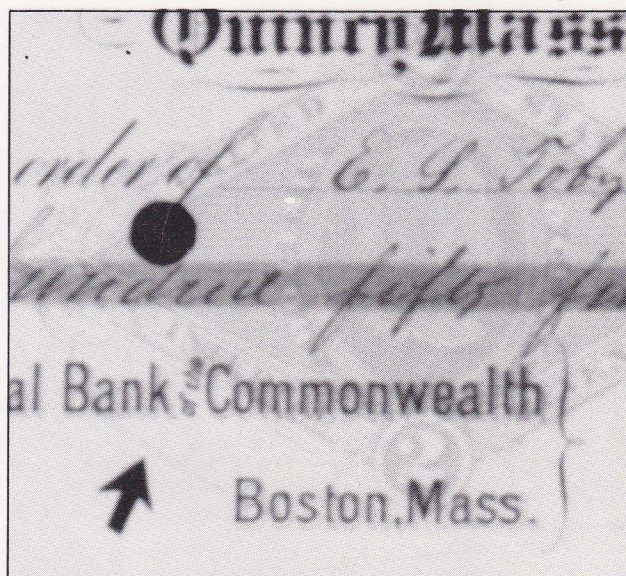


The American Revenuer

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found on RN-G1 consisting of a line parallel to the
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◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

FEBRUARY, 1987

Volume 41, Number 2
Whole Number 392

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Chapter Notes:

The Spirit of '98

At a recent meeting of the N.Y. Chapter of the ARA a number of members combined to show the variety of tax stamps issued for the War Revenue Act of 1898. It was a comprehensive but quickly prepared Act and odd things happened in the first months.

Bank checks, bearing the overprinted postage stamps with unusual uses were shown by Terry Hines. A whole, bound checkbook from 1898 was displayed by Howard Karlin in which the pages had mixed imprinted and adhesive stamped checks. Ernest Wilkens showed stamp-imprinted railroad tickets: 1¢ for a parlor car seat, 1¢ for a sleeper berth.

Alan Hicks showed the 1898 Beer stamps with Bureau and with I.R. collectors' overprints on the previous issue. He commented on the work done to identify an overprint with a particular revenue district. As a sidelight, he exhibited a truly unusual beer stamp: two partial impressions appearing clearly in the blank selvage of a large block of a Battleship proprietary stamp. Had the paper accidentally touched a beer stamp plate? Can it be a double set-off?

The classic '98s—the Battleships—were richly shown by Michael Rosenberg. Shades, double transfers, a glance at the wide field of printed cancels, the use as postage, and the use on documents were displayed. The emergency issues attracted much attention: Chapman's 1¢ receipt stamp, the St. Louis labels, and Dr. Kilmer's various overprints.

The 1898 Act was not long in effect, about four years, but it left behind a field of collecting interest that continues strongly today.

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

To The Editor...

After reading Albert L. Batik's article "Airport Departure Tax Stamps" in the October, 1986, issue of TAR I think I can add a little following a round-the-world hop in April, 1985.

Hong Kong—The rate was increased to \$120 on April 1, 1985. The stamp illustrated was overprinted "From 1 April 1985".
Letters—continued on page 33

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

McAllister One Cent Medicine Stamp

It seems strange that after so many years not more of the McAllister stamps have come to light, but then again when it is considered that there are a number of other match and medicine issues of which only one or two copies are known, it isn't so strange after all. At the time these revenue stamps were used, it was the practice to place them on the package in such a way that the very act of opening it destroyed the stamp, and although a great many were used, comparatively few escaped destruction, either partial or total.

The copies illustrated with the history and deductions concerning them are the result of the work done by Mr. Edward F. Coffin.

I. History of the Specimens.

The uncut copy.

Mr. Frederick Forehand of Worcester, Mass. unearthed this copy in the town of Foxboro, Mass., during the Summer of 1911. The accompanying letter from Mr. Robt. W. Carpenter, in whose possession it was discovered, gives a concise statement of the known facts regarding it. Mr. Carpenter is an attorney-at-law and a leading citizen in the town in which he resides.

Foxboro, Mass.
Jan. 3, 1912

Dr. Edward F. Coffin,
Worcester, Mass.

Dear Mr. Coffin:—

The following statement contains such facts as I am able to give relative to the 1¢ McAllister proprietary stamp which Mr. Forehand obtained from me last Fall.

For several years prior to and during the Civil War, my father was post-master of Foxboro, and my grandfather kept a drug store in the same building. When Andrew Johnson became President in 1865 my father lost his appointment as post-master and as the party succeeding him opened a drug business in connection with the office, my grandfather in a few months closed out his business, disposing of such portion of his stock as he was able, to the new incumbent, and storing the remainder at our home.

When I was 14 years old, or about 1867-68, I became interested in the collection of postage stamps and rummaging among some of my grandfather's effects, I found in the old desk which he had used at his store quite a quantity of old proprietary stamps, including not less, I should judge, than 150 of the Jayne & Son (or Ayer's) stamp, of the 1¢ & 4¢ denominations, all unused, and a few miscellaneous one, including the McAllister stamp. As I was not interested in the collection of medicine stamps, in due course of time, I gave or traded away nearly all that I had found, but a few, including the McAllister, which I had pasted in a scrap-book, had remained forgotten almost, until Mr. Forehand came along and took out such specimens as



The McAllister One-cent Medicine stamps; left the uncut and right the cut copy.

he wished. I never felt any interest in medicine stamps, and did not know until you acquainted me with the fact, that the McAllister stamp was in any way different from the rest.

I feel very sure that the stamp must have come into my grandfather's possession in the regular course of his business and probably in connection with the sale of the particular kind of salve to which it applied. I am certain that he never had any interest in stamps of any kind other than in using them for the purpose for which they were created.

If the above facts supply any information which is of interest to you I am pleased to have been able to communicate them, and regretting my inability to throw any further light on the matter, I remain,

Sincerely Yours,
(Signed) Robert W. Carpenter.

The cut copy.

This copy was found in the possession of Mr. H. B. Seagrave, a well-known collector-dealer of Boston, Mass. It came into his hands with a miscellaneous assortment of revenue stamps, originally the property of B. Elliott Woodward, an old-time Boston druggist who was incidentally a stamp and curio collector. Mr. Woodward was in the retail drug trade as early as 1857 and it is entirely likely that he secured the copy while it was still current, as he would have ample opportunity to do so.

II. A comparison of the Two Specimens.

Paper.

One of these is a thick surface-coated paper and calendared. The other is a thin wove semi-transparent paper with unfinished surface.

Color.

The specimens are certainly on two entirely distinct shades of paper although it is evident that an effort has been made to have them both of a reddish color. Experiment has demonstrated that the lighter shade could not by any process of change have been produced from the darker shade.

Typographical features.

The most careful comparison between the copies, compels the conclusion that both were printed from identically the same form. Internal evidence compels the belief that quite a good many impressions were struck off, as the examination critically of the "cut" copy discloses the fact that the surface of all the type appears heavier, and the letters, "IETARY", of the word "Proprietary", have been thrown out of alignment, which would hardly be likely to occur except as the result of continuous printings have been made.

Signature.

A careful examination of the signature under the magnifying-glass shows that this is an original autograph written on, after the design had been printed, with the evident intention of affording the personal guarantee of the manufacturer to his goods.

III. Are These Specimens to be Regarded as "Fakes"?

The foregoing history of the specimens and the typographical differences which they exhibit seem to argue strongly against such a theory. The following reasons are presented as arguing against the "fake" theory:—

First.

As early as the year 1865, there could have been no possible incentive for the production of a "fake" revenue, as there were practically no collectors of the genuine issues. "Fakes" have a market only where there exists a broad market which cannot be supplied with the genuine articles.

Second.

Both of the specimens came to light in the logical place for a proprietary revenue to be found, namely, in the hands of a druggist who may reasonably be expected to have had the goods on sale, upon which they were used.

Third.

A "fake" stamp is usually produced in quantities, as it is only by the sale of many copies at a low price that its perpetrator can hope to receive the reward of his labors. Had this been the condition in the present instance there is every reason to believe that copies of these would have been early known to collectors and have been preserved. The fact that only two copies are now known to exist, after a lapse of nearly 50 years, and that not a single word concerning them has been heard during the whole period which has

intervened, argues strongly against the "fake" theory.

Fourth.

A "fake" would hardly be expected to exhibit the minor typographical differences which these specimens disclose. Such unstudied variations bear all the hall-marks of genuineness. On the back of the uncut copy, **beneath the gum**, is to be seen an offset impression of the design, a little touch of genuineness hardly to have been put there by a fakir.

IV. McAllister's Salve. Manufactured 1845-1912.

We are now confronted, in our investigations, with a most interesting coincidence, and which must be accounted to bear directly upon the question of the authenticity of the A. McAllister specimens. A proprietary preparation, known as "McAllister's Ointment, or All Healing Salve", has been known to the drug trade since 1845. Furthermore the design upon the McAllister Ointment is so closely identical with that upon the A. McAllister specimens as to lead one to infer that they may have been one and the same preparation, making allowance simply for the difference in time that they were in use. Whatever may eventually develop tending to establish such connection between them, there is nothing at present known which tends to show it, as the result of investigations conducted with the present manufactures of McAllister's Ointment, Messrs. Hall & Ruckel of New York City. There is more reason for believing at the present time that "A. McAllister" may have been an imitator or rival of the James McAllister business. However, the existence of the McAllister Ointment which for trade considerations has retained its oldtime label, and which was certainly on the market many years before 1865, creates a strong presumption for the existence of an "A. McAllister" salve on sale in the drug

This article was reprinted from The Philatelic Gazette (there have been seven Philatelic Gazettes in the U.S., this one was from New York by the Philatelic Publishing Co.) Vol. 7 pp226-231, 1917.

There seems to be the only major article in the literature about these items although more searching may yield something else. Charles Nast writing in Everybody's Philatelist about 1912 (3:25 and 3:65-66) wrote about the discussion regarding this stamp's authenticity and indicated that many awaited Edward Coffin's article about it. It could be assumed that this then was that long awaited article. Nast indicates in the second article that the chairman of the U.S. Revenue Society (who was Clarence Eagle) believed the stamps to be fake; however, E. B. Sterling examined them and Coffin's supporting evidence and believed them to be genuine.

This article, to my view, is certainly one of the most, if not the most, interesting thing I have turned up in the revenue literature of the period—this is the result of looking at thousands of articles. Two major revenue dealers I talked with have never seen the items; but, note that the nostrum was for real...R. F. Riley, Associate Editor.

trade during the early 60's.

Of quite as much significance for our present purpose, is the very reasonable inference that the "A. McAllister" salve was sold in a package resembling the present form of the "McAlister's Ointment". Such being the case, we may readily conclude that the **uncut** McAllister was actually a MEDICINE WRAPPER, folded over the top of the package and the ends brought together underneath, effectually sealing the package. The width and length, taken into consideration with the relative position of the printed design, all tend to confirm such belief. The gum which appears on the specimens has been applied as a matter of convenience, but the specimens are actually to be regarded as label wrappers, and should not be considered as "adhesive stamps". The very form in which the **cut** copy has been preserved argues for this. The greasy appearance of this copy certainly makes it a warrantable assumption that it was at some time attached to a box of salve. If so, and it was wrapped around the package in the manner we have assumed, one end of the wrapper, at least, would be torn off when the salve was opened, and with this specimen, it doubtless was the end which bore the signature. Having been thus mutilated, the most natural thing would have been for the person preserving it as a revenue specimen, to have trimmed it to shape, especially in the early stages of stamp-collecting when this practice was quite general.

V. The Revenue Aspect of the McAllister Wrapper.

Presumption against fraud.

The question naturally suggests itself, if the wrapper was

not a "fake" was it designed to defraud the government of revenue? I cite these reasons against such belief.

1st. Revenue officers were constantly examining the druggists stocks in trade and would have had opportunity to discover at once the fraud which had been perpetrated.

2nd. The penalty which would have followed the detection of the fraud, (a fine of \$1000 and imprisonment at hard labor for a term of 5 years) appears altogether out of proportion to the possible gain which any person could have hoped to realize from his criminal act.

I am convinced that both the opportunity and the incentive for perpetrating a fraud are wanting. Also it may be stated that the records of the Civil War period do not embrace a single instance of a wholly spurious stamp having been made and with the intent of defrauding the government, and it certainly seems unwarrantable to assume that one has come to light after the lapse of nearly half a century, unless facts can be adduced in support of such a charge.

The matter of "stamped paper".

If we concede the fact that the McAllister wrapper is essentially a label wrapper, employed as other medicine and match wrappers of the period were used, we must recognize that forthwith we are dealing with "stamped paper" and not with considerations which would have application in the case of an adhesive stamp.

While Butler & Carpenter seem to have contended successfully for a monopoly of the production of both the general and private adhesives, they never pretended to exercise a similar control over the issue of "stamped paper". This is made apparent in correspondence between Mr.

Notes On a Package of the Original McAllister's Ointment.

This package had been in possession of a wholesale drug house for 40 years.

Had an uncanceled Hall & Ruckel 1¢ green private proprietary stamp of Civil War period affixed. This stamp was so placed as to be inevitably torn into two pieces when the package was opened in the usual manner.

Dimensions of package.		Measurement entirely around the package lengthways
Length	1-3/4"	is 5-1/4"
Width	1-5/8"	
Depth	7/8"	

Description of its merits as a healing preparation says " * * * It is thus that it cured Consumption * * *". The package as sold to-day substitutes the word "Eczema" in place of "Consumption".



Carpenter and Mr. Butler, as given on page 335 of the Boston Revenue Book, from which I quote, as follows:—Referring to the production of the Byam & Carlton match wrappers, Mr. Carpenter says, “a stamp in the center of his label wrapper. Under the law, he has the right to demand such ‘stamped paper’, and, furnishing it, at his own expense, the Commissioner **must** have just and valid reasons for refusing the exercise of this right.” It is thus made apparent, that once having secured the approval of the Commissioner to his design, any one might have his stamped paper prepared without regard to Butler and Carpenter’s contract rights in respect to adhesive issues. In such case, the records of Messrs. Butler and Carpenter would be entirely silent on the matter, and as these are the only ones at present available, the real authorization of the issue of most “stamped paper” is incapable of documentary proof. Its use, to my mind IMPLIES that the authority of the government had been obtained for its issue.

How the government would obtain the tax.

The collection of the government revenue for this class of goods employing “stamped paper”, was in the nature of an “ad valorem” duty. Manufacturers of proprietary goods, were required by law to make monthly returns to the Collector of the district in which they were located, of all articles “removed for consumption” from their factory during the preceding month and payment of the tax was in accordance with such returns which were made under oath. Let it be clearly apprehended that the sole object of the stamps on such article was for the purpose of **Denoting the Duty** on the article. Of course, in the case of manufacturers of proprietary articles who employed adhesive stamps, either the general or private issues, the tax was paid by the purchase of the stamps, but they were compelled to make the monthly returns to the Collector, as above outlined.

VI. In Conclusion.

The facts which have been thus far presented, have been set forth in a desire to acquaint stamp collectors with such

information as would enable them to arrive at an independent conclusion with respect to the philatelic status of the McAllister specimens. The writer has no disposition to foist anything upon collectors, but having as a result of a serious investigation of the specimens, arrived at the conclusion that the specimens were entitled to the presumption of genuineness, unless facts could be found to compel a contrary opinion, the invites the fullest possible investigation of all that pertains to the matter.

The writer does not consider that the appearance of these specimens, even at this late day, so long as there is nothing to indicate any irregularity, should militate against their acceptance as full-fledged U.S. Revenue issues. Had they come to light 30 years ago, doubtless much of the mystery which now envelopes them could have been explained away, but the fact that they accidentally escaped observation until the present day, should not, it seems to me be held, in any way, to discredit their philatelic standing.

I invite the co-operation of all students of U.S. Revenues in the investigation of these specimens, and shall be quite content to leave their status to the consensus of such opinion as may prevail among collectors in regard to them.

EDWARD T. COFFIN.

Worcester, Massachusetts,
February 10, 1912.

The stamps and foregoing data were submitted to Messrs, John N. Luff, E. B. Sterling, H. E. Deats, A. F. Henkels and C. A. Nast, among the foremost authorities on U. S. Revenue issues and all of them accepted the stamps as a legitimate issue unqualifiedly.

It would seem after a careful study of the above facts that here is another addition to the list of match and medicine stamps.

(This appears to have been the only thing ever written about these stamps/wrappers. That was 70 years ago; does anyone have any knowledge about the existence of these stamps today...Editor)

Entertainment Tax Stamps of Rajasthan State

by K. D. Singh, ARA



The Indian State of Rajasthan levies a tax on commercial entertainment shows. In big towns where there are Commercial Tax Officers the tax is payable in cash by the cinema owners but in small places the cinema houses pay the tax by affixing proper enter-

tainment tax stamps which are available in various values.

The stamps measure 17 x 25mm. They are printed on white wove un-watermarked paper and perforated 14. They are printed in the following values and colors:

5 np.	Brown
6 np.	Blue
7 np.	Gray
8 np.	Violet
9 np.	Green
10 p.	Blue
20 np.	Bistre
25 p.	Blue Green
40 np.	Brown

50 p.	Violet
60 np.	Orange Brown
75 p.	Violet
1 Re.	Orange

Note that the 10 p., 25 p., 50 p. and 75 p. stamps have the value inscribed as paisa (p) instead of naya paisa (np). It is probable that these values were reprinted later with p. instead of np. After the decimalization of Indian currency the resulting paisa was known as naya paisa to differentiate it from the old paisa which was 1/64 of a Re. As time passed and the public became accustomed to the change, the naya paisa has once again been termed as paisa.

New Philippine Documentary Stamped Paper

by Douglas K. Lehmann, ARA

Up to this year there were four known documentary stamped paper designs for the Philippines under U.S. dominion. Now there are five.

The first four designs—all two Centavos denominations in shades of carmine and red—are recorded by Arnold H. Warren in *The American Philatelist* issue of June, 1968.

All the issues that resulted from these four designs were printed by the Manila Bureau of Printing for the Bureau of Internal Revenue. All stamps were imprinted directly on a tax document which was usually a bank check. The issue dates range from the first design in 1907 to the fourth design which up to now was thought to be the last in 1936. The first design was square and the last three (including our new discovery) are oval.

The fifth design issue on full document is shown in Figure 1. It has been discovered after being a philatelic secret for over 45 years. The denomination is 20 Centavos and the color is light blue when using a Stanley Gibbons color gauge. Both the two Centavos carmine and this 20 Centavos blue matches the colors used for the adhesive series that have been known and collected for many decades. The design of this new discovery is the same design of Warren's fourth design (W776) but slightly larger so it may just be considered a new denomination rather than a new design. The two Centavos stamp measures 14 x 19.5 mm while the 20 Centavos is 16 x 22 mm. This design has an eagle surrounded by a pair of palm trees all over the Philippine governmental shield. The outer circle reads in curved lettering top and bottom "INTERNAL/REVENUE" with two "20 Centavos" denomination blocks left and right and inner small lettering that reads in a similar fashion "documentary/stamp tax." This 20 Centavos rate is required for the signing signature authen-

Figure 1. A newly discovered piece of stamped revenue paper from the Commonwealth of the Philippines. The two P1 stamps originally covered the imprinted stamp.

ticating the tax certificate (and other taxes too). The particular tax certificate in Figure 1 is for a tax clearance for a passage ticket. The two one Peso (W725) and the three Peso (W726) stamps pay a five Peso tax required for a passage ticket (one-way or two-way) costing 250 Pesos or more from a Philippine port to a U.S. or other foreign port.

In order to photograph and display this new discover, I relocated the pair of one Peso stamps. However, a dated punch cancel of 3-25-40 (March 25, 1940) verifies their original location.

The 20 Centavo stamp has a slight wrinkle, six holes from the dated

punch cancel and was nearly ripped when the form was removed from the book of forms. Also notice the stamped paper was canceled first then the three documentary stamps canceled by the dated hole punch with a second additional ink cancel. At this time these defects really become insignificant as Figure 1 is the only reported copy.

Figure 2 shows a similar form but dated over thirteen months later with a May 7, 1941, cancel. This tax certificate also pays the same five Peso rate (second class in pencil refers to the passenger class not a tax class). However, this document differs from

that in Figure 1 in several ways. This document does not contain either a 20 Centavos stamp printed on the form nor an adhesive to pay that rate. It is unknown to the author whether this 20 Centavos omission is an error or the law was interpreted differently so that the five Peso tax also included the lower certificate tax.

The significance of the form in Figure 2 is there is a space for the 20 Centavos rate. Note the top of the lined rectangular box outlined over left two stamps (W736). Within this box but hidden from view are written "20 CENTAVOS/DOCUMENTARY/STAMPS" in three lines. I believe we can approximate the date of the new documentary discovery from these two documents. The fact that the 20 Centavos rate is either printed or asked

B. I. R. FORM No. 584
NEW B. I. R. FORM No. 17.14

COMMONWEALTH OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

No. 417256
(ORIGINAL)

TAX CLEARANCE CERTIFICATE
(SEC. 10, REGULATIONS No. 22)

2nd class

THIS IS TO CERTIFY that *Mrs. Helen Bryan Ash*
a citizen or subject of *American*, residing at *Bayan*
has complied with the requirements of the Internal Revenue and Income Tax Laws of the Philippines.

Bayan *May 7*, 193*4*
(Issued at) (Date)

A. L. YATCO
Collector of Internal Revenue
Internal Revenue Officer




Figure 2. A form similar to that in Figure 1 but used 13 months later. It does not bear the imprinted revenue stamp.

Philippines.

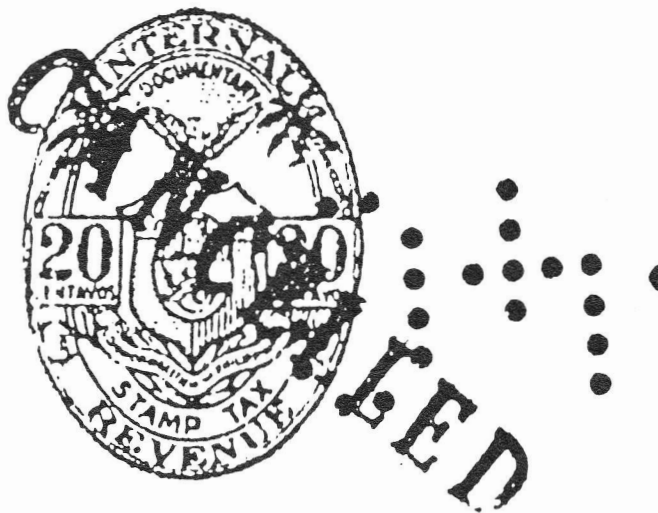


Figure 3. A closeup of the newly discovered stamp.

for on these two documents can mean the issue was terminated late 1940 or early 1941. Based on information known to Warren and the same facts above can mean an issue date of

between 1939-40 or perhaps 1938.

The existence of this stamp being unknown to Warren is quite amazing. He was interned the length of the war at Santo Tomas but this started after

the issue of this discovery. He returned to the Philippines after the war from 1946-50. In these four years he never learned of this new discovery nor the use of Cattle Registration Certificate stamped paper distinct to the Japanese occupation. The latter cattle paper was discovered three years before with the publication of Michael A. Cline's article in the September, 1983, issue of *The American Philatelist*. Two starting discoveries for the 1980s and all with very legal fiscal stamps imprinted on tax documents. Because the new discoveries may contain, I have given the 20 Centavos stamp a Warren number of W799. In this was W777 and W778 can be used if the 4 and 10 Centavos denomination ever appear on documentary stamped paper. (These two denominations exist in the adhesive series.)

Once revenue collectors know what fiscal stamps exist they look for them. Does any ARA member own this rate fiscal? I would be delighted to hear from fellow collectors if you have this or other examples of documentary stamps imprinted directly on a Philippine document. Happy hunting and do not forget to look under the adhesive stamps.

Postage Stamps were Invalid for Payment of Documentary Taxes of the Civil War and Spanish-American War Periods

by Michael Mahler, ARA

Scott Troutman's article in the July-August, 1986, issue of *The American Revenuer*, "The War Revenue Laws of 1862 thru 1898 as they Apply to Postage Used as Revenues," argues that persons using postage stamps of the Civil War and Spanish-American War periods to pay documentary stamp taxes were not likely to have been subject to the

penalties for executing a document without duly stamping it. As evidence, he cites sections of the Acts of July 1, 1862; June 30, 1864; and June 13, 1898, all of which state that to be subject to penalties, failure to duly stamp a document had to be done with intent to evade payment of the stamp tax. He argues convincingly that the use of a postage stamp or stamps shows that this proviso was not violated. Except for a minor quibble, I am in agreement with Troutman's conclusion and arguments.

However, I feel compelled to complain that he has skirted the fundamental question of whether postage stamps were in fact invalid for the payment of documentary taxes. This is not a trivial objection, since the U.S. Statutes of 1862-1883 do not directly address this question. Troutman presents some indirect evidence in the form of an 1865 receipt and a 1901 bank check on which postage stamps were affixed, and later overlapped with revenues. Figures 1 and 2 show similar configurations of stamps on 1866 and 1898 bank checks. It might be argued that these illustrate knowledgeable correction of an illegal usage—

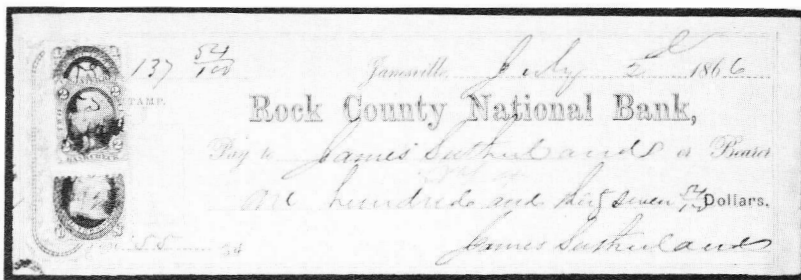


Figure 1: A bank check dated July 2, 1866, and initially stamped with a pair of the 1861 1¢ postage stamps, which were then overlapped by a 2¢ orange Bank Check revenue. The manuscript cancel on the latter is similar but not identical to those on the postage stamps.

but they can just as logically be interpreted as showing caution in the face of uncertainty as to the validity of the postage stamps.

Having properly played devil's advocate, let me present arguments that postage stamps were indeed invalid for payment of documentary taxes. I will first restrict my remarks to the Civil War period. The earliest evidence, albeit indirect, appears in the Act of December 25, 1862, which became effective immediately after passage. Section 3 of this Act rescind-

ed the requirement that document taxes be paid with "matching" stamps (i.e. Agreement stamp on agreement, etc.); it also contained a proviso which is of special interest in the present context. The section states:

"...That no instrument, document, writing, or paper of any description, required by law to be stamped, shall be deemed or held invalid and of no effect for the want of the particular kind or description of stamp designated for and denoting the duty charged on any such instrument, document, writing, or paper, provided a legal stamp, or stamps, denoting a duty of equal amount, shall have been duly affixed and used thereon: provided, that the provisions of this section shall not apply to any stamp appropriated to denote the duty charged on proprietary articles."

In Section 153 of the Act of June 30, 1864, (effective August 1, 1864) the above proviso was expanded to prohibit payment of documentary taxes by "any stamp appropriated to denote the duty charged on proprietary articles, or articles enumerated in schedule C." Schedule C listed the taxes on proprietary medicines, perfumery and cosmetics, matches, photo-

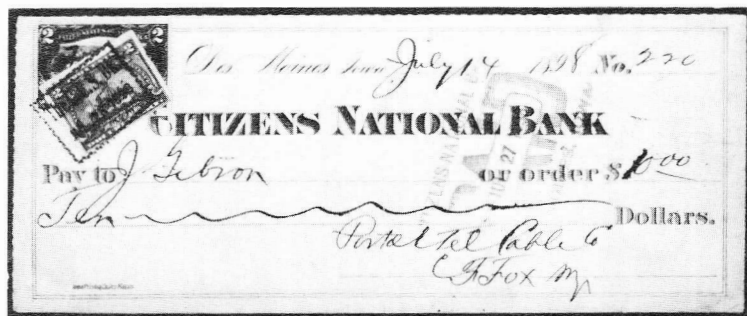


Figure 2: A bank check dated July 14, 1898, initially stamped with a 2¢ Trans-Mississippi postage stamp bearing a pen cancel, which was then overlapped by a 2¢ Battleship documentary stamp tied by a bank handstamp cancel dated July 26, 1898. The check was paid on the following day.

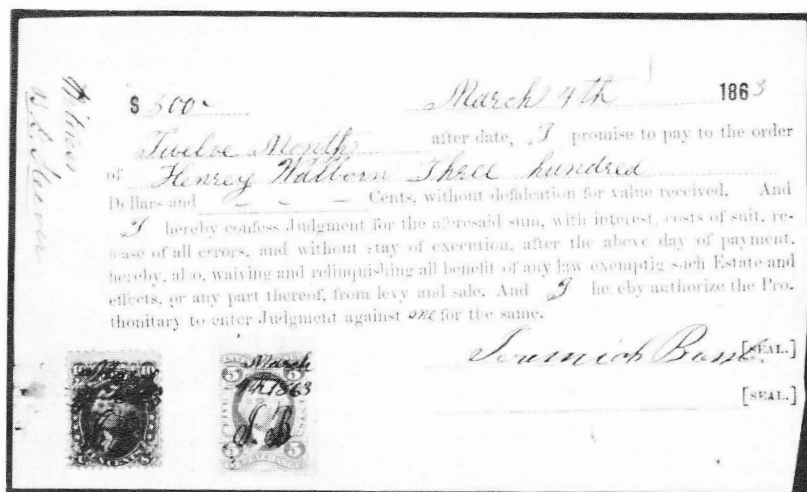


Figure 3: A promissory note for \$300 dated March 4, 1863, and taxed at the 1862 Inland Exchange 15¢ rate, the tax being paid by an imperforate 5¢ Inland Exchange stamp and an 1861 10¢ postage stamp.

graphs and playing cards. Thus the Act of June 30, 1864, prohibited the payment of documentary taxes by federal proprietary and playing card revenue stamps, as well as any private die revenues. From this it seems clear that the intent of Congress was that documentary taxes be paid only by the specific documentary revenue stamps, and that the use of postage stamps to pay these taxes would have been prohibited had the question been raised. Evidently, however, it was not and there is no mention of this topic anywhere in the U.S. Statutes of 1862-1883.

Questions on internal revenue taxes that went beyond the letter of the law were typically answered in The Decisions, Rulings and Correspondence of the Office of Internal Revenue. These were published first in the 1863 and 1865 Manuals of George S. Boutwell, the first Commissioner of Internal Revenue, and after 1865 in *The Internal Revenue Record*, a weekly newspaper published in New York under government contract. A compendium of all such material bearing on documentary and proprietary taxes will be published shortly (Mahler, 1987).

Surprisingly, among these hundreds of references there is none which mentions the use of postage stamps to pay documentary taxes. There is another source, however, which does. The Office of Internal Revenue printed official Schedules of Stamp Duties,

presumably intended primarily for the use of its own employees, but evidently reaching a wider audience, since as pointed out by the Editor of *The Internal Revenue Record*, "It [specifically, the schedule for 1869] contains much information of great value to all businessmen. It is understood that Collectors and Assessors have been, or are to be, furnished with copies of it for judicious distribution among Notaries Public, Justices of the Peace, Clerks of Courts, Registers, Conveyancers and others who have frequent occasion to use stamps, and especially to Editors, who it is thought will be found willing to publish extracts from

it for the good of their readers as well as the public revenue (*Internal Revenue Record*, v. IX, May 15, 1869, p.153)."

The schedule for and after August 1, 1864, which appears on pp. 9-10 of the January 14, 1865, issue of the *Record*, contains the following paragraphs under "General Remarks:"

"Revenue stamps may be used indiscriminately upon any of the matters or things enumerated in Schedule B, except proprietary and playing card stamps, for which a special use has been provided.

"Postage Stamps cannot be used in payment of the duty chargeable on instruments."

These paragraphs also appear in all subsequent official schedules of 1865-1871. This elusive statement prohibiting the use of postage stamps to pay documentary taxes, welcome as it is for us latter-day students and collectors of documents, remains somewhat mysterious. With very few exceptions, the information in these official schedules is traceable to some Statute, Decision, Ruling or Correspondence. As we have seen, though, this case is one of the exceptions, and it is natural to wonder what the authority for it was. My own best guess is that it was a reasonable interpretation of the intent of Congress, as expressed in the Acts quoted above, made by one of the early Commissioners of Internal Revenue.

At this point, having shown in roundabout fashion my agreement with

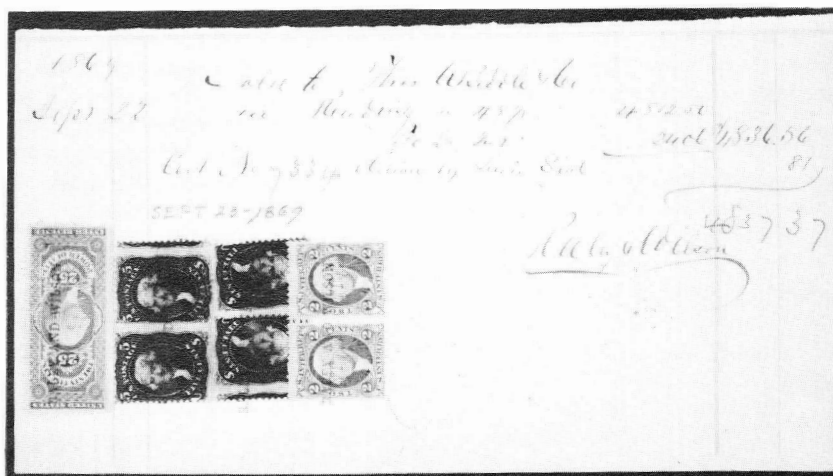


Figure 4: A handwritten 1869 broker's memo for sale of stock for \$4837. The tax of 49¢ was paid by a 25¢ Power of Attorney stamp, four 1861 5¢ postage stamps and a pair of 2¢ U.S. Internal Revenue stamps.

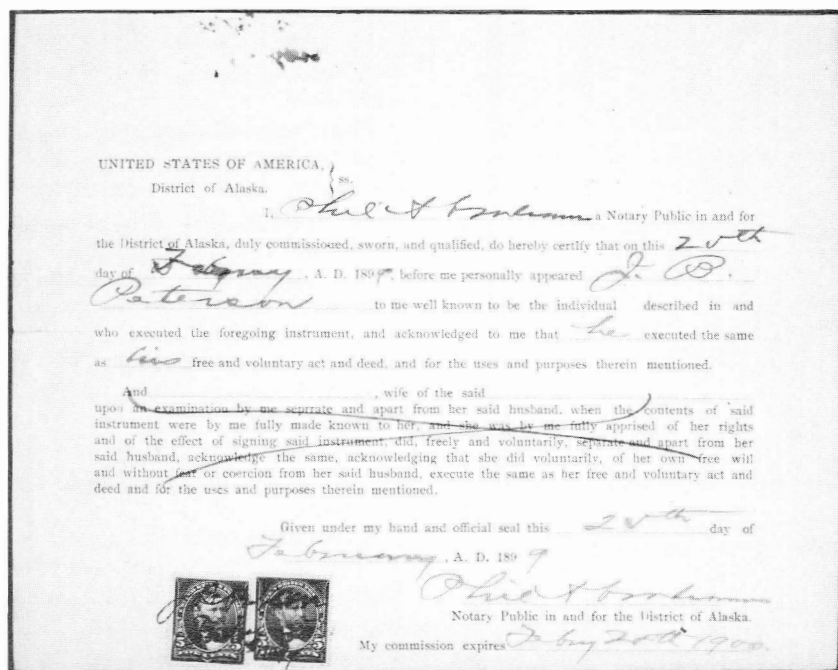


Figure 5: A certified statement of Notary Public on reverse of deed for a mining claim, Juneau, District of Alaska, 1899, with the tax paid by two 1898 5¢ blue postage stamps.

Scott Troutman's article, I can state a minor quibble with his conclusions. It was only on August 1, 1864, that intent to evade the stamp tax became a necessary condition for liability to the penalties for failure to duly stamp any document (Act of June 30, 1864, Sec. 158). Before that, the Act of July 1, 1862 (effective October 1, 1862) had set this condition for certain types of documents (bills of exchange, drafts or orders, and promissory notes; Sec. 100), but not all (Sec. 95). It follows that before August 1, 1862, the use of postage stamps to pay the taxes on all other types of documents would not have provided certain protection against penalties. It still seems probable, however, that even in these cases penalties would not have been assessed.

To summarize, payment of the documentary taxes of 1862-1883 with postage stamps, while not forbidden by any statute, was clearly contrary to the spirit of the Acts of December 25, 1862, and June 30, 1864, and was specifically prohibited in the official Schedules of Stamp Duties issued by the Office of Internal Revenue after 1864. Practically speaking, however, such usages can perhaps best be characterized as having been only

nominally illegal, since penalties were unlikely and public ignorance or uncertainty on the matter was probably widespread.

Finally, with regard to the Spanish-American War period, I can claim no special expertise, but two comments are relevant. First, Section 16 of the Act of June 13, 1898, (effective July 1, 1898) states, "That no instrument, paper, or document required by law to be stamped shall be deemed or held invalid and of no effect for the want of a particular kind or description of stamp designated for and denoting the tax charged on any such instrument, paper, or document, provided a legal documentary stamp or stamps denoting a tax of equal amount shall have been duly affixed and used thereon." This is essentially identical to Section 3 of the Act of December 25, 1862 (see above), except that the phrase "legal stamp or stamps" has been changed to "legal documentary stamp or stamps." Thus, during 1898-1902 the use of postage stamps to pay documentary taxes was clearly illegal. Second, as had been the case for the Act of July 1, 1862 (see above), according to the Act of June 13, 1898, it was only for bills of exchange, drafts or orders, and promissory notes that intent to evade

payment of the stamp tax was established as a necessary condition for liability to the penalties for failure to duly stamp a document (see Sections 7 and 10). Thus, for all other types of documents taxed during 1898-1902, payment of the stamp tax with postage stamps would have provided strong, but not certain, protection against penalties.

References

- Mahler, M. *U.S. Documentary and Proprietary Stamp Taxes of The Civil War Era. A Compendium of Statutes, Decisions, Rulings and Correspondence*. Pacific Palisades, CA: Castenholz and Sons (in preparation; pre-publication title).
- Troutman, S. *The War Revenue Laws of 1862 Thru 1898 as They Apply to Postage Used as Revenues*. *The American Revenuer* 1986; (July-August) 40:148-9.
- U.S. Statutes at Large. Act of July 1, 1862 (37th Congress, Sess. II, Ch. CXIX); Act of December 25, 1862 (37th Congress, Sess. III, Ch. IV); Act of June 30, 1864 (38th Congress, Sess. I, Ch. CLXXIII); Act of June 13, 1898 (55th Congress, Sess. II, Ch. 448).

Scott Troutman responds: Mahler is correct when he states that I skirted the issue of whether postage stamps were invalid for payment of documentary taxes. I had read somewhere that they were not correct payment of the tax, but could not remember where I had read it. As such I made the assumption in my article that they were incorrect, and I am pleased that Mahler's research seems to confirm this.

My reading of the July 1, 1862, law and the August 1, 1864, law is that the Congress, among other things, corrected a problem in the 1862 law that while it stated the document was illegal without a proper stamp, it provided no remedial methodology if this was done accidentally. The 1862 law was a very major piece of work, and some errors of omission are to be expected.

Overall this is a nice piece of research and I look forward to getting a copy of his book when it comes out. [The Editor has learned that the book is currently being typeset...KT]

There is a problem with the recent Invalid—continued on page 33

Austria:

Postage Stamps Used for Revenue Purposes

by Erwin Lindenfeld, ARA

Two categories of postage stamps were issued by the postal service of Imperial Austria which were meant to serve as revenue stamps: The *Zeitungsstempelmarken* (Newspaper Tax Stamps) and two stamps of the *Porto Marken* (Postage Due Stamps) series.

These latter were the 24 Heller *PORTO* stamp of May, 1910, and the 14 Heller of May, 1913. They were of the same design and color as the postage due stamps of the same series.

They were used by the newly intro-



duced *Postzollverfahren* (Postal Tax Procedure) and handled by special *Verzollungsämter* (Tax Counters). They were not for use on ordinary mail. The 25 Heller stamp was issued in a quantity of 3,100,000 and was meant

to pay for the *Vermittlungsgebuehr* (Manipulation Fee), the 14 Heller was issued in a quantity of 1,750,000 to pay for *Aviso und Traegergebuehr* (Dispatch and Carrier Fee).

This information, to my knowledge, except in official documents, is available only in Ingenieur Edwin Mueller's book *Die Postmarken von Oesterreich* on page 289. No contemporary postage stamp or revenue catalog mentions these facts; yet no collector interested in the postal and fiscal history of Austria should ignore the purpose of those stamps.

Bureau ATF District Code Numbers

by Ron Thompson, ARA

The following are the district code numbers used by the Bureau of Alcohol, Tobacco and Firearms. At one time these numbers were used on a variety of tax stamps and are still used on distillery permits. This list is current as of January, 1986. A listing of the old U.S.I.R. district code numbers appeared in the June, 1984, issue of TAR (38:114-5).

- 01 Alabama
- 02 Alaska
- 03 Arizona
- 04 Arkansas
- 05 California
- 06 Colorado
- 07 Connecticut
- 08 Delaware
- 09 Washington, D.C.
- 10 Florida

- 11 Georgia
- 12 Hawaii
- 13 Idaho
- 14 Illinois
- 15 Indiana
- 16 Iowa
- 17 Kansas
- 18 Kentucky
- 19 Louisiana
- 20 Maine
- 21 Maryland
- 22 Massachusetts
- 23 Michigan
- 24 Minnesota
- 25 Mississippi
- 26 Missouri
- 27 Montana
- 28 Nebraska
- 29 Nevada
- 30 New Hampshire
- 31 New Jersey

- 32 New Mexico
- 33 New York
- 34 North Carolina
- 35 North Dakota
- 36 Ohio
- 37 Oklahoma
- 38 Oregon
- 39 Pennsylvania
- 40 Rhode Island
- 41 South Carolina
- 42 South Dakota
- 43 Tennessee
- 44 Texas
- 45 Utah
- 46 Vermont
- 47 Virginia
- 48 Washington
- 49 West Virginia
- 50 Wisconsin
- 51 Wyoming

T.E.O. OUEST

The Turkish stamp illustrated has been sent by member Dahlia Jacobs. She indicates that it was found on a Syrian document dated 1921. The word "Ouest" is French for west. The Arabic portion of the handstamped overprint reads "West Area." Janton and Abrams (TAR 30:111-8) indicate that the French broke their zone of the Ottoman Public Debt Administration

into two regions with the eastern one consisting of Syria proper and the western on (Grand Liban) becoming the Lebanese Republic in 1926.

Stamps were overprinted by the British OPDA for use in occupied Palestine and by the French ADPO for use in French occupied Syria. Can anyone supply the meaning of "T.E.O. OUEST"?



RN-Update

by Joseph S. Einstein, ARA

RN-D

It is a pleasure to report that there is a new serious student of RN material. He is Bob Patetta of Cuyahoga Falls, Ohio.

Bob found the *ding* in the left decorative "TWO CENTS" circle of the RN-D shown here. He reported that he has sufficient examples (some four up) to be able to be sure that this is a consistent flaw.

This is one of those flaws that we have classed as a drawing error in the past. Note that the line is **not** broken. From this we might assume that line was somehow drawn or transfered onto the stone in a wavy manner. Anyone who can explain how this occurred please write.

Once more, thanks to Bob Patetta for the information.

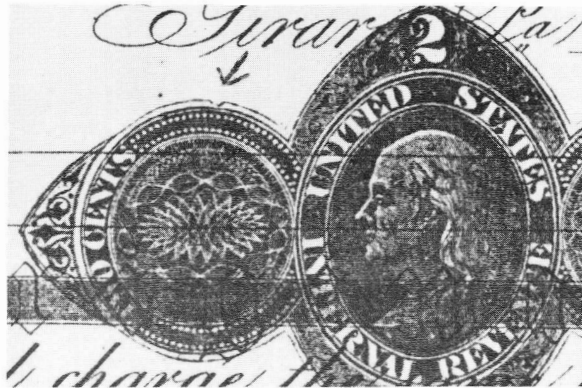
RN-G1

Several checks are being shown through the kindness of a fairly new dealer-member, Gene R. Gauthier of Oshkosh, WI. He acquired them recently and sent them to me with questions.

First, they have an extra line of revenue orange below the RN-G1 imprint. The extra line is parallel to the bottom line of the lozenge (ignore the decorative curlicues, please) but are below the lozenge by 9.5 - 10mm. A couple show no extra line but do have extra curlicues.

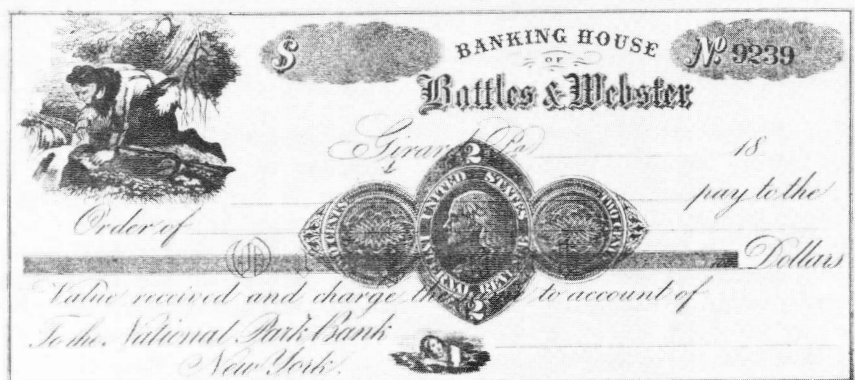
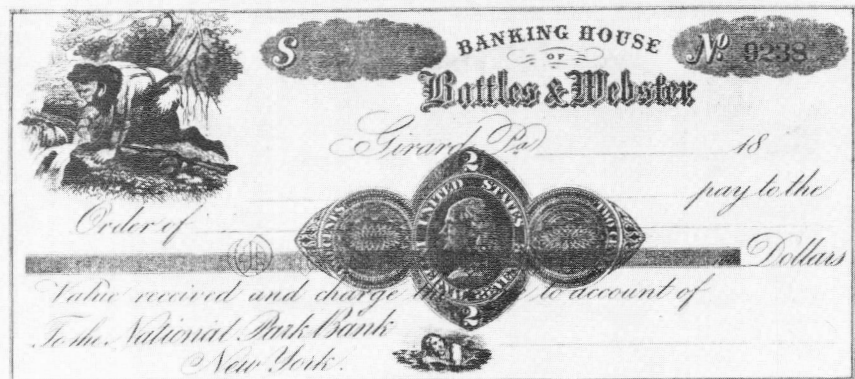
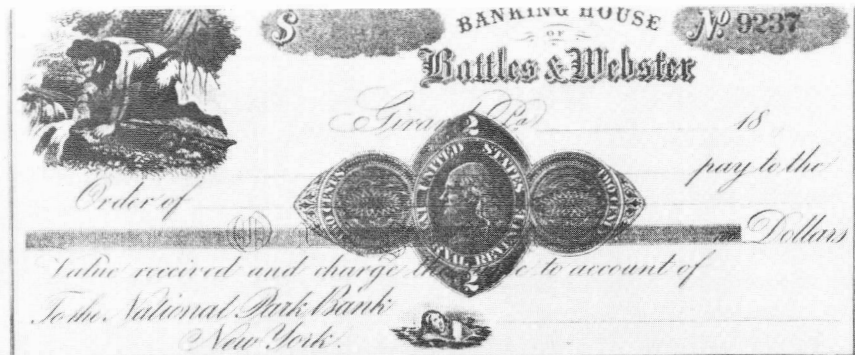
Gene asked if I have seen them before and how do I account for the lines. The first part is easy to answer; a simple NO does it. The second part is no fun at all. One might guess a tool or scribe was dropped thus damaging the resist or an irregular pull might have dragged ink with it. Neither guess sounds acceptable, especially regarding the parallelism being so nearly perfect.

It is hoped that a reader can give an explanation which will sound more reasonable and authoritative than the guesses made. Both Gene and I would be very grateful.



Left: A close up of the in the left "TWO CENTS" circle.

Below: A strip of three checks; the ding is on the bottom imprint.



The New Field List

A Checklist of Precanceled 1914-16 Proprietary Stamps

by Harold Field, ARA; edited by Joseph S. Einstein, ARA

Previous installments of this listing have appeared in the following issues of The American Revenuer: 39:56-58; 39:88-91 and 40:106-107.

Cancel 34

I. W. L & S

I.W. Lyon & Sons, New York City, NY

Type I:	Mimeographed	black
11 1914	1/4¢	
Type II:	Roller	blue
APR. 1916	5/8¢	



Cancel 34, Type I



Several copies of RN-G1, all with a an extra line of color parallel to the bottom of the lozenge.



Cancel 34, Type II



Cancel 35, Type III

Cancel 35

- K. D. Co.** Printed red
 Knowlton Danderine Co., Chicago, IL
- Type I:** Three lines of serified caps and figures inclined to right, with partial punctuation
 K. D. CO DEC.1 1914 D: 5/8¢ (reading up)
- Type II:** Three lines of vertical serified caps and figures, fully punctuated
 DEC.1 1914 D: 1-1/4¢ (reading up)
 DEC.1, 1914 D: 5/8¢ (reading up)
- Type III** In three lines with company initials in heavy block caps, month in upper and lower case letters, and figures in plain gothic type.
 Dec. 1/1914 D: 5/8¢ (reading down)
 1-1/4¢ (reading up and down)
 2-1/2¢ (reading up)

**Cancel 36****KERKOFF**

Kerkoff, Paris, France
 manufacturer of D'jer Kiss perfume

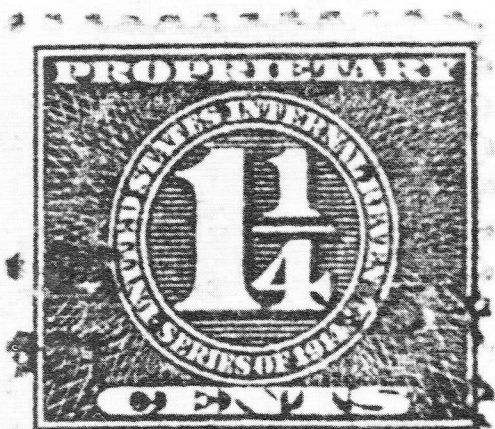
- Type I:** Printed (serified type) red
 KERKOFF Dec. 1st 1915
 D: 5/8, 1-1/4¢
 KERKOFF DEC. 15, 1915
 D: 5/8¢, 4-3/8¢
- Type II:** Mimeographed (typewriter type) red
 KERKOFF DEC. 15, 1915
 D: 2-1/2, 5, 20¢



Cancel 37, Type I

Cancel 37

- L. B. CO.**
 Lever Brothers Co., 50 Memorial Drive, Cambridge, MA
- Type I:** Small type (mimeographed) blue
 12/1/14 D: 1/8¢
- Type II:** L B (printed) red
 4-12-15 1/8¢

**Cancel 37, Type II**

Type III:

L. B. CO. Large letters (mimeographed)
purple

JUNE 1915

S: 1-1/4¢

Type IV:

L B CO (mimeographed) blue
1-1/4¢ (unsure of date)

12 (?) 24

**Cancel 38**

L. C. CO.

Roller

black

Company unknown

APR. 1915

D: 1-1/4¢

Cancel 39

L. CO.

Printed

black

Larkin Company, Buffalo, NY

12-1-14

S: 1/4¢ (blue)

D: 1/4¢ (purple)

Dec. 1914

S: 1/8, 1/4, 3/8, 1-1/4¢

D: 1/8, 1/4, 3/8, 5/8¢

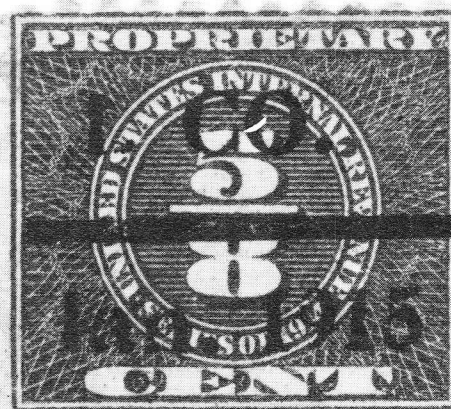
Jan. 1915

D: 1/4, 3/8, 5/8¢

Feb. 1915

S: 1/4¢

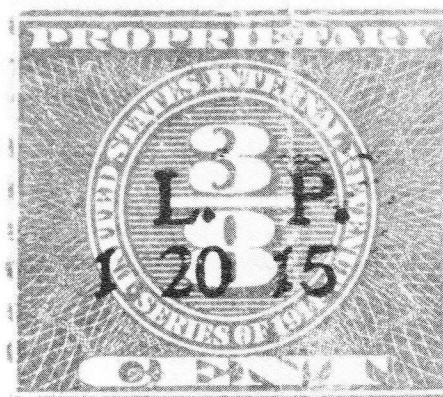
D: 1/4, 3/8¢

**Cancel 39**

Mar. 1915

S: 1/4¢

D: 1/4 ("5" dropped), 3/8, 5/8¢

**Cancel 40**

L P

Printed

black

Lazelle Perfumer

or Lambert Pharmaceutical

3 23 15

D: 3/8¢

4 12 15

D: 3/8, 3/8¢ (red)

4 26 15

D: 1/4¢

5 23 15

D: 5/8¢

6 26 15

D: 3/8, 3/8 (red), 5/8¢ (red)

9 27 15

D: 3/8¢ (red)

10 21 15

D: 1-1/4¢

1 21 16

D: 3/8¢

3 14 16

D: 3/8, 3/8¢ (red)

3 24 16

D: 1/4, 3/8¢

4 29 16

D: 3/8¢

7 13 16

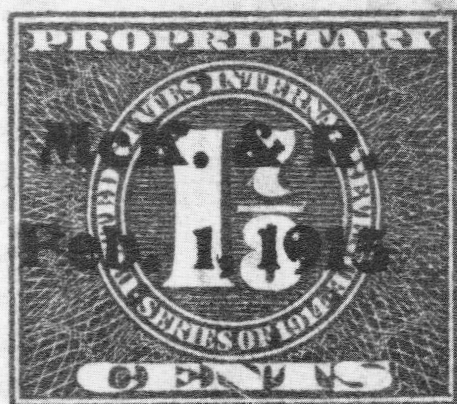
D: 3/8¢

8 10 16

D: 5/8¢

**Cancel 41**

McC & CO. Mimeographed black
 McCormick & Company, 414 Light Street, Baltimore, MD
 Dec. 1914. D: 3/8, 5/8¢
 3-1-15. D: 1/4¢ (red)
 10-1-15. D: 1/4¢
 7-1-16. D: 1/4¢

**Cancel 42**

McK. & R. Printed black
 McKesson and Robbins
 Dec. 1, 1914 D: 5/8, 1-7/8¢
 Jan. 4, 1915 D: 5/8¢
 Feb. 1, 1915 D: 5/8, 1-7/8¢
 March 1, 1915 D: 5/8¢
 May 1, 1915 D: 5/8¢
 July 1, 1915 D: 5/8¢
 Sept. 1, 1915 D: 5/8¢
 Nov. 1, 1915 D: 5¢
 Jan. 1, 1916 D: 5/8¢
 June 1, 1916 D: 5/8¢
 July 1, 1916 D: 5/8¢
 Aug. 1, 1916 D: 5/8¢

**Cancel 43**

M. D. Co. Printed red
 Unknown; possible MacLean Drug Co. or Merz Drug Co.
 Chicago, IL
 DEC. 1914 D: 1/4, 1-1/4, 2-1/2, 10¢

**Cancel 44**

M. R. C. Mimeographed black
 Unknown; possible Muscle Rub Co.
 Mar. 5, 1915 1/4¢ (reading down)
 Apr. 10, 1915 D: 1/4¢ (reading down)
 Jul 10, 1915 D: 1/4¢ (reading up)

Cancel 45

N. C. Co. Printed red
 Noxzema Chem. Co., Baltimore, MD
 Feb. 8, 1916 D: 1/8¢

Cancel 46

NYAL Company Printed black
 Nyal Company, Kansas City, MO
 1914 D: 5/8¢
 December 1914 D: 1/4, 3/8, 5/8, 1-1/4¢

**Cancel 46**

January 1915	D: 5/8, 1-1/4¢
March 1915	D: 5/8¢
April 1915	D: 5/8¢
June 1915	S: 5¢
August 1915	D: 1-1/4¢
September 1915	S: 5¢
October 1915	S: 5¢
November 1915	S: 5¢
February 1916	S: 1-1/4¢
	D: 1/4¢
April 1916	D: 5/8¢ (blue)
May, 1916	D: 1-1/4¢

Cancel 47

O. K. Co	Mimeographed	black
	O'Camp, Kay & Co.,	
	169 E. 86th Street, New York City, NY	
Apr. 1916	D: 5/8¢ (inverted)	

To be continued.

Letters—continued from page 17

1985 \$120" in red. There are differences in the numbers (mine is an "HA" series) and the right hand side has been rouletted and detached so that it only extends to the "M" of Government.

Singapore—I have seen a \$12 black on yellow paper with blue/mauve overlay of "Republic of Singapore". It detached from a stub at the left by roulettes and reads "NO.../CIVIL AVIATION AUTHORITY/OF SINGAPORE/\$12 FEE PAID/INTERNATIONAL PASSENGER/SERVICE CHARGE/Valid for one departure only/Please retain and show on demand." I seem to remember a lower rate for departures to Malaysia and Brunei.

U.S.A.—Singapore Airlines used a \$3 on their stubs at Honolulu. I did not appreciate the "U.S. International Departure Tax" being charged on the domestic flight from Honolulu to San Francisco.

David Potter

1972 Bonded Strip Design Change

by Ron Thompson, ARA

The design of the domestic bottled-in-bond strip stamps was changed in 1972 to facilitate the overprinting of the season and year of production and the season and year of bottling of spirits bottled in bond. Industry Circular 72-2, Alcohol, Tobacco and Firearms Division dated February 22, 1972, was circulated to call attention to the change in design.

At that time Distilled Spirits Regulations, section 201.544 (¶9044) required that the strips be overprinted by the bottler with the season and year the spirits were made (on the end of the strip labeled "MADE") and bottled (on the end labeled "BOTTLED"). However many bottlers were applying state revenue stamps to the end of the strips thus covering the wording. The stamp was redesigned to move these areas closer into the center of the stamp.

The circular went on to note that the new stamps were to be issued after May 1, 1972, in sheets of 50 stamps measuring 18.75 x 12.5 inches. An exception was for the smaller stamps in the less than 1/2 pint denomination as they had been previously changed and were already in circulation.

Bottlers were reminded to adjust their printing equipment or inform their commercial printer to do the same so that the overprints would be in the proper place.

Invalid—continued from page 26

article of mine in the January, 1987 TAR (page 8). That article was written while the article on Postage used as Revenues was being prepared for publication last summer. The way it reads in the January issue is that another article is forthcoming when it was actually published last July. [I ran the articles out of order of receipt to fill space available. The article referred to has indeed already been published in the July-August, 1986, issue...KT]

DAVID F. CHASSY

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known, F.-V.F.

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The American Revenue Association

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

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

Daniel A Andrew 4438, 4223 Delmar, Dallas, TX 75206, by Secretary. Revs, proprietaries, Xmas seals, etc.

James R Armstrong 4427, 5958 E Garland, Fresno, CA 93727, by Eric Jackson. US revs and telegraphs, Germany; starting worldwide.

Joseph Banfi 4435, PO Box 1198, Stuart, FL 33495, by Gary Swieter. Dealer.

Richard K Beck 4423, 2206 Red Oak Lane, Richardson, TX 75081, by Richard Friedberg. All US and Canada.

Gus A Csintalan 4436, PO Box 2023, Blaine, WA 98230, by Eric Jackson. Foreign revs (excluding Latin America).

Yves M Danan 44300, 40 Ave President F Roosevelt, 92330 Sceaux, France, by Jean Gallou.

Jacques Delmas 4431, 24 Rue Jean Jaures, 94800 Villejuif, France, by Jean Gallou.

Eugene V Gamble, Jr 4437, 3 Shingle Oaks Dr,

Edwardsville, IL 62075, by Secretary. All US Scott-listed revs, Canada locals.

John C Imes 4432, 340 Jefferson St, Meadville, PA 16335, by Richard Friedberg. US revs, M&M, telegraphs, taxpays.

Richard S Joan 4439, 1135 Glen Leven, Ann Arbor, MI 48103, by E S A Hubbard.

Paul U Lang 4440, 6991 Birch St, Caseville, MI 48725, by Albert G. Spaeth. Collector/dealer, Ajax Stamp Co.

Galen L McPherson 4426, 444 W Hunt Dr #120, Arcadia, CA 91006, by Eric Jackson. US R15; Hawaii, Cape of Good Hope.

Claude Morey 4433, 11 Allee de Chalon, 91170 Viry-Chatillon, France, by Jean Gallou.

Dr Seymour W Shapiro 4429, 5700 W 23rd Ave, Gary, IN 46406, by Secretary. US "reds and greens."

Philip R Spitzer 4441, 3849-C Killlearn Court, Tallahassee, FL 32308, by Joseph D. Siemion.

Margaret E Stanchfield 4424, 9320 S 218th St, Kent, WA 98031, by Eric Jackson. Bees, beehives, honey, incl AR, AZ, NM, WA, UT honey stamps.

M C Sukhani 4434, 4 Mayfair Rd, Flat #402, Calcutta 700 019, India, by A K Dutta. Collector/dealer, Stamp Enterprises—India and states.

(Secretary's Report—continued on page 40)

PHILATELIC LITERATURE

Standard Catalogue of Canada and the Provinces

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

Medicine Tax Stamps Worldwide

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

Adhesive Revenue Stamps of Ireland

James Brady. 1973 illus.....\$3.00

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Bidwell, Fully illustrated.....\$5.65

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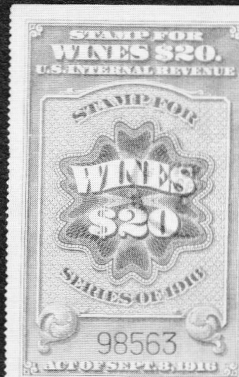
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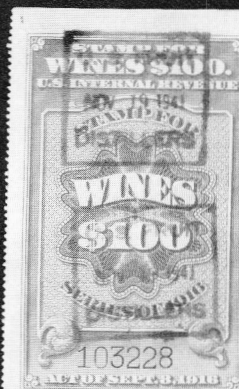


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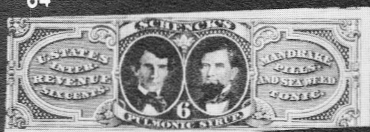
23

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



24

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



61



45



1



6



7



16



78



33



5



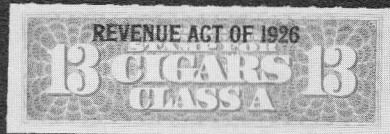
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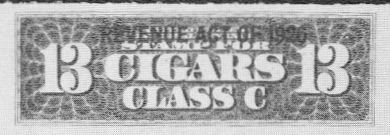
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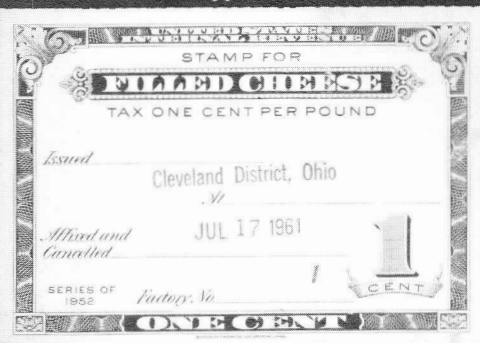
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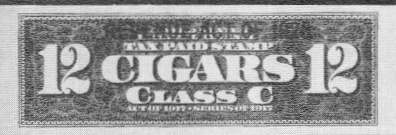
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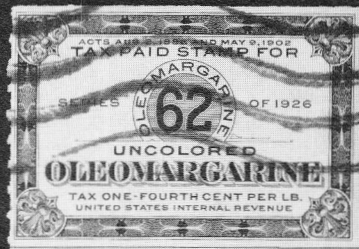
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107

WHITTIER PHILATELIC SERVICES

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

MAIL BID SALE #20

CLOSING DATE: March 28, 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 bid sheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA and MASTERCARD. Send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00. The placing of a bid signifies acceptance of the foregoing terms.

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

UNITED STATES - Scott Catalogue Numbers

1	R83a F 1863 mss cancel, 1980 Philatelic Foundation Certificate PHOTO	2,100.00
2	R121 F 2 pinholes PHOTO	300.00
3	R122 F herringbone cancel PHOTO	120.00
4	R128 Avg., crease	100.00
5	R189 F-VF uncut PHOTO	300.00
6	R224 F-VF uncut PHOTO	100.00
7	R227 F punch cancel PHOTO	(200.00)
8	R334 F-VF cut cancel, crease	75.00
9	R460 VF cut cancel	25.00
10	R483 F-VF cut cancel	4.00
11	R510 VF cut cancel	27.50
12	R724 F-VF uncut	6.00
13	R727 VF uncut	4.75
14	R728 F-VF uncut	25.00
15	R729 F-VF uncut	20.00
16	R730 F-VF uncut PHOTO	125.00
17	RE29 Avg.	7.50
18	RE33* F-VF	3.50
19	RE40* F-VF	22.50
20	RE61* VF	5.50
21	RE82 F	11.50
22	RE107 F-VF	7.50
23	RE107A F staple holes, 6mm sealed tear and repaired thins at top & bottom margins, nice appearance PHOTO	1,300.00
24	RE107D perf 12½ variety F-VF small thin & surface abrasion, staple hole, wrinkle PH	300.00
25	RE150 F perfin	40.00
26	RE162 F-VF crease	70.00
27	RE164 F-VF staple holes	30.00
28	RE165 F staple holes	18.00
29	RE167 with usual faults, staple holes, rust, soiling	125.00
30	RE184* F	20.00
31	RE195* F	40.00
32	RF14 VF 3mm sealed tear in upper left corner	65.00
33	RH1* plate # block of 8 F-VF PHOTO	-----
34	RJA42a used on small glass vial for Dilaudid	-----
35	RN-A10 "Tapeworm" w/ 56 partial impressions, full width document dated 1867, intact! Some age toning along left margin, o/w VF	800.00
36	RN-G3* F	100.00
37	RN-X5a Pere Marquette Parlor Car ticket VF	20.00
38	RO17d block of six F	-----
39	RO37b Avg-F thin, few short perfs	75.00
40	RO47d VF short perf in upper left corner	15.00
41	RO49a F thin, few short perfs	15.00
42	RO62c F	15.00
43	RO73a F thin	25.00
44	RO82c F-VF wrinkles	8.50
45	RO83b Avg, separated by scissors at top and bottom PHOTO	60.00
46	RO100b Avg, thin spot PHOTO	50.00
47	RO121b Avg., creased, pulled perf	30.00
48	RO122b F sep. by scissors at top & bottom	6.00
49	RO136a Avg, thin spots, perf faults at bottom right corner PHOTO	150.00
50	RO168b F-VF	8.00
51	RO168d F crease	12.00
52	RO177a F few short perfs	8.00
53	RS26a vertical pair F	10.00+
54	RS86b Avg.	10.00
55	RS86d Avg, thin spot	9.00
56	RS87a VF thin spot, few short perfs	20.00
57	RS94a F thin	15.00
58	RS97b Avg, faulty	10.00
59	RS202a F usual point faults	10.00
60	RS208b F	8.00
61	RS213c Avg, thin PHOTO	85.00
62	RS216d VF thin PHOTO	45.00
63	RS245b F minor faults from folding	13.00
64	RS247a F reduced, usual faults PHOTO	125.00
65	RS249b F thin spot	20.00

66	RS256d F-VF usual perf faults	22.50
67	RS262d F-VF	5.00
68	RS266d F	17.50
69	RS277d horiz pair F	4.00+
70	RS308 poor & faulty	35.00
71	RT7c F-VF thin	17.50
72	RT12d F thin & small stain	5.50
73	RT25a F-VF tiny tear PHOTO	60.00
74	RU9b F perf faults	3.50
75	RU12a F-VF thin spot	15.00
76	RU15c Avg	12.00

TAXPAID REVENUES

Beer Stamps, Lock Seals - Priester Catalogue Numbers All others - Springer Catalogue Numbers

77	BEER 19A Avg, rough on left side	15.00
78	-41D F PHOTO	25.00
79	-64 F thin	8.00
80	-83C* F	12.00
81	-86A* F PHOTO	35.00
82	-123 F	15.00
83	-152C* VF crease	2.00
84	LOCK SEALS (2)27D* VF	3.00
85	-28(V)D* VF	3.00
86	-29C* VF	4.00
87	-(H)29D* VF	3.00
88	-(K)29D* VF	3.00
89	-43B* F-VF	5.00
90	-47C* VF PHOTO	15.00
91	-52C* VF	5.00
92	-56C* VF	5.00
93	-59C* VF	7.50
94	-60B* VF	4.00
95	-71A* VF	4.00
96	-75* VF	10.00
97	-80A* VF	4.00
98	-80D* VF	3.00
99	-82D* VF crease	7.50
100	HYDROMETER LABEL Series of 1945 VF PHOTO	-----
101	FILLED CHEESE FC11 VF crease, small surface abrasion, very rare ECV 150-200 PHOTO	60.00
102	MIXED FLOUR FD2A F-VF many creases	20.00
103	OLEOMARGARINE FE38 F usual faults including few small holes & tears	15.00
104	-FE50 Avg, faulty, small repair	10.00
105	-FE67a VF	12.00
106	-FE74a F-VF PHOTO	17.50
107	-FE76b roulette 7 unlisted F-V wrinkles PH	-----
108	-FE83 VF wrinkles	7.00
109	-FE88 VF	15.00
110	-FE92 F-VF	3.50
111	-FE93 VF wrinkles	15.00
112	CIGARS TC263 F thins	8.00
113	-1917 Provisional Class A on TC185a, large red printed 'A', unlisted VF PHOTO	-----
114	-1917 Provisional Class D on TC183a, fancy red printed 'D' inverted F-VF PHOTO	-----
115	-TC374a unlisted Class A 13 Cigars VF PHOTO	-----
116	-TC394a VF appearance, roulette off center into stamp, separated by scissors PHOTO	12.50
117	-TC395a VF PHOTO	27.50
118	SMALL CIGARS TD31 F	2.00
119	TAX-EXEMPT POTATO 21b 24 stamp booklet, violet h/s provisional pink covers F-VF	-----
120	-21b 96 stamp booklet, black printed manila covers F-VF	-----
121	-501b 24 stamp booklet, violet h/s provisional pink covers VF	-----
122	-501b 96 stamp booklet, violet h/s provisional manila covers VF	-----
123	-501b 96 stamp booklet, black printed manila covers VF	-----

SPECIAL TAX STAMPS

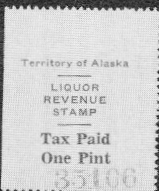
The following 43 lots are the large format stamps used from 1873-1920, genuinely used. They are all faulty to one degree or another, the least being creases or pin-

holes. Grading is done by appearance, major faults will be noted. All years given are fiscal year ending, and are the year that appears on the stamp.

124	RETAIL LIQUOR DEALER 1876 12 coupons F-VF	-----
125	-1879 12 coupons F right margin tattered	-----
126	-1888 12 coupons F	-----
127	-1889 12 coupons F right mrgn trimmed	-----
128	-1892 12 coupons F-VF	-----
129	-1893 12 coupons F right mrgn trimmed	-----
130	-1894 12 coupons F-VF	-----
131	-1895 12 coupons VF	-----
132	-1896 12 coupons VF	-----
133	-1897 12 coupons VF	-----
134	-1898 12 coupons F-VF	-----
135	-1899 12 coupons VF	-----
136	-1900 12 coupons F-VF	-----
137	-1901 12 coupons VF	-----
138	-1902 12 coupons F-VF	-----
139	-1903 12 coupons F-VF	-----
140	-1904 12 coupons F right mrgn a bit tattered	-----
141	-1905 12 coupons F right mrgn tattered	-----
142	-1906 12 coupons F-VF	-----
143	-1907 12 coupons F right mrgn a bit tattered	-----
144	-1908 12 coupons VF	-----
145	-1909 12 coupons F right mrgn tattered	-----
146	-1910 12 coupons F-VF	-----
147	-1911 12 coupons F tear in right margin	-----
148	-1912 12 coupons F-VF tear in right mrgn	-----
149	-1913 12 coupons F right mrgn tattered	-----
150	-1914 12 coupons F-VF	-----
151	-1918 12 coupons F-VF	-----
152	RETAIL DEALER IN MALT LIQUORS 1905 1 coupon F-VF	-----
153	WHOLESALE DEALER IN MALT LIQUORS 1907 faulty upper right corner missing	-----
154	DEALER IN MANUFACTURED TOBACCO 1877 12 coupons VF	-----
155	-1878 12 coupons VF	-----
156	-1887 12 coupons F right mrgn trimmed	-----
158	-1888 12 coupons F right mrgn trimmed	-----
159	-1889 12 coupons F-VF	-----
160	-1890 12 coupons F right mrgn tattered	-----
161	DEALER IN TOBACCO 1914 8 coupons F tattered at left	-----
162	-1916 FISCAL YEAR 6 coupons VF	-----
163	-1916 6 coupons VF	-----
164	RETAIL DEALER IN OLEOMARGARINE 1910 4 coupons F mrgn faults, flyspecks	-----
165	SPECIAL TAX STAMPS large format, 18 various in inferior condition	-----
The following 20 lots are the small format stamps in use from 1920 through 1953.		
166	RETAIL LIQUOR DEALER 1949 9 coupons F-VF	-----
167	RETAIL DEALER IN FERMENTED MALT LIQUOR 1936 2 coupons F-VF repaired tear	-----
168	RETAIL DEALER IN FERMENTED MALT LIQUOR 1940 VF	-----
169	-1942 VF	-----
170	-1948 VF	-----
171	-1951 F-VF creased, small thin	-----
172	-1952 F-VF creased, small thin	-----
173	WHOLESALE DEALER IN OPIUM 1920 VF staple holes	-----
174	RETAIL DEALER IN OPIUM, COCA LEAVES, ETC. 1943 F-VF tack holes	-----
175	-1944 VF tack holes	-----
176	RETAIL DEALER IN OLEOMARGARINE 1950 F staple holes, internal cut, small holes	-----
177	RETAIL DEALER IN UNCOLORED OLEOMARGARINE 1938 F-VF creased	-----
178	ONE COIN-OPERATED AMUSEMENT DEVICE 1943 VF staple holes	-----
179	COIN-OPERATED AMUSEMENT DEVICES 1944 F-VF tack holes, few flyspecks	-----
180	-1945 F tack holes, flyspecks, lt. toning	-----
181	-1946 F tack holes, light toning	-----
182	-1947 F tack holes, light toning	-----
183	-1948 F-VF tack holes	-----
184	-1949 F-VF wrinkles	-----
185	PROPR. BOWLING ALLEY, BILLIARD TABLE, ETC. 1924 VF	-----
186	APPLICATION FOR REREGISTRY AND SPECIAL-TAX STAMP-OPIUM, ETC. Form 678, Revised Mar 1921 issued June 1921, VF small glue stain	-----
187	INVENTORY OF OPIUM, ETC. Form 713, Revised Feb, 1919 original Avg., edge faults, stains	-----
188	-Form 713, Revised Jan., 1927 original F-VF	-----
189	-Form 713, Revised Jan., 1932 original F edge faults	-----
190	-Form 713, Revised Jan., 1933 duplicate F edge faults	-----



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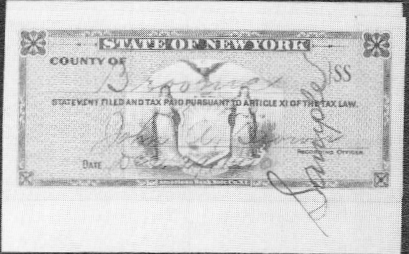
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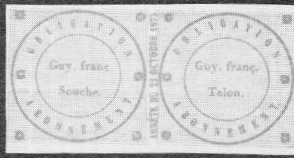
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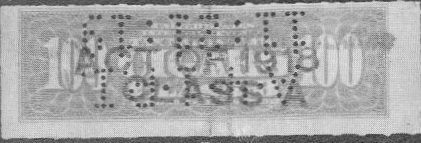
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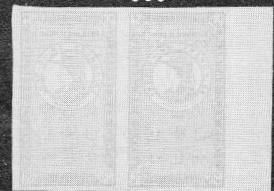
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289

DIXIE INN
W. N. DANIEL, Proprietor
EUTAW, ALABAMA
**THIS CASE OF BEER NOT
SUBJECT TO SEIZURE**
A. A. Carmichael, Attorney General opinion was as follows:
Alcoholic Beverages legally purchased in a wet county in Alabama
can be legally possessed in a dry county in Alabama.
Presiding Judge Bricken of Ala. Court of Appeals
has granted me an injunction upholding this opinion.

194

204

WHITTIER PHILATELIC SERVICES

191	INVENTORY OF OPIUM, COCA LEAVES, MARIHUANA, ETC. Form 713, Revised Jan., 1938 duplicate F edge faults	-----	235	REPUBLIC OF THE PHILIPPINES label for beer withdrawn free of tax for exportation F some soiling, creases	-----	283	-Quittances 1923 25¢, 50¢ & 1F surcharges on 1910 postal (1-3) VF	15.00
192	-Form 713, Revised March, 1939 F edge flts	-----	236	PORTO RICO TA77a w/ two red ovpt "PORTO RICO" reading up F	-----	284	GUADELOUPE Copies 1932 2F, 4F & 20F F-VF*	-----
193	FEDERAL FUEL ADMINISTRATION Springer 3G1-5* F-VF	39.00	237	-TA77a w/ red ovpt "PORTO RICO" reading up F-VF	-----	285	-Dimension 1922 2F surch on 1905 postal VF corner crease PHOTO	25.00
STATE REVENUES - Hubbard Catalogue Numbers			238	-as lot 237 but reading down VF sm thin	-----	286	-Quittances 1904-32 7 diff (1c, 2, 2b, 3, & 3 unlisted items) F-VF mint & used	11.00+
194	ALABAMA Dixie Inn 'THIS CASE OF BEER NOT SUBJECT TO SEIZURE' label F some soiling, creases PHOTO	-----	239	-1917 Provisional TC184b w/ violet h/s "Class C/Act of 1917" & red ovpt, inverted, "PORTO RICO" F lower right corner rounded	-----	287	INDO CHINA Connaissments 1905 48¢ in strip of 3 with 3 control stamps (1A8B), F-VF* right control stamp with surface scrape	10.00
195	ALASKA L11* pane of 10 VF	5.00	240	-TC364 w/ red ovpt "PORTO RICO" reads up VF	-----	288	-1933 1F20 (11) F-VF* couple short perfs	10.00
196	-L17* pane of 10 VF	5.00	FRENCH COLONIES			289	-Dimension 1901 24¢ imperf pair (2) VF* PH	-----
197	-L18* pane of 10 VF	5.00	Catalogue numbers and values are from the 1937 edition of the Forbin catalogue. Values are expressed in 1937 French francs.			290	-1904 24¢ imperf strip of three, double impression (8) VF* PHOTO	-----
198	-L19a* block of four VF	4.00	241	ALAOUITES Droit Fiscal 1936 10 P.S. on 24 pi (37) and unl 2 P.S. blue on brown Avg-F perf faults	5.00+	291	-1904 36¢ (9) F	4.00
199	-L19b* pane of 10 VF	7.50	242	ALGERIA 1907 Tobacco 11 diff incl 1 mss prov & 2 unl roulettes F-VF mint & used	24.25+	292	-1920-28 12¢ surch on 6¢ Affiche (17) F-VF	4.00
200	-L19b* pane of 10, one stamp with error in serial number corrected by pencil VF	7.50+	243	CAMBODIA Droit de Greffe 1898 10¢, 20¢, 1P, all used and 2P mint (1,2,5 & 6) F-VF	19.25	293	-1908 surch on 1905 E de C 12¢/15¢, 12¢/25¢, & 12¢/50¢ (10, 12-3) all inverted surch F*	9.00
201	-L20a* pane of 10 VF	12.50	244	COCHIN CHINA Droit de Greffe 1883 issue complete (8-16) F-VF	3.50	294	-Droits de Greffe 1895-6 comp (1-9) F	15.50
202	-L21* 1944 Emergency issue PHOTO	5.00	245	DAHOMY Actes Divers 1910 50¢ with proof ovpt (1) F-VF	-----	295	-1896 1¢ surch on 5¢ postage (5) horiz pair with vertical gutter F PHOTO	-----
203	MASSACHUSETTS 1914 \$50 large die proof (Hines ST11) F some toning, creases in card	-----	246	-Connaissments 1918 control stamps (3-48) F*	10.00	296	-1906 20¢ & 1P (11-12) F*	12.00
204	-1914 \$100 large die proof (Hines ST12) F some toning, creases in card PHOTO	-----	247	-Contrats Divers 1917 5¢-5F complete F Rare	-----	297	-1909-12 20¢ (13) F-VF short perf	15.00
205	MISSOURI 1917-20 Secured Debt Tas 10¢ rouletted 8¢, unlisted VF* PHOTO	-----	248	-Effets de Commerce 1922 ovpt on 1918 France 1, 10, 15, 20, 25 faulty, and 30F values, all with proof ovpt F-VF	-----	298	-1932 5¢ w/proof ovpt, 25¢ & 50¢ VF*	10.00
206	-Kansas City KC-C9* perf freak horiz pair partially imperf between F-VF PHOTO	-----	249	-Judgements 1912 50¢ F-VF* short perf	-----	299	-Effets de Commerce 1901 2¢-8P (1-12) F*	51.00
207	-KC-C10* perf freak horiz pair partially imperf between F-VF	-----	250	-Mutations Mobilieres 1910 1F w/ proof ovpt	-----	300	-1902 2, 4, 10, 40, & 80¢, 2P (13/22) F-VF*	21.50
208	NEW YORK Mortgage Endorsement D34 on \$1000 Broadway & Seventh Ave RR Mortgage Bond, stamp is faulty, bond punch cancelled, some tears, a scarce item	-----	251	-1916 20F (6) VF PHOTO	30.00	301	-1902 40¢ imperf pair (20 var) F-VF* thin spot, crease PHOTO	-----
209	-D34a Sample usage, stamp is in upper right corner on blank sheet of paper entitled "FACE OF BOND", stamp tied by an embossed cancel and red mss "Sample", this one for Broome County VF PHOTO	-----	252	-Quittances 1912-31 15 diff incl 1 unl type of surcharge F-VF mint & used, few sm flts	56.65+	302	-1902 4P (23) VF* PHOTO	15.00
210	as lot 209 for Clinton County VF	-----	253	-Transports a L'Interieur 1912 25¢ (1) with proof ovpt Avg	-----	303	-1902 8P (24) VF* PHOTO	25.00
211	as lot 209 for Columbia County VF	-----	254	DIEGO SUAREZ Octroi 1885 5¢ (1) VF crease PH	10.00	304	-1905 surch on 1901-2 comp (25-30) F-VF*	24.00
212	as lot 209 for Delaware County VF	-----	255	-1885 50¢ VF thin spot PHOTO	50.00	305	-1905 5¢-5P comp (31-9) F-VF* some w/ thins	51.00
213	as lot 213 for Orleans County VF	-----	256	FRENCH CONGO Copies 1904 60¢, 1F20(1,2) Av-F	20.00	306	-1905 1P imperf pair (37 var) VF thin PHOTO	-----
214	as lot 209 for Rensselaer County VF	-----	257	-1905 60¢, 1F20, 6F, 12F (5-8) F*	35.00	307	-1905 10P (40) F-VF tied on sm piece	5.00
215	as lot 209 for Tompkins County VF	-----	258	-Enregistrement 1904 surcharge on 1900 2F postal (Scott 48) (3) F-VF	12.00	308	-1911-21 13 diff (43/68) F some faults	38.75
216	-Stock Transfer carton containing over 3 lbs on and off paper	-----	259	-1904 surcharge on 1900 5F postal (Scott 49) (4) 500 issued F-VF PHOTO	30.00	309	-1927 20¢ on 2P (76) F	6.00
217	-Liquor Tax L9 VF creases PHOTO scarce	5.00	260	-1904 10F surcharge on 1900 75¢ postal (Scott 46) (5) 300 issued F-VF PHOTO	100.00	310	-10¢ brown & black imperf pair VF* creases PH	-----
218	NORTH CAROLINA Forsyth County Documentary 10¢ & 50¢ meters, 1968 VF	-----	261	-1905 5F (12) F*	7.50	311	-Quittances 1916-19 2P surch on Cambodia (16) VF PHOTO	15.00
219	COLLEGE STAMP Pierce School, Philadelphia 2¢ violet, 3 copies on a practice promissory note, F one stamp major faults	-----	262	-Parcel Post (Y&T 1,2) faulty 1985 CV	1150F	312	-coll of 27 diff (1/46) gen F-VF	95.50
220	COLUMBIAN ISSUE FACSIMILES (Scott 230-45) lithographed in Germany and ovpt IMITATION! in red or black, mounted in original sales card F	-----	263	FRENCH GUINEA Connaissments 1915 1F control stamp (18) VF*	5.00	313	-Timbre Fiscal 1932-47 collection of 185 different, many being provisionals F-VF some with faults	-----
221	FARMERS AND MECHANICS SAVINGS BANK OF MINN-EAPOLIS Automatic Receiving Teller stamp 1¢ red with black number VF PHOTO	-----	264	-Quittances 1915-22 (1,1a faulty, 2-7) F	18.95	314	-Timbres Unique 1927 5, 8, 10, 12, 20, 40, 50, & 60¢, 1P, 5¢ sur on 12¢, 10¢ sur on 12¢, and 80¢ with proof ovpt, F-VF mint & used	-----
222	POSTAL NOTE brown on yellow issued Sept. 28, 1883, Norwich, CT, for 50¢ unpunched VF	-----	265	-Recepissés de Chemins de Fer 1915 25¢ (1) F	15.00	315	-Tobacco strip VF few creases PHOTO	-----
223	-black on white issued June 11, 1887, Dallas TX for one cent, poor	-----	266	-Taxes, Actes, Conventions 1923-32 11 diff, 8 being surcharges in various styles and colors F some small faults	-----	316	IVORY COAST Connaissments 1915 control stamps (18,2B) F* few short perfs	7.00
PHILIPPINE & PORTO RICO TAXPAIDS			267	-Timbre Fiscal 1935 25¢, 50¢, 1, 1.50, 3, 6, 8, 12, and 30F values F-VF*	-----	317	-Contrats Divers 1917 surch on 1913 10¢ postal (2) VF*	10.00
Springer Catalogue numbers used for the basic stamp.			268	-Timbre Fiscal surcharges, group of 32 different, F-VF	-----	318	-Dimension surch A.O.F./COTE d'IVOIRE on France 1933 4F dimension and on 1935 Timbre Fiscal 4F on 3F, 4F on 5F F-VF	-----
224	PHILIPPINE ISLANDS TA77a w/ violet h/s "P.I." F-VF small thin & tear	-----	269	FRENCH GUYANA Connaissments 1872 2F (1) F thin	15.00	319	-Liberations 1917 surch on 1913 10¢ postal (1) F-VF	5.00
225	-1917 Provisional TC185a w/ red ovpt "CLASS A" & faint blue h/s "PHILIPPINE ISLANDS" F small nick PHOTO	-----	270	-Dimension 1872 1F (2) VF*	5.00	320	-1917 sur on 1913 10 & 20¢ postal (1-2) F-VF*11.00	-----
226	-1918 Provisional TC297 w/ violet h/s "CLASS B" & black h/s "PHILIPPINE ISLANDS" F-VF PH	-----	271	-1890 50¢ (4) F thin PHOTO	75.00	321	-Municipal Tax Ville D'Abidjian 50F blue, black and red Avg PHOTO	-----
227	-1918 Provisional TC302 w/ violet h/s "ACT OF 1918/CLASS A" and blue h/s "PHILIPPINE ISLANDS" F PHOTO	-----	272	-1904 surcharge on France 1902 (5) F-VF tied on small piece PHOTO	200.00	322	-Obligations 1917 1F (4) VF	4.00
228	-TC372a w/ black ovpt "PHILIPPINE ISLANDS" F-VF usual crease	-----	273	-Douanes 1872-5 (1, 1a, 2, 2a, 3-5, 7 faulty) F-VF all mint but #7	54.00	323	ARGENTINA Buenos Aires Effets de Commerce 3P/2000P india proofs 11 diff Forbin 38/70 F-VF	-----
229	-TC375b w/ black ovpt "PHILIPPINE ISLANDS" F-VF small abrasion	-----	274	-Timbre Fiscal 1929 postal issue (Scott 120, 124, 125) surcharged TIMBRE FISCAL in blue on 50¢, in black 50¢ on 35¢, 1F on 35¢, 2F on 35¢, 1F on 50¢, 1F on 55¢, and 2F on 55¢ F-VF* PHOTO EXAMPLE	-----	324	-1877 90P/2000P india proofs 18 diff Forbin 153/170 VF	-----
230	-TC421a w/ black ovpt "PHILIPPINE ISLANDS" VF	-----	275	-Titres 1873 actions & obligations (1-2) F-VF* PHOTO	15.00	325	BOLIVIA Documents 1883 1b brown, 10b vermilion, 20b orange, 20b vermillion, india proofs, 10b card proof VF Forbin 12, 14, 15	-----
231	-TC421b w/ black ovpt "Philippine Islands" F perfin cancel, small thin	-----	276	FRENCH INDIA Droit de Timbres 1882 surch on 1881 postal 30¢ on 1, 35, & 40¢ (3, 5-6) Avg	10.50	326	CHILE Impuesto 1878 2P brown, 5P blue, 10P brown trial color proofs on india Forbin 7-9	-----
232	-TC424b w/ black ovpt "PHILIPPINE ISLANDS" F-VF small thin	-----	277	-1882-7 1F VF PHOTO	7.50	327	CHINA Great Wall type shoebox of several 1000 sorted into envelopes by ovpt, type & cancel	-----
233	-TC424b w/ violet h/s "PHILIPPINE ISLANDS" F-VF small thin	-----	278	-1882-7 30¢ carmine sig (7) F PHOTO	20.00	328	CUBA over 600 stamps, about 35 diff, sorted into envelopes Forbin CV over 700.00	-----
234	-TC456a w/ black ovpt "PHILIPPINE ISLANDS" F-VF small thins PHOTO	-----	279	-1883-1920 8 diff (10, 10a, 11-13, 16-18) F few small faults	18.05	329	ECUADOR 1881-1920 about 2000 revenues, 25 diff, sorted into envelopes	-----
			280	-Quittances 1929 postal issue surcharged in various styles & colors 6 diff F-VF	-----	330	EL SALVADOR 1916-19 43 diff in full and part sheets, 23 pounds of them, about 175,000 stamps, some tattered at the edges	-----
			281	GABON Dimension 1923 2F sur on postal (1) F-VF creases	5.00	331	GREAT BRITAIN & IRELAND shoebox of several thousand into envelopes	-----
			282	-Pecule 16 diff (5, 9, 11, 13-4, 16, 21, 26-7, 33, 35, 36, 44-6) F-VF some with faults	64.50	332	GUATEMALA 1889-90 20c india proof F-VF crease	-----
						333	-1868-1913 over 2500 revenues, 50+ different, sorted into envelopes Forbin CV over 3,000.00	-----
						334	MEXICO Documents over 1000 items from the 1920' to 40's, much of it concerning the pharmaceutical ind in Mexico. Includes bills of sale, receipts, stock cert, elec & tele bills, most bearing revenues showing a tremendous diversity of ovpt's and cancels. A great lot for the student of these stamp.	-----

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WANTED. Almost all issues of TAR 1976 and before. Let me know what you have and what you want. William Downing, PO Box 9248, Cincinnati, OH 45209. •442•

US Prohibition permits to prescribe, dispense, manufacture or transfer beer, wine or liquor wanted. Also

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France 1921 Commerce, 30Fr catalog \$2.00+, net \$1.00. 100Fr catalog \$7.50 net \$4.00. Impot, 1922, 300Fr catalog \$4.00, net \$2.00. Fiscal, 1925, 100 & 200Fr, catalog \$4.00+, net \$2.00. Germany 1920s Bills of Exchange, 9 different to 20GM — \$1.50. Switzerland 1920s Commerce 5cs to 50Fr, 20 different \$8.00. Krempfer, Box 693, Bartow, FL 33830. •444•

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Secretary's Report—continued from page 35

David K Wallace 4425, by Eric Jackson. Victorian Br Empire, Egypt, Sudan, Liberia, other misc world revs. Highest membership number assigned on this report is 4441.

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Roy Walter 1565, GPO Box 645, New York, NY 10001, by Eric Jackson. M&M, locals.

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R26d	CN	60.00	R298		.70	R368	CC	.10	R463		.12	R538	CN	.04	R647	CN	13.50
R45d	CN	2.25	R306	PI	2.70	R368	PI	.08	R463	HN	.09	R538	CC	.04	R685	PI	13.00
R59b	CN	.45	R309	PI	75.00	R369		.26	R463	PI	.03	R539	PI	.04	PROPRIETARY		
R59d	CN	6.00	R311	CN	.45	R370		1.05	R464		.15	R539		.06	RB20p		.04
R59d CN VF		7.50	R311	PI	.25	R370	CC	.30	R464	PI	.03	R539	CN	.05	RB22p		.08
R80d	CN	40.00	R311	PI	.30	R370	PI	.24	R465		.08	R539	CC	.05	RB22r		.04
R80d CN VF		50.00	R312	CN	.30	R372	CC	.44	R465	HN	.07	R540		.08	RB25r		.03
R154a	CN	3.00	R312	CC	.16	RE72	PI	.45	R465	PI	.03	R541		.13	RB25p		.06
R155a	CN	.30	R312	PI	.11	R378	CC	.15	R466	PI	.04	R541	HN	.10	RB27p		.23
R168r	NH	.06	R313		1.30	R379	CC	1.05	R467		.18	R541	CN	.09	RB28r		.12
R169r	NH	.06	R313	CC	.40	R379	PI	.70	R468		.30	R541	CC	.06	RB29p	CN	1.50
R170r		15.00	R313	PI	.30	R380	CC	1.60	R468	HN	.20	R541	PI	.05	RB34	CN	.03
R177	CC	7.00	R314		.75	R381	PI	2.25	R469		.33	R543		.25	RB36		.45
R178	CC	.45	R314	CN	.15	R383	PI	1.02	R469	HN	.25	R543	PI	.06	RB47		.70
R184		1.00	R314	PI	.06	R386	CC	.05	R470		.55	R544		.30	RB47	CN	.52
R185		1.00	R315		.18	R387		.06	R470	PI	.04	R545		.60	RB49		1.15
R186	CC	.50	R316	CC	1.00	R387	CC	.06	R471		.55	R545	PI	.09	RB49	CN	.95
R190		3.00	R316	PI	1.00	R387	PI	.05	R472		1.05	R546		.70	RB51		.75
R190	CC	.08	R317	CC	.06	R388	CC	.05	R472	PI	.10	R547	CN	.90	RB51	CN	.75
R191	CN	.18	R318		.60	R388	PI	.04	R475	CC	.30	R556	PI	1.05	RB52		.25
R192	CC	.90	R319		.30	R389		.11	R478	PI	.06	R561	HN	.04	RB53		1.20
R195		1.60	R320		1.75	R389	CC	.06	R480	CC	1.20	R561	PI	.05	RB53	CN	1.00
R200		.80	R321		.45	R389	PI	.05	R281	PI	.90	R562	CC	.04	RB54	CN	.26
R201		.70	R322	CC	.60	R390		.09	R486	CC	.03	R562	PI	.03	RB55	HN	.60
R202		4.00	R322	PI	.50	R391	CC	.16	R488		.12	R563		.05	RB55	CN	1.15
R208		.06	R323		1.50	R391	PI	.15	R488	PI	.03	R563	CC	.05	RB59	CN	1.80
R209		.40	R324		1.80	R393		.17	R489		.08	R563	PI	.03	RB60		.70
R210		.85	R325		3.00	R394		.30	R489	PI	.03	R564		.06	RB67		.18
R211		.40	R325	CC	.11	R394	CC	.04	R489	PI	.03	R564	HN	.05	RB68		.27
R213		1.30	R326		3.60	R395		.55	R490		.08	R564	CN	.04	RB69		.27
R216	CC	.50	R327	CC	.03	R395	CC	.08	R491	PI	.04	R564	CC	.05	RB71	CN	.38
R219	CC	.10	R329	HN	25.00	R395	PI	.09	R493	HN	.25	R564	PI	.03	RB72	CN	1.00
R222	CC	.75	R329	PI	4.50	R396		.52	R494		.27	R565	PI	.02	FUTURE DELIV.		
R222	PI	.35	R332	PI	1.75	R397	1.80		R495		.55	R566	CN	.09	RC1		.25
R230		.10	R333	PI	.85	R397	PI	.30	R495	HN	.35	R566	CC	.06	RC2	HN	8.00
R231		.05	R336		.08	R399		1.50	R495	PI	.07	R566	PI	.07	RC2	CC	3.00
R247	CC	.35	R336	CC	.06	R400		2.25	R496		.55	R568	PI	.07	RC3		.28
R251		.70	R336	PI	.06	R401	CN	2.10	R497	PI	.15	R569		.30	RC3A	CN	.70
R253		2.00	R337		.08	R401	CC	.33	R500	PI	.08	R569	CC	.08	RC4		.55
R260		1.00	R337	CN	.06	R404	PI	A.00	R511	CC	.04	R570		.55	RC5		.60
R261		.75	R337	PI	.94	R405	PI	1.20	R511	PI	.03	R570	PI	.11	RC8		.65
R264	CN	.40	R338		.17	R406	PI	.75	R512		.05	R571		.55	RC9	CC	.22
R265	CC	.16	R338	CN	.12	R412		.05	R512	CC	.04	R572	CC	.38	RC17a	CC	.12
R265	PI	.15	R338	CC	.08	R413	CC	.07	R512	PI	.03	R572	PI	.21	RC22		.11
R266	CC	.30	R338	PI	.07	R413	PI	.05	R513		.06	R579	CC	.90	STOCK TRANS.		
R266	PI	.35	R339		.21	R414	PI	.04	R513	PI	.05	R586		.03	RC1		.09
R268	CC	.10	R339	CN	.13	R416	PI	.10	R514		.07	R587	PI	.02	RD2		.05
R268	PI	.08	R339	CC	.12	R417		.15	R514	CN	.05	R588		.04	RD4		.05
R269	CC	1.25	R339	PI	.09	R418		.90	R514	CC	.04	R589		.05	RD5		.04
R269	PI	.80	R340		.11	R420		.85	R514	PI	.05	R589	CC	.06	RD6		.06
R270		.26	R342		.18	R420	PI	.12	R515		.08	R590		.05	RD7		.22
R271		.33	R343	CC	.06	R422	PI	.60	R515	PI	.03	R591		.09	RD8		.08
R272		.70	R345		.90	R424		1.50	R515	CC	.04	R591	HN	.08	RD9		.08
R272	CN	.12	R345	CC	.15	R425	PI	.20	R516		.15	R591	CN	.10	RD10		.25
R273		.90	R347		2.50	R426	PI	.09	R516	CC	.06	R591	CC	.05	RD11	CC	.15
R274		.90	R348		1.35	R429	PI	.75	R516	PI	.07	R592		.11	RD17		1.00
R275		1.25	R349		1.65	R430	PI	.85	R517		.12	R594		.27	RD19	CC	.35
R275	CN	.16	R 350	CC	.08	R437		.06	R517	PI	.05	R595		.45	RD25		.08
R278		5.00	R361	CC	.06	R437	PI	.03	R518		.16	R595	HN	.30	RD26		.08
R288	PI	.25	R362		.11	R438	PI	.04	R518	PI	.08	R596		.55	RD27		.11
R289	CC	.40	R362	CC	.05	R439	PI	.03	R519		.25	R598	CC	.25	RD28		.15
R289	PI	.30	R362	PI	.04	R440		.08	R519	HN	.20	R622	CC	.05	RD29		.25
R290	CC	1.20	R363	HN	.40	R441		.27	R519	CN	.14	R623	CC	.03	RD30		.42
R290	PI	.80	R363	CC	.17	R443	PI	.03	R519	CC	.08	R624		.05	RD33		.70
R291	CC	1.60	R363	PI	.10	R444		.30	R519	PI	.06	R625		.09	RD34		.11
R291	PI	1.40	R364		.21	R444	PI	.02	R520		.60	R626		.11	RD35		.11
R293	PI	4.50	R364	CN	.12	R445		.33	R520	PI	.11	R627		.16	RD36		.26
R295		.80	R364	PI	.07	R447	PI	.16	R521		.60	R629		.40	RD38		2.25
R295	CC	.30	R364	CC	.08	R456	CC	1.35	R522	PI	.26	R630		.45	RD38	CN	1.35
R295	PI	.30	R366		.85	R456	PI	.75	R524	PI	.09	R631		.60	RD39		.70
R296		.75	R366	HN	.68	R457	PI	2.25	R525	PI	.30	R632		.75	RD40		.21
R296	CC	.05	R366	CC	.45	R461		.12	R529	PI	.33	R636		1.50	RD41		.26
			R366	PI	.35	R461	PI	.03	R536	CN	.02	R638	CC	1.05	RD42		.38