

The American Revenuer

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U.S.I.R. Special No. 40	9

The use of proprietary stamps on documents was prohibited under the Act of July 1, 1962, and under later modifications. However, this did not prevent a few from trying. More, inside on page 7.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

JANUARY, 1987

Volume 41, Number 1

Whole Number 391

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The American Revenuer

The Journal of International Fiscal Philately

Volume 41, Number 1

January, 1987

Whole Number 391

The American Revenuer

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Published by The American Revenue Association

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President's Column

Richard Friedberg, ARA President

This month's column is given over to Dale Pulver the Exhibit Chairman for the 1987 Garfield-Perry March Party. This exhibition will be host to our 1987 ARA Convention.

It is not too late to make plans to attend ARA annual convention in Cleveland, Ohio, but you need to move rather quickly. As noted in the previous issue of TAR, it is being held in conjunction with the Garfield-Perry's annual MARCH PARTY. Dates are March 20-22, 1987. This three-day show is one of the largest in the midwest and is well known for its social events and friendly atmosphere. Here are the details:

The show itself will be held at the Masonic Auditorium, Euclid Avenue at E. 36. Headquarters hotel and site of many of the social events is the Holiday Inn-Lakeside, 1111 Lakeside Avenue, Cleveland, OH 44114. The ARA meeting will be held Saturday afternoon at the exhibition hall. Check the program for time and location. For ARA members spending the weekend, a group dinner is being planned for Friday evening. This will follow the Garfield-Perry wine and cheese party, a traditional event held at the hotel commencing at 6 PM. The wine and cheese affair is free and all ARA members are cordially invited. There also will be lectures on revenue stamps and related topics during the course of the show.

The G-P organizing committee announced that the exhibition is now completely filled, thanks in large part to the tremendous response from ARA members. About 90 frames, roughly one-third of the exhibition, will be devoted to revenue material. There are 13 revenue exhibits. The bourse has 50 dealers, several of which deal extensively in revenue material, so ARA members attending the show will be well served. An awards banquet will be held Saturday evening at the University Club. Cost is about \$25, including wine with the meal. Advance reservations are strongly urged since only a limited number of tickets will be available on opening day. Free transportation to and from the banquet is provided (also free parking for those who drive).

If you wish to participate here are the people to contact: For hotel reservation cards and reservations to the ARA group dinner, write *Larry Cohn*, 23351 Chagrin Blvd., #403, Beachwood, OH 44122. (The G-P group rate at the Holiday Inn is \$54/single, \$59/double.) Cutoff date if February 20. If you want to attend the Awards Banquet and (*Continues—page 15*)

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Advertising manager. ©Copyright 1987 by The American Revenue Association.

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

Photographer's Cancels Revisited

by Will Carrick, ARA

In the last three issues of TAR of 1984 there was an article entitled "Civil War-Era Photographer's Cancels" which dealt with the cancels used during the period when photographs were taxed (1864-66). This article represents an update of that effort.

There were several ARA collectors and/or dealers who were very helpful in filling in gaps in this listing. Those who should be acknowledged include (in alphabetical order) John Bobo, Andrew Cooper, Anthony Giacomelli, Myrna Golden, Larry Joseph, Norman

Lurch and Frank Newton. Larry Joseph deserves a special note of thanks because he has been helping me with this for many years.

Two of the listings from the previous article can now be updated:

H-4 During the period in which photos were taxed, this firm had at least three different names. These names evolved from "Hennigar & Johnson" to "Hennigar & Baldwin" to, simply, "Hennigar."

W-4 This company was known as "Wenderoth & Taylor" and "Wenderoth, Taylor, & Brown" during this period.

In one other listing, M-8, an alternate spelling of the photographer's name has surfaced. On some of his photographs, this photographer's name is spelled "Measury," while on others it is spelled "Masury." I believe that the former spelling is the correct one, but I have not been able to verify this.

The Photographers

- A-5 W. A. Armstrong, Saginaw City, MI
- A-6 Adam's Gallery, Worchester, MA
- A-7 Applegate, Philadelphia, PA
- A-8 Allen, Boston, MA
- A-9 H. K. Averill, Jr., Plattsburgh, NY
- A-10 E. H. Alley, Toledo, OH
- A-11 Almy & Tufts, Williamson, NY

- B-18 H. Ball, Walpole, NH
- B-19 S. P. Burnham, Norwich, VT
- B-20 A. A. Barnes, Indianapolis, IN
- B-21 C. G. Bartholomew, Auburn, NY
- B-22 Bradley & Rulofson, San Francisco, CA
- B-23 Jno. M. Branson, Coatesville, PA
- B-24 H. C. Brown, Norwich, NY
- B-25 A. Bixby M.D., Ludlow, VT

A-5

A-7

A-6

A-8



A-9

A-10

A-11

B-18

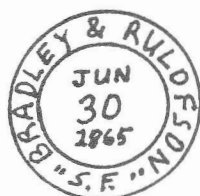
B-18-1

B-18-2

B-19

B-21

B-20



B-22

B-23

B-24

B-25

- C-14 Cremer & Dillons, Philadelphia, PA
- C-17 T. P. Collins, Westfield, MA and Springfield, MA
- C-18 E. L. Cooper, Dublin, IN
- C-19 C. A. Cahoon, Harwich Centre, MA
- C-20 Chessman & McCosker, Boston, MA
- C-21 H. S. Clark
- C-22 J. M. Clark, Dover NH
- C-23 M. N. Crocker, Perry, NY
- C-24 Cooper & Cottrell, Williamson, NY
- C-25 F. B. Clench, Lockport, NY
- C-26 T. Clendenney, Elmira, NY

b & d
C-14-1

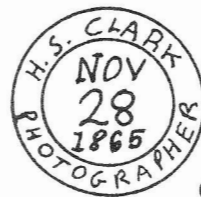
T Collins
C-17

- D-2 Davis Brothers, Portsmouth, NH and Exeter, NH
- D-5 T. M. V. & E. V. Doughty, Winsted, CT
- D-7 O. B. Dunning, Union Gallery, Dowagiac, MI
- D-9 B. L. H. Dabbs, Pittsburgh, PA
- D-10 O. B. DeMorat, Philadelphia, PA

E L C
1866
C-18

Mar 4th / 1866
C.A.C.
C-19

- E-1 Charles W. Eberman, Lancaster, PA
- E-4 Even & Clow, Morris, IL
- E-5 J. D. Eagles, Waterloo, NY



WAT
C-22

MC
C-23

- F-2 A. L. Fellers, Lancaster, OH
- F-5 F. Forshew, Hudson, NY
- F-7 D. O. Furland, Manchester, NH
- F-8 W. B. Field, Morris, IL
- F-9 E. C. Foster, Ann Arbor, MI
- F-10 J. C. & A. K. Foster, Monmouth, IL
- F-11 Foltz & Cooper, Wapakonetta, OH
- F-12 Finley & Sons, Canadaigua, NY

FC
1866
C-24

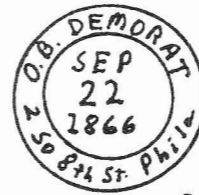


FC
July 6 1865
C-26

Dair

C-2-2 DOUGHTY 1865
C-5-1

0320
12 3
64
C-7-1



WVE
E-1-1



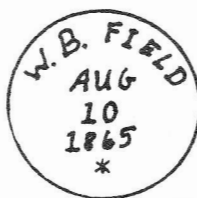
E-4

J N 10
July 31 1866
E-5

PLH
F-2-1

LL
F-5-2

Jun 1865
D.O.F.
F-7-1



F-8

Field
F-8-1

LoB
Mar
1866
F-9

Y
F-10

Jan 1865
F-11



F-12

F-13 Fisher Brothers, Boston, MA



leg

G-6-1

7199

G-10

G-6 C. Gullmann, Poughkeepsie, NY

G-10 F. B. Gage, St. Johnsbury, VT

G-11 Mrs. E. H. Gillett, LeRoy, NY

G-12 Wm. L. Gill, Lancaster, PA

G-13 D. W. Grout, Pulaski, NY

F-13

H-5 A. Hickcox, Binghamton, NY

H-14 Haskins & Sweetser, Holyoke, MA

H-15 B. F. Howland & Co., San Francisco, CA

H-16 L. Hopper

H-17 Hall & Bean, Dover, NH

H-18 A. J. Hoag, Tecumseh, MI

H-19 O. A. Hollenback, Oneida, NY

H-20 Howard, New Bedford, MA

H-21 Howland & Crowell, New Bedford, MA

H-22 J. B. Hazleton, Montrose, PA

H-23 J. Halstead, Milton, PA

H-24 R. S. Henderson, Harrisburg, PA

ENG

G-11

J

G-12

J

G-12-1



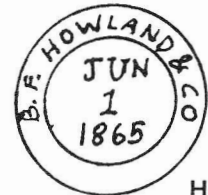
G-13

NA

H-5-1

AYS

H-14



H-15

J-5 Jamison & Benson, Lancaster, PA

J-6 Janes & Ott, Prindeton, IL



H-16

H13

H-17

ayh

H-18

A

H-19-1

K-4 A. W. Kimball, Manchester, NH

K-10 Kerston, Newark, NJ

K-11 Q. P. Knight (Knight & Eales), Batavia, NY

K-12 Kellogg Brothers, Hartford, CT

K-13 E. S. Kellogg, Beaver Dam, WI

K-14 W. Knowlton, Elmira, NY

QAN 886 HTE

H-19

H-20

H-21

L-4 Lawrence, Newburgh, ?

L-8 R. A. Lewis, New York, NY

L-11 R. A. Lord, New York NY

JBH April 1865

H-22

RAA

H-23

H-24

W 2AP 1864

J-5

J-6

dWK Feb 23 65

K-4-1

MK JPK

K-10

K-11

WAS K.B.

K-11-1

K-12



K-13



K-14

ayz Aug 25 64

L-4-1

L-4-2



L-4-2



L-8-1

RAA

L-11-1

WAS

L-11-2

- L-13 Lydston, Milwaukee, WI
- L-14 George A. Lenzi, Norristown, PA
- L-15 G. W. Loring, Battle Creek, MI
- L-16 J. M. LeClear, Batavia, NY

- M-3 A. Marshall, Boston, MA
- M-20 W. H. Masters, Princeton, IL
- M-21 Moses, Quincy, MA
- M-22 R. A. Miller, Boston, MA
- M-23 Mendenhall, Farmington, IL
- M-24 Dr. J. C. Mills M.D., Penn Yan, NY
- M-25 Marshall & Pearce, Marietta, OH
- M-26 J. Morgan, Concord, NH
- M-27 Moses, Trenton, NJ
- M-28 C. M. Marsh, Canandaigua, NY
- M-29 Moore & Cryder, Bellefonte, PA

- N-3 E. B. Nock, Cleveland, OH

- O-1 J. W. Oaks, Williamstown, MA

- P-9 J. C. & W. R. Potter, Elyria, OH
- P-10 A. Peck, Newburgh, NY
- P-11 C. M. Pierce, Leominster, MA
- P-12 L. D. Patton, Chicago, IL
- P-13 Patton & Lee, Reading, PA
- P-14 Victor Piard, Jersey City, NJ
- P-15 H. C. Phillips, Philadelphia, PA
- P-16 Frank Proctor, Hollidaysburgh, PA
- P-17 W. W. Peabbles, Liverore Falls, ME

- R-10 E. Remillard, Newburgh, NY
- R-11 Wm. W. Rodecker, Camp Nelson, KY
- R-12 D. J. Ryan, Brooklyn, NY
- R-13 R. R. Rundell, Owego, NY
- R-14 C. H. Ravell, Wolcott, NY
- R-15 J. B. Roberts, Clyde, NY
- R-16 Robie & Potter, Lawrence, MA

J A L
1865- L-13-1



GWS
L-15

Amr
L-16



J B M & Co
1865- M-21

Jm
M-22



Tom
M-23

M P
* M-25

Jm M
M-26

Tom
M-28

mde
M-29

Oct 20
N-3

69
O-1

WRP
64 P-9

WRP
1866 P-10

Comp
9/30/65- P-11

WRP
864 P-12

P J
P-13

W J
P-14

HER
P-15

J P
P-16

WRP
P-17



WR
1865 R-11

1465
\$42 R-12

R
R-13

R
R-14

M
R-15

P
R-16

- S-7 William Shew, San Francisco, CA
- S-19 J. A. Scholten, St. Louis, MO
- S-20 A. F. Styles, Burlington, VT
- S-21 Slee Brothers, Poughkeepsie, NY
- S-22 W. G. Smith, Cooperstown, NY
- S-23 H. D. Stowe, Louisville, KY
- S-24 D. Sutphen, Mt. Morris, NY
- S-25 Smith & Wybrant
- S-26 H. Skinner, Fulton, NY
- S-27 F. B. Smith, Utica, NY
- S-28 Wm. B. Stearns, Bath, ME
- S-29 J. D. Sloan, Lock Haven, PA



S-7-1

JCS

S-19

*SSS
any
u*

S-20



S-21

WGS

S-22

S R

S-24

- T-9 Tyson Brothers, Gettysburg, PA
- T-10 C. M. Tuttle, Lyons, NY

ES

S-26

S-23

- U-1 Uhlmann & Rippel, St. Joseph, MO

*SU
Sept 11
1864*

S-25



S-27

WYS

S-28

- V-2 C. W. VanAlstine, Potsdam, NY
- V-3 G. W. Venner, Charlston, ?
- V-4 J. P. Vail, Palmyra, NY
- V-5 James D. Vickery, Bath, NY
- V-6 H. C. Vansyckel, Philadelphia, PA

*JDS
1864*

S-29

*Tyson
1866*

T-9-1

*emj
/65*

T-10

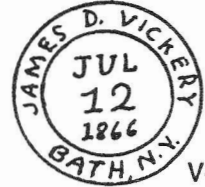
- W-10 George Wood, Towanda, PA
- W-13 T. B. Warner
- W-14 A. Wallace, Waynesburg, PA
- W-15 Weld
- W-16 E. S. Walker, Columbus, OH
- W-17 Mrs. C. J. Wells, Coldwater, MI
- W-18 Henry F. Warren, Waltham, MA
- W-19 D. Woodworth, Albany, NY
- W-20 J. H. Whitley, Elmira, NY

*WAR
1865*

U-1



V-2



V-5

ell
V-2-1

*July
1864*

WV
V-3

WV
V-4

JW
V-5-1

*HW
1866*
V-6

*JHW
Sept
1864*
W-10-2

WV
W-13

*Weld
24 Feby
1865*
W-15

WV
W-14

WV
V-5-2

WV
W-17

WV
W-18

*WV
64*
W-19



W-20

Documentary Usage of Proprietary Stamps

by Scott Troutman, ARA

The Act of July 1, 1862, generated revenue to pay for the American Civil War. This act provided different stamps for each type of documentary article (bank checks, bills-of-lading, agreements, certificates, etc.). When the law was modified by the Act of June 30, 1864, any of the documentary stamps could then be used to pay any of the documentary taxes. However, under Section 153 stamps provided "to denote the duty on proprietary articles" (GPO, 1898) did not satisfy the requirements which denoted proper payment of the documentary taxes. In this way proprietary tax stamps used on a document were as invalid as the use of a postage stamp to pay the tax.

The proprietary stamps were issued to pay the tax on medicines and certain medical supplies such as plasters. Also match stamps were included in this category, along with other items listed in Schedule C of the 1864 law.

The reason that the law made this differentiation on where the stamps could be used is not clear. It appears that the cancellation methods may have been the difference. Documentary stamps were to be affixed to the article and canceled with the date and signers initials. Proprietary stamps were affixed to the container of matches, medicine or playing cards so as to assure the stamps destruction when the container was opened, or they could be precanceled. Possibly the drafters of the law felt the design of one type of stamp would not be appropriate for the use as the other.

As there were fewer people with access to proprietary stamps than to postage stamps, it is no surprise that the proprietary used as a documentary stamp is about 100 times rarer than a postage stamp used as a revenue.

Until now, there have been only three mentions of proprietary stamps used on documents under the 1864 law. An early TAR article (Ward) noted the use of an Ives Match Company stamp, Scott No. R)115, used on a bank check from that company. *Revenue Unit Columns from the*

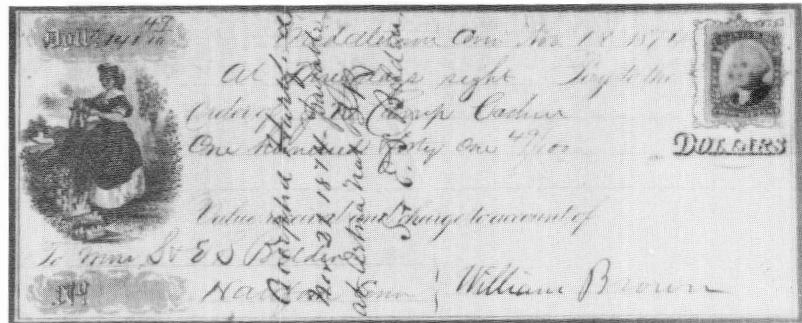


Figure One. An 1874 check stamped with a 2¢ proprietary, Scott number RB2.

American Philatelist note two more usages of match stamps. In the first case a receipt for money paid on a land contract was found in July, 1934, stamped with a D. M. Richardson match stamp, Scott no. RO155a, and also a Griggs & Scott match stamp, Scott No. RO105. In another case a \$25.00 promissory note has the five cent tax paid with two orange bank check stamps (R5s) and a one cent black Richardson Match stamp, RO155.

In these last two cases the match stamps appeared to have been soaked

off the nearest match box to illegally cover the tax. This would tend to support the idea that they were made illegal in the law to prevent precisely this type of non-destructive usage.

Recently several additional items have come to light. Figure 1 shows a check from Connecticut stamped with a Scott No. RB2 and dated November 18, 1874. Figure 2 is a check from the Maverick National Bank of Boston, dated November 20, 1872, which is also stamped with a Scott No. RB2. Both of these checks fall under the (Continued)



Figure Two. An 1872 bank check stamped with a 2¢ proprietary stamp, Scott number RB2.

Mexico

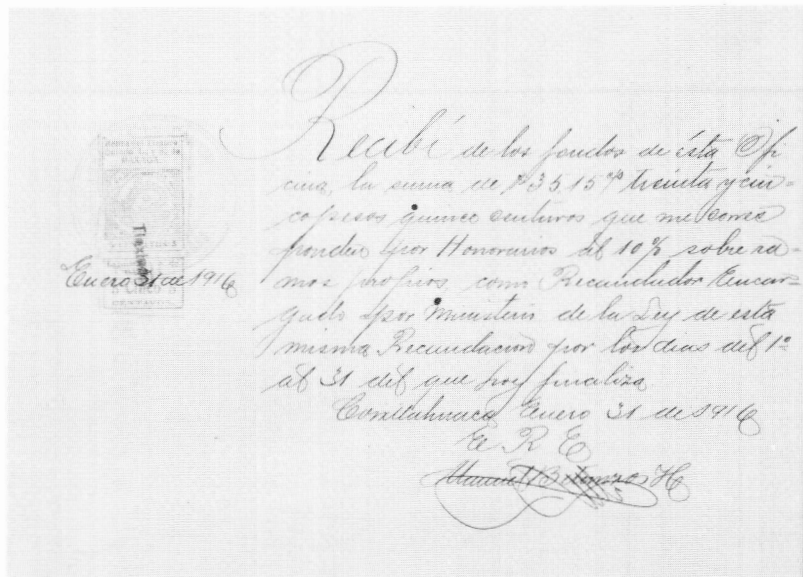
Oaxaca Provisionals

by Phillips B. Freer, ARA

During the Mexican Revolution of 1910, the State of Oaxaca, located 375 miles south of Mexico City, attempted

to remain neutral in the struggle between the Revolutionary forces and the Constitutional forces. By 1914 the State had become virtually isolated and on June 3, 1915, Jose Inez Davila, at the time Governor of Oaxaca, issued a decree declaring the sovereignty of

the State. As a result, the State printed its own postage stamps and as materials of all kinds, including paper and ink, were in short supply, the five values of the postage stamps, which were in use for only nine months, (Continued)



Documentary Usage of Proprietary Stamps —continued



Figure Three. A pair of 1¢ proprietary stamps (Scott number RB11a) used on a bank check which was corrected by the addition of a Libert head revenue, Scott number R152a.

1864 law as amended and as such neither is a correct payment of the tax on these checks.

As these are incorrect usages, then there is also the chance that documents could have been caught in an audit or just not have been accepted. The item in Figure 3 is quite a find indeed. Here

is an example caught in an audit which had the correct tax applied per law. (For more information on the correction of an incorrect payment see *The War Revenue Laws of 1862 thru 1898 as They Apply to Postage Used as Revenues* by this author to be published in an upcoming TAR.) In

this case an 1877 check from the Continental National Bank of Boston originally had a pair of Scott No. RB11as applied to pay the two cent tax. As these did not properly pat the tax, a Scott No. R152a was added to settle the debt.

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- (Authority). *Internal-Revenue Laws, from August 5, 1861, to March 3, 1873.* Washington. Government Printing Office, 1898. (Available from the ARA Library.)
- King, B.S., Bacharach, J. L. and Turner, G.T. *Revenue Unit Columns from the American Philatelist.* Lawrence, MA. Quarterman Publications, Inc. 1981. pp 157-178.
- Ward, P. Jr. "Match Stamps Used on Bank Check." *The American Revenuer*, Sep-Oct, 1951.

have the appearance of a *do-it-yourself* project. They were printed on the backs of post office forms.

It was also necessary for the State during that period to print its own revenue stamps. These revenue stamps also have a rather crude appearance and were issued in four denominations, one centavo rose or deep red, two centavo green, five centavo red-brown and ten centavo blue. They are found both perforated and imperforate. Illustrated are examples of the one, two and ten centavo imperforate and the two centavo perforate.

The second illustration shows a document bearing one of the five centavo red-brown revenues. This is one of only two known documents bearing the Oaxaca Provisional revenue stamps. This stamp has a Tlaxiaco overprint. Tlaxiaco is the town in northwestern Oaxaca to which the sovereign government fled when General Jesus Castro, of the Constitutional forces, occupied Oaxaca City in 1916.

The date of the document, as written across the stamp, is January, 1916. The document reads as follows:

"Received from the funds of this

office the sum of \$35.15, thirty-five pesos, fifteen centavos, due to me as honorarium at the rate of 10% over personal business expenses, as Tax Collector by administration of the law at this collection office, for the period from the first to the 31st of the month that ends today.

(signed) Manuel Betanzos H."

The cancellation of the stamp reads: "Collection of Contributions - Coixtlahuaca, Oaxaca." Coixtlahuaca is a town in the north central part of the State.

Japan

Airport Tax

by Eugene Fricks, ARA



Illustrated here are both sides of the airport tax receipt from Narita (New Tokyo) Airport in Japan. The receipts are printed by gravure on coated stock. The background color of the front is a lilac with the aircraft and terminal illustration in shades of gray and blue. The reverse shows the certification handstamp in red. The watch illustration is in natural colors on an orange and gray background.



U.S.I.R. SPECIAL No. 40

The following Special Bulletin explains the transition from "Licenses" to "Special Tax Stamps." ..Eidsel Stanford, ARA

SPECIAL No. 40

Concerning Special Taxes under Act of July 13, 1866.

TREASURY DEPARTMENT,

Office of Internal Revenue,
Washington, July 31, 1866.

Attention is hereby called to the changes made in the Internal Revenue laws relating to licenses, by the act of July 13, 1866, which goes into effect, so far as special taxes provided for in said act are concerned, on the 1st of

August, 1866.

Licenses are abolished, and a "special tax" is substituted therefor.

By the provisions of section 80, it becomes the duty of Assessors to reassess any person, firm, or company, holding license, for any excess of the
(Continued)

U.S.I.R. Special No. 40 – continued

special tax substituted therefor over the license tax which has been paid, from the 1st day of August, 1866, ratably, up to the 1st day of May, 1867.

Under these provisions, persons having a license as wholesale dealers in liquors, brewers, distillers, and proprietors of gift enterprises, will be liable to reassessment from the 1st day of August, 1866. Every wholesale dealer in liquors, for instances, who has paid \$50 for his license, will be immediately liable to reassessment for the nine months ending May 1, 1867, the amount of reassessment being \$37 50.

A special tax is to be assessed from the same date against distillers of burning fluid and camphene, grinders of coffee and spices, and peddlers of liquors. Peddlers travelling by public conveyances are classed as peddlers of the fourth class. Persons whose business it is to manufacture cigars, snuff, or tobacco, in any form, should be immediately assessed a special tax as tobacconists, without reference to the amount of their products; but where such persons now hold license as manufacturers, they will not be subject to the special tax until the expiration of their present licenses as manufacturers, unless they are engaged at the same time in the manufacture of other articles, in such manner as to be liable to special tax both as manufacturers and as tobacconists. But no special tax is imposed upon journeymen employed in a cigar manufactory.

Persons now licensed as tobacconists should be assessed a special tax as wholesale dealers when their sales exceed twenty-five thousand dollars.

Any person who is engaged in the manufacture or preparation for sale of any articles or compounds, or who puts up for sale in packages, with his name or trademark thereon, any articles or compounds, is liable, under the new law, to special tax as a manufacturer.

Producers of ornamental and fruit trees, and charcoal, selling the same at wholesale, by themselves or authorized agents, at places other than the place of production, are exempt from special tax in respect thereof.

All boats, barges, and flats, not used for carrying passengers, nor propelled

by steam or sails, which are floated or towed by tug-boats or horses, and used exclusively for carrying coal, oil, minerals, or agricultural products to market, will be assessable under the new law with an annual special tax, from and after the expiration of the same covered by their present enrolment fees and tonnage duties, *in lieu* of such fees and duties. Such boats, of a capacity exceeding twenty-five tons and not exceeding one hundred tons, to a special tax of ten dollars; said tax to be assessed and collected as other special taxes provided for in the act. The above tax on boats, barges, and flats does not, however, affect the liability of the proprietors to special tax as express carriers or agents, when doing business as described in paragraph 50 of section 79 of the act of June 30, 1864, as amended by the act of July 13, 1866.

Wholesale dealers are required, as soon as the amount of their sales within the years exceeds fifty thousand dollars, to make monthly returns to the Assistant Assessor, and pay taxes on sales monthly, as other monthly taxes are paid; and in estimating the amount of sales, any sales made by or through another wholesale dealer need not again be estimated and included as sold by the party for whom the sale was made. Wholesale dealers now holding license based on a certain amount of sales will be liable to make monthly returns as soon as their sales exceed the amount named in the license; wholesale dealers in liquors, as soon as their sales shall reach an amount which is less than the basis of their license by the sum of thirty seven thousand and five hundred dollars.

The bond required of lottery dealers is further conditioned by the new law, that the dealer will pay the tax imposed by law on the gross receipts of his sales, and the managers of any lottery, now or hereafter existing, can give the bond required.

Cattle brokers should be assessed on the excess of sales over ten thousand dollars in the same manner as wholesale dealers.

Under the new law, "every person (other than one having paid the special

tax as a commercial broker, or cattle broker, or wholesale dealer, or retail dealer, or peddler) whose occupation is to buy or sell agricultural or farm products, and whose annual sales do not exceed ten thousand dollars, is to be regarded a produce broker."

The payment of the special tax of a hotel-keeper permits the person so keeping a hotel, &c., to furnish the necessary food for the animals of travellers or sojourners without the payment of an additional special tax as a livery-stable keeper.

Lawyers, who have paid a special tax as such, are exempted under paragraph 25 from paying the special tax as real estate agents.

If the annual receipts of an insurance agent shall not exceed \$100, a special tax of \$5 only is imposed, under the new law, and the paragraph relative to *insurance brokers* is omitted. No special tax is imposed by the new law for selling tickets or contracts of insurance against injury to persons while travelling.

Apothecaries, who have paid the special tax as such, are not required by the new law to pay the tax as retail dealers in liquor in consequence of selling or of dispensing upon physicians' prescriptions the wines and spirits officinal in the United States or other national pharmacopias, in quantities not exceeding half a pint of either at one time, nor exceeding, in aggregate cost value, the sum of three hundred dollars per annum.

No special tax is required of a common carrier, by the new law, where the gross receipts do not exceed the sum of one thousand dollars per annum. Draymen and teamsters owning only one dray or team will not be liable to this tax.

By proviso to section 47 of the act of July 13, 1866, brewers are exempted from special tax as wholesale dealers, when selling at wholesale, even at a place other than their breweries, malt liquors manufactured by them.

Manual-labor schools and colleges are exempt from special tax as manufacturers where the proceeds of the labor of such institutions are applied exclusively to the support and

U.S.I.R. Special No. 40 – continued

maintenance of such institutions. (Sec. 18.)

There is no provision in the new law for refunding license taxes where they exceed the special taxes provided by said law in respect to the same business.

No person doing a business requiring payment of special tax under the new law should be assessed therefor if he now holds a license covering a business of the same nature, unless the special tax provided for exceeds the license tax, in which case the difference of tax should be assessed immediately.

Receipts for special taxes will be furnished from this office. No more licenses will be furnished. With slight

Literature in Review

Atalaya, Winter-Spring 1986-1987 (Vol 12, No. 1, Whole No. 24), published by Christer Brunström, Kungsgatan 23, S-302 45 Halmstad, Sweden. Sample copy \$2, latest issue plus 10 back issue for \$8 (banknotes only please).

This marks 12 years of publication for this bi-annual English language publication devoted to "Cinderellas, 'dead' countries and other oddities." The editor/publisher notes that at the 1986 Cardinal Spellman Philatelic Museum Literature Fair this publication received a Silver-Bronze award.

This 12 page issue again contains much news about various cinderella issues, their history and availability, as well as book reviews covering the cinderella and revenue areas. The feature article this time is about some mysterious Moroccan stamp issues which have baffled collectors for years. As always, the publication is recommended.

Kenneth Trettin

alterations, receipts for special taxes may be used as receipts for license taxes assessed under former laws.

E. A. Rollins,
Commissioner.

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

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

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

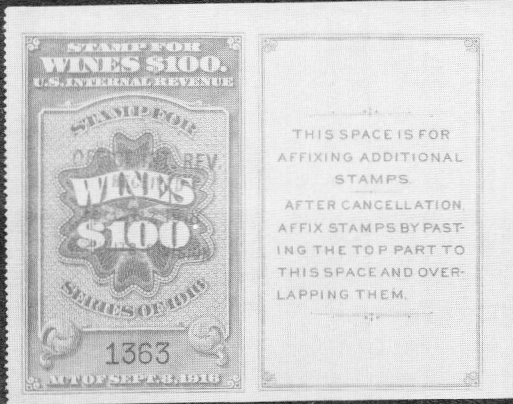
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390



THIS SPACE IS FOR
AFFIXING ADDITIONAL
STAMPS.
AFTER CANCELLATION
AFFIX STAMPS BY PASTING
THE TOP PART TO
THIS SPACE AND OVER-
LAPPING THEM.

35



66



88



58



64



17



26



56



61



60



54



78



65



59



23



57



113



126



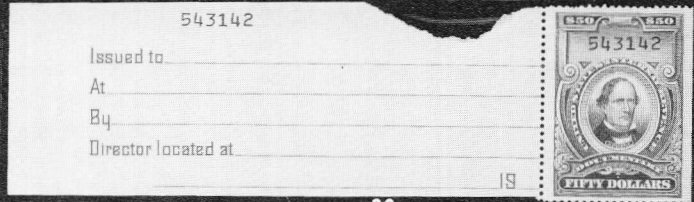
127



133



135



Issued to _____
At _____
By _____
Director located at _____

19

32



38



42



25



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70



79



55



62



158



159



160



24

WHITTIER PHILATELIC SERVICES

Eric Jackson 213-698-3193
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MAIL BID SALE #19

CLOSING DATE: February 27, 1987

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

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

UNITED STATES - Scott Catalogue Numbers		TAXPAIDS - Springer Catalogue Numbers	
1	R5a T5 double transfer VF PHOTO	55.00	
2	R5a horizontal strip of five, unused F	30.75+	
3	R7P4 plate proof on card VF PHOTO	60.00	
4	R7TC ultramarine trial color plate proof on card XF PHOTO	110.00	
5	R11b Avg few pulled perfs	130.00	
6	R13b Avg short perf PHOTO	120.00	
7	R13c "Newbauer & Co" black printed private die match provisional Avg PHOTO	-----	
8	R17c Avg PHOTO	100.00	
9	R18c "S. R. V. D." black printed private die medicine provisional Avg	-----	
10	R47a horizontal pair, embossed cancel F PH	90.00	
11	R52b F	40.00	
12	R62a top sheet margin F crease	30.00	
13	R77c F thin spot	50.00	
14	R80c Avg-F	60.00	
15	R81c partial imprint at left Avg-F	-----	
16	R83c horizontal pair F crease, short perfs	90.00	
17	R85a VF crease PHOTO	90.00	
18	R87c F-VF corner crease	45.00	
19	R98c Avg	25.00	
20	R101c Avg	85.00	
21	R116 red h/s cancel VF, small tear	55.00	
22	R117 F-VF small rust stain	22.50	
23	R126 F-VF thin PHOTO	100.00	
24	R128 F-VF PHOTO	100.00	
25	R194 F-VF cut cancel PHOTO	200.00	
26	R223 F few nibbed perfs PHOTO	550.00	
27	R290 sensitive ink VF PHOTO	CV as mint 30.00	
28	R291* F-VF few short perfs	25.00	
29	R293* Avg	35.00	
30	R300 sensitive ink F PHOTO	CV as mint 50.00	
31	R510 F-VF uncut	50.00	
32	R725* with stub, some perf faults and piece missing, very unusual and scarce PHOTO	35.00++	
33	RE56 VF few short perfs	30.00	
34	RE58 VF	25.00	
35	RE59 VF light crease PHOTO	125.00	
36	RJA59c* F	4.00	
37	RJA60b VF	20.00	
38	RJA61a VF PHOTO	40.00	
39	RJA62b F-VF facial faults from being folded around a box	25.00	
40	RJA63b VF small thin	20.00	
41	RJA67b VF perfin, crease	10.00	
42	RJA68a VF PHOTO	325.00	
43	RJA69a VF	10.00	
44	RJA71b VF	20.00	
45	RJA47a VF thin	20.00	
46	NARCOTIC STAMPS, accumulation of about 250 stamps between RJA34//74, includes multiples, good variety of values, faults	-----	
47	REVENUE STAMPED PAPER, lot of 38 different stamps on full documents including checks, receipts, stock certificate, bond, mint & used. Stamps include RN-A1a, B1a, B4, B6, B13, C21b, C22, G1a, P5, U1, W2, X5a, and more. F-VF	649.60	
48	RO37b F-VF thin, few short perfs	75.00	
49	RO52 full wrapper F-VF creased from folding	50.00	
50	RO53 full wrapper VF	125.00	
51	RO89b F thin	30.00	
52	RO121b F	30.00	
53	RO147a full wrapper F, small piece out at top	40.00	
54	RS53b F thin spot, light soiling PHOTO	55.00	
55	RS57d F-VF thin spot, few short perfs PHOTO	55.00	
56	RS61d F-VF thin spot PHOTO	70.00	
57	RS73a F thin spots, short perfs PHOTO	60.00	
58	RS129b F-VF PHOTO	80.00	
59	RS148c F thin PHOTO	65.00	
60	RS208P4 plate proof on card XF PHOTO	-----	
61	RS209c F-VF thin, short perf PHOTO	85.00	
62	RS215b VF thin PHOTO	70.00	
63	RS245a VF minor faults	13.00	
64	RS246a F-VF usual faults from folding PH	55.00	
65	RS270b F PHOTO	50.00	
66	RT15b F-VF light stain PHOTO	70.00	
67	RVB2 used on license F-VF creased	25.00+	
TAXPAIDS - Springer Catalogue Numbers			
68	CIGAR TC359 blue SPECIMEN cvopt F PHOTO	-----	
69	-TC361 red SPECIMEN overprint F PHOTO	-----	
70	-TC363 red SPECIMEN overprint F PHOTO	-----	
71	SNUFF TE647 used on full can of Tube Rose Scotch Snuff F	-----	
72	-TE765 used on full can of Tube Rose Scotch Snuff	-----	
73	SNUFF SPECIMENS TES1 F-VF	12.00	
74	-TES2 F-VF 10mm repaired tear	10.00	
75	-TES3 VF nick in right margin	12.50	
76	-TES5 Avg	10.00	
77	-TES6 F	10.00	
78	-TES7a "SPFCIMEN" F PHOTO	50.00	
79	-TES10 VF PHOTO	10.00	
80	-TES11 VF	10.00	
81	-TES12 F	12.50	
82	-TES13 F-VF	10.00	
83	-TES15 VF	12.50	
84	-TES19 F-VF	10.00	
85	-TES20 VF PHOTO	12.50	
86	-TES22 F-VF	12.50	
87	-TES23 F	12.50	
88	-TES40 XF PHOTO	35.00	
89	BREWER'S PERMIT Series of 1875, black on green silk paper VF punched remainder	-----	
90	DISTILLED SPIRITS FOR EXPORT Series of 1872, black on gray silk paper VF punched remainder	-----	
91	DISTILLERY WAREHOUSE Series of 1871, orange & black on white silk paper VF punched rem.	-----	
92	RECIFIED SPIRITS Series of 1875, green and black on green silk paper, 5 different for 10, 20, 30, 40, & 50 gallons VF punched rem.	-----	
93	SPECIAL BONDED WAREHOUSE STAMP FOR GRAPE BRANDY Series of 1878, green and black on blue wmk paper VF punched remainder	-----	
94	WHOLESALE LIQUOR DEALER Series of 1872, orange and black on gray silk paper VF punched remainder	-----	
95	-Series of 1876, green and black on green silk paper for 40 gallons VF punched rem.	-----	
GREAT BRITAIN & BRITISH COMMONWEALTH Barefoot Catalogue Numbers			
96	GREAT BRITAIN-Consular Service 1902 £50 (73) F creased PHOTO	£75.00	
97	Embossed Adhesive-Bankruptcy 8 diff F	£38.50	
98	-Chancery Fee Fund 5 different F	£23.50	
99	-Customs 1860 £ (10) F	£25.00	
100	Isle of Man 1903 10/ (31) VF	£15.00	
101	Justice Room 1871 2/6 type a (5) VF	£10.00	
102	Life Policy 1854 3d die II (1) VF	£10.00	
103	-1854 6d die I (2) VF	£10.00	
104	-1854 6d die II (2) F-VF crease	£10.00	
105	-1854 1/ die I (3) F	£10.00	
106	-1854 1/ die II inverted watermark (3) F-VF crease	£10.00	
107	-1854 2/ die I (4) F	£10.00	
108	-1854 2/6 die I (5) F crease	£15.00	
109	-1854 2/6 die II (5) F	£15.00	
110	-1854 5/ die I (6) F crease	£15.00	
111	-1854 5/ die II (6) F-VF	£15.00	
112	-1854 10/ die I rt sh margin (7) VF crease	£15.00	
113	-1854 £1 die I bottom sheet margin (8) F small scissor cut PHOTO	£30.00	
114	-1860 3d (9) F-VF	£10.00	
115	-1860 1/ (11) VF crease	£10.00	
116	-1860 2/ (12) VF	£10.00	
117	-1860 2/6 (13) VF thin	£15.00	
118	-1860 5/ (14) F-VF	£15.00	
119	-1860 10/ (15) VF crease	£15.00	
120	-1865 3d (18) F-VF	£6.00	
121	-1865 1/ (20) F crease	£10.00	
122	-1865 2/6 (22) F	£15.00	
123	-1865 10/ (24) F-VF crease	£15.00	
124	-1869 3d (27) VF	£6.00	
125	-1869 1/ (29) F	£10.00	
126	-1869 2/ (30) VF PHOTO	£10.00	
127	-1869 5/ (32) VF PHOTO	£15.00	
128	-1872 1d (35) F-VF	£6.00	
129	-1872 3d (36) VF mint OG	£6.00	
130	-1872 6d (37) F mint OG	£10.00	
131	-1872 1/ (38) F-VF	£10.00	
132	-1872 2/ (39) F-VF	£10.00	
133	-1872 5/ (41) VF PHOTO	£15.00	
134	-1872 10/ (42) F mint OG	£15.00	
135	-1872 £1 (43) F PHOTO	£30.00	
136	Life Policy stock of 294 stamps, good range of issues and values, most have faults and/or margins cut into design	£3,221.00	
137	National Insurance 1945 11d orange & black (34) F-VF mint	-----	
138	Southampton-County Court Fees 22-27 F-VF	£14.00	
139	Specimen Overprints 15 different, Judicature Fee, Foreign Bill, etc. CV of basic stamps	£20.05	
140	Great Britain extensive stock of many thousands house in two large stockbooks, we note Admiralty Court, Bankruptcy, Common Law Court, Consular Service, Copyhold Commission, Customs, Foreign Bill, Patent, Justice Room, Northamptonshire, Isle of Man, Jersey, and many more categories. Condition is mixed as can be expected. Barefoot CV is in excess of	£8,000.00	
141	CYPRUS 1883 4½ pi green (21) VF	£15.00	
142	TRANSVAAL Pass 1890 1/ (2) VF small creases	£10.00	
143	-1902 1/ (11) VF	£15.00	
144	BRITISH COMMONWEALTH shoebox of about 4000 revenues filed in envelopes, we note Mauritius, Straits Settlements, New South Wales, New Zealand, Queensland, Cyprus, Victoria, Orange River Colony, and much more	-----	
145	BRITISH INDIA box of over 3000 revenues sorted into envelopes, about 30 different	-----	
146	ARGENTINA collection of about 4500 revenues arranged in two stockbooks, includes some varieties, multiples, full sheets, a nice lot	-----	
147	COLOMBIA accumulation of 54 telegraph stamps Hiscocks CV	£41.75	
148	GREECE 1875-1973 selection of 275 different revenues, heavy in the later issues F-VF	-----	
149	GUATEMALA stockbook containing about 750 revenues, heavy duplication of some, about 50 being different	-----	
150	PARAGUAY Telegraph 1892-1901 40¢, 1 unused & 1 used with postal cancel Hiscocks 4 F-VF	£11.00	
151	PERSIA stockbook of over 500 revenues, over 125 different, many not listed in Forbin. CV of listed items is over 375 francs	-----	
152	SERBIA Accumulation of about 300 stamps in varying quantities, over 50 diff, generally F, some faults. Spajic catalogue value	150.00	
153	SPAIN accumulation of 36 telegraph stamps Hiscocks CV	£52.00	
154	SPANISH COLONIES, SPANISH ANTILLES, CUBA, & PHILIPPINES stock book containing over 500 revenues including multiples, full sheets, and some later issues	-----	
155	SWITZERLAND Telegraph 1868-9 20F (Hiscocks 5) VF mint, small tone spot	£10.00	
156	-1881 5¢-20¢ on granite paper (Hiscocks 13-9) mint blocks of six, F-VF	£44.10	
157	URUGUAY Documents 1891-2 first quarter 1P VF	-----	
158	-1892-93 second quarter 30P F PHOTO	-----	
159	-1896-97 first quarter 30P VF PHOTO	-----	
160	-1903 third quarter 22½ VF PHOTO	-----	
161	-Taxpaid strips (the long ones) 9 different F-VF all are crease, some faults	-----	
162	VENEZUELA Telegraph 1896 issue accumulation of 17 stamps F-VF Hiscocks CV	£37.50	
163	YUGOSLAVIA 95 revenues on 2 stockbooks, about ½ being different F	-----	
164	SEALS & LABELS box containing over three lbs of National Wildlife Federation, Boys Town, Animal League, Bible Society, Christmas, Easter, etc., etc.	-----	

END OF SALE

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The American Revenue Association

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

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

Phillip Bamman 4407, 1204-B Silver Ave SW, Albuquerque, NM 87102, by Eric Jackson. Genl US revs.

Alexander R Beckman 4406, 136 S Gordon Dr, Winston-Salem, NC 27104, by Scott Troutman.

Boward County Library, Fine Arts and Recreation 4422, 100 S Andrews Ave, Fort Lauderdale, FL 33301.

Bob Cherestes 4415, 928 26th St, Santa Monica, CA 90403, by Eric Jackson. Romania.

Patrick J Eppel 4417, 108 Pinewood Circle, Aple Valley, MN 55124, by Eric Jackson. Russia and related areas (Ukraine, Armenia, etc).

Seth Farash 4413, 1274 E 52nd St, Brooklyn, NY 11234, by Eric Jackson. France and US revs.

John S. Glascom 4414, 4 Ansel Ave, Providence, RI 02907, by Michael Aldrich. M&M, taxpaid.

Robert L Groth 4418, 19614 69th Pl W, Apt 5, Lynnwood, WA 98036, by Michael Aldrich. US stock transfer, wines, cigt tubes, motor vehicle, telegraphs, fantasies.

George W Hess, Jr 4408, 21 Magnolia Ct, Lawrenceville, NJ 08648, by Richard Friedberg. RR and ship cancels.

Dr Steve Hiscocks 4416, PO Box 77, Woking, Surrey GU22 0HB, England, by William Edgar, Jr. Collector/dealer.

Steven M Kidd 4419, PO Box 1312, Parkersburg WV 26102, by Eric Jackson. Collector/dealer—world revs.

William M Larrabee 4420, 9229 Arlington Blvd, Apt 407, Fairfax, VA 22031, by Allan R Larrabee. Mostly US revs.

Robert T McGregor 4410, 1159 Calle Yucca, Thousand Oaks, CA 91360, by Eric Jackson. US first issue.

Dr Joseph C Muren 4411, 50 East North Temple (18th Floor), Salt Lake City, UT 84150, by Richard Friedberg. Argentina and US.

John K Sturman 4412, 200 Wellington Rd, Indianapolis, IN 46260, by Secretary.

Russell White, IV 4421, 189 High Range Rd, Londonderry, NH 03053, by Daniel L Gorton. Revs of New Zealand, Canada, GB and Australia.

James W. Woodley, Jr 4409, 5130 E 5th St, #10, Katy, TX 77449, by Secretary. Fed and state ducks, state conservation, fed boating.

Highest membership number assigned on this report is 4422.

NEW MEMBERS

Numbers 4387-4396

REINSTATED

Martin Cerini 1854

APPLICATIONS FOR REINSTATEMENT

Frederick H. Gloeckner 754, 734 Millbrook Lane, Haverford, PA 19041, by Eric Jackson. Thailand revs; Germany revs, locals, RR stamps.

David D Marcinkus 4096, 418 Illinois Ave, St Charles, IL 60174, by Secretary, M&M.

RESIGNED

Mrs Adolph B. Hill, Jr

DECEASED

Donald E Makinen

MEMBERSHIP SUMMARY

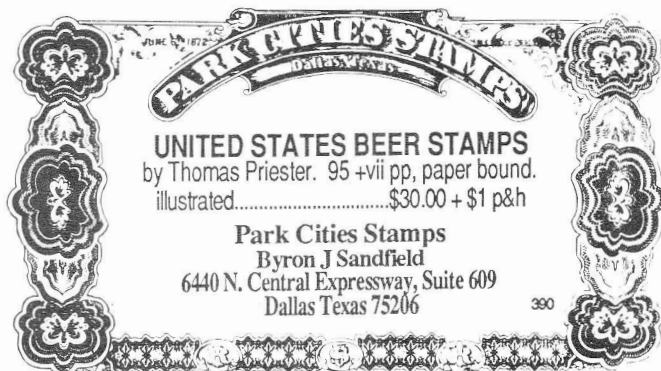
Previous membership total	1488
Applications for membership	17
Reinstated	1
Applications for reinstatement	2
Resigned	1
Deceased	1
Current membership total	

President's Column—continued from page 1

have not been previously contacted, you might let Larry know that, too. He will pass the information on the the G-P folks.

Any ARA members willing to give a talk during the show are urged to contact *Ed Cutler*, 23457 Beachwood Blvd., Beachwood, OH 44122 as soon as possible. Arrangements must be complete by February 15 so the schedule can appear in the show program.

More show details will be published in *LINN's Stamp News* in the issue of March 16, 1987. Let's have a good turn-out at Cleveland!



Member's Ads

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

1. One ad per issue per member.
2. Send ad on post card or card enclosed in envelope only (no letters or aérograms please).
3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.

6. Ads should only be sent to:

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Buying State Ducks: Florida 1979 - \$10.00; Illinois 1975 - \$80.00, 1976 - \$11.00, 1981 error - \$115.00; Iowa 1972 - \$65.00, 1974 - \$20.00, 1979 - \$200.00; New Hampshire 1983 - \$15.00, 1984 - \$8.00; Tennessee 1979 Res - \$20.00, NonRes - \$135.00; Ohio 1982 - \$21.00; Missouri 1979 - \$135.00, 1980 - \$12.00. David Curtis, 1806 Sycamore Drive, Killeen, TX 76543-3239. •428•

Revenue Books. Pre-publication orders now being taken for new books: Albania, Great Britain (Booth final volume), Telegraph Equipment at the turn of the century, also new editions: Great Britain (Barefoot), Israel (Wallerstein), Italy (DeMagistris). Full list of over 120 Revenue and Cinderella titles on request. Visa/Mastercard welcome. Write GLASS SLIPPER (Andrew Hall, ARA) PO Box 62, York, England YO1 1YL or phone 011 44 904 701 505 (24 hours). •429•

Disabled American Veterans key chain tags, license plates, B. F. Goodrich key chain tags, windshield stickers, auto related items wanted. Dr. Edward H. Miles, 888-87th Ave, New York, NY 10019. •430•

Rattlesnake Island locals wanted! 1973 to current issues only (none earlier needed), stamps, covers, related material. Will send in return equal catalogue value PLUS in better world stamps. Send any sets you can spare. I will treat you right. Jacob Kisser, 254 Park Avenue South, PHF, New York, NY 10010. •431•

All ARA members attending the 1987 meeting at the Garfield-Perry Stamp show. Drop around to booth 57 in the furthest right hand corner, and say hello to Irv Bayer of DIB Enterprises. Just bought the remainder of the Bobo auction stock of M&Ms, some of them, that is. May be some minor goodies for you. No harm in looking and saying hello. DIB Enterprises, Box 18032, Cleveland, Ohio 44118. •432•

Wanted: South African states revenues from Cape of Good Hope (from Dutch to British), Griqualand West, Transvaal, Orange Free State, and Natal. Also seeking philatelic literature about same areas. Lots, collections, accumulations, or approvals solicited, will pay postage. Write to Ron Carlson, 5751 Cedar Ave., Long Beach, CA 90805. •433•

Wanted to buy or trade: USIR permits issued by the Bureau of Prohibition or by the Bureau of Industrial Alcohol; USIR green or blue liquor strip stamps or case stamps, USIR red strip stamps, rectification tax stamps, state revenue stamps. Bill Smiley, Box 361, Portage, WI 53901. •434•

Want signed state duck stamps. Will

trade RWs for them or purchase. I will trade state fish and game stamps. Need Maryland big game archery stamps, Washington archery or muzzle loading stamps and Michigan Non-Resident trout stamps for 1969 and 1970. Rog Beals, Box 210, Montevideo, MN 56265. •435•

Vol I Gene Kelly's Fiscal Stamp Catalog of the Kantons of Schaffhausen, St. Gallen and Thurgau and Their Towns. 30SFr plus postage USA 2.70 SFr. Gene Kelly, Steinerstrasse, (CH) 8253 Diessenhofen, Switzerland. •436•

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Russia Revenues (Fiscals), vignettes (labels), seals, locals (zemstvo), fiscal paper and documents wanted. Imperial, states, armies, and soviet. Will exchange or purchase for what I need. Martin Cerini, 21 W 12th Street, Huntington Station, NY 11746. •439•

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17.	RN-B13 on American Exchange Nat'l Bank	40.00
18.	RN-C1 VF+ unused	7.50
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22.	RN-E4 VF Lanmen & Kemp	4.00
23.	RN-F1 F/VF Lanmen & Kemp	3.00
24.	RN-L10a VF vignette of hunter & dog	7.50
25.	RN-M1 unused w/one punched hole	20.00
26.	RN-X6 VF	3.00
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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.