value of 1/2 New Shekel are in use today.

Other independent sick funds (which involve 20 percent of all Israelis) include the Kupat Holim Maccabi (founded by independent physicians in 1941 with over 250,000 members), the Kupat Holim l'ovdim Txioniim (Zionist Workers Construction Fund), the Kupat Holim M'uhedeth (United Sick Fund), the Kupat Holim le Zionim Claliyyim (founded in 1930), Otsar Haro'feem, Assaf Kupat Holim (an amalgamation in 1962 of the Otsar Haro'feem and Kupat Holim Shiloah (51,000 members)) and the Magen David Adom (equivalent of the Red Cross, founded in 1918 by women volunteers).



Figure 9. A sheet of the 1/2 new shekel value used since the beginning of 1986.

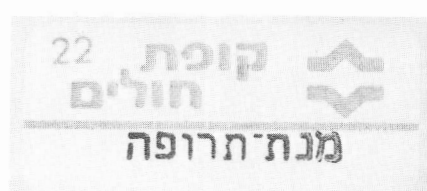


Figure 10. A Stamp with M'nat Trufah inscription for use on a single drug of medicine, the fee varying with the time the medicine was obtained.

Figure 15 shows the stamps used in the Hadassah Hospital Kupat Holim (established in 1912 by Henrietta Szold) in 1937. They are inscribed Refuah Ziburit (Public Medical Treatment) and presumably were used for general medical treatment.

The first medical service stamps were circulated in the West Bank. These were the Agrah stamps overprinted "Health Services" from 5 agrah to 2 lira which were later supplanted by 25 other sets. New medical service stamps for use in the West Bank are shown in Figures 23 and 24 with the inscriptions meaning Health Services and Judea and Shomron area. The denominations are 1/2 and 1 New Shekel.

Stamps of the Health Plan used in Gaza and the West Bank have been discussed in a previous paper in this journal (Sugar, 1985).

Figure 11. A prescription for children up to age of 3 years, without fee.

Figure 12. A prescription for Kupat Holim personnel without fee.



Figure 13. Stamps used by the independent medical fund Kupat L'vodim L'eumiim. One pound value.



Figure 14. Same as Figure 13, higher value.



Figure 15. A stamp used by Hadassah Kupat Holim in 1937 inscribed Refuah Ziburit, used for general medical treatment.

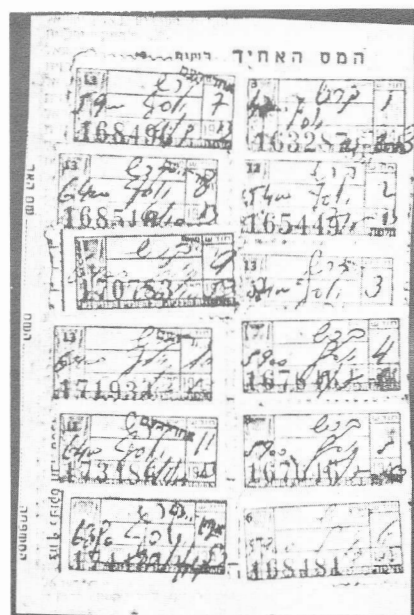


Figure 16. A page from Kistadrut Kupat Holim Health plan booklet from 1943.

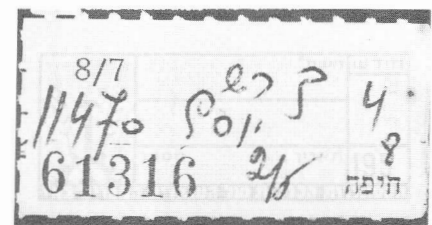


Figure 17. A stamp from Histadrut Kupat Holim Health plan booklet of 1948.



Figure 18. A stamp from a Histadrut Kupat Holim Health plan booklet of 1950.



Figure 19. High cost of living payment stamp, 1946, for Histadrut health plan.



Figure 20. An extra contribution to high cost of living stamp for Histadrut Health plan.



# THE COLLINS BROTHERS DRUG COMPANY

by Andrew P. Ferry, ARA, and Mercedes K. Ferry

The histories of all the *patent* medicine firms that used private die stamps on their products were recorded years ago, some of them in magisterial detail, by Henry Holcombe. But some were described in little more than outline form. Richard Riley has pointed out that companies located away from the East Coast were accorded descriptions which were extremely sparing in detail when compared to those located closer to New York. (Riley, 1984)

In the article he published half a century ago on the Collins Brothers Drug Company, Holcombe described the firm's private die stamps in the detail we expect from him. (Holcombe, 1936) But he was able to provide virtually no other information about the company's activities. We recently discovered an almanac produced by the firm for use in 1885. (Anon., 1885) It is entitled *The Present Century Almanac* and contains information that answers some of the questions posed by Holcombe. The almanac is of unusually large size (8 x 11 inches) and has an extremely attractive subdued four-color lithograph illustration on its front and back covers (Figure 1).

Holcombe remarked that, "The first mention of the firm is in *Edwards' St. Louis, Missouri Directory* for 1864...." (Holcombe, 1936) But on the inside cover of the 1885 edition of *The Present Century Almanac* a reader is advised that,

"The Original Drug House of Collins Brothers was established in 1845, now nearly 40 years since, and after all this long and successful period, was finally incorporated without change of proprietorship, in March 1884, as the Collins Brothers Drug Co., with a full paid capital of Two Hundred Thousand Dollars."

Thus, rather than having originated in 1864 (as suggested by Holcombe) the firm dated its origin back to 1845.

The introductory comments on the inside front cover of the almanac are accompanied by illustrations of the

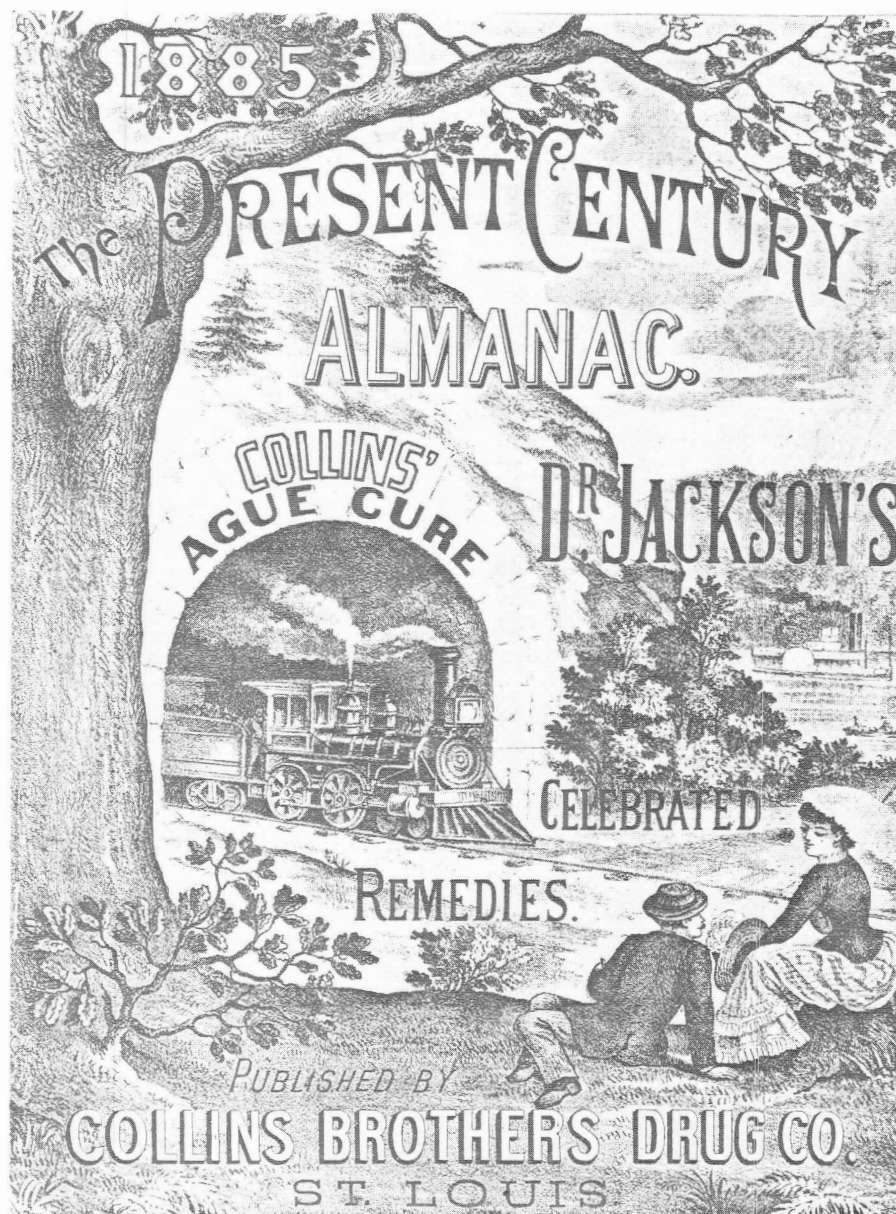


Figure 1. The front cover of *The Present Century Almanac* for 1885.

Collins Brothers Drug Company Wholesale Drug House and Medicine Laboratory (Figure 2).

"The premises originally occupied will be seen in the cut at the left of page above, to which other buildings have been added largely from time to time as it became necessary by the rapid enlargement of their

business, in the general Wholesale Drug Trade, and the steady growth of popularity and demand for their different medicines, conspicuous among which are Collins' Ague Cure, and the famous Dr. Jackson's Remedies, which are mentioned in the following pages."

The address of the building on the

southeast corner of Second and Vine Streets is just legible in the illustration as 422 to 424 (Figure 2). The address of the building on the southwest corner of Second and Vine Streets is just legible in the illustration as 423 to 425. Holcombe had puzzled over these addresses. He noted that the address of the firm had been given in 1864 as, "...sw. cor. 2d and Vine," but that, in 1867, "...they seem to have moved to '423 and 425 n. 2d', unless this is simply another way of denoting the original location." The illustrations used in the almanac answer this dilemma. They indicate that the buildings were simply located across the street from each other (Figure 2).

The introductory comments in the almanac continue:

"In the manufacture and preparation of the medicines, and in the carrying on of their Wholesale Drug business, more than a hundred persons are constantly employed in the various departments which are replete with all the most modern improvements and appliances for the systematic and rapid conduct of their extensive and rapidly growing business.

"A large and well organized Printing Office is run in connection with the

establishment, from which is issued the millions of Almanacs and their other publications and advertising matter, which finds its way into the most remote parts of the land, and is spread broadcast throughout the length and breadth of this country."

Despite the company's claim that millions of almanacs were produced, they are extremely difficult to find. This is the first one that we have seen. Although the company emphasized the national distribution of its products, a preponderance of the testimonials in the almanac from users of the proprietaries arose from the south-central geographical area encompassed by the states of Missouri, Mississippi, Alabama, and Arkansas. (Anon., 1885)

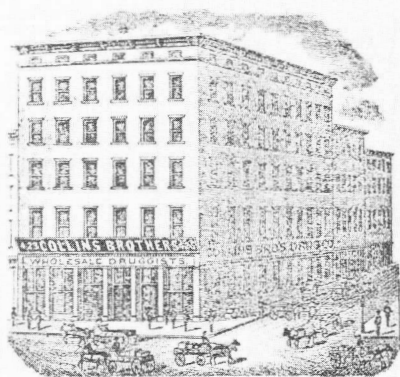
Holcombe concluded his sketch of the company by saying, "At the present time nothing is known of the proprietary on which the Collins Bros. private die stamp was used. It may happen, in the not too distant future, that an original box or bottle will be brought to light and from the wrapper or direction sheet we shall be able to learn something of the firm's products."

The answer to Holcombe's implied question is found on the inside of the

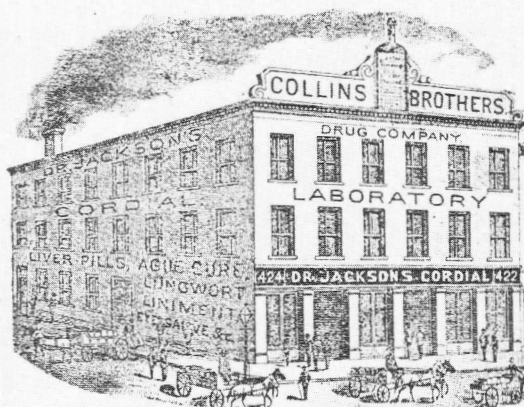
rear cover of *The Present Century Almanac* (Figure 3). But even with this documentation, deciding to which products the private die stamps had been affixed must be approached with several caveats. Although the almanac listing the medications shown in Figure 3 was prepared in 1884 for distribution in 1885, the stamps discussed by Holcombe had been used some fifteen years earlier, in the late 1860s and early 1870s. The line of proprietary medications produced by the company may have changed over the course of those fifteen years. But we believe, in part because perusal of the almanac makes reference to the various products having been in use for some thirty to forty years, that any change in the proprietary line had been minimal.

Quoting from *Edwards' St. Louis, Missouri Directory*, Holcombe gives the names of the owners as William H. Collins and Lewis (or Louis) E. Collins. (Holcombe, 1936) He identifies the individual shown on the company's private die stamp (Figure 4) as William H. Collins. The authors of the *Boston Revenue Book* refer to the depicted individual simply

Figure 2. The premises of The Collins Brothers Drug Company, as shown on the inside of the front cover of the 1885 edition of *The Present Century Almanac*.



Collins Brothers Drug Co.,  
Wholesale Drug House,  
S. W. Cor. 2nd and Vine Streets,



COLLINS BROTHERS DRUG Co.,  
Medicine Laboratory,  
S. E. Cor. Second and Vine Streets.



as, "Mr. Collins." (Toppan, Deats and Holland, 1899)

The stamp was in the one cent denomination and could have been used singly on the several products shown in Figure 3 that retailed for 25 cents. But for those items selling at 50 cents or one dollar it would have had to be used in multiples, a cumbersome arrangement. And yet, in the foreword to a series of articles published in *Mekeel's Weekly Stamp News* from January, 1918, to March, 1920, Elliot Perry included the Collins Brothers' stamp in a list of private die medicine stamps that "...any careful student will be satisfied...were actually used in multiple..." (West, 1980) But militating against Perry's suggestion is Holcombe's subsequently published observation that, "Presumably the stamps were not used in multiple--the only one reported is a horizontal pair on old paper." (Holcombe, 1936)

One wonders just how often the private die stamps were used by the company. The stamp was first issued on January 2, 1867, and a second printing (also on old paper) was produced in December, 1868. The number of stamps in the two printings totaled 231,000, but only 196,900 were delivered to the firm, the remainder being held in Philadelphia by Butler and Carpenter, apparently awaiting an order from St. Louis, which never came. For unexplained

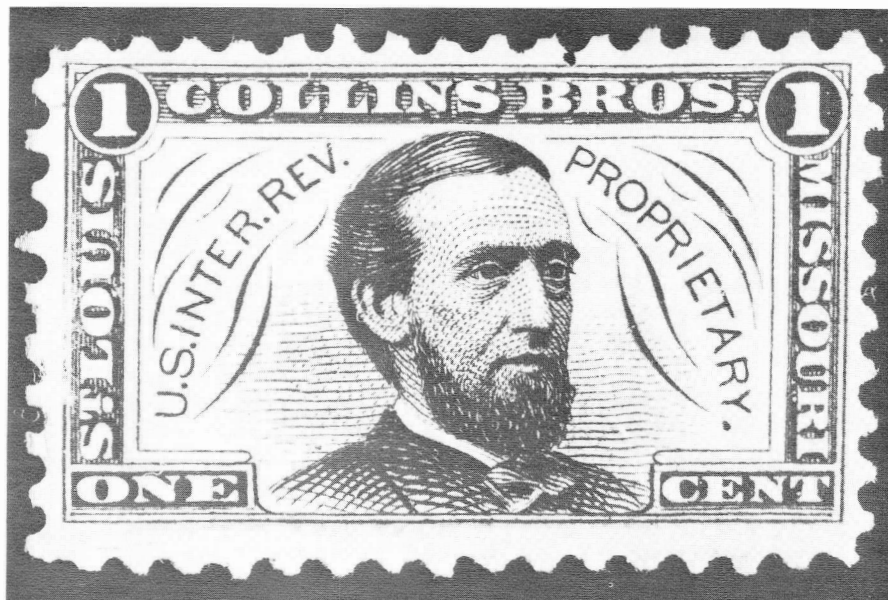


Figure 4. The private die proprietary stamp of The Collins Brothers Drug Company (RS59a).

reasons Carpenter made another printing from the plate, probably in September, 1872, this time on silk paper. Holcombe (1936) comments that, "It does not appear that this printing was ever delivered but it seems likely a few sheets were sent to the firm in St. Louis as samples. In all probability there are no more than 25 copies, if that many, in existence today and these may have come from the sample sheets."

So, what stamp was the company using for its products from the time it received the first printing of the private die stamps early in 1867 until the tax law was repealed in 1883? Perhaps the company's sales were not as robust as claimed in its advertising, and the 196,900 stamps on old paper sufficed to meet its needs. But it is more likely that the company used regular proprietary stamps of several denominations on its products,

Figure 3. A listing of The Collins Brothers Drug Company's proprietaries, as it appears on the inside of the rear cover of The Present Century Almanac. (Anon., 1885)

### OUR REMEDIES.

**COLLINS' AGUE CURE**.....Price 50 cents per bottle.

The grandest Remedy in the world for all forms of Malarial disorders, Liver Complaint Biliousness etc.see pages 4-6-8-10-11-12 1

**DR. JACKSON'S ROOT AND HERB CORDIAL**.....Price 50 cents and \$1.00 per bottle.

The best Strengthening Blood Purifying Cordial ever offered to the Public, it is taking the place of all other preparations of its kind. See page 2-15.

**DR. JACKSON'S PENETRATING LINIMENT**.....Price 25, 50 cents and \$1.00 per bottle.

Unequalled as an external remedy for man and beast. See pages 5 and 11.

**DR. JACKSON'S LIVER PILLS**.....Price 25 cents.[Can be sent by mail.]

The best Liver Pill made—never fails. See pages 4 and 6.

**DR. JACKSON'S WORM SYRUP**.....Price 25 cents per bottle.

The most reliable Vermifuge in the medical kingdom. See pages 2 and 7.

**DR. JACKSON'S SYRUP OF WILD CHERRY AND LUNGWORT**..Price 25, 50 c. and \$1.00 per bot.

Pleasant to take—children cry for it. Never fails—the worst hacking cough relieved by one or two doses. See pages 1, 3 & 4

**DR. JACKSON'S BLOOD AND HUMOR SYRUP**.....Price \$1.00 per bottle.

A remedy for all Blood Diseases. See pages 3, 5 and 9-11-10

**DR. JACKSON'S INDIAN EYE SALVE**.....Price 25 cents per box.

See pages 3, 9 and 12.

All of the above named preparations are generally carried in stock by all Druggists, and dealers in medicines, in case however you should fail to find any of the medicines sought for at your store, we present below form of order which if followed up as suggested and the money enclosed with same, we will ship on receipt of order. Yours respectfully, COLLINS BROTHERS DRUG CO.

although Holcombe (1936) remarks that, "No cancellations have been noted." And no printed cancellation from this company is included in Beaumont's list that was published 36 years after Holcombe's article appeared.

Armchair speculation suggests a number of possible reasons for the firm's disinclination to use the private die stamps on its products. We shall leave these to the imagination of the reader.

This newly discovered information about the Collins Bros. Drug Co. also calls for reassessment of some remarks pertaining to this firm that appear in Griffenhagen's book on private die proprietary medicine stamps. (Griffenhagen, 1969) He comments that, "It appears that the Collins brothers ceased their manufacture of patent medicines about 1872." Obviously, this was not the case. Griffenhagen also remarks that, "Their only known

product to date was Collins Voltaic Plasters...." We believe this assertion also requires reappraisal. Collins Voltaic Plasters were advertised on the private die stamps of Weeks and Potter (RS259-261) that were issued in 1877. The Collins Brothers Drug Company apparently was thriving from 1845 to at least 1885. It seems most unlikely that the firm would have spun off one of its eponymously adorned products to a competing drug company during that time span. And so, the Collins whose name is linked to Voltaic Plasters may well have been an individual who was not associated with the Collins Brothers Drug Company of St. Louis.

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### Israeli Medical Revenue Stamps—continued from page 116



Figure 21. A page from a Histadrut Kupat Holim health plan booklet of 1978.

The first medical stamps used for drugs or medical treatments were issued in 1968-73. They are listed by Wallerstein as ZAS1-6. His ZH1-7 were entirely issued for the health plan



Figure 22. The 6 lira Health Plan Stamp issued in 1973 for all state employers. Figures 23 and 24. The new medical service stamps for use in the West Bank. The values are 1/2 and 1 new shekel

services (including two others which were printed later on, the 10 and 20 liras.)

In 1973 the Military Government for Judea and Samaria issued its 6 pound health stamp (Figure 18). After five months this stamp was surcharged 15 liras. In January, 1981, it was changed to 5 shekels in English and Hebrew. In 1982 it was changed to 11 shekels, in 1983 to 50 shekels and in 1984 to 100 shekels. From the 5 shekels on, the value was for one type of drug or medicine only.

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## First Issue Varieties

Compiled by Karl Lackemacher, ARA

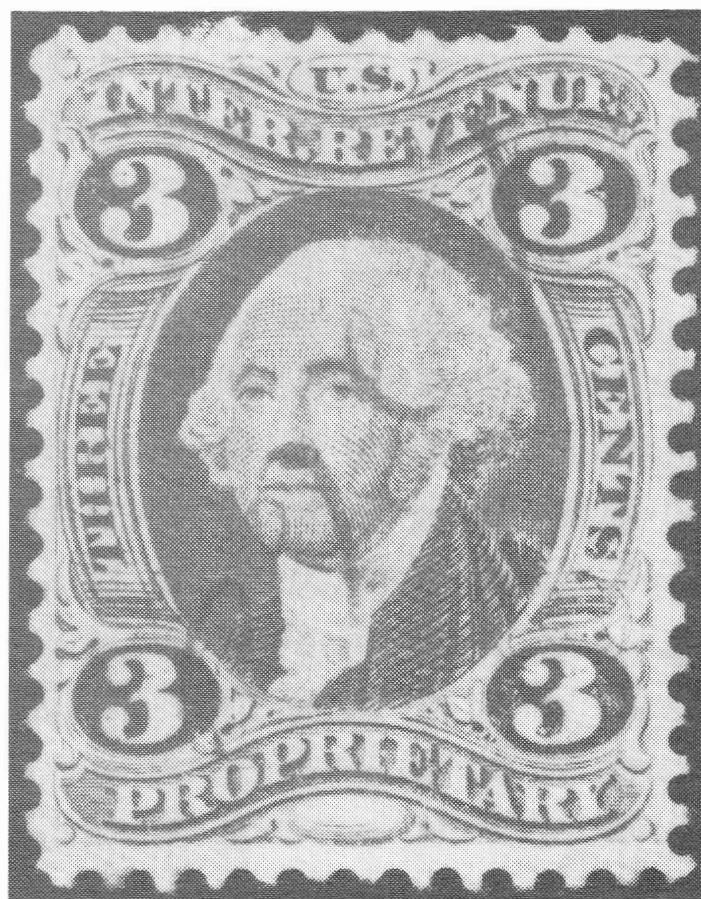
We return again this issue with additional First Issue plate varieties. The reader will note that we have taken the liberty of assigning catalog (identification) numbers to the varieties. If these varieties were to all be listed in the Scott Catalogue these are the numbers they would carry.

We also feel that plate variety collecting has been much maligned over the years by uneducated dealers passing off smeared ink copies as double and triple transfers, selling non-existent "cut chin" plate varieties and the like. It is felt that if the collector can get a good look at the true variety and possibly pick out other identifying marks so as to distinguish the true variety from others, then in that case we can gain Scott listing and maybe even a good catalogue value.

We feel that many of the catalog values in Scott's for plate varieties are low due to dealers and collectors alike

calling all inking and plate varieties "major transfers." (This is the reason for the publication of the article "3¢ Proprietary: a double transfer, and/or?" in the March issue (TAR 1986; 40:49)—to illustrate what is not a plate variety and explain why it is not...Editor) A photo of the variety along with its plate position will eliminate many of the fraudulent varieties.

Hopefully we will get enough feedback to enable us to properly plate every one of the varieties we will be reporting. We need information as to how many of each exist, when they were used, what kind of paper they are on and if they are part of a multiple. This series can continue for a considerable amount of time but your feedback is essential. Please send your comments to Karl T. Lackemacher, P.O. Box 188, Flemington, NJ 08822.



### 3¢ PROPRIETARY R18

Major Shift

**Variety No. 3.** The illustrated plate variety has just been confirmed by Revenuer Dick Celler. The shift is a full 2.75 mm north and shows clearly in all four corners of the stamp. The only two known examples are both perforated and printed in the lighter green ink on soft, thick paper.

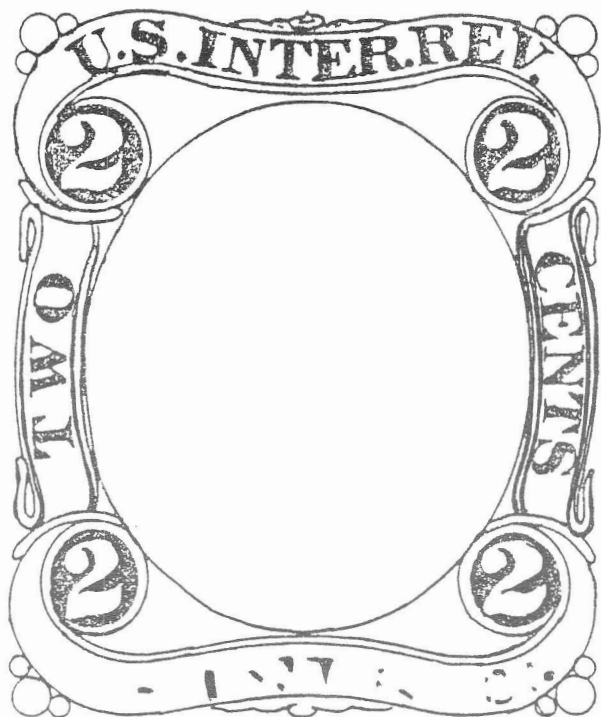
This would indicate a later state. The proof sheet has not been checked and it has not been seen imperforate. Karl Lackemacher found the first copy about two years ago and reports that he and Dick must have checked 2,000 to 3,000 copies before finding the confirming copy. All indications

## First Issue Varieties

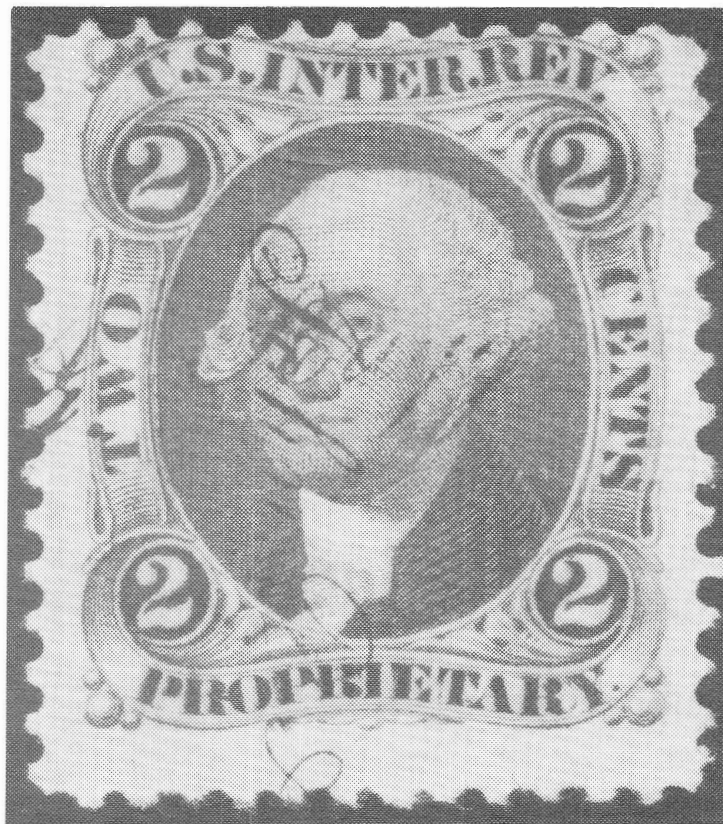
being that it is quite scarce.

Any and all plating information of photocopies will be

greatly appreciated. This should be cataloged as T18a and is definitely not the double transfer now listed in Scott.



**U.S. INTER. REV.  
PROPRIETARY  
PROPRIETARY**



### 2¢ U.S.I.R. BLUE

Variety No. 4. Revenue dealer Gene Gauthier recently served up this heretofore unreported variety of R13c to Karl Lackemacher. Gene noticed the stray ink throughout the lower label and wondered what it was. Karl toyed with the stamp and tried several overlays concentrating on what appeared to be the letter "C" at the end of the PROPRIETARY. No matter how he tried Karl could not fit "BANK CHECK" on the label.

Dick Celler, renowned plater, took one look at the R13c Bank Check and suggested an overlay of the U.S.I.R. label

to provide the period at the end of the word PROPRIETARY. Within minutes the first known 2¢ U.S.I.R. Blue appeared on the tracing table. The stamp is of the softer blue typical of the later printings and the paper is the thicker softer paper similar to the silk paper of 1870.

This variety should be cataloged as R13c-T13d and may prove to be very scarce, due to its late issue.

Karl would like reports of all copies found and will gladly reimburse costs of photocopies of all singles or multiples.

### 25¢ CERTIFICATE R44

#### Scratched Plate

Variety No. 5. Once again, Revenuer Dick Celler, provides us with this copy of the most elusive 25¢ Certificate Position 57 scratched plate. This scratch existed for only a very short time having been removed by reentering the position. Dick also provides us with another

impressive scratch on the 25¢ Certificate. This one showing clearly in the left margin of Position 86, third state of the plate. Both varieties are worthwhile quarry for the serious plate variety collector.





R44c, position 57 with horizontal scratch



R44c position 86, 3rd state with vertical scratch in left margin.

# Certificate in Lieu of Lost or Destroyed Special Tax Stamp



Figure 1. The first type of Certificate in Lieu of Lost or Destroyed STS. This is apparently early usage.

The Certificate in Lieu of Lost or Destroyed Special Tax Stamp shown in Figure One was provided by Anthony Giacomelli. This particular certificate is owned by a friend of his who lives not more than three miles from where the original business was located. They had a fire in their office destroying all of their records and their original special tax stamp. This certificate was issued by the District Collector to verify that the tax had originally been paid.

William Smiley has commented on this certificate and indicates that he is

starting with number 101. The rate of usage could vary greatly. It would be conceivable that they would be used at a rate of none to several per year. At any rate, this certificate is an early usage of the first type.

Bill also supplied a copy of the certificate illustrated in Figure Two. This is quite similar except for the

unsure when they first came into use. The low serial number would indicate that 1943 would have been fairly early usage. The usual method for distributing items such as this was to issue the forms in numerical order to the collectors alphabetically by district. Possibly Arizona would have received a supply

added inscription "BUREAU OF ENGRAVING AND PRINTING, LITHO." at the bottom and a change in the last line from "Issued by the Collector for the \_\_\_\_\_ District of \_\_\_\_\_" to "Issued by the Director located at \_\_\_\_\_." The bottom inscription is also found on the 1953 special tax stamps. Both certificates measure 6 1/8 X 3 7/8 inches.

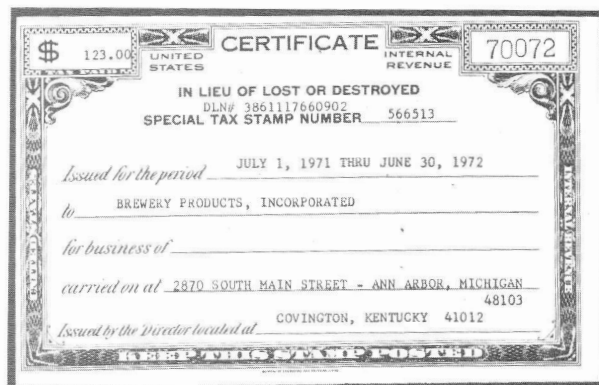


Figure 2. The second type of certificate. Wording in the last line has been changed and a marginal inscription added.

## STAMPING OF INSTRUMENTS BY COLLECTORS

Any person having an instrument about to be issued, may present it to the collector, who, under the authority conferred upon him by section 162, will so stamp it as to place the sufficiency of that particular instrument beyond all

question so far as stamp duties are concerned. *The provisions of the section can in no case be applied to an instrument after it has been issued or used.* The collector should decline to stamp or impress an instrument, under this section, until the stamp duty with which he thinks it chargeable has been paid. In cases of reasonable doubt he is recommended to obtain the opinion of this office before affixing his stamp, unless immediate action is essential to the parties concerned.

Two metallic stamps—one, "Stamp duty paid," and the other, "Not subject to stamp duty," have been furnished to collectors for use under section 162; they should never be used under section 158; should never be used except upon such instruments as are presented for the collector's stamp before they have been issued or used.

[The foregoing excerpt from the stamp duty regulations of May 1, 1869, was provided by Edsel Standford. He comments, "(This is) the first mention of metallic stamps with legends. The law itself goes back to 1862 (Article 103)."]

## LARGE SPECIAL TAX STAMPS

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1874 \$5	1876 \$3.50	1880 \$7.50

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## To the Editor...

I have just received the May issue of *The American Revenuer*, and as usual, Pat Herst has offered a delightful reprint of an article by C. J. S. Thompson. This noted English historian was curator of the Royal College of Surgeons of England, and author of the popular book *The Mystery and Art of the Apothecary* (John Lane the Bodley Head Limited, London, 1929).

The oculists' seals described and illustrated in *TAR* are all from Roman occupation of Britain from AD 43 to about AD 410. They were not used as an impression in wax to seal the drug containers, but were used both to impress the inscription into the ointment-like collyria (medication for treating various diseases of the eye) and to stamp the labels attached to the vessels of liquid collyria.

Many museums in Britain and on the Continent of Europe have preserved examples of these Roman oculists' seals. Herst is correct in

noting that they are not tax stamps. But as I noted in my *ATA Handbook #76 Medicine Tax Stamps Worldwide*, Pliny the Elder (AD23-79) wrote of the high taxes which had to be paid to the King of Gebanitae for frankincense which was an ingredient of many collyria. And the collyria known as

Lycium was listed among the drugs on which duty was levied at the Roman Custom House by Alexander, AD 176. Thus the oculists' seals are more closely associated with fiscals than might at first be suspected.

George Griffenhagen, ARA

## Official ARA Biennial Election Ballot

Vote for one for each office. Return ballot to Secretary by September 15, 1986. You must put your name and membership number on the outside mailing envelope; if you desire a secret ballot, place ballot in a plain inner envelope.

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☐ \_\_\_\_\_

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Sissons. 1969 edition.....\$3.00

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## The Role of Revenues in Philately

*Continued from page 113*

have to pay the treasury of that department a fee. For carrying your letters, cards, messages, journals, telephone or telegram, you obtain a stamp for which you pay the post office. For adjudicating on your dispute in a court, you have to pay to the treasury of that Department of State a fee. To differentiate between such departments is an arbitrary division which is arguable because the fisc of the post office and the fisc of the court collects their fee on behalf of the State. When stamps used and issued by the post office are not considered postage stamps because of some arbitrary differentiation, the logic becomes questionable. Stamps used exclusively for telephone, parcel or telegram services are often considered—even today—by the narrow definition of postage stamps as non-postage and often revenue stamps.

To analyse this logic, we may conveniently start to use the words of that great philatelist Mr. Robson Lowe, "as it was at the beginning."

(1) The *philatelic gems* of many

present postal historians are 16th and 17th century letters, especially if they have pre-stamp markings (postal if available). The mail in the 16th century Austrian Empire was carried by couriers of the Church (there was no post office) and these sometimes have a non-postal marking *for carrying the mail*.

(2) *The first adhesive revenue stamps* were issued towards the end of the 17th century and the British Inland Revenue department (the public treasury responsible for stamps of all kinds), may well consider the postage stamps issued in 1840 as the production of their 500th revenue issue.

(3) There are many revenue stamp issues of the late 19th century which were used for postage on letters. Examples: (a) In the Australian state of Victoria from 1884 until January, 1901, (when the Commonwealth was proclaimed) all stamps served a *common role*, being available for both postage and other revenue purposes. They were inscribed "Stamp Duty" and when used, even if uncertain as to their

postal or other revenue use, they are often shown in International exhibitions as postage stamps. (b) In Jamaica, by virtue of a Law in 1887, postage stamps became valid for the prepayment of fiscal duties and from this period, all the postage stamps of Jamaica served for either postal or fiscal duty and this lasted for a number of years. (c) In Hungary from November 1, 1854, until July 9, 1857, revenue stamps were allowed to be used for postage.

The growing interest (after the last world war) in *thematic philately*, made it inevitable that this form of philately is attracted to collecting not the letter, the type of print or thickness of the postage stamp, nor the method or the rate used in carrying it, but the picture it shows—and we willingly and gladly accepted this form of collecting. F.I.P. has a separate class for it, and rightly so. If we accept the maxim "we collect what we like," it makes sense.

The collecting of postage stamps in 1986 falls into two main categories. (1) Modern cheap stamps sold by the post offices of some countries for purely commercial philatelic purposes, (often first day covers) which soon after issue sell at a discount, and (2) classical or special postage stamps, some of which (the rarest) are only available for the collector with substantial funds at his or her disposal.

Revenue stamps are at least a genuine issue to pay a fee for service and in their rarest form are as rare, or rarer than the most sought after postage stamps.

The time may be ripe for the collecting of all revenue stamps properly issued by a State, Province or local authority to be admitted as a separate class by F.I.P. under the heading "Revenue Stamps."

[Mr. Ryan concluded his presentation with comments that recently in the U.K. the national stamp shows have created a new class for revenue stamps. This has both met the needs of those wishing to exhibit their revenue stamps and lessened the objections of those unwilling or unable to accept them in the same classes as postage stamps. He suggested that this may be the easiest and fastest way of gaining international acceptance...Editor.]

## The Role of Fiscal Literature in Philately

by R. F. Riley

As a biochemist I was trained in the belief that one really knew something about a subject only if one could make some sort of measurement which in some manner served to quantify the matter. Accordingly in thinking about the role of fiscals in philately I sought for some quantitative measures which might shed some light on collector activity in this area and which might be related to philately in general. It seemed that perhaps the best accessible measure of a basic nature relating to this might be found in the published record of fiscal philately. It was expected that this would indicate where we have been and where we are now and perhaps portend the future.

Just a year ago the American Revenue Association published a bibliography of the pamphlets, catalogues and monographs devoted wholly or in part to the revenue

stamps of the world. This had been assembled from many sources including the holdings of the NY Collectors Club Library, the Los Angeles Philatelic Club Library, philatelic museums in Stockholm, Munich and elsewhere, from new and old lists of philatelic book sellers, from examination of countless philatelic reviews, and from the holdings of the U.S. Library of Congress and the British Museum. For today's discussion this list of over 500 citations was tallied by country covered, the language of publication, and the year the first available edition of record was printed.

My single chart presents graphically some of what was found. In this figure the number of published new titles pertaining to revenue stamps per decade is plotted by decade from 1860 through 1980. The total output in all

*(Continued on next page)*

## The Role of Fiscal Literature in Philately

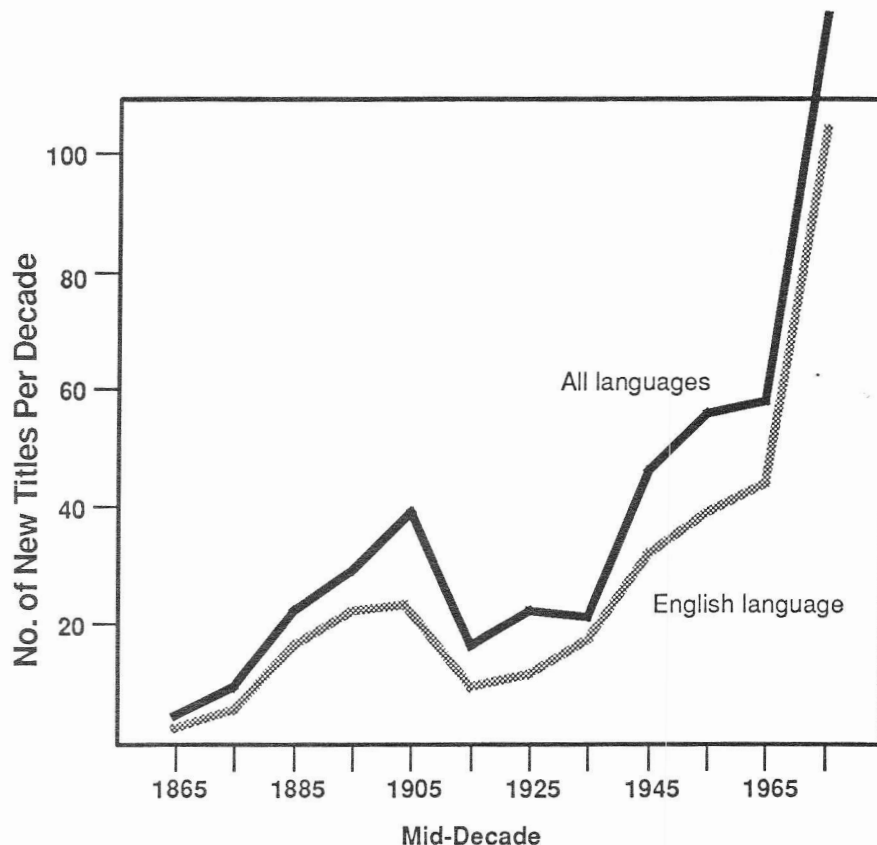
languages is given by the solid upper line and the English language material by the shaded lower line. It is immediately apparent that the majority of fiscal philatelic publications have been in the English language. We note that the number of new titles published each decade increased rather regularly until about 1905. For the next 30 years publishing activity in this area was reduced and then starting in the 40s publication accelerated again, showing a really marked increase in the last two decades.

Let me give some background and then speculate about the trends the curve has taken.

The collecting of postage stamps, revenue stamps, postal stationary and telegraph stamps grew up together. The journal *Le Timbrophile*, started in 1867, Moens catalogues, which first appeared the following year, and *La Gazette des Timbres* and *L'Ami des Timbres* of 1873 all contained sections on or chronicle of the fiscal emissions of the world. The first fiscal monograph, on the revenue stamps of France, by Bosredon was published in 1874. The liaison continued largely unchanged until after the turn of the century when the appearance of new fiscal works declined as we noted. I had been led to believe that this decline was a result of WW I but perhaps this was not the reason. Certainly there was no decline evident during WW II.

Rather, I suspect the basic cause was an economic one. The very high denomination of many revenue stamps made it an iffy business for a dealer to stock such material. The long lag period between issuance and accessibility, particularly of used documentary stamps, again made such material a very inconvenient commodity for the dealer. Finally many governments have forbidden or at least actively discouraged collecting of revenues, fearing reuse particularly of high denomination stamps with resulting loss of revenue. Collector disinterest would have resulted from dealer apathy in handling such material.

I note that the decline was not stemmed by the appearance of Forbin's catalogue in 1915 and that the decline was not as marked for U.S. publica-



tions as for those of other countries.

Resurgence of interest occurred in the mid-30s and has accelerated ever since. The reasons are not self evident but the resurgence occurred at a time when more and more average collectors were limiting their collecting to restricted geographic areas or topics probably in part for financial considerations. Addition of revenues, postal stationary and the like for example to such a collection of a single country presented a collecting challenge and I believe was deemed by many of as a nice way to round out a country collection. Many old revenue issues were becoming available from obsolete documents, in many cases the designs were akin to those of postal issues and the engravers and printers were identical. If you scratch the surface of many revenue stamp collectors I think you will find a postage stamp collector underneath.

Before leaving the catalogues, pamphlets and monographs it may be of interest to indicate something about language and country distribution represented by the data in the chart. 75% of the list was published in English. Nearly 30% of all of the

cited works have to do with U.S. revenue stamps. 11, 10, and 7% deal with revenues of Canada, Great Britain and Germany respectively. The remaining 44% deal with revenues of all other countries or are general works.

Another aspect of publications on revenue stamps is the written record which has appeared and continues to appear in the periodicals literature...philatelic magazines and newspapers. I am unable to show a comparable chart for this literature though some 5-6000 citations to it reside at home in my stamp den, unfortunately in a card file, which does not permit ready assembly of such data. However, my impression is that the distribution of citations to revenue stamps of various countries in this segment of the record mirrors the data shown of pamphlets, monographs etc. except that there is a great deal more of it and fragmentary coverage of many countries abounds.

Now one may ask what relationship the literature on fiscal philately bears to philately in general. One can make two rather rough comparisons; both indicate that the fiscal literature is a

(Continued on next page)

# The American Revenue Association

## Sales Notes...

### From the Foreign Sales Manager:

After 2 1/2 months of operations, I feel a note to the membership is warranted to answer some often repeated questions and to allow me to make some observations.

First of all, when I took over, the foreign sales books numbered only 23. Since April first, I have received a total of 160 salesbooks, with a total of 86 members requesting circuits. Every member who has requested salesbooks has received at least two shipments, except: (1) those who have requested material that is not available or is in very short supply, or (2) requested not to receive more salesbooks at this time.

By and large the members have done a very good job in following instructions when receiving material. Below I have listed requirements to insure smooth operations of this department:

1. Material should not be held more than 14 days.
2. A service charge of 50¢ is

required even if you make no purchases.

3. Excess postage over 50¢ is **required** (check mailing envelope).
4. Please mail in a 6 X 9 inch mailing envelope. Some salesbooks returned in larger envelopes are being damaged in the mails.
5. Do **NOT** mark in salesbooks when you remove a stamp. The only spaces to be marked are those which are found empty upon receipt.
6. Please fill out route slips completely with number of stamps removed from each book and their value and when you wish the next salesbooks sent.
7. Make checks payable to the American Revenue Association, not to me. Members from foreign countries must pay in US currency on a US bank. If paying with a postal money order, make it payable to me. Please do **not** send cash in the mails.

As I get to know your wants, I will be able to serve you better. I will not send

something I know you do not want. But please remember, I do not have the privilege of having your collection in front of me when I make up a circuit for you. Also, my interests in foreign revenues are limited to certain areas and I do not have the background to appraise all of the material I send you in regards to scarcity and/or prices being asked for the material. Lastly, many members (especially those collecting British material) are interested only in a few colonies. Most of this material is found in salesbooks which contain other material not of interest. If you do not wish to receive mixed books, please advise.

I have received a lot of non-revenue material. Included in this are several books of telegraphs, officially closed seals, Italian municipals, German private post and Christmas seals. If you are interested in this material and have not previously requested such, please send me a note. In the future, I will not accept this type of material as we have few members requesting such.

Jim Giegerich

## The Role of Fiscal Literature in Philately

small component of the whole. First, books, pamphlets etc. In 1974 the Collectors Club of New York published a

catalog of the Collectors Club library. The author list of books, monographs etc. contains about 5300 titles. Roughly 4% of the titles are about revenue stamps. Second, the serials literature. In 1950 the editors of the magazine *Stamp Lover* began an "Index to Current Philatelic Literature." Initially this covered a small group of about 30 periodicals. It grew with time to cover approximately 150 titles. Each index entry consists of a very brief subject heading, author and citation. Sampling indicated that about 2% of the titles have been to revenue material since inception of the index. As the subject heading is very brief, articles containing some material on fiscals would have been missed in the sampling, and coverage of *The American Revenuer* has been very irregular so 2% is a minimal figure. It is appropriate to indicate that until recently the index was confined entirely to articles written in English. I would estimate the 3-4% of notes and articles in current philatelic periodicals are to revenue stamps.

There appears to have been little bias against articles on revenue stamps by editors of most, but not all, philatelic journals. Such material has appeared over the years in to philatelic journals and newspapers here and abroad as well as in a large number of less noted periodicals. Editors of a few periodicals have cared to handle little more of the subject than articles dealing with postal-fiscals or war tax

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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**  
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## Secretary's Report

### APPLICATIONS FOR MEMBERSHIP

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

**Richard T Barnes** 4356, Box 2158, Inuvik, NWT X0E 0T0, Canada, by George McNamara.

**Lyle C Boardman** 4343, 11402 Menodora Dr, Austin, TX 78748, by Secretary.

**Laurence A Bonhaus** 4349, 948 Dana Ave, Cincinnati, OH 45229, by Secretary. US first 3 issues, esp on documents, rev stamped paper.

**H William Bowers** 4360, 1301 Mullins St, Silver Spring, MD 20904, by Michael Aldrich. Collector and part-time dealer, US revs.

**Derek H Brennan** 4357, PO Box 15, MacQuarie, ACT 2614, Australia, by Dennis Osborn. Collects world telegraph material and revs, etc, of Cape of Good Hope, Latvia, Salvador; deals in philatelic literature.

**Vincent Champagne** 4358, 7926 S. Campbell Ave, Chicago, IL 60652, by Secretary.

**David D'Alessandris** 4355, 28638 Forest Rd, Willowick, OH 44094, by Richard Friedberg. US first 3 issues, 1st and 2nd issue proprietaries, M&M.

**Terry L Ferriera** 4348, 8325 SW Mohawk, #58, Tualatin, OR 97062, by Joseph S Einstein.

**Henry H Fisher** 4350, 4636 Dundee Ave, Columbus, OH 43227, by Richard Friedberg. US embossed revs.

**Christopher G Harman** 4352, 8 Defoe Ave, Kew Gardens, Richmond, Surrey TW9 4DL, England, by Eric Jackson. Worl locals, exp GB; forgeries.

**P C Jaiswal** 4353, 106/1A, S.N. Banerjee Road, Calcutta 700 014, India, by Eric Jackson. Dealer, Philatelic Centre—India and states, Burma.

**James B Killian** 4361, 7509 Brunswick, St Louis, MO 63119, by Bill Krempner.

**Bernard Klieger** 4359, 130 Cedar St, New York, NY 10006, by Richard Friedberg.

**Thomas M Mayse** 4351, 2417 Charolais, Manhattan, KS 66502, by Eric Jackson. 1898, silver tax, potato tax, narcotic tax.

**Robert J McDonald** 4344, 1415 30th St, Moline, IL 61265, by Michael Aldrich. All revs and most cinderellas.

**Sam L Raguso** 4362, 1004 Belmont Ave E, #205, Seattle, WA 98102, by Secretary.

**Dominick J Santocki** 4345, RD #1, Stillwater, NY 12170, by Secretary. China and Indian states revs.

**Coach Schleff** 4354, 2346 Meadow Lane, Schererville, IN 46375, by Eric Jackson. Dealer, Gary Sports & Hobby Shop.

**Menard S Schwartz** 4346, 1964 Cloverdale, Highland Park, IL 60035, by Eric Jackson. States.

**Dr Pat Vassalluzzo** 4347, 231 Hadleigh Dr, Cherry Hill, NJ 08003, by Secretary.

*Highest membership number assigned on this report is 4362*

### New Members

Numbers 4322-4334

### Applications for Reinstatement

**Bernard R Glennon** 1166, 5220 S Glennon Dr, Whittier, CA 90601, by Eric Jackson. Br Commonwealth, Indian states.

**Daryl O True** 1764, 7653 Ravensridge, #A2, St Louis, MO 63119, by Eric Jackson. Collector/dealer—all revs and cinderellas.

**Earl Wickman** 3228, Box 514, Alma, MI 48801, by Eric Jackson. US revs and BOB.

**Roger C Wullen** 1378, 4609 65 Place Woodside, New York, NY 11377, by Donald L Duston. US.

### Reinstated From 1986 NPD List

**Kenneth J. Reis**

### Reinstated Current Address Furnished)

**Mort D Turner**

### Membership Summary

Previous membership total	1443
Applications for membership	20
Applications for reinstatement	4
Reinstated	2
<b>CURRENT MEMBERSHIP TOTAL</b>	<b>1469</b>

stamps.

The fiscalist has had his share of periodicals devoted entirely to his tasted. The first was *Timbre Fiscal* started in 1877. Subsequently there was a string of fiscal periodicals. Up to 1947 the longest survivor was the London based *Bulletin of the Fiscal Philatelic Society*, a 20 year old. This first group had an average life span of about 7 years which is hardly off the average for philatelic periodicals of any sort.

Since 1947 at least four periodicals

devoted to fiscals or Cinderella material and fiscals have begun publication and are still in existence. Four are *Svenska Cinderella*, *Cinderella Philatelist*, *The State Revenue Newsletter* and *The American Revenuer*. The last is subtitled the Journal of International Fiscal Philately and is now in its 40th year.

In 1945 George Turner noted that some 2400 different philatelic journals had existed up to that time and of them only 0.2 of 1% had existed for 30 to

40 years. *The American Revenuer*, The Journal of International Fiscal Philately, is indeed in select company!

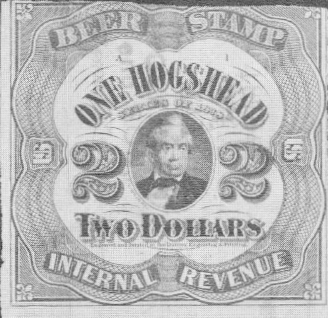
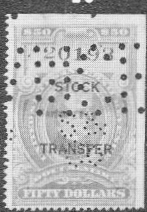
To conclude I will apologize for all of the numbers I have thrown at you, but I believe they show that at this time the collector of revenue stamps is part of a small but productive usually respected minority in the philatelic body. We had an exuberant youth, a shaky teen age and are now maturing in a good state of health.

**DR. SETH ARNOLD'S COUGH KILLER.**  
A PLEASANTLY-FLAVORED SYRUP FOR CHILDREN OR ADULTS.

A Sure, Quick, and Perfectly Safe Remedy for Coughs, Soreness of the Throat, Chest, or of the whole system, accompanied with Headache, Hoarseness, Tightness of the Chest, or Shortness of Breath, Asthma, or Spasmodic Breathing, Influenza, Croup, Spasms of the Stomach, Whooping Cough, Bronchitis, or Irritation of the Throat, and all Infirmitudes of the Chest and Lungs.

THE MOST VIOLENT CASES OF PLEURISY, LUNG-FEVER AND CONGESTION OF THE LUNGS, are immediately relieved, the patient made comfortable, and cured in less than one half of the time required by any other remedy or treatment ever used or known. The Cough Killer gives immediate relief, and cures in a short time all Nervous and Rheumatic Complaints, Gravel, Gout, or Swelling of the Urine.

Prepared only by the Dr. Seth Arnold Medical Corporation, Woonsocket, R. I., U. S. A.  
(Incorporated, 1873) PRICE, 25 CENTS. COPYRIGHT 1907.



MANUFACTURER OF OLEOMARGARINE, JULY, 1946	MANUFACTURER OF OLEOMARGARINE, AUG, 1946
MANUFACTURER OF OLEOMARGARINE, SEPT., 1946	MANUFACTURER OF OLEOMARGARINE, OCT., 1946
MANUFACTURER OF OLEOMARGARINE, NOV., 1946	MANUFACTURER OF OLEOMARGARINE, DEC., 1946
MANUFACTURER OF OLEOMARGARINE, JAN., 1947	MANUFACTURER OF OLEOMARGARINE, FEB., 1947
MANUFACTURER OF OLEOMARGARINE, MAR., 1947	MANUFACTURER OF OLEOMARGARINE, APR., 1947
MANUFACTURER OF OLEOMARGARINE, MAY, 1947	MANUFACTURER OF OLEOMARGARINE, JUNE, 1947

**SPECIAL TAX STAMP**  
\$600  
UNITED STATES  
INTERNAL REVENUE  
42

THIS STAMP EXPIRES JUNE 30, 1947  
THIS STAMP IS NOT TRANSFERABLE OR CASHABLE ON EXPIRATION OF THE BUSINESS DURING FOR THE PERIOD INDICATED BY THE COLLECTOR

**MANUFACTURER OF OLEOMARGARINE**

UPON CHANGE OF OWNERSHIP, CONTROL, OR ADDRESS, NOTIFY COLLECTOR IMMEDIATELY  
Issued by the Collector to the first possessor of ILLINOIS

JOHN F. JELKE COMPANY  
759 S. WASHTENAW AV.  
CHICAGO ILLINOIS

MFG OF OLEO  
JULY 1946  
42  
7/30/46



**SPECIAL TAX STAMP**  
\$2750  
UNITED STATES  
INTERNAL REVENUE  
1773

THIS STAMP EXPIRES JUNE 30, 1944  
THIS STAMP IS NOT TRANSFERABLE OR CASHABLE ON EXPIRATION OF THE BUSINESS DURING FOR THE PERIOD INDICATED BY THE COLLECTOR

**MEDICINAL SPIRITS STAMP TAX**  
THIS IS A TAX RECEIPT - NOT A LICENSE

UPON CHANGE OF OWNERSHIP, CONTROL, OR ADDRESS, NOTIFY COLLECTOR IMMEDIATELY  
Issued by the Collector to the first possessor of WISCONSIN

PAUL F. MEIER  
2101 W. CENTER ST  
MILWAUKEE



**Office of Internal Revenue**  
**LICENSE FOR SUGAR PRODUCER**

This is to certify that *James H. Johnson* is authorized to engage in business as **SUGAR PRODUCER** under the provisions of the Act of Congress approved October 3, 1890 at *Indianapolis, Ind.* with the machinery and by the methods and at the place described in *his* notice and application dated *2-27-1947*

This license will expire June 30, 1947

Dated at Washington, D.C. *March 1, 1947*

# WHITTIER PHILATELIC SERVICES

Eric Jackson 213-698-3193

6727 S. Washington Ave., P.O. Box 651, Whittier, CA 90608

## MAIL BID SALE #14

**CLOSING DATE: AUGUST 14, 1986**

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

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

### UNITED STATES Scott Catalogue Numbers

1	R2c F-VF black printed cancel 'A. D./NOV./1863.' thin spot, crease PHOTO	100.00
2	R3c F black p/c 'W. & T./CONDITION/POWDER./1866.' PHOTO	-----
3	R3c VF black p/c 'Cutting & Co./San Francisco' short perf PHOTO	-----
4	R3c F black p/c 'J. E./April 3rd./1865' couple small stains PHOTO	-----
5	R13c F-VF black p/c 10 line Walker & Taylor PHOTO	-----
6	R25b vert pair, red p/c 'Adams Express Co.' clipped perfs PHOTO	40.00
7	R27c VF black p/c 'LL. B./County Treasurer, May 12, 1863' PHOTO	-----
8	R27c F-VF black steel die h/s 'F. W. H./March 15/1864' in oval PHOTO	-----
9	R44c black p/c 'S.S.L. & L.M. & L.D.?' 5 MO. 14 1867.' in fancy script, faults include corner off PHOTO	-----
10	R71a F-VF on piece with Manhattan Life Ins. Co. h/s PHOTO	130.00
11	R163 16 copies with all different printed railroad cancels, some scarce F-VF	-----
12	R180 F-VF cut cancel, crease PHOTO	175.00
13	R181 VF cut cancel, thin PHOTO	90.00
14	R485 VF perfin, cut cancel	22.50
15	R685 VF cut cancel PHOTO	70.00
16	R694 F-VF cut cancel PHOTO	60.00
17	R703 VF perfin PHOTO	60.00
18	R705 VF cut cancel PHOTO	150.00
19	R721 F-VF cut cancel PHOTO	375.00
20	R728 V-VF	25.00
21	R81a black p/c 'DR./SETH ARNOLD/Woonsocket, R.I.' on full label for COUGH KILLER, VF label has some faults PHOTO	-----
22	R81a VF black p/c 'K/1.8.7.5.' (F. W. Kinsman, Augusta, ME) thin spot PHOTO	-----
23	R811b F black p/c Dr. Seth Arnold, thin	-----
24	R817a F-VF black p/c 'T. F. M. M. Co./Jan. 1878' (The Father Mathew Medicine Co., creases PHOTO	18.00
25	RD18 F-VF staple holes	3.00
26	RD19a blue numbers F PHOTO	50.00
27	RD24 VF cut cancel	20.00
28	RD62 F perfin PHOTO	80.00
29	RD64 VF perfin PHOTO	60.00
30	RD226 VF uncut	25.00
31	RD279 VF uncut	25.00
32	RD282 F cut cancel, crease, short perfs, glue stain	75.00
33	RE57 F-VF upper left corner added, doesn't affect design	40.00
34	RE165 Avg	18.00
35	RE175 perfin, varnished, pieces missing from right margin filled in PHOTO	225.00
36	RE178 F-VF staple holes	45.00
37	RE179 VF perfin PHOTO	250.00
38	RE197 VF light varnish, creases	50.00
39	RG123 F-VF cut cancel	27.50
40	RG128 F-VF cut cancel PHOTO	325.00
41	RH3 F-VF used on cigarette tube package	-----
42	RJAI Avg, scarce stamp PHOTO	35.00
43	RL7 VF PHOTO	50.00
44	RN-C21b cut square VF	30.00
45	RN-G1a F-VF on Manville & McCarthy, Leadville, CO check	35.00
46	RN-G3* F German American Bank, NY check	85.00
47	RO17d block of ten F-VF few sm scrapes PH	-----
48	RO61b VF thin spot PHOTO	50.00
49	RO78c VF light stain, thin	10.00
50	RO101a F-VF thin spot PHOTO	75.00

51	RO144d Avg	25.00
52	RS1d F rough perfs, thin PHOTO	45.00
53	RS40b F thin	6.00
54	RS50c VF thin, short perf PHOTO	40.00
55	RS73b F sm filled thin PHOTO	60.00
56	RS86d Avg-F	9.00
57	RS108a F	2.50
58	RS140d F thin	5.00
59	RS148a Avg	3.50
60	RS238b VF 3mm sealed tear PHOTO	225.00
61	RS243b Avg-F pulled perf PHOTO	75.00
62	RS247a reduced to stamp size, faults PH	125.00
63	R259b F thin	5.00
64	RT22a F small tear	3.00
65	RVB1,2* V*	75.00

### BEER STAMPS-Priester Catalogue Numbers

66	1 VF PHOTO	20.00
67	32 Avg-F internal tears, mtd on piece	3.50
68	36 Avg-F numerous faults	5.00
69	398 F-VF sealed internal tear	2.00
70	40F Avg	4.00
71	42E F creases, small tear	2.50
72	43B F crease, light soiling	5.00
73	43E F crease, sealed tear	7.00
74	43F VF crease	10.00
75	44A Avg small tear, filled hole PHOTO	50.00
76	45B VF light soiling PHOTO	15.00
77	46B VF-XF	7.50
78	52A F	10.00
79	57A Avg	12.00
80	57B F-VF thin spot	6.00
81	88D Avg crease	12.00

### TAXPAIDS-Springer Catalogue Numbers from the NEW Tenth edition. We have this fine catalogue available for only \$8.00 postpaid.

82	PROCESS BUTTER FB36a VF thin	8.50
84	TOBACCO TF84A F few small faults	6.50
The following 25 lots are from the Deats & Sterling remainders and have the usual punch cancellation which is familiar with these stamps.		
85	SNUFF TE140 VF	20.00
86	TOBACCO TF22 VF	15.00
87	TF27 VF	35.00
88	TF44 VF	20.00
89	TF55 VF	22.50
90	TF57 VF	20.00
91	TF59 VF	35.00
92	TF77A VF	40.00
93	TF78E VF	32.50
94	TF84A F-VF	6.50
95	TF86A VF	12.50
96	TF89A VF	20.00
97	TF90A VF	20.00
98	TF91A VF	27.50
99	TF92A VF	20.00
100	TF106D F-VF	32.50
101	TF108C VF	45.00
102	TF122B VF	8.50
103	TF123B VF	12.50
104	TF124B VF	12.50
105	TF135A VF	14.00
106	TF135B VF	10.00
107	TF148B VF	14.00
108	TF150B VF	20.00
109	TF160 VF	7.50
110	TF161 VF	10.00
111	COTTON ORDER 1G1* VF	5.00
112	1G2* VF	8.00

113	1G3* F-VF	5.00
114	1G5 F-VF used	1.75
115	1G5a* VF	3.00
116	FOOD ORDER 2G3* VF thin spot	3.50
117	2G4* F	6.00
118	USIR Seizure Bottle Seal strip VF sealed tear (see TAR July-Aug '85 for writeup)	-----
119	ALCOHOL WAREHOUSING STAMP Series 1949 F thin, creased, small scrape	-----

### LOCK SEALS-Priester Numbers from the April '86 TAR

120	15C* VF creased	3.00
121	(D)27 VF* crease	5.00
122	42B* VF	10.00
123	45A* VF PHOTO	20.00
124	52C* F-VF thin	5.00
125	59C* VF	7.50
126	60B* VF	4.00
127	71A* VF	4.00
128	74aA* blank VF	5.00
129	USIR LICENSE FOR SUGAR PRODUCER VF a similar example sold for \$500++ in a R. A. Siegel sale a couple years ago PHOTO	-----

SPECIAL TAX STAMPS-All of the following are of the small format used between 1921-53 and are without coupons unless noted. All dates given are FYE.

130	RETAIL DEALER IN FERMENTED LIQUORS 1933 with two coupons F-VF tack holes, toned ECV	10-15
131	-1934 F tack hole, toned, fly specks	8-10
132	WHOLESALE DEALER IN FERMENTED LIQUORS 1933 with one coupon VF	30-40
133	RETAIL DEALER IN FERMENTED MALT LIQUOR 1949 F-VF tack holes, toned	5-8
134	MEDICINAL SPIRITS STAMP TAX 1944 VF PHOTO	40-50
135	RETAIL LIQUOR DEALER 1934 VF tack holes	4-5
136	-1936 with 10 coupons F-VF tack holes, toned	8-10
137	-1937 Avg faulty	2-3
138	-1940 VF creases	4-5
139	-1943 F tape stains	2-3
140	-1944 F-VF creased	4-5
141	-1945 F-VF creased	4-5
142	-1947 F-VF stained	2-3
143	-1949 F stained	2-3
144	-1950 VF tack holes	4-5
145	-1952 VF tack holes	4-5
146	RETAIL DEALER IN LIQUORS (At Large) 1951 with 12 coupons VF	50-60
147	MANUFACTURER OF OLEOMARGARINE 1947 with 12 coupons VF PHOTO	100-125
148	RETAIL DEALER IN UNC. OLEO 1930 F-VF tack holes, toned	8-10
149	-1932 VF tack holes	8-10
150	-1937 F-VF tack holes	6-8
151	-1941 VF tape stain	7-8
152	-1942 VF	8-10
153	-1946 F tack holes, fly specks	4-5
154	RETAIL DEALER IN OPIUM, ETC. 1929 F-VF tack holes, toned	7-8
155	-1930 F-VF	8-10
156	-1931 F-VF	8-10
157	RETAIL DEALER IN OPIUM, COCA LEAVES, ETC. 1934 VF tack holes	8-10
158	-1938 F-VF tack holes, stain	4-5
159	-1939 F side margins clipped	4-5
160	-1940 VF tack holes	8-10
161	-1942 VF tack holes	8-10
162	-1945 tack holes, toned	6-8
163	PRACTITIONER DISPENSING OPIUM, ETC. 1929 F-VF lower left corner torn	2-3
164	USER OF MOTOR BOAT 1922 F-VF small tear	40-50
165	WAGERING 1953 VF creased	40-50
166	COIN-OPERATED AMUSEMENT DEVICES 1946 with coupons for 1 Device and 3 months F-VF tack holes	15-20
167	ONE COIN-OPERATED AMUSEMENT DEVICE 1942 F creased, lightly soiled	8-10
168	-1948 VF tack holes	10-12
169	-1949 F edges toned & cracked	6-8
170	ENVELOPE full of taxpaid, Scott-listed revenues, state tax, misc., probably over 2000 stamps, most inexpensive, cond mixed	-----

We will glad send a photocopy of any lot upon receipt of a self-addressed stamped envelope.

THANK YOU FOR YOUR BIDS!



## 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 aerograms please).
3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to:  
Editor, The American Revenuer  
Rockford, Iowa 50468-0056 USA

**Basel Police** Stamps, Single 1919, #26, 27, 28; 1921 #41, 48; 1932 #63, 65, 68, 69, 71, 73, 79, 81, 85, 87, 91; 1937 #95, 96, 97, 98, 99, 100, 101, 102, 103; pass visa 1918 78, 81 6 varieties is shield. 1950 catalog price up to \$10 each. Special price any item

\$1.50 each. Minimum purchase \$4.50. Gene Kekky, Steinerstrasse, (CH) 8253 Diessenhofen, Switzerland. \*379\*

**Buying Mint** New Jersey NRes Trout Stamp 1977 \$35.00, used \$15.00. Mint Woodcock 1967 #.00, 1968 & 1969 - 2.25 each, 1972 & 1973 - 1.25 each. NRes Trout Stamps 1954, 1956, 1957, 1958 - 1.25 each. David H. Curtis, 1806 Sycamore Dr., Killeen, TX 76543-3239. \*380\*

**Cigarette Taxpaid** TA179b. I am breaking block, will trade VF mint copy for cigarette stamps that I need. No common needed. What do you have? Tom Priestler, Box 400, Davenport, Iowa 52805. \*381\*

**Hygrometers: Complete**, Government sealed, Series of 1936, 1945 and 1947. Many with original calibration curve included. Large SASE for complete list. Conrad L. Bush, Philatelic Consultant, 205 Hughes St., Fort Walton Beach, FL 32548. \*382\*

**India & States**, Court Fees, Revenues, Judicial Papers, Cinderellas, Checks, Cards, Covers, Hundi papers, Bond papers, Share Certificates etc. for

throw away price. Write for free price list. Swastik Traders (Prem Ratan, ARA), Rangadi Chowk, Bikaner 334001, India. \*383\*

**For Sale or Trade:** Michigan First Duck Stamp (1976) sheet of ten. Also have other state, federal and foreign revenues for trade or sale. Howard Wunderlich, 308 Parkwood Street, Ronkonkoma, NY 11779. \*384\*

**Wanted: Disabled Veterans** key chain tags, B. F. Goodrich key chain tags, license plates, license plate gum cards, inspection and registration windshield stickers, chauffeurs badges. Dr. Edward H Miles, 888-8th Avenue, New York, NY 10019. \*385\*

**Cinderella Special** large foreign only Davaar, Nagaland, Staffa. 50 different \$1.00; 100 different \$2.00; 150 different \$3.00. Satisfaction or refund. Harold Scharff, 2410-T Barker Ave., Bronx, NY 10467-7660. \*386\*

**Literature List.** Send your name on a postal card for a free listing of revenue and Cinderella literature for sale. Eric Jackson, Box 651, Whittier, CA 90608. \*387\*

## Revenue Lots

**LOT #1** R15 Collection, etc. Award winning calendar exhibit, unlisted varieties, shades, plate scratches, some reconstruction. This lot contains a 12 month calendar using 366-R15 date stamped stamps for the day including leap year & "holidays."

4500 plus R15 stamps M/U cv \$225.00+

**LOT #2** R5a, R5b, R5c, R6, R7, R8, R11, R12, R13, R14. Accumulation of 3000+ of above stamps. Some plating & varieties mounted. cv \$520.00+

**LOT #3** Shoe box loaded with trucking company paperwork related to fuel tax, state permits and the like as received from a cross-country truck company. value open

## DUTY FREE SHOP

(Peter Pierce, ARA)

203 Windsor Ridge Drive  
Wistboro, MA 01581

(617) 870-5777

Tax Stamps Bought And Sold

390

## REVENUE LITERATURE

### First Issue U.S. Revenues

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

### Series of 1941 Wine Stamps

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

### Revenue Catalog of Hong Kong

Huygen. Fully illustrated in full color. Slick magazine stock. 122 pp 7.5x10.5 in. Limited quantities \$10.69

JOHN S. BOBO

1668 Sycamore St, Des Plaines IL 60018

## DAVID F. CHASSY

"Peddler 1st Class"

— U.S. REVENUES —

Will be glad to assist you in expanding and enhancing your collection. If you will send \$1 postage for my comprehensive series of U.S. Revenue Lists, all carefully graded and modestly priced, I will do my best for you.

Established 1939: ARA ASDA APS

Box 2302-R

Babylon, NY 11703

393



**STAMP**

**DEALER**

6440 N. CENTRAL  
SUITE 609  
DALLAS, TX 75206

(214) 361-4322

Byron J. Sandfield, ARA

**NET PRICE SALE #3**  
Canadian Revenues—Van Dam Listed

- |                                     |         |
|-------------------------------------|---------|
| 1. ML6 VF used                      | \$15.00 |
| 2. ML49 F/VF used                   | \$30.00 |
| 3. BCL40 pair imperf between VF MNH | 125.00  |
| 4. SL23VF punch cancel              | 75.00   |

**MOTOR VEHICLES**

- |                 |       |
|-----------------|-------|
| 5. RV23 VF MNH  | 50.00 |
| 6. RV24 MNH     | 50.00 |
| 8. RV26 VF MNH  | 25.00 |
| 9. RV27 VF MNH  | 25.00 |
| 10. RV28 VF MNH | 20.00 |
| 11. RV29 VF MNH | 20.00 |

**HAWAIIAN REVENUES**

- |                  |       |
|------------------|-------|
| 12. R13 fine MNH | 8.00  |
| 13. R14 fine MNH | 10.00 |
| 14. R15 fine MNH | 18.00 |
| 15. R16 fine MNH | 18.00 |

**BEER STAMPS—PRIESTER LISTED**

- |                                                                                                     |        |
|-----------------------------------------------------------------------------------------------------|--------|
| 16. 18A cut to shape w/small faults, fresh appearance                                               | 50.00  |
| 17. 23C XF Beauty                                                                                   | 30.00  |
| 18. 26A VF w/creases fresh                                                                          | 32.00  |
| 19. 28A F/VF w/small faults                                                                         | 60.00  |
| 20. 39D VF pressed creases                                                                          | 15.00  |
| 21. 44E F/VF w/faults                                                                               | 75.00  |
| 22. 87C VF fresh                                                                                    | 30.00  |
| 23. 14 different beer stamps, Cat'g at \$100 including #2, 4, 30A, 40C, 43E, 88C, etc., faulty      | 125.00 |
| 24. U.S. Beer Stamps, by T. Priester (paper bound)                                                  | 25.00  |
| 25. State revenue collections-650 different                                                         | 350.00 |
| 26. Accumulation of U.S. Tax Paid Cigar & Tobaccos, 50+ different, many early ones, faulty to worse | 50.00  |

**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.

367

## Golden Associates Stamp Company

- U.S. Revenues
- Match & Medicine
- Revenue Proofs
- Revenue Essays
- Tax-Paid

**Send us your want list  
We Buy Too!**

**MYRNA GOLDEN**  
P.O. Box 484 (516) 791-1804  
Cedarhurst, New York 11516

*Inquiries Invited*

**LET US SHOW WHAT WE CAN DO**

368

## U.S. Revenue Mail Auctions

**Announcing  
the sale of the  
JOHN S. BOBO  
collection of  
U.S. Revenues  
to be held in  
September, 1986**

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

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

366

**Specialists in  
Israel Revenues, plus...**

Errors \* Judaica \* Holocaust material,  
Israel Mint, Tabs, FDC's also  
available. One of the oldest leading  
dealers in Holy Land material.

**BICK INTERNATIONAL**

ISRAEL I. BICK, President

P.O. Box 854, Dept ARA

Van Nuys, CA 91408

(818) 997-6496 (24 hours)

SINCE 1955—MEMBER ASDA, APS, SIP, ARA



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## FOREIGN REVENUES TELEGRAPH AND RAILWAY STAMPS FOR SALE

Send your wantlist or will send  
on approval. Breaking up large  
accumulated stock in 30 days.

**W. J. Pieterse**  
62 Boston Post Road  
Amherst, NH 03031

367

# U.S. REVENUES

## • 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:

STaMpsHOW '86, Washington D.C., August 21-24  
BALPEX, Baltimore, MD, Aug 30-31-Sep 1

HOUPEX, Houston, TX September 5-7  
Stamp Festival, New York City, September 19-21

BUYING OR SELLING, contact ERIC JACKSON

## WHITTIER PHILATELIC SERVICES

6727 S. Washington Ave., P. O. Box 651, Whittier, CA 90608  
(213) 698-3193 or 2888

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