

The American Revenuer

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Revenue stamps to pay the tax on a single cigar were issued by Argentina until fairly recent times. This segment of the Internal Duty stamps is examined beginning on page 134, inside.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JULY-AUGUST, 1986

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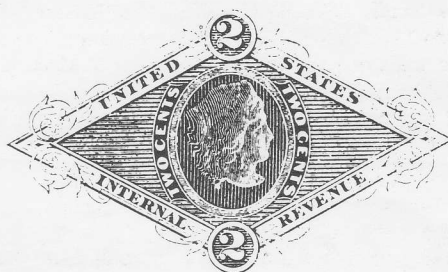
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Mexican Telephone Cancels

by Victor Krelloff, ARA



I have seen two interesting examples of early telephone company cancellations from Mexico. The first (illustrated) is a horizontal black rubber stamp oval measuring 31 X 47 mm. It has a heavy outer and a fine inner frame line, condensed serified letters with scroll ornaments at the ends. It reads

COMPANIA TELEFONICA MEXICANA
J. E. TORBERT
ENE 193
GERENTE GENERAL
MEXICO

This cancel is on a faded looking blue-greyish two-centavos 1893-94 Mexico D. F. on piece, with a partial legend reading "Por renta de Telefon...." The date is in upside down.

I have another partial telephone cancel on a 1889-1890 one-centavo Mexico D. F. reading

TELEFONO DE...
OFICINA...

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Argentina:

The Internal Duties

Labels for Single Cigars

by G.C. Akerman, ARA

First Issue (September 15, 1895)

These little stamps were designed to be stuck on to the individual cigars. the *design* (to be rather kind) comprises the Mercury Head surmounting the denomination. The latter, for all values bar the 0,05 and 0,06, takes two forms—free-standing and guarded by two hyphens.

The stamps were printed on a variety of papers in sheets of 100, made up of two panes of ten rows of five units each. The standard issue was ungummed and imperforate. Private perforations (perf 11.5) are known for the following values:

No hyphens	Hyphens	Perf x imperf (hyphens)
0,025	0,0025	0,0025
0,04	0,01	0,01
0,05	0,025	

In every case there is a wide range of shades, partly due to the wide range of papers, which vary from pure white through to light brown. The latter are presumably the result of oxidation of the poor quality stocks pressed into emergency use by the Casa de Moneda.

The plates were made up from the Mercury Head vignettes in a double circular frame, the values constructed

of ordinary printers' type and strips of printers' rule which doubled as frames and cutting marks. When seen in blocks the effect is, to be charitable, crude. Damaged heads, damaged numerals and broken, twisted or missing frame lines are so plentiful that it should be quite easy to reconstruct the plates. The following list shows just a few of the more noticeable flaws:

No Hyphen Plates

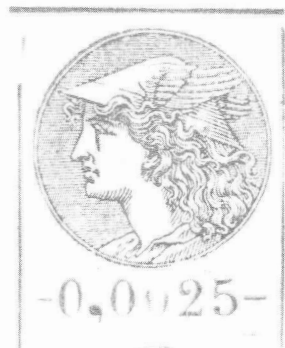
0,020	Missing comma (LH pane; unit 2 in row 6)
0,025	Missing comma
0,05	Small repair at top of medallion (unit 5 in row 7)
0,06	Horizontal frame reduced to two small dashes
0,08	(as 0,05)
0,10	Medallion bevelled to give pointed top
0,15	Circular marks around medallion (frequent)
0,20	Missing comma

With Hyphen Plates

-0,0025 Missing zeroes: -, 025- (unit 4, row 2 RH pane)

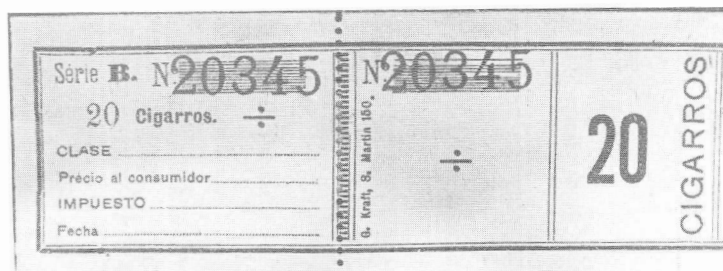
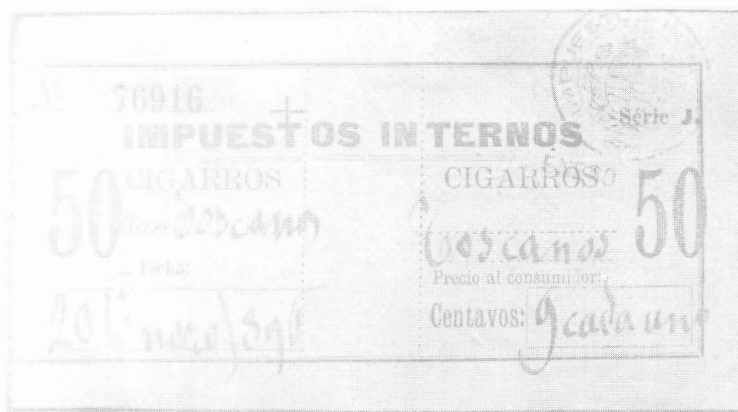


1896-1907
Small Label



First Issue (1895) no
hyphens (left top) and
with hyphens (left
bottom).

1896-1907
Large Label
(illustration split
between pages).



-0, 025- (unit 5, row 1 RH pane)
(unit 4, row 2 RH pane)

Missing hyphens (common)

Missing comma (unit 1, row 2 RH pane)

Missing horizontal frames (common)

-0,01- Missing RH hyphen (common)

Missing zero: -0, 1- (unit 1, row 8)

Badly flattened LH side of vignette (unit 1, row 1)

Damaged zeroes (very common)

Missing horizontal frames (very common)

-0,025- Missing comma

Missing horizontal frames (very common)

-0,04- Comma often appears as a period

Missing hyphens

Missing horizontal frames are common

NB: Argentina uses the commas as the decimal point.

The poor quality of late prints is not surprising when we consider the numbers used (both types combined):

0,002	Red brown	2,412,100
0,0025	Violet	34,475,530
0,01	Yellow green	18,317,510
0,025	Deep blue	1,490,525
0,04	Olive brown	503,200
0,05	Red brown	289,300
0,06	Brown	201,875
0,08	Blue	215,200
0,10	Blue	139,050
0,15	Red	140,400
0,20	Green	159,300

Second Issue (January, 1896)

An even smaller design was engraved by Jose Domingo. The typographed stamps were printed in sheets of 50 or 100 in panes of 25 units (5x5). They were issued ungummed and imperforate.

The four values listed below were issued. Six further values (4c, 5c, 6c, 10c, 15c and 20c) were prepared but never issued. The authorities claimed to have dispatched 2000 examples of the 4c and 12,350 of the 5c, but they have never been seen, and it is thought that they actually supplied stamps from the first issue.

The stamps were nicely prepared and no varieties have been reported. The numbers issued were as follows:

1/5c	Chestnut	5,713,000
1/4c	Brown purple	7,986,000
1c	Green	1,787,900
2-1/2c	Indigo	378,600
4c	Yellow brown	--
5c	Chocolate	--
6c	Dark red brown	--
10c	Ultramarine	--
15c	Carmine	--
20c	Blue green	--

Interlude (1896-1907)

These fiddly little labels were very labor intensive and aroused what del Pont describes as "grandes resistencias" from the manufacturers and importers who were supposed to stick on on each cigar. The users won and on November 26, 1895, the authorities decreed that the stamps (NOT the tax) would be abolished as of January 15, 1896.

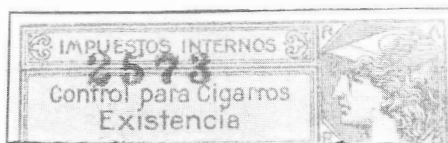
Local manufacturers were given the option of continuing to use the stamps or to switch to the new system, which was mandatory for importers. Comparison of the numbers of the Second Issue with those of the first issue suggests that the new system was adopted universally.



Third Issue, 1907,
Stamp format.



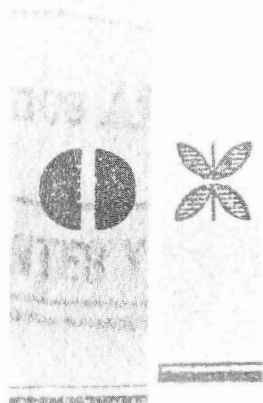
Second Issue, 1896



Fourth Issue, 1907, Taxpaid

Code Marks: a
screwhead and a
butterfly.

0515



IMPUESTOS INTERNOS				Serie H.
Fecha	Clase	PRECIO	Centavos	20
Octubre 19	Primera	al consumidor	10 1/2	
IMPUESTO			id	2 1/2

The regulations were very complicated and involved the user recording the date and selling price on special labels called "Fajas de Control."

Two formats of labels were used. A small (91x39 mm) rectangular confection was printed by J. Peuser and a large band (249x30 mm) was printed by G Kraft or J. Peuser.

In each case a tab was provided for official use, bearing a control number identical to that on the main strip. A dated official handstamp canceled the right hand quantity indicator.

The labels were issued in six classes

Printer	Number	Date	Series	Code Mark	Color
Peuser	25	26.1.96	0.07	(three stars)	Red
Peuser	50	20.1.96	J.	(plus sign)	Red
Peuser	50		0,006	(tilde)	Red
Kraft	10	10.2.96	C.	(butterfly)	Yellow
Kraft	20	Oct 97	B.	(divide sign)	White
Kraft	25	30.12.97	(?)	(screw head)	Red
Peuser	50	7.2.97	0.007	(equal sign)	Green
Kraft	50	17.12.97	1.	(.)	Red
Kraft	100	--	1.0,	(therefore sign)	White

My Kraft 25c label has the Class overprinted by a handstamp reading "Cigaretes," presumably implying a cross-function usage.

Third Issue (1907, Ley 3884)

This is an unusual experimental (?) issue in conventional stamp format with "Ley 3848" and the usage in a circular band round the Mercury Head, the tax value in the upper corners, and the "contributor" and sale price below.

A few private dies have been recorded including an Italian company with the stamp printed in red on brilliant green paper (this appeared in 1908).

The only varieties seen have been minor frame weaknesses.

Fourth Issue (1907, Ley 3884)

Special bands for individual cigars were re-introduced at the same time. The design splits into four small panels, i.e.: the rate of tax, the name or number of the importer or manufacturer, the Mercury Head, now in an octagonal frame and the selling price of the cigar.

"Ley de Impuestos Internos No 3884" appears in a horizontal tablet over the tax and user panels, and the explanation "Para Un Cigarro" appears below the user name.

A special control label with just

corresponding to bundles of boxes of 5, 10, 20, 25, 50 and 100 cigars. They appear in different colors and presumably repeat the normal convention of red for imports and colors for local produce. A further complication arises from the fact that the labels were issued in Series. These were identified in two ways—by a numeric or letter code and by a code mark—both appearing on the main label and the tab.

Fajas de Control appear to be scarce, and only the following have thus far been recorded (the first three are small format):

- 3c Fourth Issue:
RH 2mm of top frame missing
- 4c Fourth Issue:
Horizontal split in upper frame over "No 3884" and the Mercury Head
RH 2mm of top frame and top of RH frame missing
Printed on a vertical paper fold
- 10c Fifth Issue:
Upper frame missing from "ESTOS" to Mercury Head

Sixth Issue (1914, No Ley)

The previous design was again simplified; this time the text of the panel is reduced to "Impuestos Internos," centered within the panel. Three new values were introduced—the 1.5c, 5c and 13c. These were made on the cheap by excising the normal ornamental value tablet and adjoining left frame, replacing them with the new numeral on a blank field. The numerals vary in font and are probably from standard printer's type. Thus, for example, in the 13c bands, not only are the "1" and "3" totally different, but at least two variants of the "3" have been seen.

There appears to be a rare sub-issue of the 1.5c orange, where the "Precio de Venta/\$0.05" panel is retained. This panel has been deleted from the standard issue.

A few private dies are seen (including "-128-") both perforate and imperforate. A perfin is seen for the first time, a "-128-" 8c band perforated "D&C."

Two notable plate varieties have been seen; a 7c "-128-" with a horizontal white mark from the bridge of Mercury's nose through into the private die tablet and a 10c with the upper frames broken at left and pushed down into the "Impuestos" tablet.

Issues 3 to 6: Summary

See table One.

Seventh Issue (1915, Ley 9647)

A new design appears, with the Ley in a circular band round a minuscule Mercury Head. The sale price reappears in the upper tablet. The 1.5c appears in two colors, orange for regular users and green for the "AVANTI" private die. The "REGIA ITALIANA ROMA" 3c bands carry the Italian colors in the margin below the design; the colors (red and green) are shared by the "GENIO" label.

These special sub-issues run through until the next change of design.

"-128-" continues to add private perforations, and they and others run private dies. "-128-" bands also show the few non-trivial varieties:

3c vertical gash through the upper frame, *Ley* ring, shading and helmet, terminating in the white of Mercury's nose.

5c a similar vertical break passes through the upper frame, bisects V(enta), passes between "U" and "N," through the next frames, through M(PORT) and cuts the inner lower frame below the "8."

8c a thickened upper frame deformed and broken near the NE corner. The top of P(RECIO) is missing.

8c two sloping scratches, one through the upper frame (.3)0, the value tablet below (R)R(O) and through the RH and lower frames of the "-128-" tablet; the second runs from Mercury's hairline, through the nostril, (IM)P(UESTOS), (TAV)O(S) and on out through the lower frame.

Both affect the adjoining band.

Eighth Issue (1917 Provisional)

The 1-1/2c stamps in both orange and green are surcharged "HABILITADO POR 1 1/4 CENT."

Ninth Issue

(February 14, 1917, Ley 10225)

The eighth issue was replaced by a proper label in the format of the seventh issue but with the *Ley* ring now reading "*LEY 10225*."

The 1-1/4c black appears printed on paper folds. The "AVANTI" private die appears in green.

Tenth Issue (June 20, 1918, Ley 10359)

The 1-1/4c rate was upgraded to 1-1/2c and the new *Ley* indicated by a variety of overprints:

1-1/4c black *Ley* 10225, hand-stamped "LEY 10359" in violet.

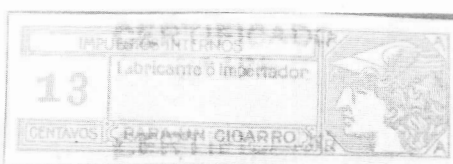
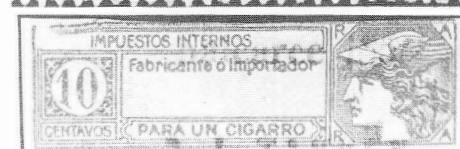
1-1/2c orange *Ley* 9647 with printed surcharge reading "Habilitado/apra el Valor de /1 1/2 centavos/Ley 10359." The surcharge is in blue and takes the form of a small square stamps; it is struck over the original value.

1-1/4c orange *Ley* 10225 with the small blue surcharge

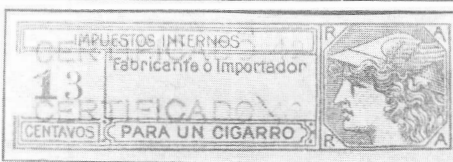


Fourth Issue, 1907

*Sixth Issue, 1914.
No "Ley," note
plate varieties.*



*Sixth Issue,
the 13 centavo.*



*Seventh Issue, 1915.
Note the vertical breaks.*



Eighth Issue

Ninth Issue, Ley 10225



*Tenth Issue,
handstamped Ley 10359*

TABLE ONE: Issues 3 to 6

Value	Issue 3 1907 Ley 3884 "stamp"	Issue 4 1907 Ley 3884 band	Issue 5 1908 "Precio" deleted	Issue 6 1914 Ley deleted
Control	---	Cobalt	---	---
1c	Orange	Orange	Orange	---
1-1/2c	---	---	---	Orange
2c	Gray blue	Gray blue*	Pale blue	---
3c	Dull green	Green*	Green	Gray blue
4c	Rose red	Rose red*	Rose red*	Dp blue grn
5c	---	---	---	Rose red*
6c	Brown	Deep brown	Deep brown*	---
7c	Brown olive	Brown olive*	Brown olive*	Blue*
8c	Yellow Green	Yellow green*	Yellow green	Red brown*
10c	Indigo	Indigo*	Indigo*	Olive bistre
12c	Light brown	Light brown	Light brown	Purple*
13c	---	---	---	Orange red
18c	Lilac	Purple	Purple	Olive sepia
25c	Deep Turq blue	Turq blue	Turq blue	Deep lilac
30c	Red brown	Red brown	Red brown	---
35c	---	Venetian red	Venetian red	Venet'n red
40c	---	Blue green	Blue green	---
45c	---	Orange brown	Orange brown	---
50c	---	Reddish purple	Dull claret	---
55c	---	Deep dull green	---	---
60c	---	Lake brown	---	---
65c	---	Salmon	---	---

Notes: In most cases there are considerable ranges of shade.

* Indicates that this value is also known perforated 11.5

1-1/4c black Ley 10225 with the small blue surcharge.

These provisionals were followed by the 1-1/2c labels in green (for AVANTI) and in orange with the Ley inscription changed to "10359."

Eleventh Issue (Ley 11024)

The 1-1/2c of the previous issue was surcharged "Habilitado/por 1-1/4 cents/LEY 11.024" in black.

This provisional was followed by a short series in the original design with the Ley inscription updated. The old "LEY 9647" bands remained in use for

values over 5c.

This series saw the introduction of a new form of private die. The outer frame is extended downwards to embrace an advertising label printed in red and green. This seems to have been the private prerogative of the Italo-Americana Commerce Company.

Twelfth Issue (Mercury Defaced)

A diagonal white line defaces the Mercury Head on bands similar to the previous issue. The following values have been seen:

	Value	Ley
1-1/4c	Orange	11024
2-1/2c	Blue	11024
2-1/2c	Green	11024
5c	Rose red	11024
8c	Brown	9647
25c	Black-lilac	9647

Thirteenth Issue (No Ley)

The three low values (1-1/4c, 2-1/2c and 5c) with defaced vignette re-appear with a crudely performed deletion of the Ley Number, presumably as a provisional for the Fourteenth Issue.

Comments
Marginal inscription "Jun. 28-23"
"AVANTI" private die
"-128-" private die, perf and imperf

The 2-1/2c value is an extended frame private die for the Italo-Americana Commerce Company.

Advertising Labels

Bogus bands of the current design

appear as advertising labels. Three have been seen: "AVANTI" in green, "TOSCANOS Goritzia" also in green and "TOSCANOS" in the extended frame format in carmine.

Issues 7-13: Summary

See Table Two.

Fourteenth Issue (Ley 11252, 1926(?))

The label was redesigned. Mercury is now on the left above a small tablet containing the Ley Number. The sale price of the cigar runs along the top over a central panel for the user identifier and the duty is at the right.

For the first time a range of papers is seen. Private perforations (perf. 11.5) becomes more common and private dies maintain their popularity.

The papers are as follows: plain thin white wove, horizontal rib in several thicknesses, vertical rib in several thicknesses and watermarked with large coat of arms.

This issue was used over a period of about seven years. The standard of production was high though a few interesting varieties have been recorded including the following:

- 5c (horizontal rib, imperf.) Large round white mark in center of lower frame which is deformed.
- 7.5c (no wmk, private die, perf 11.5) Several nicks through LH frame.
- 7.5c (wmkd, private die, imperf.) Two sloping gashes through RH frame. The upper reaches the top of the value tablet; the lower reaches the SE corner of the inner tablet.
- 7.5c (wmkd, private die, imperf) Wide white line from Mercury's nose into LH border.
- 16c (horiz. rib, imperf.) Large triangular bite out of SW corner reaching to interior of scroll.

Fifteenth Issue (1932)

New rates were introduced in 1932, celebrated by a surcharge in two formats:

Habilitado
Ano
1932

Habilitado
Ano 1932

placed over Mercury and his inscription tablet, and with a new value over the value tablet. The sur-

charges were machine printed in black.

Of the four values seen, three have been on Italian labels with pre-printed bands above and below the stamp (1-1/2 and 1-1/4c and 4-1/2 on 4c) or enlarged frame private die (3 on 3-1/2c). They are on watermarked paper.

Issues 14-15: Summary

See Table Three.

Sixteenth Issue (Ley de 1932)

The Ley scroll now reads "Impuestos Internos/de/ANO 1932." Only two value have been seen—3c and 4-1/2c, both on watermarked paper and the latter on pink.

Seventeenth Issue (Ley 11582)

This issue is similar to the Fourteenth Issue with new Ley number. It is printed on watermarked paper, normally white, though the 8c has been seen on pink and perforated 11.5.



Tenth Issue,
blue surcharge.



Tenth Issue,
Ley 10359



Eleventh Issue,
Surcharged.

TABLE TWO: Issues 7 to 13

Value	Issue 7 Ley 9647 1915	Issue 8 9647 curch 1-1/2c (a)	Issue 9 Ley 10225	Issue 10.1 Ley 10359 (a) hndstp (b) blue opt	Issue 10.2 Ley 10359	Issue 11.1 Ley 11024 1-1/4c surch	Issue 11.2 Ley 11024	Issue 12 Mecury defaced	Issue 13 As 12 plus Ley deleted
1-1/4c	---	---	Black	Iss 9+ a;+b			---		
1-1/4c	---	---	Orange	Issue 9+(b)			Orange	Issue 11.2	Issue 12
1-1/4c	---	---	Green				---		
1-1/2c	Orange	(a)		Issue 7+ (b)	Orange	Issue 10.2	---		
1-1/2c	Green	(a)			Green		---		
2c	---	---					Green		
2c	---	---					Brown purple		
2-1/2c	---	---					Dull blue grn	Issue 11.2	
2-1/2c	---	---					Dull blue	Issue 11.2	
2-1/2c	---	---					Red&green	Issue 11.2	Issue 12
3c	Blue*	---					---		
3c	Red&green	---					---		
4c	Dull blue grn	---					Dp gray grn*		
4c	---	---					Red&green		
5c	Rose red*	---					Dp rose red	Issue 11.2	Issue 12
7c	Blue*	---					---	---	---
8c	Brown*	---					---	Issue 7*	---
10c	Bistre	---					---	---	---
12c	Purple*	---					---	---	---
13c	Orange red	---					---	---	---
18c	Olive brown	---					---	---	---
25c	Black lilac	---					---	Issue 7	---
35c	Brn purple	---					---	---	---
40c	Brown lilac	---					---	---	---
45c	Chestnut	---					---	---	---
50c	Chocolate	---					---	---	---
55c	Steel Blue	---					---	---	---
60c	Venet'n red	---					---	---	---
65c	Dull green	---					---	---	---
70c	Deep brown	---					---	---	---
75c	Rose lilac	---					---	---	---

*Indicates this value is also known perforated 11.5

Eighteenth Issue (Ley 12148)

Another change to the Ley number. The new rates are somewhat esoteric—3-35/100 on a cigar selling for 10c for example.

A new range of colors is used. All values have been seen with private dies; the 1-65/100c is known in extended lower frame format.

Nineteenth Issue (Ley de 1935)

The Ley scroll has been re-inscribed "Emission ANO 1935/Impuestos/ Internos." The 6-7/10c (private die in brown) is known with a badly damaged NE corner.

Issues 16-19: Summary

See Table Four.

Twentieth Issue (Ley 12773)

A new design was introduced for some values, though the old extended frame format private die was retained for at least one Italian company. The new design has three panels—a Mercury Head in a circular band inscribed with the Ley; a central panel headed "Para Un Cigarro," without the sale price, and the name of the user; the duty in a box on the right.

As with the other issues during this period, several new values were introduced. Thus, for example, the 40c of Ley 11252 became 41c with Ley 11582 and 44c by Ley 12773. Inflation in action.

As usual, notable varieties seem to be scarce. The only major flaw is a 6c

private die (Schelp) where the RH frame of the user box is missing and there is some damage to the lower left decorative spandrel of the vignette panel.

Twenty-First Issue (Ley 13925)

The Ley number was changed and some new (higher) values introduced.

Twenty-Second Issue (Ley 14393)

Two concurrent designs were in use—the old Ley 12148 for an Italian private die and the current design for everyone else. A printing variety shows a prominent off-set on the reverse of an Italian private die label.

TABLE THREE: Issues 14 to 15

Value	Issue 14 - Ley 11252			Issue 15 Lg Arms Wmk	(Issue 14 surch 1932 + new value
	No Watermark	Horiz Rib	Vert Rib		
1-1/4c	Orange	Yellow orange	Yellow orange	Yellow Orange	1-1/2c
1-1/4c				Red & green	
2c	Green	Purple brown		Blue	3c
2-1/2c	Blue	Slate blue	Blue	Green	
2-1/2c	Blue green	Green	Green	Red & green	
2-1/2c	Red & green		Red & green	Turq green*	
4c	Turq blue*		Turq blue*	Green	4-1/2c
4c				Red & green	
4c				Rose red*	5-3/4c
5c	Rose red*	Rose red	Rose red*	Blue	
7-1/2c	Dull blue*	Blue*	Blue*	Purple brown	8c
12c		Red brown	Purple brown		12-1/2c
14c		Deep brown*			
16c	Orange red*	Red orange	Orange*	Orange	16-1/2c
20c	Dp gray green	Dp trq green	Turq green*	Turq green	
24c	Olive sepia*	Olive brown	Olive brown	Olive brown	21c
28c	Purple brown		Deep brown		
32c	Deep blue*		Steel blue		41c
36c	Dp blue green				
40c	Carmine		Carmine		
44c	Bistre				
48c	Black		Gray black		
52c			Brown purple		
60c			Venetian red		
64c		Greenish blue			
68c	Dull green				
72c	Rose red				
76c		Carmine	Rose	Bright rose	
80c			Olive gray		
1P	Olive brown				
1P20	Slate black				
1P40	Red brown				
1P60	Red violet				

* Indicates that this value is also known perforated 11.5



Eleventh Issue, Ley 11024
(Private Die)



Twelfth Issue,
Mercury defaced
on Leys 11024
and 9647.

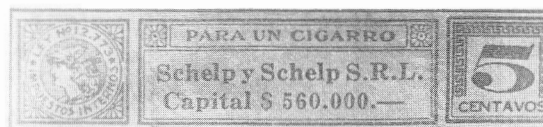
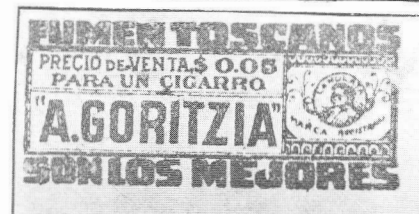
Thirteenth Issue, No Ley.



Fifteenth Issue,
Ley 11252 (Issue 14) surcharged for 1932



Advertising Labes.



Twentieth Issue, Ley 12,773

TABLE FOUR: Issues 16 to 19

	Issue 16 1932	Issue 17 Ley 11582 Orange	Issue 18 Ley 121148 Olive yellow	Issue 19 1935 Bright yellow grn
1.5c				
1.65c				
2.5c				
3c	Dull blue	Red & green		
3.35c			Deep brown	
3.35c			Dull blue	
4.5c	Red & Green†			
5c		Deep rose red		
5.03c				Red & green
6.7c			Chocolate	Deep brown
7.5c		Dull blue*†		Vermilion*
8.75c			Red orange	
12c		Purple brown		
15c				Olive sepia
16c		Dull orange		
20c		Blue green		
41c		Deep carmine†		
42c			Bright carmine	

Notes: * these items also appear perforated 11.5

† these items also appear on PINK paper.

Twenty-Third Issue (Ley 14393 – 1962)

The Ley is changed and augmented with "Decreto 8867/62." The 58c orange is printed on granite paper with a large Arms watermark.

Issues 20-23: Summary

See Table Five.

Conclusion

As with the other tobacco types, we have a great wealth of issues and considerable interest in changing designs and rates. The number of private dies is such that by choosing one or two manufacturers, it is possible to collect a nearly complete range from their issues alone.

The Summary Tables undoubtedly contain many omissions and readers are requested to submit addenda.

(Table Five and additional illustrations on following page.)

Literature in Review

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenue or cinderella stamps who wish their works

reviewed should forward a copy to the Editor, The American Revenuer, Rockford, Iowa 50468-0056. A second copy for the ARA library would be appreciated.

Les Timbres Fiscaux Cantonaux de Genève (The Revenue stamps of the Canton of Geneva). by Denis Gainon.

48 pp, A5 (15 X 21 cm), self covered. Available for US \$7 (in bills only, please no checks or money orders) or SF 10 from Robert Hürlimann, Gruenweg 2, CH-2502 Biel, Switzerland.

The revenue/fiscals study group of the Swiss Postal Stationery and En-tires Collectors Society has published this little research work in a handy format, priced in Swiss francs and based on earlier studies from between 1875 and 1985, including the study group's own periodical, private collections and officials in the Canton of Geneva government.

The pages are cleanly typed and then offset reduced.

The booklet is heralded as the first, complete, and up to date catalogue of all fiscal/revenue stamps of Geneva Canton. It contains over 400 different entries in sixteen categories. Several of these categories were not listed in reference works such as Forbin, Schaufelberger, or even Abrams' unpublished manuscript.

Research also led to listing two different types of the hitherto less carefully listed *Effet de Commerce* issues.

Illustrations are adequate though not great. A variety of type and variation finder diagrams, however, do help a lot for classifying your holdings in detail. Perforation differences, paper varieties and other details are listed very clearly.

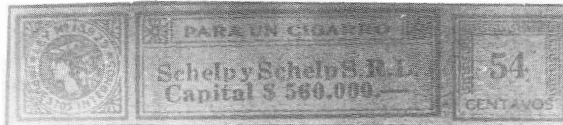
The language of the entire booklet is French only; but the collector reasonably familiar with these cantonal issues will be able to use this very helpful work with reasonable ease even if totally unfamiliar with French.

Felix Ganz

TABLE FIVE: Issues 20 to 23

	Issue 20 Ley 12773	Issue 21 Ley 13925	Issue 22 Ley 14393	Issue 23 Ley 14393
3c	Blue			
3.5c	Blue			
4c	Blue			
5c	Deep gray green			
5.03c	Green			
5.03c	Red & green			
6c	Deep blue green			
6c	Blue			
6.4c	Blue			
7c	Blue			
9.6c		Green		
10c	Blue			
12c			Bright crimson	
12.8c			Green	
14c	Blue			Deep blue green
15c		Deep mauve		
16c			Chalky blue	
18c	Blue			
19c				Deep blue green
21c		Deep mauve		
27.5c	Gray olive			
38.5c	Blue			
42c			Deep rose red	
44c	Blue			
54c		Blue		Orange
58c				
72c			Azure	
2p40			Deep rose red	

Twenty First Issue,
Ley 13,925



Offset on back of Twenty
Second Issue

Twenty Third Issue,
granite paper.



To The Editor...

Here is the information you seek (see: "Certificate in Lieu of Lost or Destroyed Special Tax Stamp," TAR 1986, 40:124). The "In Lieu" certificates were first used in fiscal year 1944 (July 1, 1943 - June 30, 1944). This information is taken from regarding the first delivery of in lieu certificates from the Annual Report of the Director of the Bureau of Engraving and Printing.

Carter Litchfield, ARA

ARA Auction No. 28

Closing Date
October 8, 1986

Coleman Leifer, Manager
Box 577
Garrett Park, MD 20896
Phone 301-493-5755
(8 - 11 PM Eastern time)

Please read the auction rules before placing bids. This auction is open to all members in good standing of the ARA. The rules are printed inside the mailing wrapper around this issue or in the October, 1985, issue of TAR, page 160.

If sufficient material is received the next auction will be in the November/December issue of TAR. For material to be in that auction it must reach me by November 15, 1986.

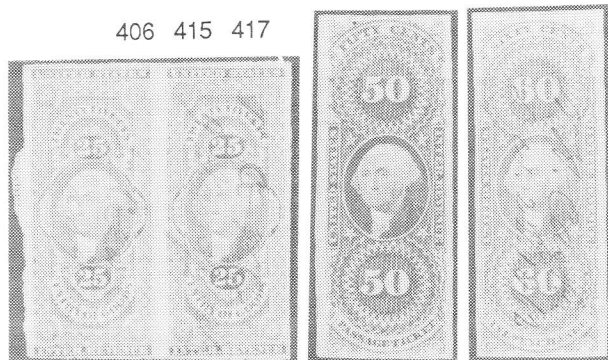
The prices realized for Auction 27 follow the listing of this sale.

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

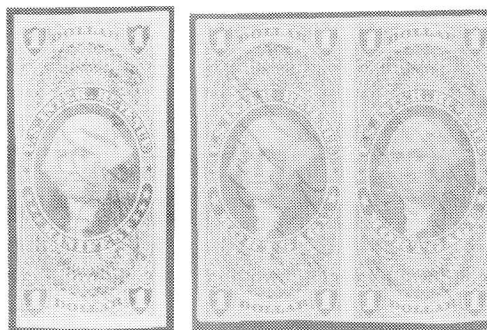
First 3 issue revenues have manuscript cancels unless otherwise noted.

401	o	R7a	4 large margins; small thin; light ccl; EF	10.00
402	o	R19a	3 margins, 2 close, R cuts; scuff; VG	45.00
403	o	R24a/66c	R24a, 27a, 10c, 16c, 20c, 56c, 64-66c; R16c, 64c, 65c HS; generally fine	30.50
404	o	R32a	4 margins, 3 large; tiny corner crease; light MS; VF	45.00
405	o	R42a	4 large margins; tiny pinhole; F	12.00

406 415 417



406	o	R45a	pair, 3 good margins, B close, tiny pinhole, part of imprint at L; F (ph)	55.00
407	o	R45a	3 good margins, R close; F	15.00
408	o	R49a	3 good margins, T close; F/VF	20.00
409	o	R50a	2 large, 2 good margins; light ccl; F/VF	35.00
410	o	R57a	4 large margins; light ccl; VF+	12.00
411	o	R57a/67a	R57a faults; R59a repaired tear; R66a-67a pc; VG/F	65.00
412	o	R58a	3 large marg, T touches; uncanceled; VF	25.00
413	o	R59a	Pair; 2 good margins, close L & B; 1 mm tear; F/VF	40.00
414	o	R59a	3 large, 1 good margins; glue stains on back; VF	10.00
415	o	R61a	1 large, 1 good marg., light ccl; VF (ph)	60.00
416	o	R62a	4 large rough margins; sm thin; F	30.00
417	o	R64a	4 good marg., neat 12/22/62 ccl; VF (ph)	75.00
418	o	R66a	2 good margins, 2 close; horiz crease; F	10.00
419	o	R67a	4 good even margins; 3 tiny pinholes; light ccl; VF	25.00
420	o	R67a	3 margins, B cuts at L; thin; F	25.00
421	o	R70a	1 large, 2 good margins; pinhole, 1 mm cut in L margin; light ccl; F	30.00
422	o	R72a	3 large, 1 good margins; sm thin; VF (ph)	50.00
423	o	R72a	4 good margins; F	50.00



424	o	R73a	Pair; 3 good margins, R cuts slightly; F/VF (ph)	50.00
425	o	R73a	1 large, 3 good margins, tear in L margin; F/VF	18.00
426	o	R74a	3 good margins, close at B; F/VF (ph)	150.00
427	o	R75a	3 good/large marg., close at B; F/VF (ph)	60.00
428	o	R75a	3 good marg., R marg cuts at B; F (ph)	60.00



429	o	R82a	3 good marg., close at L; uncanceled; VF (ph)	70.00
430	o	R82a	3 good, 1 close margins; horiz crease ending in tear; VG	70.00
431	o	R89a	1 large, 2 good margins, close at B; 2 tiny pinholes; fresh; F/VF	30.00
432	o	R89a	3 margins, close at R; pre-printing fold; F/VF	30.00



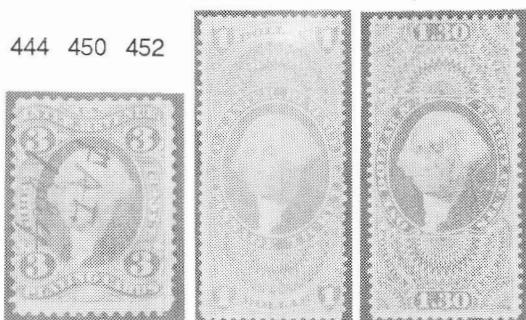
433	o	R94a	3 good marg., L marg cuts at B; F/VF (ph)	70.00
434	o	R58b	3.5 mm T, 1 mm B margin; HS; VF (ph)	50.00
435	o	R58b	1.5 mm T, 2 mm B margin, R perfs cut; F (ph)	50.00
436	o	R61b	2.5 mm margin B, T margin cuts; F (ph)	100.00
437	o	R64b	1.5 mm T, B margin touches; June 27, 1863 ccl; F	40.00
438	o	R2c	L margin clipped, 2 mm tear B, printed ccl "L.C.&Co./MAR/1864" (Beaumont ty 1) (ph)	100.00
439	o	R2c	Cuts at B; HS; F appearance (ph)	100.00
440	o	R4c	Pair, touches at B; light MS; F	20.00
441	o	R4c	Separated vert. pair; clear HS "Quincy Mine/Sep 28/Portage Lake"; F	20.00

435
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439



- 442 o R12c Touches at L; F 25.00
443 o R14c T margin cuts; sharp Doughty/Brothers/ 1865 HS reading down; Carrick D5, also in Beaumont; pinhole caused by ccl; F 30.00

444 450 452



- 444 o R17c Cuts at L; F (ph) 100.00
445 o R28c Vert. pair, some perfs on L trimmed; F 26.00
446 o R41c Cuts at B; 1 mm tear T; F 30.00
447 o R50c Touches at L; F 20.00
448 o R62c Cuts at B; light HS; F 15.00
449 o R64c, 71c R64c, L margin touches; RR ccl (R-4M?); R71c, T marg. touches; F/VF open
450 o R74c Cuts at R; light ccl; F app. (ph) 125.00
451 o R76c Cuts at R; VG 30.00
452 o R77c Touches at T; light HS; 1 blunt perf; VF, attractive (ph) 50.00
453 o R77c Cuts at R; HS; F 50.00

454 459 468



- 454 o R80c 4 margins; light horiz crease; faint HS; F/VF (ph) 60.00
455 o R83c Touches at T; few blunt perfs; F/VF 40.00
456 o R86c 4 margins, blunt perf; VF 20.00
457 o R86c Touches at L; F 20.00
458 o R87c Cuts at L, spot at B, pinhole; light HS, VG 45.00
459 o R90c Touches at L; tiny thin spot; couple of blunt perfs; fresh and F (ph) 80.00
460 o R91c 4 margins, blunt perf; VF 15.00
461 o R92c 2 margins, touches T & L, pinhole, blue "P. Chs. Cuvellier/Notary & Com'r. N.O." HS; F 15.00
462 o R93c 4 margins, couple blunt perfs; light crease; VF 20.00
463 o R95c 3 margins, B touches, few blunt perfs; VF 20.00
464 o R104/152a R104, 105, 107, 109, 112, 133, 144, 152a; R105 HB, mostly F 16.35



467

- 465 o R106 2 margins, R & B touch; light HB, F/VF 45.00
466 o R124 R margin cuts; thin; F 18.00
467 o R125 S/3; 3 margins, bottom touches; light ccl; VF, very attractive (ph) 110.00+
468 o R128 Cuts at L; HB; F (ph) 100.00
469 o R138 Touches at L; HB; F 27.50
470 o R147 T barely cuts; F/VF 30.00
471 * R153 T margin plate no. s/3; NH; VF 17.50
472 * R154-55 L margin plate no. s/3; NH; F 17.50
473 * R168a Imperf B/4; OG; VF; CV as pairs 40.00
474 o R181 4 marg., very light crease; HS; F/VF (ph) 300.00
475 * R241, 244 LH, F centering 14.50
476 o R383/RK37 R383, 439, 496, 533, 542, 598, 656, 658, 664, 667, 676-8; RF23, 26; RG111; R11; RK30, 34, 37; generally F 36.00
477 o R459 SE R & B; perfin; VF centering 22.50



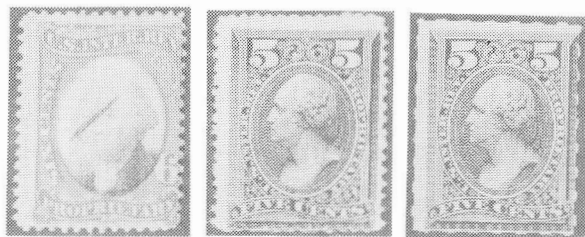
474
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- 478 o R460 Couple staple holes, SE L; MS; VF (ph) 70.00
479 * R498 B/4; LH; SE R & B; F centering 14.00+
480 o R510 cc; SE right; F/VF centering 27.50
481 o R555 SE T & R; MS; centered 30.00
482 o R559 Perfin and HS; F/VF centering 30.00
483 o R585 SE R; perfin; F centering 25.00
484 o R614 Vert s/3; 4 margins, uncut; SE B & R; F 24.00
485 * R669 NH, SE top; F/VF (ph) 100.00



486
488
489

- 486 o R669 HS; F (ph) 75.00
487 R671/678 R671 NH pair; R674 dist OG; R678 used, MS; F/VF 21.50
488 * R672 NH, SE top, VF (ph) 100.00
489 o R672 MS; VF (ph) 75.00
490 o R674 Pair; 4 margins, uncut; F/VF 10.00
491 * R676 B/4; R margin touches, SE B; NH; F 40.00
492 * R677 SE R; LH; centered 20.00
493 o R678 B/4; R margin touches, SE B, uncut; F 24.00
494 o R701 SE R & B, few blunt perfs; perfin; F/VF 15.00
495 o RB1a/12b RB1a, 2a, 3a, 11a, 11b, 12a, 12b; few w/HS; generally F 17.50
496 RB4b/RB36 RB4 (thin), 11a, 12a, 17b (2 mm tear); RB20, 21 and 23 (mint); RB36 def. 21.59
497 o RB4b Cuts at R; light ccl, F (ph) 70.00
498 o RB7b 3 margins, touches at T; light ccl, VF 35.00
499 o RB12c — ? 4 margins; Humphries' Specific circular ccl; F 45.00
500 o RB13a/15b RB13a, 14a, 15b; RB13a w/extra perfs; 2 w/HS; F 15.75
501 RB16b B margin cuts; uncanceled; F (ph) 65.00
502 RB16c Uncanceled, owner received "No Opinion" from APS; (ph) 700.00

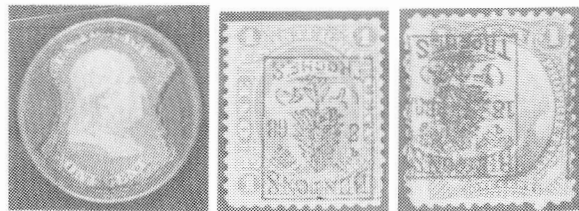
497
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502

- 503 o RD2/315 RD2,3,5,9,13,16,17,51,52,67,76,96,98, 101,171,183,186,188-90,243,315; also 23 diff. bet. R6 and R525; av. cond. 37.00
- 504 o RD183 4 margins; SE R; cut cancel, blue HS; VF 15.00
- 505 RE32/42 No RE38-40; uncanceled; VF 12.90
- 506 o RE58 W/tablet; not folded, light HS; VF 20.00
- 507 * RE92 B/16 (2x8) folded into B/4; no gum; VF 8.00
- 508 o RE150 Vert. crease; HS; VF 40.00
- 509 o RE163 4 margins, several staple holes and tear; VG/F 50.00
- 510 RF1/28 57 diff Playing Card stamps; nearly all diff. cancels; mostly VF 32.00+
- 511 o RF4 4 margins; light HS; VF 25.00
- 512 o RF6 4 margins, T close; CANCELED/1917/ N.Y.C.C. CO. ccl; VF 30.00
- 513 o RF11 Cuts at B, part of next stamp at T; N.Y.C.C. CO/1919/CANCELED ccl; F 22.50
- 514 o RF13,13a RF13 L margin touches; black 3-4-1919/ U.S.P.C.Co. ccl; F; RF13a w/nicks in R margin; red 3-4-1919/A.D. ccl; F 45.00
- 515 o RF18 Centered; red P.P.C.Co. ccl; VF 25.00
- 516 o RJ10-11 RJ10 SE B, crease; both centered; VF 22.00
- 517 RJA10/36 RJA10,33,34 unused; RJA12 OG, RJA36 HS; mixed centering; F 16.25
- 518 RJA21,55b RJA21 creases, centered; RJA55b unused, SE bottom; VF 27.50

523



- 519 RJA44/55 RJA42-44, 46-47; 50-51, 54-55; mostly unused; F 9.95
- 520 RJA46/67 RJA46-47, 56, 66-67; faults; VG 28.50
- 521 RJA59c/77 RJA59, 71c, 73b, 77; F/VF 14.00
- 522 o RL6 Centered; VF 22.50
- 523 RS73c Thin, LR corner missing; VG (ph) 60.00
- 524 * RV4 NH, VF 12.50
- 525 * RV5 NH, VF; also RV1, 30 and 42 used and RV6 unused, no gum 14.90
- 526 * RV29 NH; VF 20.00
- 527 * RV40 NH; F/VF 15.00
- 528 o RW20-22,24 Each is signed; F/VF 18.50
- 529 * RW50 Plate no. 173767 single, NH, EF 15.00+
- 530 * WS8,PS12 Both NH b/4 from right end bklt pane; F 15.00
- 531 * 15T26 Pane of 4, some separation; NH; F/VF 11.50
- 532 * 15T08/16T99 15T08, 16T11, 16T99 bklt panes, OG 10.10
- 533 EP13 Encased postage, Ayers Sarsaparilla, mica intact; VF; nice item (ph) 145.00

533
543
552

CANCELS

- 540 R3c Cuts B & L; printed ccl "A&B/Jan 68" reading down (Beaumont type 1a); VG open
- 541 R3c 4 margins; printed ccl "B & D/1868." (Beaumont type 3); F open
- 542 R3c 4 margins, blunt perfs B; corner crease; printed ccl "C. B. Milton, Pa."; F open
- 543 R3c 4 margins, clipped at T; inverted VF strike Bentons Pine Tree Troches HS;

- 544 R3c stamp is F (ph) EV \$50
2, both w/sm faults; printed ccls; (1) "White & Howland/Proprietors/1868."; (2) "Cutting & Co/San Francisco", split ccl, both read down; small flts, F open
- 545 R3c 2 margins; printed ccl "S.H. & CO./BALTO."; F open
- 546 o R5c/6c 5 diff. Wells Fargo HS incl Sacramento, S.F. & Carson on 2 R5c, R6c, Calif. rev. and Nevada rev.; F EV \$13
- 547 o R5c/R48c 30 stamps, all HS; most w/readable dates open
- 548 o R6c/75c 11 RR ccls; B-10, C-6B, C-11K, C-18G, C-26A, M-8C, M-15A, N-11C, N-11J, N-30D, U-2D, generally F strikes open
- 549 o R24b Vert. pair, red ccl (listed in Beaumont as printed) ADAM(S)/EX. CO./JUN 1/1863; perfs slightly clipped; VF EV \$25
- 550 o R25a 4 wide margins; sharp "Amer. Express/1-28-63" HS (AM-6D); EF EV \$10
- 551 o R160-RB28 700 battleships; about 1/3 with HS, many of which are RRs; CV \$55+ EV \$16
- 552 o RB1 L margin cuts; Fine inverted strike Benton's Pine Tree Troches (ph) EV \$50
- 553 o RB11a,12a 3 RB11a, 2 RB12a, all w/Humphries' Specific circular ccls; F open
- 554 RB20/29 45, all w/E. F. & Co. printed cancels; each value w/different dates EV \$75
- 555 o RB20/31 250 diff all w/HS; minor duplication EV \$50

U. S. REVENUE STAMPED PAPER

- 560 o RN-B2a Slate shade, Merchants NB over NB of North America, New York; fresh and VF 35.00
- 561 o RN-B10 Central NB, New York; cc affects RN 25.00
- 562 o RN-B16 Bank of Calif., San Francisco; North. Pac. Transp. Co., signed/J. Brenham early SF mayor; ship vignette EV \$20
- 563 o RN-B17 Same as above EV \$15
- 564 o RN-C1/G1 8 diff checks w/RN's; 2 RN-C1, 2 RN-D1, 1 RN-E4, 3 RN-G1; plus one w/R152; couple w/vignettes open
- 565 * RN-C2 Grocers NB, New York; fresh and VF 30.00
- 566 o RN-C2 Farmers & Merchants NB, Baltimore 10.00
- 567 o RN-C13 L. H. Hershfield & Bro., Helena, Mont. Territory; Prospector and Dog vignette; fresh and fine 12.50
- 568 o RN-C21 National Webster Bank, Boston; for dividend Lawrence Manfg. Co., PC 10.00
- 569 o RN-D3a/G1 13 NY checks, 4 diff; 5 RN-D3a, 4 RN-F1, 4 RN-G1; 4 w/vignettes 28.00
- 570 o RN-D7 Bank of Calif., North Pac. Transp. Co.; ship vignette EV \$10
- 571 o RN-J5/L5 RN-J5, North Pennsylvania RR; RN-J5 Barclay Coal Co. (RR vignette); RN-L5 Hines & Taylor, Columbus, Ohio; VF 27.00
- 572 o RN-L6 Light olive, Penn NB, Phila.; Northern Liberties Gas Co., green printing, F 65.00
- 573 o RN-W2 On \$1000 gold bond, Plymouth, Kankakee & Pacific RR; 2 RR vignettes, couple marginal tears; attractive EV \$100
- 574 o RN-X7 First NB, Manchester, NH; ABN Co.; large farm scene and woman weaving vignettes very attractive EV \$12

REVENUES ON DOCUMENT

- 580 R5b On 5/31/64 Wells Fargo, Virginia City, Nev. check, signed by Empire Mills EV \$13
- 581 R5c On 9/9/64 large Erie Transp. Co. bill of lading; small RR vignette; light 2-line "Government Tax" HS; doc. is XF EV \$15
- 582 R10c On 4/20//65 Howard & Co. Express receipt for \$40,000 to Amer. Bank Note Co.; doc. is fresh and XF EV \$17
- 583 R10c On check, Nat. Park Bank, red & white; w/"picknicker" vignette, attractive EV \$10
- 584 R11c On 1/6/65 check, Wisc. State Treasurer, tied by clear S. D. Hastings HS, year inverted; female vignette EV \$10
- 585 R15c On back of NY & NH RR check; payable Harlem RR; HS (NBA-1); sm RR vignette; endorsed by C. Vanderbilt, Jr., Treas. open
- 586 R15c On 2 NYC RR vouchers, 1 for pay, other for Kerosene purchase; HS (N-11C) EV \$15
- 587 R15c On large Wells, Fargo, San Francisco, First Bill of Exchange; Calif. state rev. D183; stamped in red IN U.S. GOLD COIN; oval Wells Fargo HS EV \$40
- 588 R44c On Hartford & New Haven RR stock cert.; RR vignette; HS (H-1D) EV \$20
- 589 R44c On small plain Panama RR stock cert.; HS (P-2E) EV \$15
- 590 R66d On \$1000 bond, Pennsylvania Canal Co., tied by light RR HS (P-24), canal scene vignette; R24c on back, attractive EV \$30

591	R244	On 2 Scandinavian-American SS Co. steamship tickets	EU \$10		R34c, tied to 1871 promissory note Iron Cliffs Co., Negaunee, Mich., HB ccls; (2) R24a on 1870 Grand Rapids, Mich. note, canal scene vignette	EV \$15		
592	R635/638	R635 (2), R637, R638 (2) on 3 docs w/ Washington state revenues, some w/filts	20.00					
593	R665/676	R665, 667, 668 (2), 671, 674 (3), 676 (2) on 5 docs w/Washington state revenues, some w/faults	15.65		618	R135 on 250x125mm 1872 partly printed First of Exchange, Brown Bros., NY; printed part allows payment of value received in incoming foreign exchange, w/NY dateline and bank location; however the company and bank names were to be added by hand. Doc. was for a draft from Berlin for 15 pounds to Nat. Park Bank; unusual banking doc. taxed at Bank Check rate	EU \$25	
594	R671-2	On documents w/Washington state revenues, both stamps w/SE	78.75		619	R4c on promissory note, Dec 1863, Quincy Mine, for \$100/10 days, correctly paying 1863 .01 rate, SON HS Quincy Mine, Portage Lake, miner vignette	EU \$15	
595	R672,4	R672, 674 (2) on doc. w/Washington state revenues	85.00		620	R27c on 1866 ms bill of sale of farm property w/61 separate entries and prices, wide variety (thrasher \$198, sorrel mare \$180, log chains, corn sheller, etc.)	open	
596		US and Massachusetts stock transfer stamps on approx. 300 1920's sales tickets; over 1,000 stamps	open		621	R5c or R6c on 15 diff. Phila. RR receipts, all to Nathan Trotter & Co., all w/Trotter HS or MS, Camden & Amboy RR, Old Wallower Daily Freight, Peiphers Daily Line, West Jersey RR, etc.	EU \$50	
597		11 diff. checks, 1864-1900, couple w/ vignettes, incl R24c on Chicago prom. note; all but 1 w/revenue stamps	EU \$15		622	R15c on 1867 receipt of Boston Corset & Skirt Co., w/illustrations of corsets, interesting	open	
598		16 diff. checks; 1865-1900; many w/vignettes; 3 w/RN, rest w/stamps, few dups	EU \$15		623	R6c, marg. copy, on July 1865 rec., Adams Ex. Co., also R15c on Oct 1865 rec. W. Jersey Ex. Co., both to N. Trotter & Co. The 1864 general receipt tax was rescinded for express receipts by the Act of March 1865. Express cos. knew this as evident by the general absence of stamps on receipts after that date. These were added by Trotter & Co.	EU \$40	
599		14 diff checks, 1865-1900; couple w/ vignettes; 1 RN-X7 w/Vitale ad, rest w/ stamps, 3 are First NB, Sing Sing, NY	EU \$10		624	R6c, huge corner margin copy w/selvaige, on 1865 printed receipt of West Jersey RR, long and detailed list of terms, Trotter & Co. ccl	open	
601		2 matched Troy, NY 1863 promissory notes; (1) for \$90/4 mos. properly taxed at 1863 .04 rate w/2 R5c; 1 for \$1000/4 mos. taxed at 1862 .40 rate w/R36b & R52c (faulty), proper tax was .20 by 1863 schedule	EU \$10		625	R15c, SON cancel (N-11C) NYC RR, on 2 pg 1866 printing receipt; 47 detailed entries for variety of forms including conductors tally, ticket inventory, lists of locomotives running, etc.: tremendous RR item	EU \$20	
602		2 ABNCo Thirds of Exchange; (1) Drexel & Co., Phila. to Drexel, Morgan & Co., London, 1872, 200 pounds; (2) Drexel, Morgan & Co. NY to Drexel, Harjes & Co., Paris, 1871, 500 francs; each w/R111 on reverse, tied by co. HS	EU \$15		<u>BEER STAMPS; CV according to Priester</u>			
603		R6c on 6x3.5" tax rec., Burlington Twp (NJ?) to Charity Hancock for Real Estate & Personal taxes ("Tax 232 cents on the \$100"), allowance for Poll & Dog tax	EU \$10		630	1	Cut to shape, faults, repairs; EV \$10	20.00
604		R27c on green printed memo of Foote Bros., Brokers in metals, 1864, for sale of 50,000 lb. copper, proper tax on brokers contracts was .10, on all others .05, tax underpaid, SON Foote Bros h/s	EU \$10		631	1, 3	Cut to shape, usual faults; decent copies	25.00
605		R13c franking 1873 local cover, tied by Logansport, Ind. clover leaf duplex, 110 mm repaired tear, scarce item	EU \$50		632	14B	Trimmed close all around, usual faults	10.00
606		R76a, 4 marg copy, sm piece missing UR barely into design, tied by ms to page from Mar 1863 Ohio document, mounting stains B, scarce on doc.	EU \$15		633	21C/75	21C, 23C, 43E, 52B, 75; average	21.50
607		4 Sales Confirmation cards; (1) RC3 pr, RC4, 5 & 10; (2) RC3 pr, RC4, 5, 8 & 13; (3) RC3 pr, RC4 & 10, (4) RC5 & 10, some w/faults or perfins	EU \$40		634	31/35	31, 33, 33(4), 35(3); average	19.50
608		Large 2 pg form for Certified Return of Uncollectable Taxes, Springfield, Ohio, 1866 w/46 ms entries w/wide range of taxes (Manufacturers, Pedler, Physician, Hotel, Stallion, Hogs & Cattle, etc.), stained w/fold separation, no stamps	EU \$40		635	40B/52B	40B, 40D (1 blue, 2 green), 40E, 40F, 42E, 42F, 52B; good/average	18.00
609		1863-8, 7 USIR printed tax receipts, all used in Ohio, showing taxes on income, gold, watches, pianos, wagons, distilled spirits, yacht, etc. light mounting stains, no stamps, interesting	EU \$25		636	112A/218	112A, 128, 152C, 192C, 194A, 218; mostly fine	10.00
610		R15c on 3 Pa. oil industry 1865-70 receipts; (1) Silver Creek for 1 share in well on Wood Farm; (2) Parker's Landing for expense of sinking Hickory Oil well; (3) Parker's Landing on printed Boston Iron Works receipt w/24 entries for oil drilling supplies; 1 with h/s	EU \$15		<u>SPRINGER ITEMS; CV according to 10th edition unless otherwise noted</u>			
611		R24c w/extra horiz perfins on 90x35 mm complete renewal agreement cut from Hartford Fire Ins. 1869 policy adding "Brick College Building" to policy, genuine extra perfins scarce on original document	EU \$10		637	TA9/353	27 diff. cigarette stamps; generally F Springer (8th) CV	14.56
612		4 docs., (1) R54b - 1864 Ind. surety bond, scarce usage, F/VF; (2) R24a - 1863 statement of expenses of Justice of Peace, Yonkers, NY, 2 8x12" pages w/detail (cases of drunkenness, burglary, etc.), F/VF; (3) R15c - ms statement of account w/entry "Cash Paid for Stamps on your note, 10c;" (4) R54c & R82c - 11x17" 1866 deed, Bergen Cty, NJ, repaired, separations, colorful	EU \$25		638	TA10/TE295	24 diff; 12 TA, 2 TAC, 4 TB, 2 TD, 2 TE, 2 TG; mostly F; TA's duplicate prev. lot Springer (8th) CV	15.00
613		R27c on MS certified statement claiming exemption from military service, Litchfield, NY, 1864, "Eight years ago while chipping wood a chip flew ...striking the right eye...pupil remains permanently enlarged...the eye weak", stamp w/fold, conversation piece	EU \$15		639	* TC10	1864 cigar, sheet of 20, margin & internal faults; VF	120.00+
614		R24c on 1868 certified oath of allegiance to US by alien applying for citizenship, tied by clear h/s of H.F. Royce, Princeton, Ill.	EU \$10		640	* TC15	1864 cigar, sheet of 20, margin & internal faults; VF	17.00+
615		R7a, VF, w/4 marg. (CV \$10), promissory note Quincy Mine, Lake Superior, Jul 1863; for \$203/10 days, correctly taxed at 1863 .01 rate, engraved vignette of miner, gem	EU \$20		641	* TC16	1864 cigar, sheet of 20, margin & internal faults, tear thru top 3 stamps; VF	14.00+
616		3 docs; (1) R24b - Bedford, O. note for \$91, Jan 1863, two vignettes; (2) R24a - Cincinnati, O. note to American Express for \$54, Feb 1863; (3) R40b - ms note for \$1000, Xenia, O., Mar 1863, few stains; all are examples of scarce .40 inland exch. rate in force for 5 mos.	EU \$15		642	* TC18	1864 cigar; sheet of 10, margin & internal faults, tear thru bottom stamp; VF	40.00+
617		2 docs; (1) R55c, pr, overlapped at B by R27c &			643	TC376a	50 cigars class A, 1926 prov., gutter b/6; light tape stain	12.00+
					644	TE635/782	Snuff; 6 diff; series 111-113, 6 oz., 114, 115, 117 10 oz; 1 w/filts, rest VF	22.75
					645	TG1	1868 tobacco; vert s/3, crease and faint stain; VF	12.00+
					646	* 2G3	Food Order stamps, bklt pane/4, no tab; NH, F Springer (9th) CV	14.00+
					<u>MISCELLANEOUS</u>			
					647		State revenues, KS, NY, OH, PA, TN, TX (35, 29 diff); 2 on document	open
					648	o	Hawaii, R3, pair; light MS; VF	10.00+
					649	o	Philippines (US), Internal Revenue stamps, Warren 614/27, 13 diff.; (no 2 1/2 peso); F/VF	open
					650		Puerto Rico Liquor Prov., ovpt on Cigar Tax Stamp, left & right half, one Cigar Stamp made two Liquor Tax stamps	open
					651		"Marquette" U.S. Rev. Stamp album pages, 6.5 x 9", unpunched, publ by U.S. Stamp Co. 1917, descr. of stamps, on back of pages, few hinge remnants but like new	EU \$9
					<u>PUERTO RICO STAMPED PAPER</u>			
					652		Multas - 1896, 25c de peso, Municipales	open
					653		Pagos al Estado, 5c de peso, 1896/97	

	w/Habilitado ovpt for 1898/99; unsevered 2 part document	open
654	Pagos al Estado, 50c de peso, 1896/97 w/Habilitado ovpt for 1898/99; unsevered 2 part document	open
655	1864/65 2 Rs, red imprint, full sheet	open
656	1866/67 2 Rs, green imprint, full sheet	open
657	1898/99 3c de peso, black imprint, full sheet	open

FOREIGN STAMPS: value estimated and described by the consignor.

(Note: foreign items will be accepted by the auction. They must be fully described and the source of any Catalog Value given)

India and states: lots 660-674 do not necessarily contain all different stamps.

660	Alwar (33), Alirajpur (2), Bajna (1), Bagsara (4), Bahawalpur (4), Baroda (11)	EV \$20
661	Barwani (47), Bikaner (30)	EV \$40
662	Bhavnagar (6), Bhararpur (8), Bilkha (7), Bundi (3), Cochin (20)	EV \$20
663	Dewas (28), Dewgarh Pantapgarh (1), Dungarpur (8), Dhar (7), Duttia (4), Dharandhra (1)	EV \$25
664	Faridkot (10), Gondal (7), Gwalior (19), Holkar (11)	EV \$35
665	Hyderabad (30), Idar (3), Indergarn (9), Jaura (3), Jasdan (5), Jetpur (19), Jobat (3), Jhalawar (16)	EV \$40
666	Jaipur (33), Junagadh (7), Jodhpur (25)	EV \$20
667	Kishengarh (35), Kashmit (5), Karauli (2), Kutch (13), Khetri (6)	EV \$25
668	Kathliawar & WIS Agency (7), Kotah (17), Limbdi (7), Madhya Bharat (15)	EV \$15
669	Mongrol (6), Mewar Udaipur (1), Morvi (22), Muli (23), Marwar (1), Mysore (2)	EV \$15
670	Nawanagar (39), Nabha (3), Nagod (1), Narsingarh (3)	EV \$20
671	Palitana (8), Porbandar (23), Patiala Telephone (16)	EV \$20
672	Rajasthan Ovpt/handstamped on various states of Rajputana (46)	EV \$20
673	Rajkpt (21), Sirohi (2), Sikkim (4), Sangli (3), Shahpura (7), Sikar (6), Sambhar (1), Saurashtra on diff. states (15), Saurashtra on Porbandar (9), Ratlam (5), Rajpipla (1), Sayla (3)	EV \$30
674	Travancore & T.X. (84), Tonk (16), Unjara (2), Wankaner (6)	EV \$35
675	Lots 660 - 674, will be sold as one lot if bid is more than individual lots	EV \$390
676	Bikaner, Koeppl No. 507b (J omitted) CV \$100	EV \$20
677	Dewas State Junior, 1as, pairs used on 2 diff. docs.; error - 'n' in Anna inverted in one, 'a' in Anna small in other	EV \$10
678	Nabha, Koeppl type 8, coat of arms is type 12 (cross type), Bas (pc) & 1Re; value unlisted by Koeppl (2 items)	EV \$20
679	Nalagarh, Koeppl type 7, 2as, value unlisted, used on original doc.	EV \$20
680	Nalagarh, Koeppl type 5, 2as, value unlisted, used on original doc.	EV \$20
681	Nawanagar, Koeppl No. 193, CV \$150	EV \$35
682	Patiala State, Bas Court Fee, paper error, perforated Patiala State at top is double; very rare	EV \$30
683	Patiala State, Koeppl No. 175, complete sheet of 320 Mint; CV \$12,800 for full sheet; very rare	EV \$650
684	Saurashtra, 4as Junagadh Court Fee, ovpt UNITED STATE OE SAURASHTRA instead of OF; unpriced	EV \$25
685	Saurashtra, 4as Junagadh Court Fee ovpt NITED STATE OF SAURASHTRA instead of UNITED; unpriced	EV \$25
686	Saurashtra, 2as Junagadh Court Fee ovpt UNITED STATE OF SAURASHTRA (no space after OF); unpriced	EV \$25
687	India KG VI 1an Court Fee ovpt UNITED STATE OE SAURASTRA instead of OF; unpriced	EV \$25
688	India KG VI 8as Court Fee ovpt UNITED STATE OE SAURASTRA instead of OF; unpriced	EV \$25
689	India Court Fee, Revenue, Receipt, Entertainment, Save of Defence, Broker Note, Telegraph, Foreign Bill, Special Adhesives, 177 different	EV \$40
690	Italy - 32 diff. general revenue stamps, values up to L2000	EV \$25

Netherlands and colonies: catalogue numbers according to Enschede.

691	135 diff. revs. 1930-50; plus 25 docs w/2-5 revenues each, incl 20-100 guilders	EV \$50
692	7 Bills w/diff 1862 revenues, between nos. 70-90	EV \$35
693	25 Bills w/diff 1873 revenues up to 20 guilders and 2 w/1883 revs.	EV \$50
694	Bill of Exch. w/10c revenue, 1944 Dutch emergency issue (southern liberated)	EV \$8
695	Insurance policy w/1948 revenues; 7, 8 and 2 100 Guilders	EV \$10
696	23 diff. 1873 Bill Tax revenues up to 15 Guilders, between nos. 172-215	EV \$35
697	13 diff high value revs from 20 to 500 Guilders	EV \$40
698	27 1958 Bill Tax revenues up to 100 Guilders; mint	EV \$25
699	7 diff 1862 Bill Tax (embossed)	EV \$30
700	12 1948 Share Tax revs up to 500 Guilders; mint	EV \$40

701	6 diff. Share Tax revs w/watermarks (only 1 in 500 exist), very rare	EV \$60
702	31 diff. railway parcel stamps, 1934-50	EV \$40
703	Dutch East Indies; 4 Bills 1870-80, embossed revs up to 60 Guilders	EV \$30
704	Suriname Bills of Exch. (4); 1 w/1870 embossed revenue; 3 w/Dutch revenues optd Suriname; also 2 bills w/Dutch revenues optd Ned. Indie (1892)	EV \$40

AUCTION 27
PRICES REALIZED

Following are prices realized for Auction 27. Lots not shown did not receive bids, were returned or bids were rejected under Rule 2.

201	30	1	202	7	1	204	44	1	205	5	1	206	7	1	207	6
208	6	1	209	6	1	210	7	1	211	22	1	213	5	1	214	8
216	16	1	217	7	1	219	12	1	221	12	1	222	30	1	223	50
225	7	1	226	9	1	229	5	1	230	6	1	231	11	1	232	80
233	21	1	234	20	1	235	5	1	236	52	1	237	48	1	239	7
240	9	1	246	7	1	247	6	1	249	34	1	250	27	1	251	10
252	11	1	253	20	1	254	46	1	255	16	1	256	52	1	257	17
258	8	1	259	115	1	260	5	1	261	12	1	262	9	1	263	8
264	13	1	265	14	1	266	9	1	267	9	1	268	8	1	269	9
270	10	1	271	9	1	272	8	1	273	19	1	274	8	1	275	21
276	7	1	277	5	1	279	16	1	280	15	1	281	10	1	282	9
283	9	1	284	26	1	285	10	1	286	21	1	287	20	1	288	14
289	2	1	291	8	1	292	9	1	293	12	1	295	12	1	297	12
298	20	1	299	16	1	304	9	1	305	12	1	306	11	1	307	36
308	8	1	309	11	1	310	20	1	311	8	1	312	8	1	314	12
315	9	1	316	11	1	317	8	1	318	12	1	319	11	1	320	13
321	13	1	322	15	1	323	15	1	330	6	1	331	7	1	332	13
334	10	1	336	8	1	343	8	1	345	7	1	347	20	1	348	9
350	10	1	351	8	1	353	8	1	355	6	1	357	7	1	358	15
360	7	1	362	5	1	364	11	1	365	7	1	367	7	1	369	8
371	9	1	372	16	1	373	9	1	375	11	1	376	11	1	378	6
379	50	1														

Total bidders 53
Successful bidders 35

Total lots 167
Lots sold 134
Lots returned 7
Most popular lots 232 and 255 - 9 bids
254 - 8 bids



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The War Revenue Laws of 1862 Thru 1898 as They Apply to Postage Used as Revenues

by Scott Troutman, ARA

In researching the War Revenue Laws as they pertain to the payment of the two-cent tax levied on bank checks, I became aware that the common perception of what the laws state is generally wrong in regard to situations where postage stamps were used in lieu of the required revenue stamps. Further, the provisions within the laws apply and pertain to all documentary stamps required by the 1862 through the 1898 laws.

The Act of July 1, 1862, was drafted to finance the Civil War. This law was replaced with a new law of June 30, 1864. The 1864 law removed unnecessary restrictions on stamp usage and in general broadened the 1862 statutes. The 1864 law remained in effect, with amendments until 1873.

When the Spanish American War broke out in 1898, the War Revenue Law of 1898 was hastily drafted using the Civil War laws as a guide.

The method of raising revenue in all these laws included taxing legal documents and proprietary medicines. To prove payment of the tax, revenue stamps were to be affixed to the documents or medicines. Of interest in this discussion is the documentary stamps. These were to be canceled showing the date and the person's initials. Documents taxed included bills-of-exchange, drafts, checks, money orders, promissory notes, agreements, bills-of-sale, receipts, bills-of-lading, etc. To give the laws teeth, documents not having the proper revenue stamps would be considered as not having been properly executed (not binding) by the federal courts. Section 152 of the 1864 law states this as follows:

"...That it shall not be lawful to record any instrument, document, or paper required by law to be stamped, unless a stamp or stamps of the proper amount shall have been affixed; and the record of any such instrument, upon which proper stamp or stamps aforesaid shall not have been affixed, shall be utterly void, and shall not be used in evidence."

The wording of these laws (the other two have nearly identical wording) is so strong because the overall intent is

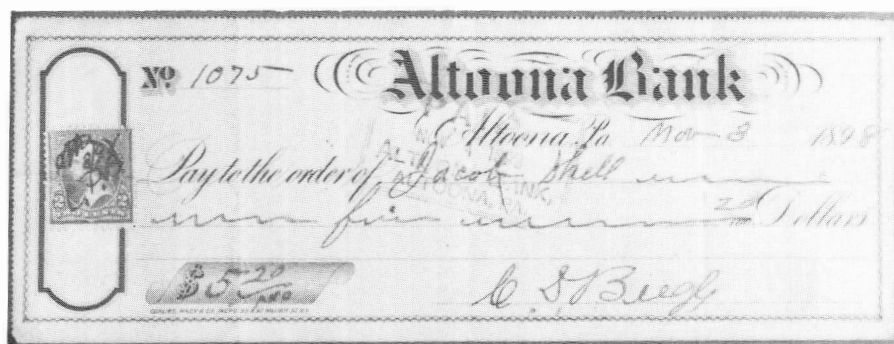


Figure 1. A bank check with a 2¢ postage stamp (Scott #267) used to pay the tax.

to pay off their respective wars. As such, the money from the revenue stamps was to be collected by the Internal Revenue Service to be applied against a special fund to pay for the war. If a postage stamp was used, the Post Office Department got the money, which was applied to running the post offices and did nothing to pay off the war.

It is from the "utterly void" language of the laws that most collectors have developed the assumption that documents which have postage used for revenue stamps are "illegal" and that the stamps serve no good purpose. This, it turns out, is not the case.

To understand why an example is in order. Figure 1 is a bank check with a Scott No. 267 used as a revenue stamp. Altoona, Pennsylvania, in November, 1898, was the repair center for the Pennsylvania Railroad. A back stamp on the check indicates that this check was direct deposited to the account of the Pennsylvania Railroad. It is possible that Jacob Shell, to whom the check was made out, was an agent of the railroad and Mr. Beegle,

who wrote the check, was trying to payoff a debt to the railroad. This could have been reimbursing a voucher or paying for damaged equipment. Or, it could have been the Mr. Beegle borrowed \$5.20 from Mr. Shell, giving Jacob a check. Jacob Shell in turn cashed it at the railroad paymaster.

In either case. Mr. Beegle came up with a postage stamp to pay the tax on the check, which he correctly canceled with his initials and the date. Ignoring the paltry sum of money involved, is this a legal document? Could Mr. Beegle or Mr. Shell be prosecuted for non-payment of the tax?

To answer these questions I will use the 1898 law which was in effect for this check. The pertinent Section 10 in the law reads as follows:

"That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, or shall accept or pay, or cause to be accepted or paid, with the design to evade the payment of any stamp tax, any bill of exchange, draft, order, or promissory note for the payment of money, liable to any of the taxes imposed by this Act, without the same being duly stamped, or having

thereupon an adhesive stamp denoting the tax hereby charged thereupon, he, she, or they shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine not exceeding two hundred dollars, at the discretion of the court."

It should be noted that the drafters of the 1898 law copied this verbatim from Section 158 of the 1864 law. This was section 100 in the 1862 law.

issued." Further, the tax collector could hold a hearing "on any such instrument not duly stamped" and if convinced that "any such instrument has not been stamped at the time of making or issuing the same, by reason of accident, mistake, inadvertence, or urgent necessity, and without willful design to defraud...and the stamp tax chargeable thereupon shall be paid, it shall be lawful for the said collector to

addition of a Scott No. R6c to correctly pay the tax. Note that incorrect use of a three-cent stamp is common as this was the prevailing domestic letter rate.

Figure 3 represents a case under the 1898 law. Here a two-cent battleship revenue (Scott No. R154) has been placed over a Scott No. 267 used to pay the tax (while neither stamp is properly canceled, they are tied by a staple hole). This may have been added as the result of an IRS audit (in which case the bank would pay the tax and presumably pass it back to the customer).

In summary, the commonly held view among most revenue collectors that documents with postage used as revenue on them are "totally void" is a misconception. The existence of the postage used as revenue on a document would tend to aid in making a document legal and prevent prosecution of either party for tax evasion by showing the intent and attempt to pay the proper tax.

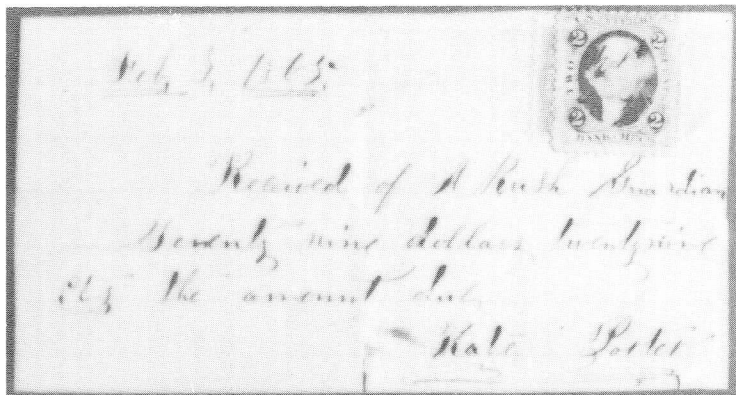


Figure 2. A Scott # 65 was originally used to pay the tax. This was later corrected by adding a Scott # R6c.

The law indicates that both men could have been prosecuted. Either the creator of the check or the person who paid out the money were liable. For that matter the bank or railroad could also be sued. Note how easy this provision of the laws made it for the IRS. They could simply audit bank records, lawyers' offices or recorders' offices to turn up most tax evaders.

However, any lawyer could get Jacob Shell or Mr. Beegle off because there was no "design to evade the payment." The postage stamp, properly signed and dated, indicates their best attempt to pay the tax. As a good faith attempt to pay the tax was made, the document can be made legal by paying the missing 2¢ tax. Under the 1898 and the 1862 laws there was no late payment penalty.

The Act of July 12, 1866, modified the original 1864 law to provide a penalty, indicating that the situation may have arisen quite often. Under the amendment, a person could now merely pay the tax, a penalty of \$50 and a six percent annual interest on any tax over \$50 and could assure "the same shall thereupon be deemed and held to be as valid to all intents and purposes, as if stamped when made or

remit the penalty aforesaid, and to cause such instrument to be duly stamped."

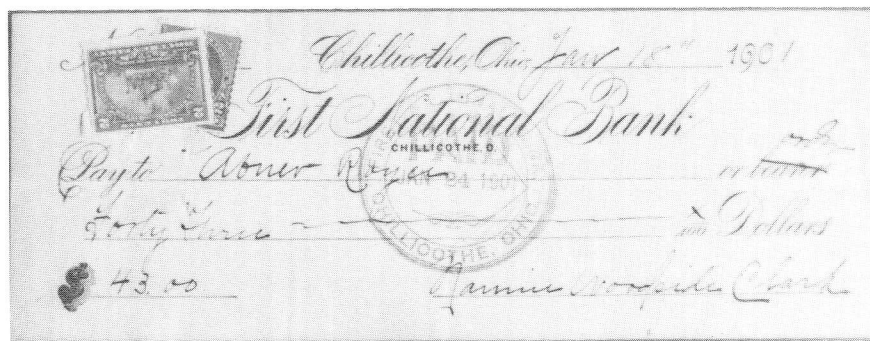
Figure 2 shows a quite rare example of the 1864 law in action. In this case a Scott No. 65 three-cent stamp was used erroneously to pay the two-cent tax for a receipt. This stamp is duly initialed "KP" and dated. At a later date this was corrected with the

References

Authority. *Internal Revenue Laws, from August 5, 1861, to March 3, 1873.* Washington, D.C.: U.S. Government Printing Office, 1898. (This is available from the ARA Library.)

Authority. *War Revenue Act of 1898.* (This was acquired with the assistance of the American Philatelic Research Library and Danforth Walker.)

Figure 3. An example of mispayment corrected with a 2¢ battleship stamp.



The Revenue Album

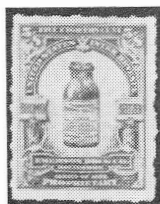
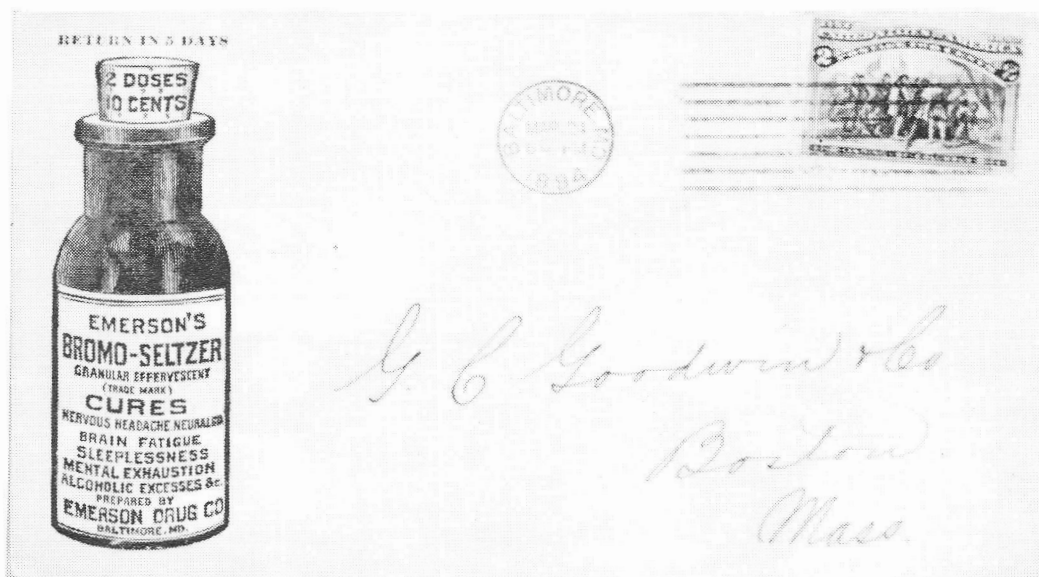
Kiener's Covers

by Bert Kiener, ARA

(The collecting of postally used covers along with either private die proprietary stamps or proprietary stamps with printed or handstamped cancellations has been popular with M&M collectors. Bert Kiener is sharing some of his combination gems with us.

We will be showing these cover/stamp combinations for the next few issues. We would like to invite other readers

to share interesting fiscal philatelic items with us—any subject any country—in a show and tell fashion. The picture is important on this page, we only need a few words of text to identify the item. Just write to the Editor and tell us what you have and would like to show other revenue collectors.)



The history of Bromo-Seltzer and the Emerson Drug Company is known by anyone who has read Henry Holcombe's articles on the private die proprietary stamps. But to be luck enough to find such an outstanding advertising cover which has the same type of reproduction of the Bromo-Seltzer bottle that is on the private die is one I ever hoped for.

One day, looking through a mailing list of a cover dealer from New England, I spotted a listing describing the cover. I feel the long-distance telephone call to the dealer was worth it. Needless to say, this combination makes a beautiful page.

Dr. K & Co. in early collections

by I. Bayer, ARA

I just bought a collection which included a letter from a Dr. J.M. Brooks dated 1916 discussing the value of Dr. K & Co. on the two-cent red. Although I do not recognize the Brooks name some readers might.

"Dear Sir;

In answer to your inquiry—well say that I went into the Dr. K. & Co. question very

The American Revenue Association

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

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

James A Baron 4364, 334 Ridge St, Sault Ste. Marie, MI 49783, by Secretary. Starting revs, "inherited a small collection."

Gerald L Derksen 4363, 906 Old Dutch Mill Rd, Colorado Springs, CO 80907, by Secretary.

Robert B Diccico 4372, 64 N. Quinsigamond Ave, Shrewsbury, MA 01545, by Eric Jackson. Embossed revs.

Harry Fowler 4369, RR 1, Box 376C, Stone Ridge, NY 12484, by Secretary. Collector/dealer—US and Canada revs.

Daniel L Gorton 4373, 6 Hannah Dustin St, Haverhill, MA 01830, by Richard Friedberg. US Scott and non-Scott, Canada and provinces.

John M Hamilton 4365, 6611 N Platte Hills Rd, Parkville, MO 64152, by Stamp Collector.

Ernest H. Heath 4370, 6 Dorset Lane, Summit, NJ 07901, by Michael Aldrich. US revs and officials.

George J Pappas, 4367, 4079 E Michigan St, Orlando, FL 32806, by Eric Jackson. US first 3 issues and proprietary.

Dennis Peoples 4371, 530 Conner Creek Dr, Moblesville, IN 46060, by Eric Jackson.

David L Shafer 4374, Box 26123, Kansas City, MO 64196, by Eric Jackson. Checks.

William H Stump 4368, 150 S Atlantic Dr E, Boynton Beach, FL 33435, by Robert A Spence.

The Revenue Album—continued

extensively and the results were a revelation to me.

They are a scarce stamps, less than 2500 of all varieties being in existence. Unfortunately less than a dozen parties collect them—nice varieties and all—most parties are interested in them only to the extent of 1-2-3¢.—three varieties, and not many of them.

The regular varieties of your date (7-13-98) sell at about 50¢ cash. 7-5, 7-9 and 7-14 being the scarce varieties and sell for 75 to \$1.50 each. Minor varieties should sell for more as they are scarce but as so few are interested in them you have to find a buyer first. I sold my collection of about 70 varieties. got from 50¢ to \$6 each according to variety. Am not in the market for other stamps (approvals) now. Had a 10,000 variety collection. sold it one year ago, Can hardly keep from jumping in again however.

Yours truly, J. M. Brooks"

Richard L Wallach 4366, VA Medical Center, Roseburg, OR 97470, by Richard Friedberg.

Raymond H Weill 4375, 407 Royal St, New Orleans, LA 70130, by John S Bobo. Dealer, Raymond H. Weill Co.

NEW MEMBERS

Numbers 4335-4342

APPLICATIONS FOR REINSTATEMENT

WILLIAM J MURPHY 2119, 1616 Ruidosa, Wichita Falls, TX 76305, by Secretary. US 1898, Canada inspection revs and tobacco taxpays, Germany revs.

Al Smith 514, 1292 Oak Lane, Vineland, NJ 08360, by Sherwood Springer. US taxpays on document, foreign revs on document.

REINSTATED FROM 1986 NPD LIST

Dahlia Jacobs

DROPPED (CURRENT ADDRESS UNKNOWN)

Helen Peck

MEMBERSHIP STATUS

Previous membership total	1469
Applications for membership	13
Applications for reinstatement	2
Reinstated from NPD list	1
Dropped	1
Current membership total	1484

RESULTS OF VOTE ON PROPOSED AMENDMENT TO ARA BY-LAWS (MAY 1986 TAR)

Yes 30, No 1

The proposal is passed, and the ByLaws are amended accordingly.

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R42a	4.00	R15c	.05	R82c	7.50	R178out	1.25	R238	.05	R530	13.50
R42a	2.80	R18c	.60	R86c	9.50	R184	.15	R240	.05	R533	10.00
R42a	10.00	R23c	.15	R101c	38.00	R184out	.05	R241	.10	R549	.95
R60a	1.10	R24c	.10	R104	.45	R185out	.05	R242	.25	R553	2.75
R60a	4.75	R27c	.10	R105	5.40	R185	.15	R244	.10	R555	17.50
R60a	4.75	R32c	.15	R109	.40	R191out	.25	R245out	.50	R558	15.00
R73a	8.00	R33c	.15	R110	9.00	R201	.10	R247	3.75	R600	45.00
R73a	25.00	R34c	.15	R112	.30	R202	.40	R247out	.80	R600out	
R1b	18.00	R35a	3.50	R114	12.00	R205	.25	R248out	.30	R600	25.00
R11b	47.50	R36c	.10	R117	10.50	R207	.05	R249out	7.00	R680	8.50
R13b	40.00	R43c	.65	R120	5.00	R208	.05	R250out	3.10	R683	8.50
R24b	4.00	R44c	.05	R124	8.85	R209	.10	R252	.10	R699	1.00
R42b	7.50	R50c	9.50	R125	13.00	R210	.15	R253	1.25	R614	6.00
R44b	2.40	R57c	2.15	R127	7.80	R212	.05	R256	1.40	R621	.10
R45b	4.50	R58c	.25	R134	10.00	R214	2.50	R258	.30	R634	1.50
R55b	18.00	R61c	.25	R135	.05	R217out	.10	R259	12.00	R635	2.20
R55b	5.00	R65c	2.25	R145	9.00	R219	.50	R263	2.90	R637	3.20
R63b	1.10	R68c	.30	R14613.00		R221	2.25	R268	14.00	R640	4.90
R63b	38.00	R69c	.25	R147	15.00	R222	7.00	R275out	.15	R641	3.30
R4c	3.40	R76c	14.75	R148	8.00	R228	.10	R688	.20	R648	9.50
R5c	.05	R77c	22.00	R151	.05	R229	.05	R426	1.35	R655	.10
R6c	.05	R79c	38.00	R151a	.05	R230	.10	R450	3.00	R658	.10
								R455	6.00	R659	.15
								R458	6.00	R660	.10
								R460	33.00	R661	.20
								R475	2.40	R662	.25
								R476	2.00	R663	.40
								R477	.30	R665	1.00
								R480	10.25	R666	1.40

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3	R683 VF uncut	28.00
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5	RD282 VF uncut	100.00
6	RD282 VF stapleholes	50.00
7	RV23 VF MNH	55.00
8	RV24 VF MNH	55.00
9	RV6 fine MNH	50.00
10	RV7 FVF MNH w/gum skips	60.00
11	RV33 VF MNH w/small crease	60.00

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12	ML3 F used	8.50
13	ML12 VF no gum	8.50
14	ML49 FVF used	20.00
15	MS2 FVF O.G.	8.50
16	SL23 FVF punch cancel	50.00
17	SL56 FVF used	20.00

Cigars-Springer Listed

18	TC27 Faulty	20.00
19	TC54 Typical	15.00
20	TC60B Typical	15.00
21	TC71A Typical	45.00
22	TCC3 VERY Faulty	20.00
23	TCC5 Typical	30.00
24	TCC13 faulty to typical	10.00
25	Cigar Collection-over 50 different-over \$475.00 catalog (10th Edition)	325.00
26	Springer's Handbook-10th Edition, postage paid	8.00
27	U.S. Beer Stamps, by T. Priester (paper bound)	25.00

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 6.18% sales tax. Approvals with references & ARA number.

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

UNITED STATES Scott Catalogue Numbers

1	First Issue Revenue accumulation of 43 items, most with faults catalogue value over 1100.00	
2	Handstamp cancels on first issue revenues, group of 65, most are clear strikes, ECV 150-200	
3	Railroad cancels on first issue revenues, group of 62 different cancels F-VF ECV 200-250	
4	Documents 1802-1924 nicely mounted group of 19 items incl embossed revenues, 1st-3rd issues, battleships, etc. ECV 30-40	
5	20th century stock certificates, group of 125, loaded with documentary and stock transfer and New York stock transfer stamps -----	
6	R2c Avg-F short perfs with Andrew Dougherty printed cancel PHOTO 100.00	
7	R6c Avg-F Hudson River Rail Road (H-8A) printed cancel PHOTO -----	
8	R12c F crease J. C. & CO. cancel PHOTO 25.00	
9	R18c F few short perfs S. R. Van Duzer printed cancel PHOTO -----	
10	R63c F Third Avenue Rail Road (T-3) cancel PHOTO -----	
11	R68c F-VF Central Pacific Rail Road (C-7A) cancel, few short perfs -----	
12	R78a F 20.00	
13	R152c VF upper right corner nibbed 32.50	
14	R198* Avg thin 20.00	
15	R616 VF crease 30.00	
16	R812c F-VF thin, small tear, American Eye Salve Co. printed cancel PHOTO 45.00	
17	R829* block of four Avg 18.00	
18	Wine stamps RE32//53 in various quantities, mint & used, some faults 561.50	
19	RE83 VF staple holes PHOTO 60.00	
20	RE159 F 6.50	
21	RH3 & Iowa 1/4 black cigarette stamp on full package of cigarette tubes VF -----	
22	RJA62* Avg-F 25.00	
23	RK19a VF on document from Stavanger, Norway document fold affects stamp 30.00	
24	RM2 F-VF strike on full document, two repaired folds 450.00	
25	RM575 F strike on import certificate for wine, stains 60.00	
26	RN-B17b cut square (35.00)	
27	RN-C21b F 30.00	
28	RN-P5 Crosby Opera House ticket, F creased, stain, sealed tear 35.00	
29	RN-U1* stamp redeemed Chicago & Southwestern Railroad stock cert, blue & black PHOTO 35.00	
30	RN-U1 Dayton & Michigan Railroad stock cert black PHOTO 30.00	
31	D. M. Richardson Match essay, dark blue on card VF PHOTO ECV 35-40	
32	RO159b Avg faults PHOTO 55.00	
33	RO179d F-VF usual rough perfs, thin PHOTO 40.00	
34	RS42e F thin, pulled perf PHOTO 110.00	
35	RS44b F thin, margins slightly reduced 40.00	
36	Helmbold Medicine essay, blue on card, VF PHOTO ECV 35-40	
37	RV3* F-VF 11.00	
38	RV4* F-VF 12.50	
39	RV5* VF 11.00	
40	RV7* F-VF 20.00	
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46	RV20* F 37.50	
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48	RV25* Avg-F 32.50	
49	RV27* Avg 25.00	
50	RV28* Avg-F 20.00	

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52	RV40* F-VF 15.00
53	RV41* F-VF 12.50
54	RV45* F-VF 25.00
55	RV52* VF 12.00
56	RV53* F 8.00
57	RVB2 used on license F-VF creases 25.00
58	RY2 VF corner crease, used on full document for a destructive device 120.00
59	RY3* F-VF PHOTO 75.00

BEER STAMPS-Priester Catalogue Numbers

60	11* VF creases, small tear PHOTO 10.00
61	22A F creased PHOTO 12.00
62	B38 VF 2 sealed tears, small repair in right margin PHOTO 55.00
63	104A F several repairs including 2 small pieces filled in at bottom PHOTO 40.00
64	200A VF light rust stain, sm faults 9.00
65	Accumulation of 34 stamps, Avg-VF some flts 202.50

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

66	TA23c F-VF appearance, couple sm repairs 9.00
67	TA71a F-VF thin spot 8.50
68	TA99a VF 3.50
69	TA118 VF 5.00
70	TA120 VF thin spot 6.50
71	TA138a VF PHOTO 8.00
72	TA175a VF PHOTO 7.00
73	TA217b VF small thin 4.00
74	TA282b VF 3.25
75	TB1 F-VF 6.50
76	TB12 VF 4.00
77	TB25a F 3.50
78	TB26a F 8.00
79	TB33b VF 1.50
80	TB35b* XF PHOTO 4.00
81	TB88a VF 4.50
82	TB103a VF thin spots 5.50
83	TB135 VF 2.75
84	TC11 VF crease, pinhole 17.50
85	TC324 VF thin PHOTO 17.50
86	TC333 F-VF PHOTO 7.50
87	TC453b VF sm thin, crease, 2 sm holes 8.00
88	TC457a VF PHOTO 25.00
89	TC532a F-VF PHOTO 27.50
90	TC890a VF crease 4.50
91	TC1172a VF PHOTO 15.00
92	TD80a VF PHOTO 7.50
93	TD83a VF PHOTO 20.00
94	TD101a VF 7.50
95	TE162a F-VF PHOTO 10.00
96	TE213C VF PHOTO 16.00
97	TE215C F-VF PHOTO 18.00
98	TE68a F-VF 6.00
99	TE950a F-VF 10.00
100	TF35 F usual small faults PHOTO 50.00
101	TF59 F D & S remainder 35.00
102	TF207a F small tear and thin PHOTO 25.00
103	TF210C F-VF few sm tears, thin 4.00
104	TF216D Avg cut into at bottom 22.50
105	TF260A Avg-F usual small faults 14.00
106	TF415 VF PHOTO 17.50
107	TF442 F-VF small tear PHOTO 15.00
108	TF467 VF small tear PHOTO 20.00
109	TF490 VF PHOTO 7.00
110	TF491 VF PHOTO 20.00
111	TF913 F 3.25
112	Taxpays-nicely mounted group of 20 items, including beer stamps, special tax stamps, tobacco, oleo, etc. Avg-F ECV 40-50

SPECIAL TAX STAMPS

The following 21 lots are from the Deats and Sterling reminders and have the usual punch cancellation which is common to these stamps. Catalogue values are from the Springer Catalogue, 6th edition, 1973. All are F-VF cond.

113	Dealer in Manufactured Tobacco 1873-85, 14 different 9.70
114	Dealer in Leaf Tobacco 1873-84, 12 diff 27.25
115	Dealer in Leaf Tobacco, Less than 25,000 Pounds 1880-85, 6 different 24.00
116	Retail Dealer in Leaf Tobacco 1874-81, 8 different 310.00
117	Peddler First Class 1873-84, 12 different 95.50
118	Peddler Second Class 1873-85, 13 different 27.00
119	Peddler Third Class 1873-85, 13 different 27.00
120	Peddler Fourth Class 1873-83, 11 different 28.85
121	Manufacturer of Cigars 1873-85, 13 diff 22.40
122	Manufacturer of Tobacco 1873-85, 13 diff 33.50
123	Retail Dealer in Malt Liquor 1873-85, 13 different 32.60
124	Wholesale Dealer in Malt Liquor 1873-85, 13 different 42.30
125	Brewer 1873-85, 13 different 34.75
126	Brewer of Less than 500 Bbls. Per Year 1873-85, 13 different 34.25
127	Retail Liquor Dealer 1873-85, 13 different 8.45
128	Wholesale Liquor Dealer 1873-85, 13 diff 20.20
129	Rectifier of Distilled Spirits 1873-85, 13 different 46.75
130	Rectifier of Less than 500 Bbls. Per Year 1879-85, 7 different 30.75
131	Manufacturer of Still 1874-84, 11 diff 67.25
132	One Still 1873-85, 13 different 90.50
133	One Worm 1873-84, 12 different 116.00
134	Retail Dealer in Opium, Coca Leaves, etc. FYE 1935 VF crease ECV 5-10
135	Retail Dealer in Opium, Coca Leaves, etc. FYE 1936 VF ECV 5-10
136	SOCIAL SECURITY ESSAY 1936 24 orange, F-VF color a bit faded at top PHOTO -----
137	-\$1.00 purple VF PHOTO -----
138	-\$4.00 yellow VF PHOTO -----
139	SOCIAL SECURITY DEDUCTION NOTICE purple heavy crease at lower right PHOTO -----

STATE REVENUES-Hubbard Catalogue Numbers

140	CALIFORNIA D1, a, b, c in unused vertical sheet of four VF -----
141	-D2, a, b, c on white paper in unused vertical sheet of four VF -----
142	-D5, a, b, c on white paper in unused vertical sheet of four VF -----
143	-D6, a, b, c on white paper in unused vertical sheet of four VF -----
144	-D8, a, b, c on white paper in unused vertical sheet of four VF -----
145	-D11, a, b, c unused vertical sheet of four -----
146	-D154 vertical sheet of four VF -----
147	-D156a vertical sheet of four VF -----
148	-D157a vertical sheet of four VF -----
149	-Unlisted Insurance 9 month 37 1/4 vertical sheet of four VF -----
150	-D163a vertical sheet of four VF -----
151	-Unlisted Insurance 9 month \$37.50 vertical sheet of four on blue VF PHOTO -----
152	-D169ba vertical sheet of four VF -----
153	-D170a vertical sheet of four VF -----
154	-D171a vertical sheet of four VF -----
155	-D175a vertical sheet of four F-VF toned -----
156	-1866-69 issue 18 different between D180// 216 F-VF 15.20

U. S. VIRGIN ISLANDS

Catalogue Numbers are from the article by L. J. Baird which appeared in the March, 1977 issue of THE AMERICAN REVENUE

157	RJV2 VF PHOTO -----
158	RJV3 VF PHOTO -----
159	RJV3 full sheet of 10 VF few creases and small faults PHOTO -----
160	RJV7 full sheet of 10 VF few creases and light soiling PHOTO -----
161	RJV12 F PHOTO -----
162	RJV14 F PHOTO -----

END OF SALE

THANK YOU FOR YOUR BIDS!



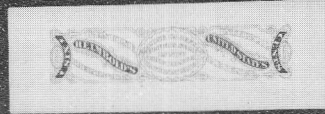
159



160



31



36



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19



72



80



92



93



85



86



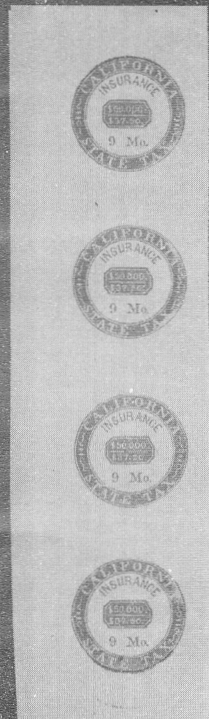
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151



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107



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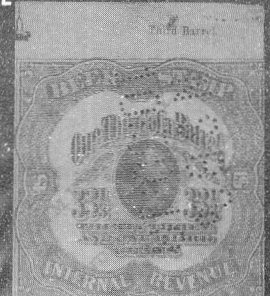
102



30



62



63



34



60



61

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. 1860-1881. 22 stamps, 1865 not counted (has small tear). 1950 catalog 50SFr each=1050 SFr. Special Sale price 300 SFr. Gene Kelly, Steinerstrasse, (CH) 8253 Diessenhofen, Switzerland. *388*

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. *389*

Buying First of State Duck stamps: CA-\$110, DE-\$6, IL-\$35, IO-\$40, MD-\$7, MA-\$3, MI-\$8, MO-\$110, NV-\$8, OH-\$10, TX-\$10, TN Res \$10, TN NRes-\$55 and WI-\$20. Send insured or Registered to David Curtis, 1806 Sycamore Drive, Killeen, Texas 76543-3239. *390*

Indian Feudal and proprietary states and Canadian revenues wanted. Buy or trade for commonwealth material. In reply please cite Koeppl's or van Dam's catalog numbering system. Michael Winter, 333 South Oxford Ave, #9, Los Angeles, CA 90020. *391*

Jamaica 1969 Judicial Revenues. 5, 10, 20, 40, 50¢ and \$1.00, F-VF used, B&H catalog £9.50 net \$5.00. Some documents available. 1865 1d revenues with CC & CA watermark, catalog £5.00 both for \$2.00. Nepal, Court Fee Revenues, 20 different \$9.50. Kremper, Box 693, Bartow, FL 33830. *392*

Wanted: Disabled Veterans Key Chain Tags. B. F. Goodrich key chain tags. Inspection & Registration windshield stickers, license plates, chauffeurs badges. Dr. Edward H Miles, 888-8th Ave, New York, NY 10019., *393*

State duck, fish, archery or game stamps wanted. Prefer signed copies on license if possible. Would trade my state fish and game or my RWs. Would also purchase. Need Washington upland game bird stamps and archery-muzzle loading stamps. Rog Beals, Box 210, Montevideo, MN 56265. *394*

Canada Supreme Court 25¢ FSC-24 VF used \$18. Duane Zinkel, 2323 Hollister Ave, Madison WI 53705. *395*

Wanted: Playing cards, R11b; 11c block; RF2b, c, d; 3b, 9f, g, h, i; 10b; 12a, b; 13 (violet); 13a (red); 14a, b; 18a (black); 19 block; 24a; 29a. Will buy or trade for better 1st 3 issues, dated docs, stocks and silver tax. William Gerlach, 177 Fairdale, Westerville, Ohio 43215. *396*

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