

The American Revenuer

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A ticket dispenser
for a tax on soft drinks found in a 1919 advertisement
poses questions. More inside, page 75.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

APRIL, 1987

Volume 41, Number 4
Whole Number 394

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The American Revenuer

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The American Revenuer

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publicity, contact ARA president.

President's Column

Richard Friedberg, ARA President

Millie DeKay, wife of member W.R. "Dick" DeKay, turned to me after it was all over and said that she could hear me praying. Of course, she was right! While I said nothing aloud, I kept hoping beyond my wildest dreams that the Grand Award at Garfield-Perry's March Party would go to exhibit number 24, which had been piling up a lot of other awards.

It did! And for the first time in nearly twenty years, a revenue exhibit—on tobacco tin-foils no less—was the Grand Award winner at an APS World Series of Philately qualifying show.

I *think* that Alan Hicks, whose exhibit will go up against some stiff competition in Boston this August, was as excited as I was. On behalf of all of the ARA, Alan, way to go, and best of luck in Boston.

Our annual convention, as you might have guessed by now, was a great success. Not only did Alan Hicks win the Grand, but none of the revenue exhibits entered in the competitive classes did below a Silver. (For a complete list of entries and how they fared see the list at the end of this column.)

As always, our members did the ARA proud. Over 100 ARA members made it to Cleveland, which is an impressive number when you stop to consider that we have only 1500 members all over the world. About twenty of these one hundred went to the Awards Banquet held at Cleveland's University Club, where they made up about 20% of the crowd.

I have since learned from the folks at Garfield-Perry that we helped them toward what they think is a record attendance for their show, and also toward a record turnout at the Awards Banquet.

ARA members Larry Cohn and Ed Cutler, both from the Cleveland area, did a wonderful job in setting up the various events open to all ARA members. Our informal ARA dinner attracted over 45 people, and our annual business meeting saw 37 members in the room, which is the largest number since I have been conducting them. In addition, Ed Cutler put together several interesting lectures that were given by members Ron Leshner, Bill Gerlach, Ken Koller and Paul Nelson.

At present, your board is beginning to set up sites for future conventions. As you may know, we have been rotating our annual conventions between eastern, western and central locations, and 1988 will be the year for an east coast

(President Column—continued on page 80)

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

Another Type of Private Die Medicine Facsimile

by Richard F. Riley, ARA

The more commonly encountered facsimile of our patent medicine stamps, for example those listed and illustrated by Springer appeared after the repeal of the Tax Act of 1862. They are characterized in general by closely simulating the tax stamp but lacking in their inscriptions the words U.S. Internal Revenue and usually any indication of a denomination.

Now and then an item turns up which certainly looks like the real thing but printed on non-stamp paper, usually somewhat different in size, and containing the U.S. Internal Revenue inscription and denomination in letters and numerals.

Probably many of such items were illustrations in almanacs. An example is on the almanac shown in Figure 1 and 2, the 1874 almanac of H. H.

McDonald and Co. who were general agents for Dr. J. Walker's California Vinegar Bitters. Walker used the private die stamp shown in Figure 3, receiving shipments of the stamp between July 1870 and February 1883. Thus the facsimile appeared about four years into their operation.

The facsimile shown on the back cover of the almanac is just over ten percent larger than the stamp and is on

heavy brownish paper. It is nearly, but not quite, an exact copy of the stamp which is shown in Figure 3. Cut-outs will be found to have parts of a general tirade against alcohol and tobacco on the back.

A second facsimile on an almanac is that of R. C. and C. S. Clarke. Their facsimile appears on the back of their almanac of 1877. The front and back of their almanac is shown in Figures 4

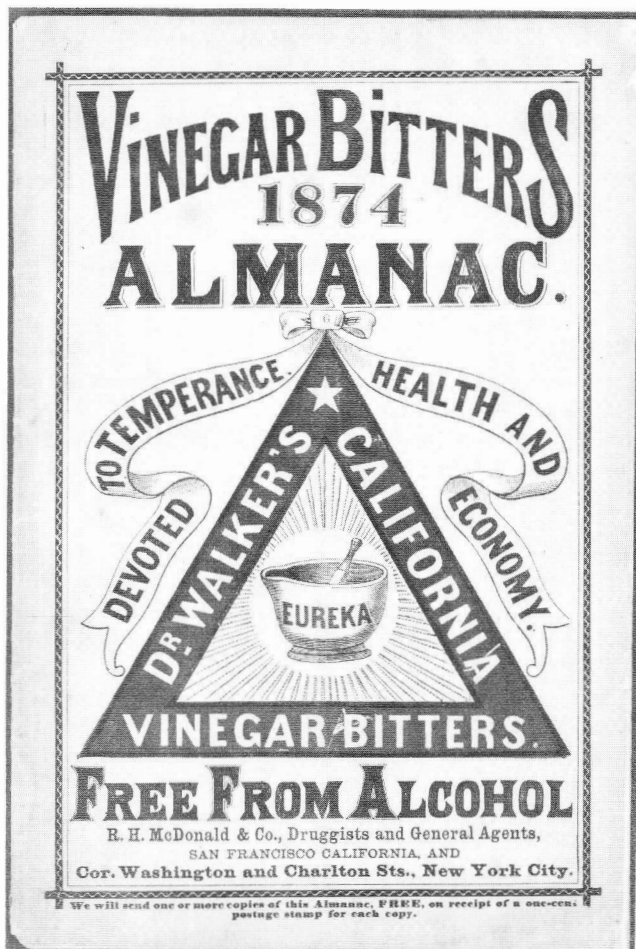


Figure 1. The front of Dr. Walker's 1874 almanac.



Figure 2. The back of Dr. Walker's 1874 almanac showing the facsimile.

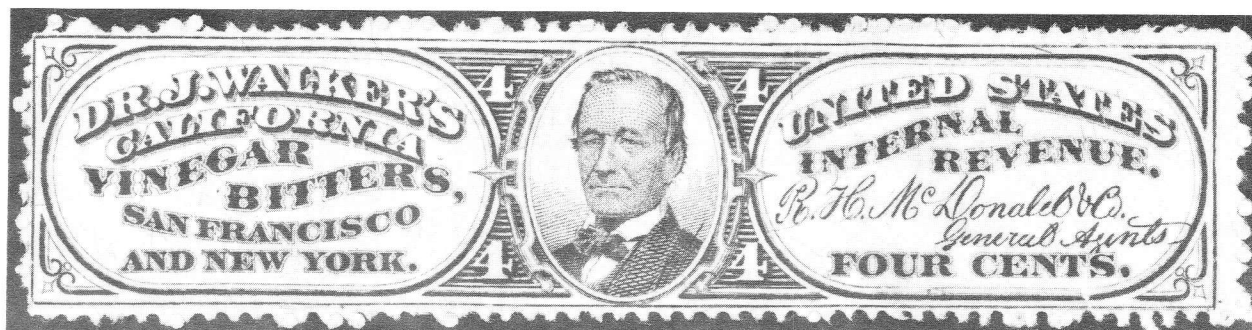


Figure 3. Walker's Private die stamp.

and 5, and of a copy of their stamps in Figure 6. The facsimile shown on the back of their almanac in figure 5 is just about a 1.5 X enlargement of their stamp. It too appeared about mid-point in their taxable operation. The facsimile differs from the stamp in that the letters "A B C" in the central circles and the 4's at each end are thinner characters, the number of horizontal background lines is greater,

there are no periods after "REVENUES and CENTS" in the top panels, etc. The facsimile is in black on thick porous pale orange paper.

Comment in the literature has been scarce about such neat fiscal collateral. Charles Nast writing in Mekeel's in 1906 indicated he had a copy of the item from Walker's almanac. Three years later he described, again without illustration, the item shown in Figure

5 and later in another journal (Nast, 1909) he indicated Robert Hatcher had noted the existence of such items in almanacs of Jayne, F. Brown, McLean, Thompson, Radway, and Moore as well as those of the two companies whose facsimiles have been illustrated. Nast's citation to Hatcher is flawed on some way, and I have been unable to confirm it.

The Warner cork seals illustrated

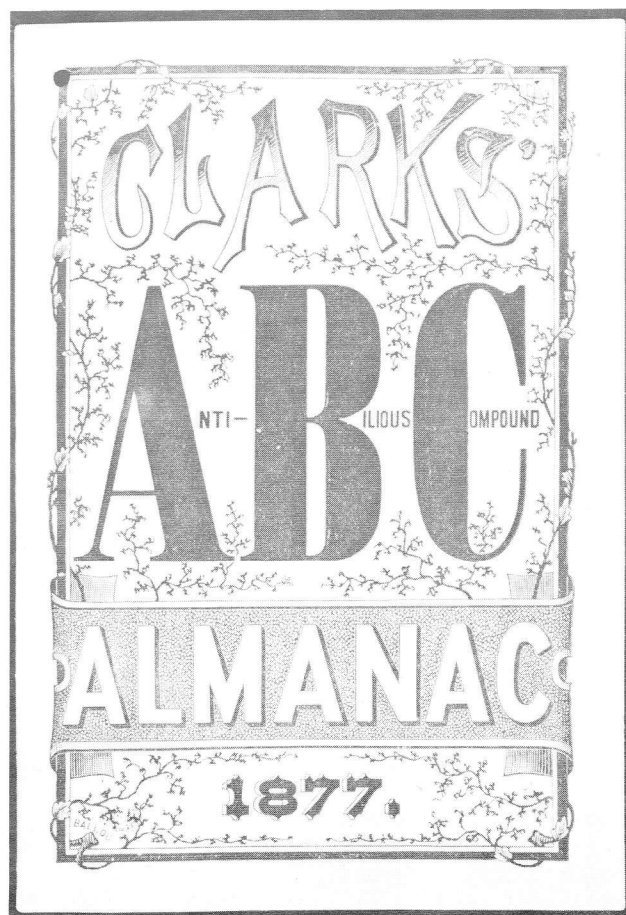


Figure 4. The front of Clark's 1877 almanac.

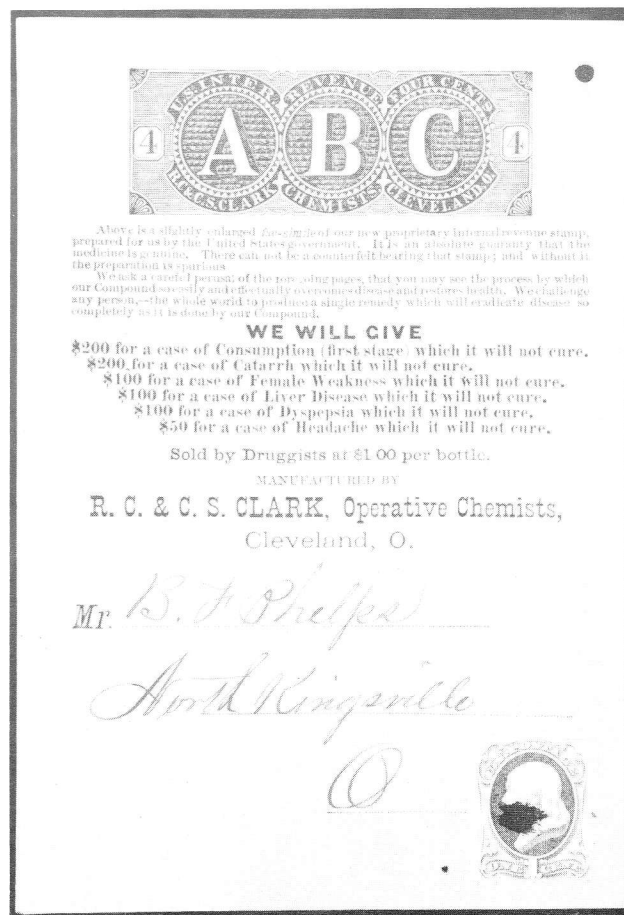


Figure 5. The back of Clark's almanac showing the facsimile (and a postage stamp for the correct postage).



Figure 6. Clark's private die stamp.

here by Miller (1984) are also illustrated in Warner's Safe Cure Almanac for 1890. While referred to as "fac-similes" by Warner, they bear no similarity at all to Warner's private die stamps of 1881-83, RS254-8, as Miller pointed out.

Nast also remarked that such illustration of U.S. revenue stamps was in violation of section 3439 of the revenue laws which prohibited imitation of government issues. Probably McDonald and especially the Clarks were ignorant of the law; certainly the latter would not have had the temerity to flaunt their facsimile by sending their almanac through the mail so all could see.

For those who like to embellish their private die medicine stamp collections with collateral, a list of proprietors who used private die medicine stamps and issued almanacs may be of interest. The following list was prepared for me by Rodney Brunzell of Hanson, MA, an avid collector of patent medicine almanacs.

J. C. Ayer & Co.
 Demas Barnes
 B. Brandreth

F. Brown
 Dr. John Bull
 Joseph Burnett & Co. (calendar booklet, not a true almanac)
 The Centaur Co.
 A. W. Chase, Son & Co.
 R. C. & C. S. Clarke
 Collins Bros. (See Ferry and Ferry)
 W. H. Constock
 Chas. N. Crittenton
 Perry Davis & Son
 P. H. Drake & Co.
 B. A. Fahnestock
 A. H. Flanders
 Fleming Brothers
 Seth W. Fowle & Sons
 G. G. Green
 Dr. Harter & Co.
 S. B. Hartman & Co.
 E. T. Hazeltine
 John F. Henry
 Dr. Herrick
 Hop Bitters
 Hostetter & Smith
 Dr. D. Jayne & Son
 Johnston, Holloway & Co.
 Kilmer & Co.
 J. Lippman & Bros.
 Lyon Manufacturing Co.
 Dr. J. H. McLean

S. Mansfield & Co.
 Merchants Gargling Oil
 D. c. Morehead
 New York Pharmacal Association
 R. V. Pierce
 Radway & Co.
 D. Ransom & Co.
 J. B. Rose & Co.
 Rumford Chemical Works
 A. B. & D. Sands
 J. H. Schenck & Son
 A. L. Scovill & Co.
 A. Vogeler & Co.
 J. Walker
 H. H. Warn & Co.
 Wells, Richardson & Co.
 Edward Wilder
 World's Dispensary Medical Association
 Wright's Indian Vegetable Pills
 J. H. Zeilin & Co.

Possibly a few others exist.

While having copies of almanacs from all but three of these firms, Mr. Brunzell was unable to locate further examples of facsimiles of their stamps illustrated in their almanacs aside from the three items mentioned here. Thus the alleged facsimiles Nast credits Hatcher with seeing are unconfirmed.

References

- Ferry, A.P. and Ferry, M.K. The American Revenuer 1986; 40:117-20.
 Miller, B. The American Revenuer 1984; 38:22-3.
 Nast, C. Mekeels Weekly Stamp News 1906; 20:1-2.
 Nast, C. Stamp Journal (CO) 1909; 2:46-7, 99.
 Springer, S. Springer's Handbook of North American Cinderella Stamps. Sherwood Springer, Hqawthorne, CA 7th ed. 1974, pp. 22-7.

To The Editor

Thank you very much for giving HPS such a nice review and recommendation for my book *Adhesive Revenue Stamps of Hawaii: Their History and Use* in your March issue.

Collectors of Hawaii's non-adhesives will be eager to see its companion volume, *The Royal Stamps of Hawaii*, probably next January at HAPEX'88. It traces the development of Hawaii's non-adhesive

royal stamps and its use on government revenue (public) stamped blanks as sold by collectors of customs at the various ports of entry where they also served as postmaster and sheriff in some cases.

Completing this trilogy is the profusely illustrated 200+ pages on the Departmental Seals of Hawaii. Its size is almost double the others due to an enormous variety of consular seals used by over 100 offices. Anyone

who thinks they may have an unknown variety of Hawaiian seal is invited to send a photocopy of it to me at 1223 Ala Alii St. #49, Honolulu, HI 96818-1856 for a review and possible use of it to illustrate that office if unknown to us.

Thank you again for your fine support.

Randall E. Burt, ARA

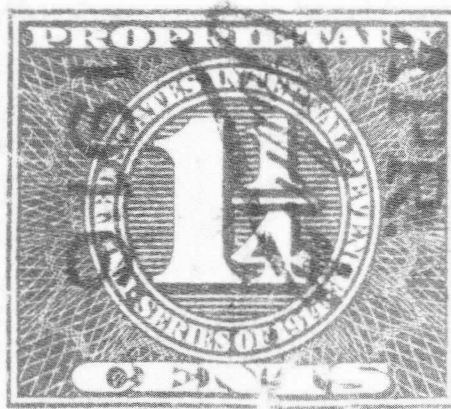
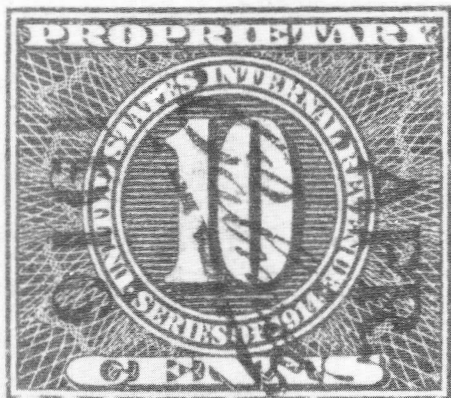
The New Field List

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; 40:106-107 and 41:29-33. This concludes the series but there will be a follow up addendum listing items reported by readers and a second part listing handstamp cancels.



Cancel 48

Palmer

Printed

black

Solon Palmer, 374 Pearl Street, New York City, NY
"Palmer" in script type with month above and year below.

The year date has been noted in both serif and sans serif type as illustrated. The cancels have been observed reading up (u) and down (d).

DEC 1914	S: 1/4¢ (u & d) D: 5¢ (u & d)
JAN. 1915	D: 1/4¢ (d)
JAN 1915	D: 5/8 (d), 1-1/4¢ (d), 1-7/8 (u), 10¢ (u & d)
FEB 1915	S: 1/4¢ (u) D: 1-1/4 (d), 10¢ (u & d)
MAR 1915	S: 1/4¢ (u) D: 5 (d), 10¢ (u & d)
APR 1915	D: 3/8 (u & d), 5 (u), 10¢ (u & d)
MAY 1915	D: 1-7/8¢ (d), 10¢ (d and double down)
JUNE 1915	D: 1/4 (u & d), 1-1/4 (u & d), 5 (u), 10¢ (u & d)
JULY 1915	S: 2-1/2¢ (u) D: 1/4 (u & d), 10¢ (u & d)
AUG 1915	D: 1-1/4 (u), 5 (d), 10¢ (u & d)
SEPT 1915	D: 1/4 (u & d), 3-3/4 (u), 5 (u & d), 10¢ (double up)
OCT 1915	D: 1/4 (u & d and tête beche), 3-3/4 (u), 5 (u & d), 10¢ (u & d)
NOV 1915	D: 1-1/4 (u), 1-7/8 (u), 5 (u), 10¢ (u & d)
DEC 1915	D: 1-1/4 (d), 10¢ (d)
JAN 1916	D: 5/8 (u), 3-3/4 (u), 10¢ (d)
FEB. 1916	D: 10¢ (d)
FEB 1916	D: 1-1/4 (u), 6 (u), 20¢ (d)
MAR 1916	D: 10 (u & d), 20¢ (u)
APR 1916	D: 2-1/2¢ (u)
MAY 1916	D: 5 (u & d), 10¢ (u)
JUNE 1916	D: 5 (u), 10 (u & d), 20¢ (d)
JUL 1916	D: 10¢ (u & d)
AUG 1916	D: 5/8 (u & d), 5 (u & d), 10¢ (d)
SEPT 1916	D: 10¢ (u & d)

(not illustrated)

Cancel 49

P & H

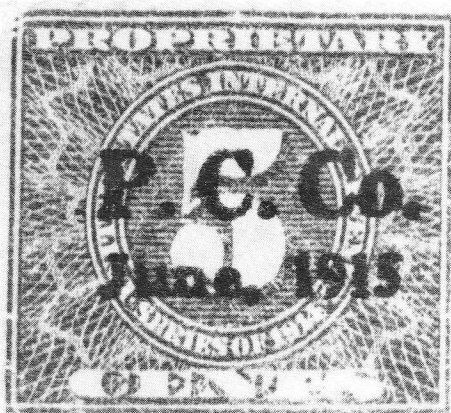
Mimeo

purple

P & H Co., Winchester, VA

9/9/15

D: 5/8¢

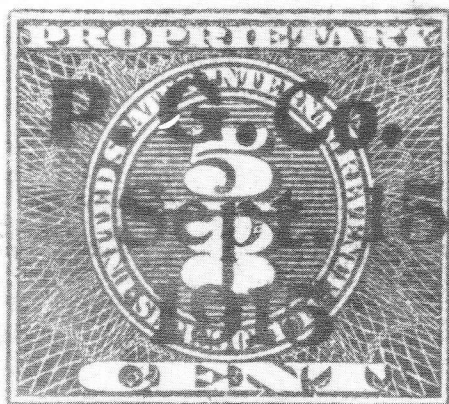
**Cancel 50**

P. C. Co.	Printed	black
	Pabst Chemical Co., Chicago, IL	
Dec., 1914	D: 5/8, 1-1/4¢	
Feb., 1915	S: 1-1/4, 2-1/2¢	
	D: 5¢	
Mar., 1915	S: 2-1/2¢	
	D: 5/8, 5¢	
Apr., 1915	D: 5¢	
May, 1915	S: 1/4, 5¢	
June, 1915	S: 1/4, 5¢	
Aug., 1915	S: 5¢	
Mar. 1916	D: 1-1/2¢	
July 1916	D: 1/4, 1-1/4, 1-7/8, 5¢	

(not Illustrated)

Cancel 51

P. E. CO.	Printed	red
	Pond's Extract Co., New York City, NY	
Jan. 15, 1915	D: 3/8¢	

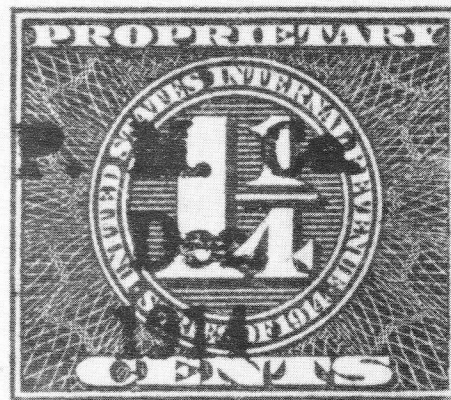
**Cancel 52**

P.G. Co.	Printed	black
	Parker, Gilbert Co. Philadelphia, PA	
Aug. 4 1915	D: 1/8¢	
Sept. 1915	D: 5/8¢	
Feb. 18 1916	D: 1/8¢	

(not illustrated)

Cancel 53

P. J.	Printed	red
	Company unknown	
Sept. 20, 1915	S: 3/8¢	

**Cancel 54**

P. M. Co.	Printed	black or blue
	Company unknown	
	(black ink unless noted)	
Dec. 1914	S: 1-1/4¢ (date in two lines)	
	D: 1-1/4¢ (date in two lines)	
Jan. 1915	D: 1-7/8¢	
Feb. 1915	S: 1-1/4¢	
	D: 5/8¢	
May 1915	D: 1-1/4¢ (blue)	
July 1915	S: 1-1/4¢ (blue)	
Mar. 1916	D: 5/8¢	
June 1916	D: 1-1/4¢	

(not illustrated)

Cancel 55

Raydith	Printed	red
	Raydith Perfume Co., (office in Chicago, IL)	
1915	D: 1/4¢	

Cancel 56

R C CO	Printed	black, blue or red
	Ripans Chemical Company, Englewood, NJ	
3-17-16	D: 5/8¢ (blue, black)	
4-10-16	D: 5/8¢ (black, red)	
5-3-16	D: 5/8¢ (red)	
6-10-16	D: 5/8¢ (red)	

**Cancel 56**

8-1-16

D: 5/8¢ (red)

**Cancel 57****Richard Hudnut** Printed black or red

Richard Hudnut, New York City, NY

Cancels black unless indicated.

December 1914	S: red: 1-1/4, 1-7/8, 3-1/8, 3-3/4¢
	D: red: 5/8, 1-1/4, 1-7/8, 2-1/2, 3-3/4, 4-3/8¢
	black: 1-1/4, 1-7/8¢
January 1915	D: 1-7/8, 5, 10¢
February 1915	D: 5/8, 2-1/2, 5¢ (red)
March 1915	D: 1-7/8, 10¢ (red)
May 1915	S: 1-1/4¢
	D: 5/8, 10¢
June 1915	D: 1-1/4¢
July 1915	S: 5¢
	D: 1-7/8, 3-1/8¢
August 1915	D: 5/8, 1-7/8, 10¢
September 1915	D: 5/8, 1-7/8, 3-3/4, 10¢
October 1915	D: 1-1/4, 1-7/8, 5, 10, 20¢
December 1915	S: 1-1/4, 3-3/4¢

January 1916

D: 5/8, 1-7/8, 2-1/2¢

S: 1-1/4¢

February 1916

D: 5/8, 2-1/2, 10, 20¢

S: 3-3/4¢

D: 5/8, 1-7/8¢

April 1916

D: 5/8 (red or black), 1-1/4, 1-7/8, 10¢

May 1916

5/8, 1-7/8, 5, 10, 20¢

June 1916

1/8, 5/8, 10¢

**Cancel 58****R. H. M. & CO.**

Printed

black

R. H. Macy & Company, New York City, NY

DEC. 1914

D: 1-1/4, 3-3/4¢

**Cancel 59****S & D.**

Printed

black

Sharp and Dohme, Inc., Broad and Wallace Streets,
Philadelphia, PA

1-25-15

S: 5/8¢

2-2-15

D: 5/8¢

3-5-15

D: 1-1/4¢

3-12-15

D: 5/8¢

3-27-15

D: 1-1/4¢

4-6-15	D: 5/8¢
5-1-15	D: 5/8¢
5-28-15	D: 5/8¢
9-20-15	D: 5/8¢
10-5-15	D: 5/8¢
10-18-15	D: 5/8¢
11-19-15	D: 5/8¢
12-20-15	D: 5/8¢
4-3-16	D: 5/8¢

(not illustrated)

Cancel 60

S. K. & F. Co.	Printed	red
Smith, Kline and French Company		
109 North 5th Street, Philadelphia, PA		
Dec. 1914	D: 1/4, 5/8, 1-1/4, 2-1/2¢	
April 1915	S: 5/8¢	
May, 1915	D: 3/8¢	
Aug., 1915	D: 1/8¢	

**Cancel 61**

S. R. Co., Inc.	Printed	black
Company Unknown, Covington, KY		
May 1916	D: 5/8¢	
Aug. 1916	D: 5/8¢	

Cancel 62

The A. J. Co.	Printed	red
The Andrew Jergens Company		
2535 Spring Grove Ave., Cincinnati, Ohio		
Dec. 1 1914	D: 1/8, 1/4, 3/8, 5/8, 1-1/4, 1-7/8, 2-1/2¢	
Jan. 2, 1915	D: 1/4, 5/8, 1-1/4, 2-1/2, 5¢	
March 20 1915	D: 1/8, 1/4, 5/8, 1-1/4-1/2, 5¢	
August 2 1915	D: 1/4, 5/8, 1-1/4, 1-7/8, 2-1/2, 5¢	
January 3 1916	D: 1/8, 1/4, 3/8, 5/8, 1-1/4, 1-7/8, 2-1/2¢	

**Cancel 62****Cancel 63**

THE F. P. CO.	Printed	black
Type I:	San serif caps	
12-1-14	D: 5/8¢	
Type II:	Serifed letters & numbers, upper & lower case	
7-20-15	D: 5/8¢	
2-1-16	D: 5/8¢	

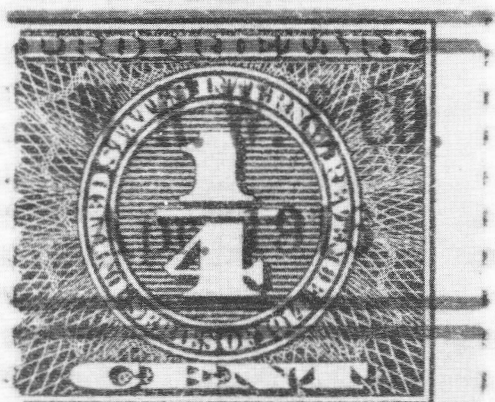
(Not illustrated)

Cancel 64

W.R.W.Co	Mimeographed in script	black
W. R. Warner Company, Inc.		
113 W. 18th Street, New York City, NY		
Dec. 14	D: 1-1/4¢ (reading diagonally up)	

Cancel 65

W.R.W. & CO	Printed	red
Wm. R. Warner & Company,		
113 W. 18th Street, New York City, NY		
Mar. 1916	D: 10¢	



Cancel 65

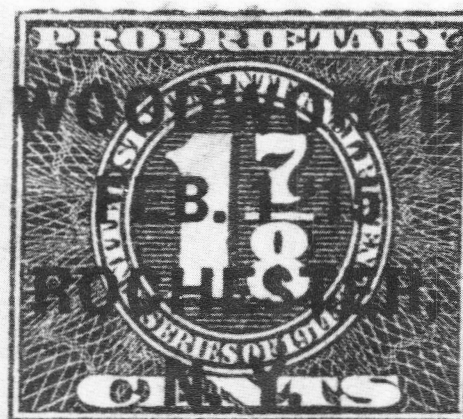
Cancel 66

WOODWORTH Printed black
C. B. Woodworth, Rochester, NY (perfume mfr.)
FEB. 1'15 D: 1-7/8¢

(Not illustrated)

Cancel 67

V.P.CO. Printed red
Vogue Products Co.
1149 Seward St, Hollywood, CA



Cancel 66

(This firm also used handstamp cancels.)
Jan. 1915 D: 1/4¢

Note: This concludes the Field listing of printed and mimeographed cancels. We will be printing an update listing of these cancels in an issue later this summer. If you have additional items please contact the Editor. If it is a cancel that has not been illustrated, we would appreciate a photo. We will also be printing a listing of handstamped cancellations this fall. Additional input is needed with this listing.

Advertiser's Notes:

(See the advertisements of the dealers mentioned in this column for addresses and other offerings.)

E.S.J. Van Dam has released a 12 page price list of Canada and Provinces revenues. This list follows the 1987 color Canadian revenue stamp catalogue and includes revenues as well as Canadian Telephone & Telegraph franks. All items priced in the price list are currently in stock (1441 different uncanceled and 1328 different used revenues). The price list is free and as

a special feature there is a \$5 discount coupon on the first order over \$25. The list is free but a \$1 bill or \$1 in mint postage would be appreciated. For Cdn\$10 (US\$9, overseas on request) per year collectors may subscribe to periodic bulletins, regular auction catalogues with prices realized and price lists such as this one.

William G. Kremper has published a price list featuring world wide revenue stamps, stamped paper and locals. Included are large, single

country collections and accumulations from Argentina, Belgium, British Guiana, Mexico, Spain and Uruguay. Smaller lots of revenues are available from Bosnia, Fiji, Korea, Montenegro, Serbia and Switzerland. Documents with revenues from Austria, China, India and Puerto Rico as well as US checks with RNs and adhesives are included. The price list is available for a self-addressed #10 stamped envelope.

Dennis Osborn

Wing Commander Dennis Osborn, Royal Australian Air Force, passed away on February 3, a victim of cancer. He was based in Canberra where he served as an expert on computer systems. He was given full military honors at a service in Canberra.

At 40 he was a leading Australian philatelist and an expert on the revenue stamps of New South Wales. With Craig and Orchard he was the author of *The Revenue Stamps of New South Wales* which was published in 1983. He was a member of several philatelic societies and for the last few years was

a leading member of the Philatelic Society of Canberra. He has served the ARA for a number of years as its Australian representative. We have all lost a valuable friend and an excellent cinderella philatelist.

David Ingle Smith

British Overstrikes on Salvaged America Stamps—revisited

by Adolph Koeppel, ARA

In *The Stamps That Caused the American Revolution* (that runaway best seller of the bicentennial year) we treated what was then known about these overstriker stamps on pages 28-31. They were created to salvage "something" from the financial disaster which followed the hasty repeal of the Stamp Act for America in 1766. The only stamps known to have been used to overstrike the salvaged America material were General Duty Stamps of Great Britain of the two shilling six pence denomination (illustrated) with die letters D, E or G.

Since 1976 new overstrikes have come to light. We pass them along to you. They are all quite rare and many more, no doubt, lie undetected in collections of British embossed material.

Six Pence America Stamp

#3 (listed at page 29) cut-out piece

on paper, overstriker die D, understamp die B, was resold (or its exact duplicate) at Siegel sale December 16, 1986, for \$350.00.



One Shilling, Six Pence America Stamp

#5 (new) cut-square on blue parchment, overstriker die E understamp die A, sold at private sale in 1986 for \$450.00.

Two Shilling America Stamp

1A (?) cut-square on beige parchment, overstriker die G understamp die A, sold by Siegel December 16, 1986, for \$450.00. This may be a resale of #1 listed on page 30.

Two Shilling, Three Pence America Stamp

The only known 2/3 die B overstrike. Large piece on paper, overstriker die G on understamp die B, used in 1769. Sold in a Robson Lowe 1981 sale for \$250. A superb strike. Estimated value (1987) \$2,000.

Two Shilling, Six Pence America Stamp

The showpiece. On full document dated October 20, 1767, *two copies* on blue parchment, overstriker die D understamp die A. Sold by private sale in 1986 for \$2,000.

Philippines

Another New Stamped Paper

by Douglas K. Lehmann, ARA



A cut square of a previously unlisted Philippine documentary stamped paper has been discovered. The only known copy is illustrated. This design is oval, colored red and measures 13 x 18 mm. The central design shows a woman resting a hammer on an anvil with Mayon Volcano in the right rear background. The design is similar to

that used and printed in Manila for the 1905 and 1906 lithographed Internal Revenue stamp issue.

The Centavos design for the Internal Revenue stamps was changed in 1907 while the Peso values continued to show the woman and anvil design. This evidence would indicate that the cut square was issued before 1907. From the latter it might be assumed that an Arnold Warren catalog number of 772A is appropriate. Warren apparently did not find many documentary stamped papers and his catalog has a few question marks on the years of issue. His first issue of 773 is similar to the square documentary design of 1905 and he estimated that this square design was issued in 1907. The newly discovered

stamp was found by Bill Gerlach in an accumulation that contains items only used within the Philippines with nothing addressed outside the islands.

Much is unknown about all the documentary stamped papers printed in Manila and issued within the Philippines. I would be happy to correspond with any collector who owns copies of full documents so we can better determine the types and dates of issue.

(The author reports that there are now five known copies of the W779 that was reported in the February issue of TAR; the author's copy, three owned by Bill Gerlach (who had owned the author's copy) and one held by another collector who obtained it in the "early 1970s.")

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This holder is very simple and convenient and can be furnished single or in batteries of any number to take care of as many denominations as you need.

Tickets carried in stock put up 2,000 to a roll in denominations of 1c, 2c, 3c, 4c, 5c and 10c. Each denomination a different color.

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Stock tickets can be ordered in quantities of 2,000 or more. Special printed tickets with your name on must be ordered in quantities of 10,000 or multiples of 10,000.

Write for prices and full information.

THE ARCUS TICKET COMPANY

633 Plymouth Court

Chicago, Illinois

by William Benfield, ARA

The advertisement reproduced here appeared in the April 3, 1919, issue of *The N.A.R.D. Journal* published by the National Association of Retail Druggists. The advertisement illustrates a \$2.50 holder for "tickets" which according to the illustration are

inscribed "UNITED STATES BEVERAGE TAX/1c" with a serial number.

It would appear that these tickets could be confused with some sort of governmental issue but according to the text of the article it would appear that they are of private origin. It appears that these were intended to

facilitate record keeping and that the tickets were similar in nature to admission tickets which was probably a normal product of the company.

Perhaps this tax was paid by report. Does anyone know anything more about the tax or these tickets.

To the Editor...

Andrew Hall and myself are trying to form a Telegraph and Telephone Stamp Society, treating world-wide issues. We wish to receive inquiries from anyone who is interested in this field of collecting. In the U.S. please contact me at the address below. In Europe and in the U.K., inquiries may be addressed to Andrew Hall, P.O. Box 62, York, England, YO1 1YL.

We intend to publish occasional papers which will include a feature by Dr. S. E. R. Hiscocks updating new finds in telephone and telegraphs stamps, as well as short articles which we would like to receive from members and others who have interest in this field. Publication will be handled in England, but I will handle U.S. distribution.

Syl C. Tully, ARA
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President's Column...

continued from page 65

location. We have narrowed our show list down to three and will be making a final choice very soon. We need a west coast show for 1989 and if you would like to have the ARA attend a show in your area, please contact Betty Walther, ARA Vice-President, with a brief proposal for an ARA convention.

Our operating view is that by rotating geographic areas of the United States, our entire membership should have a chance to get to one of our conventions once every three or four years. I continue to note, however, that many of our convention regulars travel great distances to attend: there were two people from southern California at Cleveland, a few from Connecticut and Massachusetts, and many from all over the mid-west, and several from the New York area.

One of our considerations is whether the city where the show is held is near an airport where price competition is keen. Bargain air fares have a lot to do with bringing in members from great distances. We will continue to give you long notice so that you can book an inexpensive flight in order to attend one of our conventions.

While the show itself is good and our meetings educational and enlightening, I would be remiss if I failed to point out the wonderful opportunity to talk informally with fellow students of fiscal philately during after-hours get togethers—and there were plenty of these in Cleveland. See you next year!

*ARA Members who received awards at Garfield-Perry's March Party,
Cleveland, OH March 20-22, 1987*

Alan Hicks, "United States Tax-Paid Stamps on Tin Foil and Paper Tobacco Wrappers," Show Gold, ARA Gold, ARA Grand Award, *Garfield-Perry Grand Award* and its 1987 entry into the APS World Series of Philately in Boston in August, 1987.

Erwin Herschkowitz, "Fiscal Bolivia," Show Gold, ARA Gold

George Norton, "U.S. Playing Card Revenue Stamps," Show Vermeil, ARA Gold

Michael Morrissey, "U.W. Documentary Revenue Issue

of 1871-1874 to the \$50.00." Show Vermeil, ARA Gold

Edward Ottler, "U.S. 19th Century Private Dies," Show Vermeil, ARA Gold

William Waggoner, "The 2¢ U.S.I.R. Stamp of the First Revenue Issue," Show Silver, ARA Silver

Bill Welch, "Revenue Stamps of Colombia, 1858-1933," Show Silver, ARA Silver

Robert Patetta, "The 2¢ Federal Tax on Bank Checks," Show Silver, ARA Silver

Regis Hoffman, "East African Revenue Stamps," Show Silver, ARA Silver

George Kramer, "19th Century Mexican Revenue Stamps," Show Silver, ARA Silver

William Gerlach, "Playing Card Tax Stamps of the U.S., 1881-1948," Show Silver, ARA Silver.

Henry Fisher, "The United States First Federal Issue, 1798-1801," Show Silver, ARA Silver

The next two were entries in the one-frame exhibit class (there were a total of 13 entries which competed for First, Second and Third places).

Russell Logan, "Replating of the \$1 Conveyance," Second place.

James H. Beal, "Mexico—Printed and embossed Seals on Revenue Stamped Paper."

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Philatelic Centre

106/1A, S. N. BANERJEE ROAD, CALCUTTA-700 014, INDIA.

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.

Michael E Banasik 4470, 12 S. Spanish Trail, St. Peters, MO 63376, by Secretary. US first 3 issues, various Canada.

James H Beal 4476, 2165 Silver Fox Lane NE, Warren, OH 44484, by Richard Friedberg. Mexico revs, world forgeries.

Peter Bugg 4468, 5 Forest St, Franklin, MA 02038, by Eric Jackson. Ireland.

Russell J Clark 4472, 9494 Pendergast Rd, Phoenix, NY 13135, by Lawrence L Winum. US revs.

Henry Dean 4461, PO Box 236, Youngwood, PA 15697, by Eric Jackson. Dealer—state and fed duck stamps.

Jim Drummond 4473, 19335 Pauma Valley Dr., Northridge, CA 91326, by Eric Jackson. "Absolutely everything."

Edward J Ericson 4469, 1370 S Webster Ave, Brookfield, WI 53005, by Eric Jackson. BNA, Costa Rica, Japan, Ryukyus.

Charles N Gish CM4464, 1414 W. 118th St S, Jenks, OK 74037, by Eric Jackson. US first 3 issues.

Warren J Gram 4465, 760 Calder Ct, Saline, MI 48176, by APS. Revs of Rhodesias and Nyasaland.

Brett L Hamlett 4474, 1350 H Ave Ave NE, Cedar Rapids, IA 52402, by Secretary. "Everything."

James K Hoefling 4462, 3490 South Dixie Hwy, Dayton, OH 45439, by Eric Jackson. US Scott-listed revs.

J W Hubbard, Jr 4471, 184 Summers St, Suite 201, Charleston, WV 25301, by Eric Jackson. M&M.

Walter L Renaud 4466, 2900-2 Meadowbrook Lane, Windsor, ON N8T 3C8, Canada, by Eric Jackson. Austria

and New Zealand.

Charles E Roethe 4467, 1520 Jackson St., Fennimore, WI 53809, by Eric Jackson. Topical.

John N Rowe III 4460, 6301 Gaston Ave, Suite 650, Dallas, TX 75214, by Eric Jackson. Collector/dealer, Plaza Stamps—rev stamped paper (RN).

Leo Scarlet 4459, Box 448 Fresh Meadows Station, Flushing, NY 11365, by Eric Jackson. Dealer—US and BNA revs.

Anson B Stout, Jr 4475, 564 Glide Court, West Sacramento, CA 95691, by Joe Ross.

Donald E Van Curler 4463, 2004 Hogvack, Ann Arbor, MI 48105, by Eric Jackson. All US revs.

Douglas E Youngblood 4458, 1018 E Evergreen St, Wheaton IL 60187, by G M Dorman. WW2 patriotic and propaganda, Jewish boycott and anti-fascist.

Highest membership number assigned on this reprot is 4476.

New Members

Numbers 4423-4441

Correction to March Secretary's Report

Milton G. Chone should be **Milton G. Cohen**, 17 Berta Lane

Reinstated from 1987 NPD List

William J Baughman\

William H Bergner

Justin L Kreuzer

Glen J Morton

Antohony S Niskanen

Fred D Ordway

Harry Rosenfeld

Norbert J Stachura, Sr

Membership Summary

Previous membership total.....1444

Applications for membership.....19

Reinstated from 1987 NPD list.....8

Current membership total.....1471

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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

Series of 1941 Wine Stamps

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

Harry W. Heuer

390

205 East Nassau Street, Islip Terrace, NY 11752

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Eric Jackson 213-698-3193

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

MAIL BID SALE # 22

CLOSING DATE: June 9, 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	R1a VF affixed to part of a check	50.00
2	R4a F h/s cancel, left margin just clear of design PHOTO	275.00
3	R13e ultramarine F thin spot PHOTO	120.00
4	R45b VF PHOTO	30.00
5	R46a horiz pair F-VF beautiful insurance cancel, rt stamp with small tear PHOTO	90.00
6	R57b VF red h/s cancels, crease PHOTO	50.00
7	R61a VF tiny tear PHOTO	60.00
8	R70a F-VF red h/s cancel, crease	30.00
9	R76c F thin spot	30.00
10	R86a VF light crease PHOTO	85.00
11	R87c F-VF thin	45.00
12	R88a Avg PHOTO	225.00
13	R94a F-VF light crease PHOTO	70.00
14	R97e ultramarine F few thin spots PHOTO	150.00
15	R98a VF crease, light soiling	45.00
16	R98c Avg-F light crease	25.00
17	R103 F-VF herringbone cancel	25.00
18	R136 VF herringbone cancel	27.50
19	R152c F-VF	32.50
20	R155 pair used postally on a May 26, 1915 cover from Boston, MA VF	-----
21	R164r used postally on a July 30, 1898 cover from Brownstown, IN F	-----
22	R812c F small thin	45.00
23	R815b F-VF black "Job Moses" printed cancel thin PHOTO	-----
24	R816b VF thin PHOTO	70.00
25	RD24 F creased	65.00
26	RL1-5 F-VF	7.50
27	RL7 VF PHOTO	50.00
28	RL8 VF PHOTO	70.00
29	RS70b multiple faults including piece replaced at bottom right corner	75.00
30	RN-B16 Oregon & California Railroad Co. draft, signed by Ben Holladay, famous expressman, VF	-----
31	RN-B24 Citizens Savings Bank, Petersburg, VA cert. of deposit for \$300, additional R16c attached, F some faults, toning	60.00
32	RN-X7 to the left of a Type G Facsimile, Hanover National Bank check, F	-----
33	RN Facsimiles 5 different items from Canton, Dakota Terr. (2); San Diego, CA; Boston, MA; and Petersburg, VA. F	-----
34	RX2 VF PHOTO	100.00
35	RX3 VF	25.00
36	RX8 VF	20.00
37	RX14 VF	30.00
38	RX15 VF	20.00
39	RX17 VF	70.00
40	RX19 VF	25.00
41	RX20 VF	25.00
42	RX21 VF	40.00
43	RX22 VF	40.00
44	RX23 VF	85.00
45	RX25 VF PHOTO	100.00
46	RX28 VF	40.00
47	RX30 VF	17.50
48	RX31 VF	15.00
49	RX33 VF	22.50
50	RX34 VF	27.50
51	RX37 VF	30.00
52	RX40 VF	35.00
53	RX43 VF	65.00
54	RX45 VF	45.00
55	RY2 VF PHOTO	120.00
56	RY4* VF straight edge	10.00

57	USIR 1862 COTTON TAX TAG on parchment with wire and harpoon, faulty at bottom PHOTO	-----
58	SPECIAL TAX STAMP 1909 \$6 Retail Dealer in Oleomargarine, F usual faults	-----
59	-1942 \$22 Retail Dealer in Fermented Malt Liquor with notation at bottom "RDFML-AT-LARGE UNITED STATES AT LARGE", an interesting provisional usage VF PHOTO	-----
60	ALASKA 1954-5 \$1 Resident Sportfishing VF*	-----
61	-1954-5 \$3 Non-Resident Sportfishing VF*	-----
62	-1955-6 \$3 Non-Resident Sportfishing booklet pane of 4 VF* one stamp sm crease & tear	-----
63	CALIFORNIA 1968 Document tax, Sutter County 55¢-1110, 16 values, F-VF* PHOTO	-----
64	MARYLAND 1935 10¢ Wine VF* (Hubbard W4) PH	RARE
65	NEVADA Lyon County Malt and Spirituous Liquor License, issued 1952 F-VF usual tack holes	-----
66	WISCONSIN 1933 \$1 Beer F-VF usual s/h and rust stains, (Hubbard B14)	8.50
67	CONFEDERATE STATES the so-called "Confederate revenue stamp" imprinted in red in the upper corner of a Feb. 17, 1864 bond F-VF PH	-----
BRITISH COMMONWEALTH - Barefoot-Hall Catalogue numbers		
68	BATUM 1918 British Occupation ovpt 30k, 10R, VF* (6, 10)	£10.00
69	CEYLON 1862 Foreign Bill 1d VF (1)	£5.00
70	-1862 Foreign Bill 2d VF (2)	£10.00
71	-1862 Foreign Bill 6d F-VF (4)	£10.00
72	-1862 Foreign Bill 1s6d F (6) PHOTO	£30.00
73	-1862 Foreign Bill 10s VF (11) PHOTO	£15.00
74	-1862 Foreign Bill 2p embossed, unissued F	-----
75	-1862 Foreign Bill 8p emb, unissued F	-----
76	-1862 Foreign Bill 1s emb, unissued VF	-----
77	-1862 Foreign Bill 1s4p emb, unissued VF	-----
78	-1862 Foreign Bill 1s8p emb, F-VF (15)	£35.00
79	-1862 Foreign Bill 1s8p emb, F (15*)	£35.00
80	-1862 Foreign Bill 2s6p emb, unissued F	-----
81	-1862 Foreign Bill 3s4p emb, F creased (16)	£35.00
82	-1862 Foreign Bill 3s4p emb, F (16*)	£35.00
83	-1862 Foreign Bill 5s emb, unissued F	-----
84	-1862 Foreign Bill 6s8p emb, unissued F	-----
85	-1862 Foreign Bill 10s emb, unissued F	-----
86	-1862 Foreign Bill 13s4p emb, unissued F	-----
87	-1885-91 Foreign Bill provisional 60¢ on 3R 1st, 2nd & 3rd F sm faults (50)	£60.00
88	-1893-95 Foreign Bill provisional 60¢ on 1R50, surch with black lines, 1st, 2nd & 3rd, F-VF (62)	£60.00
89	-1885-93 Judicial 1R on 1000R F (63) PHOTO	£25.00
90	-1885 Stamp Duty 5R on 500R F (88)	£15.00
91	-1871 Warehouse Warrant 1s F* (1)	£10.00
92	collection of 445 revenues arranged on stock sheets, nice range of material with some better items	£925.00
93	FEDERATED MALAY STATES RAILWAY 4¢ black on green VF	-----
94	-10¢ black on orange VF PHOTO	-----
95	IRAQ British Occupation 11 Diff F-VF couple small faults	£32.00
96	-British Occupation accumulation of 40 stamps, 8 diff, some faults	£86.50
97	MALAYA FEDERATION 1947 \$25 red/multicolor coat of arms VF (1) PHOTO	£5.00
98	MALAYSIA 1980-83 \$25 black, \$100 blue, \$250 red, \$500 brown, & \$1000 orange, with multi-color coats of arms, VF beautifully engraved PHOTO EXAMPLE	starting bid 120.00
99	NORTH BORNEO 1897 \$25 blue VF* (7) PHOTO	£35.00+
100	-1939 Japanese Occupation ovpt on 2¢ postage due VF* block of four (22) PHOTO	£80.00

101	-1939 Japanese Occupation ovpt on 8¢ postage due VF* block of four (25) PHOTO	£80.00
102	PALESTINE Ottoman Public Debt 1920-21 A.D.P.O. & Z.O. overprints on Turkish 1 pi, 2 pi, 20 pi, and 25 pi revenues with a red Specimen ovpt (136, 137, 145 & 25 pi unl.) PHOTO EXAMPLE	-----
103	-Ottoman Public Debt, A.D.P.O. overprints on Turkish revenues, group of 67 different, F-VF some with faults	£467.50
104	-Ottoman Public Debt, A.D.P.O. overprints on Turkish revenues, group of 28, 13 different, F-VF some with faults	£152.50
105	PERAK 1939 \$25 brown & red elephant VF (15)	£10.00
106	SARAWAK 1942 Japanese Occupation, oval seal ovpt on 6¢ postage VF* block of four (56)	£20.00
107	-1942 Japanese Occupation, oval seal ovpt on 10¢ postage VF* block of four, some perf separation (58)	£20.00
108	-1942 Japanese Occupation, ovpt of bars & 3 characters on \$2 postage VF* block of four, (99)	£30.00
109	-1942 Japanese Occup, ovpt of bars & 3 characters on \$ 4 postage, VF* block of four, toned, (99) PHOTO	£60.00
110	-1942 Japanese Occup, ovpt of bars & 3 characters on \$5 postage, VF* block of four, (100) PHOTO	£100.00
111	-1942 Japanese Occup, ovpt of bars & 3 characters on \$10 postage, VF* block of four, lightly toned, (101) PHOTO	£140.00
112	SELANGOR 1941 \$25 VF (35)	£10.00
113	-1941 \$100 VF (36) PHOTO	£50.00
114	ARGENTINA full and part sheets, 63 different, about 12,000 stamps	-----
115	AUSTRIA accumulation of about 300 revenues on stock sheets	-----
116	BELGIUM accumulation of over 500 revenues (over 300 diff), heavy in the early issues	-----
117	CHINA Great Wall type, 1¢ brown & 2¢ green, about 4000 stamps	-----
118	GERMANY collection of over 1400 revenues including state issues, municipals, railway and some miscellaneous items. Overall condition is nice and there is only a small amount of duplication.	-----
119	ICELAND group of 31 stamps including some duplicates Nelson CV	65.00
120	JAPAN stockbook of over 1500 revenues, about 150 different, some in large quantities, includes telegraph, express stamps, Formosa and some miscellaneous	-----
121	LEBANON 15 diff revenues in large quantities, about 3000 stamps total	-----
122	LUXEMBOURG accumulation of about 175 revenues, over 100 diff, includes some proofs(?) and a couple tete-beche pairs, nice lot	-----
123	MEXICO over 800 revenues on stock pages, nice variety to 500 Peso face value	-----
124	-Aduanas 1885 issue bundle stock of the 1¢-100P values, quantities range from 25 to 1300 of each Stevens CV	1547.50
125	-Durango 1893-4 overprinted INUTILLZADO, 1¢ to 20P, stockbook of about 3500 stamps, much of it noted for varieties, etc, nice lot for the specialist (DU71-80)	-----
126	-Morelos specialized collection of about 1500 stamps including printed on both sides, tete-beche pairs, etc, a very interesting lot	-----
127	NETHERLANDS accumulation of over 125 stamps, about one-half being different	-----
128	-1870-1900 Documentary issues, couple thousand stamps loose in an envelope	-----
129	NETHERLANDS COLONIES group of about 50 items, many duplicates	-----
130	PERU stock of over 3500 revenues, 59 different, sorted into envelopes	-----
131	PHILIPPINE ISLANDS (Spanish Administration) stock of over 6500 revenue & telegraph stamps, about 85 different, sorted into envelopes	-----
132	POLAND collection of 80 different revenues	-----
133	PORTUGAL & COLONIES stockbook of over 1000 revenues, about one-half being diff, F lot	-----
134	RUSSIA large stock of over 7500 revenues sorted into envelopes, about 75 different	-----
135	TURKEY 1871-1921 collection of over 200 different revenues, nice variety F-VF	-----
136	URUGUAY 1878-1918 Document stamps collection of 249 different on stock cards F	-----

END OF SALE

THANK YOU FOR YOUR PARTICIPATION!

Member's Ads

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

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

*Editor, The American Revenuer
Rockford, Iowa 50468-0056 USA*

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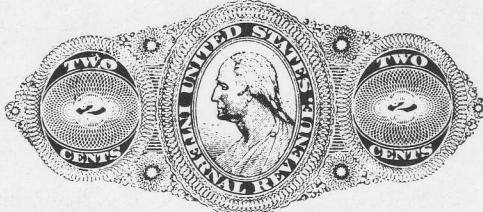
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