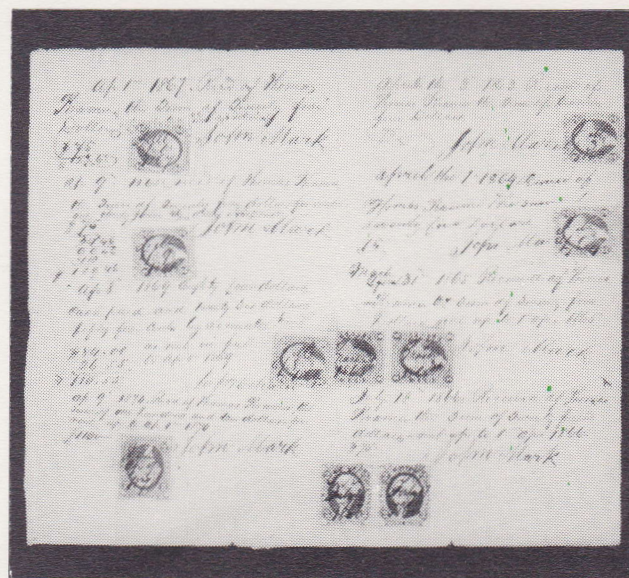


# The American Revenuer

## IN THIS ISSUE:

- A Letter from the District Collector,  
Montana Territory, 1866.....123
- ARA Auction No. 31.....125
- Usage of Proprietary, Playing Cards and Private  
Die Stamps to Pay Documentary Taxes of the  
Civil War Era.....131

While never officially permitted,  
Proprietary, Playing Cards and Private Die stamps were  
often used to pay documentary taxes during the Civil War  
period. More about their use, inside, page 131.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

JULY-AUGUST, 1987

Volume 41 Number 7  
Whole Number 397



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2800 28th Street, Suite 323  
Santa Monica, California 90405  
Telephone: 213/450-2543

## U.S. Revenue Auctions

From a recent sale:



1¢ Carmine, (R234) Surcharged "P.J.W.Co."  
Provisional Playing Card, used for deck sold at the 1932  
L.A. Olympics by P.J.Wenger Co. who didn't get the  
Bureau playing card stamps in time for the opening of the  
Games, only 100 were used, fresh & Very Fine,  
Extremely Rare.

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

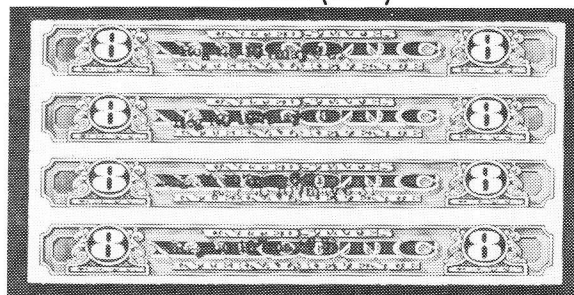
**Michael E. Aldrich**

Box 13323, St. Paul, MN 55113, 612-644-5523

## Public Auction #24

Saturday, September 19, 1987

11:00 am (CDT)



RJA64b

Sale contains a small section of  
revenue material including R21c,  
R31c, R131, Beer Stamps #7, 20B  
and 38A

**Catalogs free upon request.**

**Now accepting consignments for our  
late fall sale.**



20B



38A green silk paper  
only 1 reported

## Stamp Shop Auctions

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# The American Revenuer

## The Journal of International Fiscal Philately

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Whole Number 397

### The American Revenuer

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**Other countries:** Volunteers wanted, duties—recruiting and publicity, contact ARA president.

## A Place for Revenue Stamps in the FINLANDIA 88 Exhibition

*(The following item appeared in one of the bulletins for the FIP sanctioned international philatelic exhibition FINLANDIA 88 which will be held in Helsinki, Finland, on June 1-12, 1988. While many collectors would like to see revenue stamps accepted in the traditional competitive classes, it should be realized that this is a major departure from the policy of international exhibitions outside of North America. While revenue material may never be allowed into the traditional classes, revenue collectors should not allow this opportunity to pass by without action. A strong positive response at FINLANDIA may eventually gain us the status of a special class in the internationals just as topicals, postal history, aerophilately and literature now enjoy. This is a chance to show the philatelic world that revenues are a mature and serious facet of philately. Collectors from the U.S. interested in showing at FINLANDIA should contact U.S. commissioner, Henry Houser, 1206 Racebrook Drive, Woodbridge CT 06525 as soon as possible. Outside the U.S. contact FINLANDIA 88 at PL990, SF-00101 Helsinki, Finland, for the address of your commissioner. We wish to thank member Brock R. Covington for alerting us to this information.)*

In the early years of philately, collecting the revenue stamps that authorities issued was just as respected and acceptable as collecting postage stamps. So in the 1880s stamp albums still had special pages for revenues. Similarly it was normal for them to be included in the stamp catalogues of the time. What is really quite amazing is that collecting them came to an almost complete end around the time of the First World War. In 1915 A. Forbin's universal catalogue of revenue stamps still appeared, but was followed by several decades of complete silence. In 1944 E.A. Hellman published a catalogue of Finnish revenue stamps, by virtue of which there was a brief surge of interest in collecting them here in Finland, only to disappear again ten years later. It is gratifying that in recent there has anyway been a revival of interest in revenues around the world. So dozens of catalogues and studies have made their appearance all the way from Egypt and Ethiopia to the petty states of India, not to mention Europe where almost every country has some kinds of catalogues.

It is therefore perfectly justifiable, in our opinion, to allow the introduction of revenue stamps in our exhibition. This is by no means unique in FIP exhibitions, for example INTERPHIL 76 in Philadelphia had a number of revenues collections in the competitive class itself, the best of them being awarded

*(FINLANDIA—continued on page 141)*

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## Montana Territory, 1866

## A Letter from the District Collector

Virginia City, Mont.  
May 20th 1866

J.W. Taylor, Esq.  
Dear Sir:

I have often been minded to write to you, giving you some idea of what I have been doing in Montana:—the difficulties I have had to contend with, and annoyances to bear with, in organizing this Collection District:—and while I do not claim any undue credit for what I have accomplished,—for I have done no more than faithfully discharged my official duties,—I nevertheless feel a pride in the fact, that a grater success has been attained, than the most sanguine could have anticipated:—and I am convinced that few men would have undertaken what I have, in such a community as this—and I am equally well satisfied that I owe much of my success in enforcing the revenue law, to my previous acquaintance with men and manners in Montana, as well as the knowledge, by those with whom I came in contact, that their threats of personal violence would not prevent me from doing my duty.

When I first entered upon the duties of my office, I had neither blanks nor a copy of the Rev. Law:—the only book of service to me being Boutwells Manual.

The Assessor had a copy of the law, but lived 65 miles away. My knowledge of the law, therefore, was confined to what I remembered of it; after having read it one day in Washington. After the lapse of six weeks I borrowed a copy of the law from a "pilgrim." Then I had no blanks. Twenty (20) blank licenses were received from the Department and these were all. I borrowed four hundred of the Collector of Utah:—but with economy in their use issuing but one blank for several occupations, these were not sufficient, and I was forced to get blanks printed here or suspend Collections.

Upon receiving my first list, I gave notice in our city paper of the time when the duties would be due:—and posted about two hundred notices in this county. Within two or three days after posting these notices some twelve or fifteen men came into my office to talk with me about the collection revenue.

They generally went over about the same ground:—said they were "loyal and believed in paying their taxes" but there were many who didn't believe in it, and wouldn't pay. They wanted to know what would be done with delinquents:—if I'd try to enforce the law:—if I thought I could do it without the aid of a Regiment of soldiers and other such

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...issuing but one blank  
[USIR Licenses] for several occupations, these were not sufficient, and I was forced to get blanks printed here or suspend Collections...

---

questions. I told them that I should enforce the law, after giving full notice to all persons, and that I didn't think that I'd need any military force, but if I did I'd get it. They advised me not to "press the matter" on the start, for fear of trouble. They came they said, "to advise with me as friends." These men did not all come together, but in parties two or three at a time, and at first I thought nothing of it—but the questions asked by different parties were so similar, my suspicions were aroused, and I plainly saw that it was a preconcerted plan. Sometimes a man was more violent than the others, and would say that he owed no allegiance to any government, but that of Jeff Davis, and that I need not expect to collect a tax from him, for he wouldn't pay it.

Well, the advertised time passed, and there were over 100 delinquents. I immediately gave each one a person notice, (as I had no department blanks for that purpose) that I'd seize and detain within 10 days, if the duties were not paid. This brought in about fifty more, and at the expiration of ten days, I issued warrants for the remainder and seized property. But many of the warrants were returned unsatisfied, although I knew the parties had money.

I then gave public notice that every delinquent would be indicted at the next term of the court (U.S.). This produced no effect, but loud talking and threats, and some of my friends advised me, for fear of trouble, to let the Collection of duties pass by "for this time."

I told them all, that all who violated the law inadvertently would be favored more than the law required me to favor them, but that wilfull offenders should be punished:—that I was sent here to Collect U.S. Taxes, and I'd do it or resign.

I often thought of your counsel while I was east:—that it was not expected by the Department that I would place myself in jeopardy in the discharge of my duties. But I determined that I would at once settle the question whether I should yield to them, or they to the law:—and at the session of the Court, I had every delinquent indicted:—60 or 70 in all. This really astonished them, and they concluded that Montana was in the United States, instead of Secessia.

I deemed it to be a matter of the most imperative necessity, that an example

should be made of these wilfull offenders, and that the supremacy of the law should be maintained; and having shown them that I would enforce the law, I asked the Judge to fine them but five cents and costs. This satisfied them

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Sometimes a man was more violent than the others, and would say that he owed no allegiance to any government, but that of Jeff Davis, and that I need not expect to collect a tax from him...

---

that I did not care for the moiety of fines, (which I might have had put at \$100.00 each), but only that the law should be observed.

Two only were abusive:—and after bearing all I could from them, I stepped in front of my counter, and told them not to speak another word in my office, or I'd thrash them as they had never been thrashed before. This quieted them, and they soon left.

"Let no man despise thee," is the advise of St. Paul to Titus, and the time may come, when forbearance ceases to be even a Christian virtue. The rebels may hate me, but they shall not despise me. I will have their respect, even if I have to flog it out of them.

The District of Montana is one of largest in the United States:—that portion of it containing settlements, and over which I have repeatedly traveled, and which my Deputies occupy, being as large as the State of New York. The circuit of the mining camps at the present time, is about 1400 miles, of which about 300 may; be traveled by coach, the balance 1100 miles on horseback, and this distance cannot be travelled over, at best, in less time than 15 days, for a constant ride, a day after day, of 75 miles each day, is all a man can bear. To organize this vast District, was no easy task, and I ran the risk of losing my scalp on two different occasions. One of my first Deputy, Frank Angevine, formerly in the Collectors Office in Colorado, was killed at Ophir by the Blood Indians. His death necessitated a journey by me to his Division, which I did not especially desire to take in view of the continued hostility of the Bloods. Mr.

Angevine had made no collections, as he was just entering upon his duties, yet he would have made a most efficient officer. I lost \$40 Revenue Stamps that I had given him.

It has been necessary that I should have thorough, and brave men as Deputies:—men who can take care of themselves if trouble arises.

In the States a Collector advertises that he will be at A—on Monday, at B—, on Tuesday, and so on. Now suppose that I were to adopt this course here:—that I were to notify the public that I'd be at Blackfoot on the 10th and at Hell Gate, on the 12th of May, to receive taxes. Such an advertisement would be a notice to all the "Road Agents" (highwaymen) in the country that a man with some money would be travelling to road from Blackfoot to Hell Gate on May 11th, and it is not probable that the Collector would ever get to Hell Gate. Deputy Collectors cannot be found, who will take such risks. Neither is it practicable here, to pursue the old round about system of making returns, adopted in the States. There Assistant Assessors make their returns to the Assessor,—the Assessor to the Collector—and the Collector to his Deputies in the various Divisions. To do this here

payment of a large portion of the tax as least a month before an imperative demand could be legally made.

I have felt anxious, at times, concerning the safety of money in the hands of my Deputies, of that possession. My safe is but a small one, but is the best one I can get in Montana, without purchasing one:—and as I have not the fullest confidence in its burglar-proof qualities, I sleep near it and the office is very rarely left alone. Up to this time no Depository has been created for Montana, and some difficulty has been experienced in sending my Collections to a Depository in the States. Early in the Spring parties could be found, by whom money could safely be sent:—but after the robbery of the Coach on the Salt Lake road, last June, in the Port Necef Canon, of \$60.000 and the murder of the passengers who carried it, it has been difficult to find persons willing to take the risk for any pay. In the States you have some guaranty of protection while traveling:—but not so here. This coach was driven into the ambush, by the regular driver, who was suspected a few months later, was arrested, confessed his crime, and was hanged by the Vigilantes. He said here were thirteen of the robbers.

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One of my first Deputy, Frank Angevine...was killed at Ophir by the Blood Indians. I lost \$40 Revenue Stamps that I had given him. It has been necessary that I should have thorough, and brave men as Deputies:—men who can take care of themselves if trouble arises.

---

would involve a delay of from four to eight weeks:—for that time would elapse after the assessments, before Deputy Collectors would receive the lists, and in the mean time, many of the assessed persons would have "stamped."

In Montana, each assistant Assessor delivers to the Deputy Collector that Division daily, a list of assessments, and the Deputy makes immediate demand. I think the same plan might be advantageously pursued in the States also. My experience is, that a large share of taxpayers, are as ready to pay when first assessed, as a month later:—and a courteous suggestion that a Deputy Collector was ready to receive the tax at the time of assessment, would ensure the

In order to secure the services of competent Deputies, I have been forced to pay them well, and trust to the liberality of the Department for reimbursement.

My District is now thoroughly organized, and it is not without a feeling of satisfaction that I look upon the results of what has been the severest labor of my life. At times, I have been almost discouraged, as it seemed as if everything was working against me, and but for a determination to do thoroughly what I set about doing, I'd have given up my position long ago. I can get the same salary (\$4,000) in occupations carrying with them no such responsibilities as those which attach to my office; but I

*(Letter—continued on page 141)*



# ARA Auction 31

## Closing Date September 16, 1987

Please read and observe the rules as found on the mailing wrapper around this issue and in the Auction Notes found on this page.

### Non-revenue stamps

600 *	PR57/118	PR57, 59, 114-116, 118; 2 w/OG; 1 used; F/UF	22.00
601 *	PR121	Dist. OG; close at B; fresh and VF	17.50
602 *	PR123	Dist. OG; fresh and VF	16.00
603 *	PR125	No gum; fresh and VF+	20.00
604	WV12 6.00	Sanitary Fair, unused, VF+	7.50

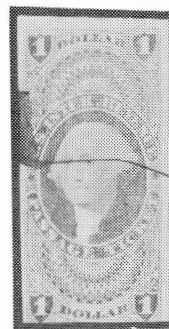


605  
615  
616

### U.S. SCOTT LISTED REVENUES - CV from 1987 Scott's Specialized

First 3 issue revenues have manuscript cancels unless otherwise noted

605 P	R13P4	Cardboard proof, 4 even margins; XF (ph)	60.00
606 o	R1a	Large B margin, others close; F	50.00
607 o	R5a	Pair, B margin touches on one; F/UF	15.00
608 o	R7a	1 1/2 margins, large at B; HS, F	10.00
609 o	R9a	Pair; 4 large even margins; sm thin; UF	30.00
610 o	R9a	4 large even margins; pen cancel; VF+	10.00
611 o	R19a	3 good margins, touches at T; F	45.00
612 o	R27a	Pair; 3 good/large margins, close at T; creases, tiny tear; F appearance	20.00
613 o	R32a	Cuts T and R; F	45.00
614 o	R32a	3 good margins, cuts L; horiz. crease, pinhole; F	45.00
615 o	R39a	3 margins, cuts L; HS; F (ph)	90.00



625 631

634

616 o	R36a	3 good margins, cuts L; F (ph)	120.00
617 o	R41a	3 large margins, close R; light MS; UF	40.00
618 o	R42a	2 copies w/good to large margins; one w/UR corner rounded, other w/pen ccl; F	24.00
619 o	R45a	2 large, 2 close margins; light MS; F/UF	15.00
620 o	R47a	4 margins; close at T; F/UF	30.00
621 o	R50a	3 good margins; touches at BR; F/UF	35.00
622 o	R51a	Irregular margins; cuts UL; HS; F	60.00
623 o	R52a	4 good/large margins; tiny crease; UF+	35.00
624 o	R56a	4 good marg., nick at R caused by MS; F	30.00
625 o	R64a	Close L, rep. tear; light MS; UF (ph)	75.00
626 o	R66a	3 good marg., touches UR; tiny tear; UF	10.00
627 o	R67a	3 margins, touches at R; F	25.00
628 o	R70a	4 good margins; F/UF	30.00
629 o	R72a	4 good margins, pinhole caused by MS; F	50.00
630 o	R73a	4 good margins; horiz crease; red SF customs HS; UF	16.00
631 o	R74a	3 good margins; barely cuts B; pen ccl; F (ph)	150.00
632 o	R75a	2 good marg.; touches B; faded MS; F/UF	65.00
633 o	R78a	4 good margins; internal tear; F	20.00
634 o	R81a	4 margins, cuts BL; 3 5/16x3 ms; UF (ph)	85.00

## Auction Notes

This issue of *The American Revenuer* contains Auction 31, the sixth in the renewed series. To date approximately \$16,000 worth of revenues and related material have found new owners. If sufficient material is received there will be three auctions a year, in the March, July/August and November/December issues. Material for Auction 32 must be received by October 19, 1987.

Bidders please note the following:

1. There is a \$5 minimum bid. Lower bids will not be honored.
2. Please mail your bids prior to the closing date. If you think your bids may be late call and let the Auction Manager know they are coming. Phone bids are accepted subject to written confirmation (phone number is in the mast-head).
3. You can call and ask if your bid is sufficient to win a lot and, it is not,

you can raise it. *No information will be given regarding the high bid.*

4. Winning bidders will be sent an invoice and lots will be sent when payment is received unless the total due is \$10 or less in which case the lots will be mailed with the invoice. Invoices are due when received.

5. Lots not properly described must be returned forthwith.

Consignors please note the following:

1. Do not send more than one of a particular item unless you are willing to have all of them included in the same lot.
2. Please send an inventory with your material. Blank inventory forms are available for an SASE.
3. The following material appears to be most in demand:

- Taxpays, particularly large lots of all different
  - Printed cancels
  - Scott RC-RZ items
  - Match and Medicine
  - Large lots of 1st issue cancels
4. There does not seem to be much of a demand for faulty first three-issue stamps except for high-catalogue value items.
  5. Payment will be made within 21 days after all lots are paid for. Unsold items will be returned. Lots returned by buyers will be rerun if feasible.
  6. Foreign consignors—write and describe your material prior to sending it and also inform the Auction Manager how payment for lots sold should be made. Otherwise it will be made by foreign draft and the cost deducted from the net realization.



642



636

643

- 635 o R89a 4 margins; close T, barely touches BL; fresh and VF 30.00  
 636 o R89a Faint; 3 margins touch: F/UF (ph) 95.00  
 637 o R98a Large L margin; touches T, cuts R; heavy vertical crease: F 45.00

Part perf 1st issue revenues - size of imperf margins is shown, no guarantee on single stamps

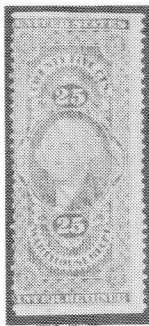
- 639 o R1b Vert. pair; cuts L; F (ph) 100.00  
 640 o R1b .5 mm T, 1 mm B; HB ccl; F/UF 35.00  
 641 o R9b Imperf vertically; close R, 1.5 mm L; 11/4/63 MS; F 12.00  
 642 o R11b Close T, 1 mm B; 2 sm tears; HS; F (ph) 130.00  
 643 o R12b Imperf vertically; close L; 1.5 mm R; pen cancel; F (ph) 120.00



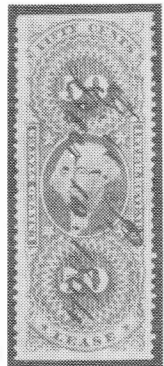
644



654



656 659



- 644 o R12b Close T; 1 mm B; light HS; F (ph) 120.00  
 645 o R19b Cuts L; 1 mm T, 1.5 mm B marg.; VF 16.00  
 646 o R3c-37,40b 1 mm imperf margins; R36b cuts R, R37b cuts L; F/UF 30.00  
 647 o R37b Narrow imperf margins; F 17.00  
 648 o R42b Vert. pair; light MS; VF 45.00  
 649 o R42b 5 mm T, 1 mm B; 4/16/64 MS; crease: VF 16.00  
 650 o R43b Vert. pair; touches L; tear betw. stamps reinforced; 1/7/63 MS; VF 35.00  
 651 o P44b 5 copies, mixed centering; F average 25.00  
 652 o R45b 1 mm T, .5 mm B margins, centered R; appears unused; F/UF 30.00  
 653 o R46b 1 mm T, 2 mm B margins, cuts L; F/UF 17.00  
 654 o R47b 1.5 mm T, 1 mm B; chink in T margin; 1864 MS (ph) 100.00  
 655 o R48b 1 mm marg. T & B; 5/17/1863 MS; F/UF 20.00  
 656 o R50b 1 mm T, 1.5 mm B margins; cuts L; light MS; F/UF (ph) 125.00  
 657 o R52b 1 mm T, 2 mm B margins; touches L; 12/28/1869 blue HS; F/UF 40.00  
 658 o R56b On piece; cuts slightly T, 1.5 mm B; cuts at R; 3/16/1863 MS; F 30.00  
 659 o R57b 1 mm T and B; pinhole caused by 1864 MS; VF (ph) 50.00  
 660 o R58b 1 mm T and B; faded MS; cuts at L; UG/F 50.00  
 661 o R65b 1 mm T and B marg.; 2/23/63 MS; VF (ph) 80.00  
 662 o R1,3,4c All unused, mixed centering; F/UF 9.35+  
 663 o R7c Close T; pen cancel; F/UF 20.00  
 664 o R8c Touches T; F/UF 20.00  
 665 o R10c 4 copies, mixed centering; F 24.00  
 666 o R11-12c R11c centered; R12c close L, HS; F/UF 27.50  
 667 o R12c Touches B and R; pen cancel; F/UF 25.00



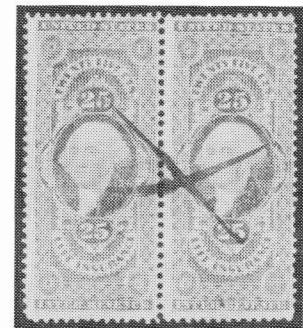
661



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674

- 666 o R17c Cuts T; light MS; F/UF; nice copy (ph) 100.00  
 669 o R21c Cuts R; sm tear, pulled perf; pen cancel; F (ph) 300.00  
 670 o R28c Touches B; pen cancel; F 12.00  
 671 o R29c Touches L; horiz. crease; appears uncanceled; VF 16.00  
 672 o R41c Touches T and L; HS; F/UF 30.00  
 673 o R45c Faint; touches T; appears uncanceled; VF 35.00  
 674 o R47c Faint; touches R; pen ccl; F (ph) 75.00  
 675 o R50c Touches F and B; VF 20.00  
 676 o R51c Cuts L, pulled perf; HS; F/UF 35.00  
 677 o R56c Faint; cuts at B; Montreal and Land Chart; plain RR HS ccl; MS; F/UF 30.00  
 678 o R57,62c Both cut on one side; F 20.00



682



683



686

- 679 o R62c Cuts B; F 15.00  
 680 o R64,65c R64c cuts T, HS; 2 copies R65c, mixed centering; F 20.00  
 681 o R73c Cuts R; F/UF 20.00  
 682 o R73c Cuts R, pulled perfs B; F (ph) 125.00  
 683 o R74c Cuts R, blunt perfs T; pen ccl; F+ (ph) 150.00  
 684 o R76c Touches R, pulled perfs B; F 30.00  
 685 o R77c Touches B; light horiz crease; HS; VF 50.00  
 686 o R79c Touches L, cuts B; light HS; F (ph) 80.00  
 687 o R79c Touches T and R; clipped B; pin hole; pulled perfs; HS; UG 80.00  
 688 o R80c Touches L; HS; sound and F 60.00  
 689 o R83c Close L; touches B; 5 mm rep. tear; SON HS; VF; quite attractive 40.00  
 690 o R86c Barely cuts B; light HS; F/UF 20.00  
 691 o R87c Close L; tiny thin; F/UF 45.00  
 692 o R88c 2 copies, one cuts at L; F 8.00  
 693 o R90c Touches R and B; blunt perfs; HS; F (ph) 80.00  
 694 o R91c Cuts L; couple blunt perfs; F 15.00  
 695 o R92c Close T; touches R; F 15.00  
 696 o R93c Close T and R; HS; VF; a pretty stamp 20.00  
 697 o R95c Touches B; light MS; VF; very attractive 20.00  
 698 o R96c Close T; touches L; pinhole margin; couple blunt perfs; F 20.00  
 699 o R98c Close L and B; light crease; fresh & VF 20.00  
 700 o R100c Centered, sm tear and light crease; very attractive; VF (ph) 80.00  
 701 o R101c Cuts R; light MS; F (ph) 85.00  
 702 302 1st issue singles; dups but large variety; mostly MS; UG/UF; EV #80 374.00





693

- 703 o R105,110  
704 o R106  
705 o R108  
706 o R113  
707 o R113  
708 o R114  
709 o R114  
710 R116  
711 o R117  
712 o R120,123



700

- R105 touches R and B, HB ccl; R110 touches L and B; pinhole; F  
Touches T & L; HB ccl doesn't cut; F/VF 32.00  
Just cuts L; sharp blue HS; F 45.00  
Cuts L; pinhole; F 45.00  
Cuts T; punched and HS ccls; F 45.00  
HS; VF; unusually nice 27.50  
Cuts L; sm. scrape; blue HB ccl doesn't cut; F 27.50  
Close R; appears uncanceled; VF 55.00  
'X' pen cancel; VF 22.50  
R120 cuts L; crease, F; R123 close R, light MS; VF 20.00



701



713



715



730



- 713 o R122 Touches T, barely cuts L; HB doesn't cut; F/VF (ph) 120.00  
714 o R125 Touches R and B; HB doesn't cut, bright and VF 30.00  
715 o R128 Touches T and R; pinhole caused by HB cancel; F (ph) 100.00  
716 o R134 Touches L; embossed ccl; VF 20.00  
717 R136 Cuts B; appears uncanceled; fresh & VF 27.50  
718 o R141 Centered to T; light MS; fresh and VF 17.50  
719 R141,147 R141 pulled perf., rough at bottom, uncanceled; R147 cuts T; thin, pinhole, both F/VF appearance 35.50  
720 o R142 Close T; cuts L; pinhole; light HS; fresh and F/VF 45.00  
721 o R143 Cuts L; HB ccl cuts; fresh and F/VF 27.50  
722 o R146 Just cuts T; embossed s/l ccl; fresh & F 30.00  
723 o R152 Touches T, light MS; F/VF 32.50  
724 \* R154 Top plate no. s/3; cuts L; right plate s/2; cuts L; both NH; F 18.00  
N.B. 725 \*NB R163/RB23 12 plate no. singles, mostly mint open  
726 \* R163a 10-00 Vertical pair; no gum; VF 7.50  
727 \* R163a B1/4; OG, small thin; touches R; VF 15.00  
728 \* R168a 10-00 Vertical pair; OG; VF 20.00  
729 o R278/585 R278 touches L; R455; R581 HS, staple holes; R585 perfins; F/VF 57.50  
730 o R360 Touches T; staple holes; SE R (ph) 100.00  
731 o R612,683 R612 HS, staple holes; R683 touches B, perfins; F/VF 27.00  
732 RB1a/17b 55 1st 2 issue Proprietary stamps, incl. some w/OG, clean lot; VG/F; EV \$85 235.75  
733 o RB16b 4 margins; rough perfins, small tear and crease; red HS; VF appearance 70.00  
734 \* RB22a N.B. Horizontal pair; OG; VF 9.00  
735 o 25 Battleships; 2 printed cancels, rest HS; F/VF open

736

32.

- 737 RD20 SE R & B, staple holes, uncanceled, VF 45.00  
738 o RD24,229 RD24 HS; RD229 touches B; both w/perfins and 2 SE; F 73.00  
739 o RD260 Cut cancel and HS; SE R; F/VF 65.00  
740 o RE112/203 RE112,118,129,131,158,173,203; few w/faults; F lot 17.75  
741 RF1/28 111 stamps chosen for ccls; mostly diff. 69.55  
742 R11-2 Both bl/24 (8x3); NH; fresh and VF/XF EV \$19  
743 o RJ10 F/VF 10.00  
744 o RJA9/13 RJA 9-11, 13 plus bogus RJA8; mixed centering; F/VF 30.50  
745 o RJA14,19 RJA14 cuts T; RJA19 touches L, McK & R printed ccl; F 27.00  
746 o RJA15 Centered, tiny scrape; F/VF 35.00  
747 o RJA17 SE R; McK & R printed ccl; F/VF 25.00  
748 o RJA33-41 Mixed centering, 3 w/SE; F 58.50  
749 o RJA41 2 s/3, 1 s/4; poor centering; defects 120.00  
750 o RJA46a,b 15 RJA46a, 60 RJA46b; w/various cancels 69.50  
751 o RJA47a,b 30 RJA47a, 50 RJA47b; w/various cancels 70.00  
752 o RJA49/57 90 stamps, many w/defects; various ccls 220.00  
753 o RJA59/77 34 stamps, some defective; various ccls 254.00  
754 R06b/33d R06b, 8b, 17b, 17d, 33d; above average EV \$17  
755 R09b/173b 15 stamps, mostly different; mixed condition; clean lot 28.70  
756 R037a Repaired; F (ph) 120.00  
757 R065a Close T; couple sm tears; F 20.00  
758 R094d Creased, sm scrape, large R margin; F/VF 60.00  
759 RS4b Couple scrapes and sm thins, soiling; F 45.00  
760 RS4d Creased and thin; F 35.00  
761 RS9b,23a Centered, small faults; VF 17.50  
762 RS21a/306h 25 stamps, mostly different; mixed condition; clean lot 33.65  
763 RS70b Cuts at T; 5 mm rep. tear; F (ph) 75.00  
764 RS73d Thins; sm tear; touches B; F/VF appear. 60.00  
765 RS243a Cuts at T; couple creases; clean and F 45.00  
766 RS245b Whopper, reduced, pinholes 13.00  
767 RS257d Cuts at R; wrinkles; F 30.00  
768 o RT, 2 RU; mixed condition but clean 24.85  
769 RUd Close at T; soiling; F 30.00



763

756



770



771

- 770 RU7d Close L; cuts B; sound and F (ph) 75.00  
771 RU10a Touches L, clipped R; fresh and F (ph) 95.00  
CANCELS  
772 o R5c 9-00 Northern Central RR ccl N-14J; VF strike open  
773 o R5c/44b 3 RR HS ccls: Chicago & Alton C-9 on R44b; Cleveland, Columbus & Cincinnati C-219 and C-216-2 on R5c; F/VF open  
774 o R6c/15c 3 RR HS ccls: Cincinnati, Hamilton & Dayton C-186 on R6c; Housatonic RR H-6B on 15c; Northern RR N-30 on R6c; F/VF open  
775 o R6c New London Northern RR ccl N-21A; VF 30N strike on piece open  
776 o R6/27c Wells Fargo ccls: San Francisco, Gold Hill, Carson, Sacramento (on piece), plus 11 oval ccls incl. red, blue and green; 16 stamps; F/VF EV \$30  
777 o R7a N.Y.G.L.Co./Nov 2, 1863 diagonal ccl reading down (NY Gas Light Co.); stamp and strike are VF open  
778 R12c 10-00 Walker & Taylor 10-line printed ccl type 1; VF strike; stamp is F/VF open



795

779	R44a	NY Central RR ccl N-11; nearly full strike; stamp has sheet margin at T	open
780	R44c	SDN light HS Ontario Steamboat Co. (Miller 0-2); stamp is VF	open
781	RB1b/31 6.00	RB1b printed N.Y.B. & CO./Sep 5, 74. ccl, type 1; RB13b, RB30-31 w/AW on WA penfin ccl	open
782	RB12b 5.00	Pair; DR./SETH ARNOLD/Woonsocket, R. I. printed ccl, type 1; VF	open
783	RB17b 7.00	T.F.M.M.Co./JAN./1879, printed ccl (Father Mathew Temperance and Manufacturing Co.), type 5; VF	12.00
784	RB17b	Same as above but ccl in red; F	12.00

## REVENUES ON DOCUMENT

794	R15c	On 8x4.5" draft; Walter H. Wood Mowing & Reaping Machine Co.; tied by co. HS w/vignette of company's product; neat	open
795	R17c	4 copies on back of 7x5" photo of 9-piece band; also 11 carte de visites with revenues on back (ph)	EV \$25
796	R25c	On Proof of Publication; certifies that probate advertisement appeared in Madison Co. OH "Union"; ad is attached	open
797	R26c	On Belmont Co., OH School Teachers Certificate; shows teacher's qualifications for reading, writing, etc.	open
798	R27c, 25c	R27c on front of Cedar Falls, IA cert. of deposit; R25c on back with statement certifying ownership; interesting	open
799	R27c	Large violet & black check, stamp covers coat-of-arms vignette; R. J. Roberts & Randall, New York	open
800	R44c	Jamestown & Franklin RR stock cert.; MS cancel (not in Tolman); 4 vignettes incl. RR; VF	EV \$25
801	R46c	Island Pond, VT customs receipt; stamp defective, MS ccl; file fold separation	open
802	R164, 168	R164 on Rock Island, IL check with eagle vignette; R164 on plain Chicago check; R168 on Pennsylvania mortgage	open
803		Stock Cert., 1897; Old Glory Gold Mining and Smelting Co., Boston; red, white and blue vignette of American flag; 8x4 inv., minor faults; no stamps	open
804		34 docs., most w/Civil War revenues, several from Calif., diverse group	EV \$45
805		13 checks, w/revs., mostly battleships, incl. western checks, post card	open
810		R1c on two diff. 1863-4 promissory notes, Pennsylvania Mine, Mich.; payable in 10 days, correctly taxed at .01/\$200 rate; one deep red, other light red, both w/vignettes and sharp SDN co. HS; very attractive	EV \$40
811		R6c on 9/3/1866 1st NB Denver, CO check; green underprinting and vignette; scarce territorial issue	EV \$25
812		R8c on 12/23/1862 cert. of deposit; Rickley & Bros., Columbus, OH; brown w/sm vignette; rare matching usage from compulsory period prior to 12/25/1862	EV \$60
813		R13c on ms receipt, Sumerford, OH, 1865, illegal use of proprietary stamp on doc.; R23c on 1863 3 page bill from Justice of Peace, Yonkers NY on services by constable for arresting persons and conveying them to Jail or other institutions; interesting	EV \$12
814		R15c on 1868 order to pay, from architect to Yonkers, NY for alterations to Manor Hall; John Davis Hatch/Architect/113 Broadway HS; attractive cancel	EV \$10
815		R15c, R33c, overlapped 25c stamp and R60c, on 1870 memo for sale of securities to Rhode Island Hospital Trust; also R15c, R24c and R44c on similar doc.	EV \$17
816		R18c on reverse of stereo card of Gwydon Castle	open
817		R34c on Nov. 1863 contract for purchase of copper; signature slightly feathered; rare matching usage of Contract stamp	EV \$30
818		R26c and R56c on 1864 ms promissory note payable at Albany NY and executed at Peterboro, Canada West; explanation of how 60c tax was computed accompanies; 2 20 mm repaired tears	EV \$20
819		R44c on rev. of 1868 protest, Columbus (Miss.) Ins. & Banking Co., w/ ms notation next to stamp giving all details; front is replica of protested note incl. "Int. Rev. 45c stamp" minor faults; scarce Miss. doc.	EV \$10
820		R44c on 1872 policy Washington Fire Ins. Co., NY; affixed to policy is renewal w/R112; both stamps cancelled with dated cut cancel	EV \$20
821		R40c on 1871 protest, Oswego County, NY w/attached promissory note w/vignette and R37c; R46c affixed so it ties note to protest; accompanying notary's statement w/R24c. Unusual doc. showing 3 diff. taxes	EV \$30
822		R47c w/company HS on ornate 1864 stock cert., Quincy Mining Co., Mich; large allegorical vignette; power of atty for transfer at bottom w/R44c; attractive combination of two taxes on same document	EV \$35
823		R48c on 1865 Sheriff's Cert. of Sale; Calaveras Co., Calif., for the "Boston Ranch...upon the road from Tresertown to Salt Spring Valley"	EV \$20
824		R54c on 1868 deed, Penobscot Co., Maine, to property bounded by rivers and wharves; scarce origin	EV \$10
825		R54e on 1869 ms promissory note, Champlain, NY, scarce ultramarine on doc.; R135 on 1873 check, Reading Sa-	

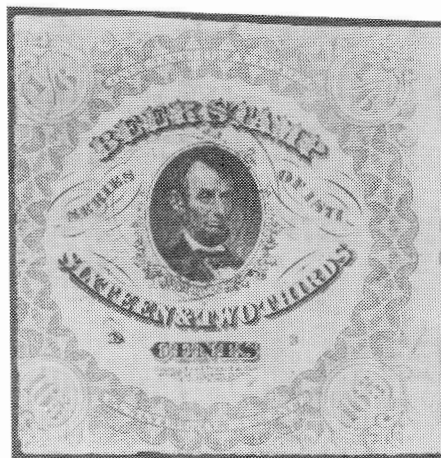


- ings Bank, purple w/vignette; R152b on 1883 check, Cass County Bank, Atlantic, IA
- 826 R55c on 1871 deed for property, King Co., Washington Territory; red seal of District Court; Washington Territory documents are rare EV \$12
- 827 R60c on 1870 Entry of Consumption, St. Albans, VT for merchandise imported on Montreal and Vermont Jct. Rv.; stamp has ms ccl EV \$60
- 828 R81a on 1862 deed for conveyance of property, Plattsburgh, NY, stamp has good margins and 1/10/63 ms; R33c on back; R81a has edge faults where it extends slightly beyond bottom of doc.; matching use of R81a EV \$15
- 829 R104 on 1871 check, Southern Bank of Mobile, blue w/cotton vignette; R135 on 1872 check, Bank of Mobile, green w/allegorical vignette; 2 attractive scarce Alabama checks 80.00+
- 830 R135 on large 1872 First of Exchange, Brown Bros., NY, allows payment of value received in incoming foreign exchange; this draft from Weimar for 10 pounds. Unusual doc. taxed at bank check rate; minor faults EV \$25
- 831 R162, 164 and 168 on back of 1899 insurance renewal receipt; HS on front "THIS POLICY REQUIRES REVENUE STAMPS TO THE VALUE OF (ms) 12 1/2c..."; insurance tax of 1/2c per \$1 premium was reason for issuing 1/2c stamp; R162 scarce on document EV \$25
- 832 R167 & 170 on back of 1/1900 stock cert. for Mexican Telephone Co.; pays proper tax for stock transfer and power of attorney. Early telephone item, 40c battleship is rare on document EV \$10
- 833 3 Denver, CO ms documents; R6c on check; R24c strip of 4 on promissory note; R24c and R27c on promissory note; some faults; scarce 1860's documents EV \$15
- 834 2 Vermont docs; R27c on 1865 agreement for sale of land in Old Military Track, Burlington; 2 R60c on 1866 deed, Berlin; Vermont docs. relatively scarce EV \$30
- 835 1864 handwritten copy promissory note, San Francisco (interest 3% per mo.); 55x15 mm hand-drawn outline of "25c Internal Revenue stamp, cancelled"; no tax needed as this is a copy; reverse w/2 ms receipts for part payment, one w/R15c; scarce and unusual doc. EV \$17
- 836 Wells Fargo Second of Exchange, 9/1/1859, Nevada (Nevada City, CA); bills of exch. were subject to stamp tax 1857-58 and 1861-72; scarce example from interim period; few faults; no stamp EV \$10

## REVENUE STAMPED PAPER

- 840 RN-B1.D1 2 NY checks; RN-B1 North River Bank, Globe Mills; RN-D1 Duncan, Sherman & Co., both illustrated EV \$12
- 841 \* RN-B1/G1 5 checks; 3 RN-B1 incl. gold check and one w/attractive vignette (trimmed); RN-D1; RN-G1, Bank of Calif.; unused open
- 842 RN-B1/X7 42 checks; RN-B1, RN-B16 (clipped), 2 RN-D1, 10 RN-D1, RN-E4, 3 RN-F1, 13 RN-G1, RN-J4, RN-M2, 9 RN-X6 & 7, all different; 8 w/vignettes EV \$50
- 843 RN-B3 Check; National Citizens Bank, NY; W. A. Ransom & Co. 30.00
- 844 RN-B5 Check; Fourth NB, NY; Dater & Timpson; violet on white 25.00
- 845 RN-B6 Check; Mechanics NB, NY; Jas. F. Wenman 25.00
- 846 RN-B10 Check; Central NB, NY; Porter & Higby 25.00
- 847 RN-B17 Check; Bank of Calif., SF; Northern Pacific Transp. Co.; ship vignette 12.50
- 848 RN-B17/L5 3 checks; RN-B17, Mechanics NB, Peoria (changed to Edwardsville, IL); RN-J4, Fidelity Ins. Trust, Phila.; RN-L5, Hines, Taylor, Columbus, Ohio 21.50
- 849 RN-B17b Check; Agency Bank of Calif., Virginia, Nev; Gould & Curry Silver Mining Co. 35.00
- 850 RN-B17c Check; Agency Bank of Calif., Virginia, Nev; Gould & Curry Silver Mining Co. 35.00
- 851 \* RN-C1 Check; N. F. Moore, Greene, NY; salmon shade; large size, two vignettes incl. train; file folds; most attractive EV \$15
- 852 RN-C2 Check; Farmers & Merchants NB, Baltimore, Lyon Bros. 10.00
- 853 \* RN-C6, D1 Checks; RN-C6 ornate NB of Northern Liberties, Phila.; RN-D1 on plain Tom Thumb check, German American SB, Washington, DC; unused; VF open
- 854 RN-D1 Check; Agency Bank of Calif., Virginia, Nev; Carson & Tahoe Lumber & Plumbing Co. open
- 855 RN-G1 Check; Pennsylvania RR; 8 x 3 3/4 in; green border, 4 small vignettes; VF EV \$25
- 856 \* RN-J4 Check; National Shoe & Leather Bank, NY; wrinkled; unused 10.00
- 857 RN-K6 Check; Tradesmens NB, Phila.; vignette of bank building; attractive 7.50
- 858 RN-L6 Check; Penn NB, Phila.; Northern Liberties Gas Co. 65.00
- 859 RN-L10 Check; Preston, Kean & Co., Chicago open
- 860 RN-P6 Stock Certificate; Panama RR; 5 x 5 in; one inch trimmed from right side; VF 150.00

- 861 RN-T4 Stock Certificate; Panama RR; 7.5 x 4 in; VF 60.00
- 862 RN-U1 Stock Certificate; Chicago & South Western RR; 10 x 7 in. brown and black, 3 vignettes; w/"stamp redeemed" HS EV \$45
- 863 RN-X6 7 checks, all First NB, Manchester, NH; two large vignettes; very attractive 14.00
- 864 RN-Fac Check; Brooklyn Trust Co.; 3/13/97; blue facsimile imprint open
- 865 26 checks; includes "stamp redeemed", RN-B10, 2 RN-E4, few with vignettes, all different; EV \$47 62.20



780

## BEEP STAMPS - CU from Priester

- 870 22C 3 margins, cuts L, sound, F/VF (ph) 15.00
- 871 32, 39B Both repaired; 32 F; 39B VF 5.50
- 872 40E 4 margins; 2 wide; no faults; fresh & XF EV \$16
- 873 69 3 margins, touches B; no faults; fresh and XF EV \$20
- 874 223 3 margins, touches LL; 1/2" punched ccl; XF EV \$12

## Taxpays and miscellaneous items

- 875 2 1910 Wholesale Liquor Dealers stamps; 20 gal w/8 coupons, 30 gal w/9 coupons open
- 876 Lock seals; series B, red; series G, blue; VF EV \$23
- 877 Tobacco tin foil stamp; J. T. Mason & Co.'s Gold-Dust; sound open
- 878 Tobacco tin foil stamp; D. H. McAlpin & Co.'s Virgin Leaf Tobacco; few faults open
- 879 Hydrometer Label; R. A. Rollins signature; 10 mm tear; VF open
- 880 Liquor Strips; 33; variety of companies open
- 881 Misc. taxpays & special tax stamps; 1878 10 gal. Wholesale Liquor Dealer (used); 1935 1 Gal. Distilled Spirits; 5 Oleomargarine; 1935 Fermented Malt Liquor Dealer; 1949 Billiard Room (1 table); Meat Inspection Stamp (VF); 13 misc. tobacco stamps; light dupes open
- 882 \* Telegraph stamps; Telepost Co. types 1 and 2; VF Springer 7th CV 13.00
- 883 \* Telegraph stamps; Telepost Co. type 1; pane of 2; VF Springer 7th CV 14.00+
- 884 M&M facsimiles; 35M3, 284M1, 302M1; 2 Barclay and 1 John Henry labels; Standard Collar license stamp; F open
- 885 Trade cards; 2 diff. Vegetine, 1 John-son's Liniment; attractive and VF open
- 886 State Tax Stamps; 135 Arizona (15 diff) 1 Utah, 1 Alaska; mixed condition EV \$20

## U. S. POSSESSIONS

- 890 Philippines; 8 page doc.; 20c revenue (W-734) w/1938 cancel on pg 7 and 10c revenue (W-740) on pg 8; VF EV \$10-12
- 891 Philippines; Warren 555 (11), 556 (5), 558 (4), 621 (14), 623 (9), 624 (3), 625 (5), 626 (22); est. retail \$200, Warren CV 39.00
- 892 Philippines; revenue stamped paper cut squares; 5c, 10c, 15c, 20c, 50c; with 1901 military opt EV \$50
- 893 Philippines; 115 revenues from 1899; about 80 diff; nice lot EV \$100
- 894 Porto Rico; Springer TC171, 172 (2), 293, 422 w/Porto Rico opts; all repaired open

- 895 Porto Rico: 5 tobacco stamps, series 1921-1927; 4 diff; F/UF EU \$25
- 896 Porto Rico: 27 revenues; 15 different; includes Cuba Sanidad Vegetal stamp EU \$25
- 897 Puerto Rico; bl/4 1c rev., 1938, perf 11; Chabot 18 EU \$16
- 898 Virgin Is.; bl/4 2c rev.; perf 12 1/2; Baird R68; NH EU \$16

FOREIGN REVENUES - EU is from the consignors

- 900 Antarctica: 2 diff labels for 1954 Expedition (green & violet) in cpl sheets of 20; NH; F/UF EU \$40-50
- 901 o FB12 Canada: 30c Bill; 3 large marg, centered to R; bend in L marg; F/UF 20.00
- 902 o FE23 Canada: \$1.50 Gas Inspection; close at B; UF Van Dam 30.00
- 903 Canada: 45 different revs.; mostly pre-1900; clean group 1984 Van Dam 60.25
- 904 French Morocco: 11 diff. to 600 Frs EU \$10
- 905 Great Britain: 1d carmine (Scott 160) on 1919 receipt; 2d orange (Scott 190) on 1927 receipt, S&M perfins; both used as revs. on Sweet & Maxwell Ltd. docs. EU \$27

India and States

- 906 Alwar (24), Alirajpur (3), Bajna (1), Bagasara (4), Bahawalpur (3), Baroda (6) EU \$18
- 907 Bawani (27), Bikaner (27) EU \$30
- 908 Bhavnagar (6), Bharatpur (8), Bilkha (4), Bundi (3), Cochin (18) EU \$19
- 909 Dewas (30), Dewgarh Pantagarh (1), Dunganpur (6), Dhar (6), Duttia (4), Dharangdha (1) EU \$25
- 910 Faridkot (7), Gondal (7), Gwalior (19), Holkar (11) EU \$33
- 911 Hyderabad (21), Indergarh (6), Idar (3), Jauna (2), Jasdan (5), Jetpur (12), Jodhpur (13), Jhalawar (8) EU \$25
- 912 Jaipur (29), Junagadh (7), Jodhpur (26), J & K (2) EU \$25
- 913 Kishanganh (16), Karauli (2), Kutch (12), Khetri (6) EU \$15
- 914 Kathiawar (9), Kotah (18), Limbdi (7), Madhya Bharat (15) EU \$18
- 915 Mongrol (6), Mewar Udaipur (4), Morvi (21), Mulji (22), Mysore (1) EU \$15
- 916 Nawabagar (35), Nabha (3), Nagod (1), Narsingarh (3) EU \$18
- 917 Palitana (9), Porbandar (23), Patiala telephones (16) EU \$30
- 918 Rajasthan on various states of Rajputana (41) EU \$20
- 919 Rajkot (14), Sirohi (2), Sikkim (3), Sangli (3), Shahpura (7), Sikar (7), Sambhar (1), Saurashtra on various states (14), Saurashtra on Porbandar (9), Ratlam (5), Rajpeolia & Savla (2) EU \$28
- 920 Travancor, T.C. (84), Tonk (10), Uniana (3), Wankaner (5) EU \$30
- 921 Lots 906-920 as one lot EU \$345
- 922 India: 14 Post Office 5-Year Cash Certificates; 7 10 Rupees, & 100 Rupees, 1 1000 Rupees open

Israel and Holy Land related stamps and documents

- 923 Turkish doc., Land Registration, 1914, in Haifa for church registration w/Turkish fiscal EU \$32
- 924 Bexmouth Notary Public, 1919, true copy of registration, w/Turkish 20 pi stamp opt ADPO, plus 2 Ottoman Court Fee rev. EU \$42
- 925 10 pi on 5 mills Palestine (Scott 11), gold opt on piece of Jaffa Court seal EU \$22
- 926 Turkish Ottoman Inheritance doc., 1912, w/emblems and signatures; 6 Turkish Court stamps w/high values of 50 pi; w/Haifa Court seals; rare EU \$82
- 927 Haifa Finance Dept Receipt w/rare 5 mil stamp inscribed D.R. 1918 EU \$30
- 928 Similar to lot 927, conner torn off EU \$30
- 929 Israel, consular stamp, Consulate General, NY HS, 1954; w/seals EU \$28
- 930 Another document similar to above EU \$28
- 931 Haifa Court doc., 1920, w/rare railway H.J.C. 50 pi stamp, high value EU \$64
- 932 Health Plan Booklet, like new; w/unknown Army stamps, yearly subscription stickers and similar smaller Health stamps; issued to female soldier EU \$95
- 933 Similar to above, issued to male soldier EU \$95
- 934 Passport page w/Saudi Arabia Entry Visa stamp; 220 pi; rare EU \$20

- 935 o Driving License stamp, 1975, 30 lines, used on piece EU \$33
- 936 Rare Ottoman official land doc. w/Rashm-idiyya emblem, toghnah, etc. & fiscal; w/various seals and signatures EU \$45
- 937 \* Israel; 1984 Faucet & Tree 1000 shekel rev.; bl/4; no gum; F EU \$20
- 938 o Syria, 1923; "Contribution to Hijaz Railway"; 5 pi; very rare EU \$45
- 939 o Turkish rev. w/Hiidjaz Railway 1 pi; ovpt T.E.O.QUEST; rare EU \$45
- 940 Israel; Customs & Traffic stamps; 1955: 15 diff; w/train, plane and ship, mixed centering; unused EU \$60
- 941 Wertenberg municipality (Germany), 1920; 1 and 2 marks revenues; on doc. EU \$15
- 942 Palestine, 1919; O.P.O.A. 5 pi, 4 on piece; Bale 35, CV \$16 ea., court doc. EU \$30
- 943 Immigration certificate, 1934; from Berlin; issued by Jewish Agency in Berlin; lady arrived in Jaffa from Trieste and remained there, photo of subject EU \$55
- 944 Egypt, Postal Order, Palestine ovpt, 1948; used only in Gaza and pmked NEW GAZA; 50 mills; rare EU \$42
- 945 Russian Laissez Passer to Palestine, 1927; in Ukrainian, Russian and French; photo of family to whom issued EU \$110
- 946 \* Israel, Faucet and Tree revs; 2 thru 1000 shekel, plus scarce 5,000, 10,000 & 20,000 shekels (used in occupied areas only), compl. set; high vals regummed EU \$90
- 947 Japan; 1874 1 sen foreign paper; reconstructed plates Y and Z (100 stamps) EU \$50
- 948 Japan; another lot similar to above EU \$50
- 949 Japan; 1874 10 sen blue foreign paper; Plate M (less 4 pos.) and Plate N (less 6 pos.); w/copy of Japanese Philately article on how to plate these stamps (90 stamps) EU \$65
- 950 Japan; 10 sen blue foreign paper; Plate N; reconstruction of scarce dull blue shade (some in rare ultramarine); 19 pos. missing; w/same Japanese Philately article as prior lot (31 stamps) EU \$30
- 951 Japan; Tourist sheet w/crossed flags, ca 1900, w/38 diff. revs mounted on it incl. Y1 (1873); stained and battered EU \$10
- 952 Japan; 38 1s-10s revs of 1873-4 series on 10 docs with a few inexpensive later stamps used in combination EU \$50
- 953 Liberia, 4 revs; 30c, \$1, \$2, \$5; 1st used, others unused; F/UF EU \$7
- 954 Madagascar, 1895 Inland Mail; S.G. 51, \$7, 59-61; 1982 CV 54 pounds EU \$45
- 955 Spain; Revenue Stamped Paper, 1788-1833; 18 diff. plus 3 seals EU \$30
- 956 Switzerland; Canton Vaud Rev. 1887 Droits Reels 10 Fr. yellow; cpl sheet of 50; UF, NH 1949 Rundschau CV 200 Swiss Fr. EU \$75-100
- 957 Switzerland; Canton Vaud Rev. 1887 Droits Reels 50 Fr. yellow; cpl sheet of 50; UF, NH 1949 Rundschau CV 250 Swiss Fr. EU \$75-100
- 958 Thailand; 1883 Rice Paddies 8a (s/3), red violet ovpt "WENPASSADU SOKI14" tied by red seal ccl to reverse of entire Rice Paddies receipt EU \$60
- 959 o Thailand; 1883 Agricultural Tax stamps, 8a to 1b, 16 different types EU \$35
- 960 o Thailand; 1883 Agricultural Tax stamps, 8a to 1b w/ovpt., 9 different types EU \$20
- 961 o Thailand; 1899 Court Fee; 4a to 80b, 10 different EU \$32
- 962 o Thailand; 1899 Court Fee; 1a to 10a ovpt; 7 different EU \$18
- 963 o Thailand; 1910 Court Fee (Erawan); 1s to 500 b.; 21 different EU \$30
- 964 o Thailand; 1946 Seated Musician, 1b (9) and 5b (2), all different colors EU \$16
- 965 \* Thailand; 1947 Beasts of Burden on transfer (dark brown) and tax on change of scant each in 8/4 EU \$40
- 966 \* Thailand; 1953 Seated Musician 10s scarlet; imperf 8/4; NH EU \$40
- 967 Lots 958-966 as one lot EU \$295

**END OF SALE**

Prices realized for ARA Auction #30  
can be found on page 140.



# Usage of Proprietary, Playing Cards and Private Die Stamps to Pay Documentary Taxes of the Civil War Era

by Michael Mahler, ARA

Section 3 of the Act of December 25, 1862, (effective immediately) prohibited the payment of documentary taxes by "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) this phrase was expanded to include "any stamp appropriated to denote the duty charged on proprietary articles, or articles enumerated in schedule C." Sched-

ule C listed the taxes on proprietary medicines, perfumery and cosmetics, matches, photographs and playing cards. Thus the passage just quoted prohibited the payment of documentary taxes by federal proprietary and playing cards revenue stamps, as well as any private die revenues. This had probably also been the intent of the Act of December 25, 1862; this hinges on the meaning of the words "proprietary articles," and a discussion of this point seems a useful digression.

A liberal construction of the words "proprietary articles" would encompass any privately manufactured item. Indeed, Decision No. 97 of the Office of Internal Revenue, issued in April, 1863, by Commissioner Joseph Lewis, referred to "...proprietary articles, such as patent medicines, perfumery, cosmetics, playing cards, and other articles mentioned in Schedule C." (Mahler, 1987b) However, a stricter construction is also plausible, by which the words "proprietary articles" in the Act of December 25, 1862, could be construed to have reference only to proprietary medicines. Schedule C in fact used the word "proprietary" only in connection with medicines, and what was meant by proprietary medicines was defined in very specific terms: they were "...any medicinal preparations or compositions whatsoever, ...wherein the person making or preparing the same has, or claims to have, any private formula or occult secret or art for the making or preparing the same, or has, or claims to have, any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters-patent, or held out or recommended to the public by the maker, vender, or proprie-

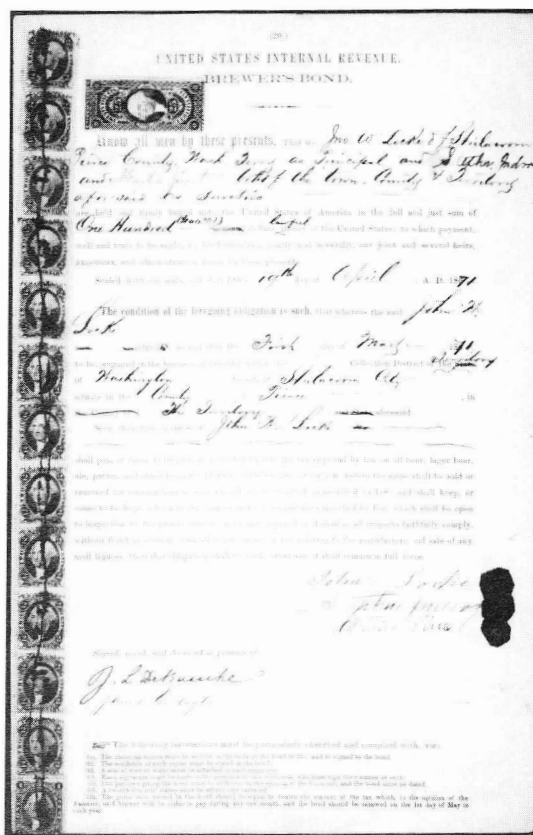


Figure 1. 1¢ Proprietary, 2¢ blue Proprietary (two strips of six), 25¢ Certificate, on U.S.I.R. Brewer's Bond, Steilacoom, Washington Territory, April, 1971. The documentary stamp appears to have been added because it was recognized that the usage of Proprietary stamps was illegal (see text).

tors thereof as proprietary medicines, or as remedies or specifics for any disease, diseases, or affections whatever affecting the human or animal body...."

To summarize, the first paragraph of Schedule C, headed "Medicines or preparations," has four defining clauses quoted above, i.e. those referring to (1) private formula, (2) exclusive right, (3) letters-patent and (4) representation as a

proprietary medicine. The first three appear to constitute an official definition of "proprietary"; only the fourth refers to medicines *per se*. By contrast, the portions of Schedule C specifying the taxes on perfumery and cosmetics, playing cards or other articles make no such reference to private formulas, exclusive rights, letters patent, etc. Thus, within the context just established, these would not be considered "proprietary articles."

An interesting perspective on this issue is furnished by Office of Internal Revenue Decision No. 126, issued in October, 1863, which states that the just-quoted first paragraph of Schedule C, and specifically its first three defining clauses, imposed a tax, not just on medicines, but on "any preparation or composition whatsoever" which satisfied any of these three clauses. It states, "The descriptions contained in these four clauses embrace four distinct classes of commodities, and the first three are by no means to be treated as a mere limitation upon the fourth.... All articles belonging to either of the first three classes, such as inks, blackings, cements, sauces, flavoring extracts, polishes, culinary preparations, or compositions of any nature whatsoever, which purport to have been prepared under any private formula, or occult secret or art, or in the making of which the maker claims any exclusive right or title, or which are prepared under any letters patent, are as fully subject to the stamp duty as those in the fourth class." (Mahler, 1987b)

In the present context, such items could be characterized as "proprietary inks," "proprietary sauces," and so on. However, it appears that this broad



Figure 2. Ten copies of 1¢ Proprietary affixed to back of 1863 promissory note, one stamp showing large part of the plate number 1A.

interpretation of the first paragraph of Schedule C was never put into practice. There is no other mention of it in the Decisions, Rulings and Correspondence of the Office of Internal Revenue (Mahler, 1987b), and I note that Ruling No. 227 of Boutwell's 1865 Manual states that "Inks are not subject to stamp-duty..." with no qualification for "proprietary inks." Evidently, in practice the first paragraph of Schedule C was considered to apply only to proprietary medicines. Nevertheless, for our purposes this decision does serve to further legitimize the strict construction of the words "proprietary articles" proposed above, which excludes all articles taxed under Schedule C other than medicines.

On a lighter and less scholarly note, one can ask why, if playing cards were considered proprietary articles, were both Proprietary and Playing Cards stamp printed? And on the other hand, if perfumery and cosmetics were *not* proprietary articles, why were no separate stamps printed for them? These are moot points, since the law never required "matching" use of stamps on the articles taxed in Schedule C, only on

documents.

To return to the main topic, it seems reasonable to draw the following conclusions. The intent of the Act of De-

cember 25, 1862, which prohibited the payment of documentary taxes by stamps designed for use on "proprietary articles," was probably to prohibit the use of federal Proprietary and Playing Cards stamps, and all private die stamps. However, because of ambiguity inherent in the meaning of the words "proprietary articles," this act could have been construed to prohibit only the use of Proprietary and private die proprietary medicine stamps. The additional wording inserted in the Act of June 30, 1864, to specifically prohibit the use on documents of all stamps designed for use on "articles enumerated in Schedule C," was presumably done to correct this ambiguity in the earlier act.

For any document on which the tax had been paid with non-documentary revenues, if the legality of the document was challenged, or if it was anticipated that it might be, it would have been necessary to re-pay the tax with documentary stamps. Figure 1 shows what appears to be a very rare example of this. It is an official USIR Brewer's Bond executed in 1871 at Steilacoom, Washington Territory. This was taxable at \$.25 as a bond of general description (Mahler, 1982 a,b) and the statement, "A twenty-five cent stamp must be affixed and canceled" appears in a list of

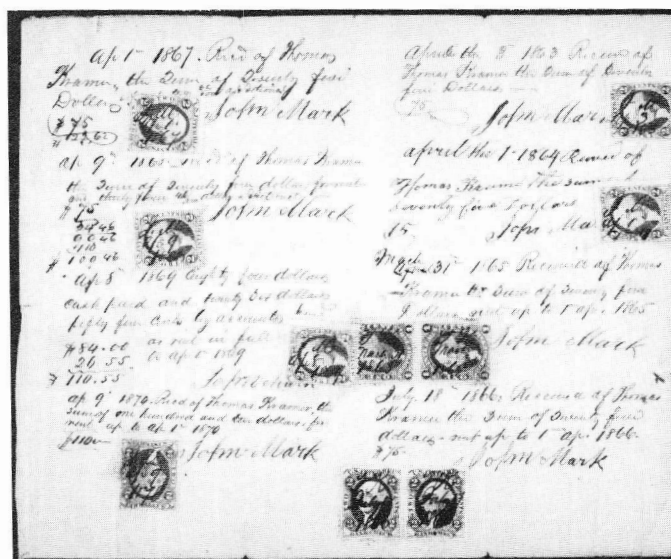


Figure 3. 1¢ Proprietary (pair), 2¢ orange Bank Check (pair), and 2¢ U.S.I.R. (x 5), on handwritten receipts dated 1863 through 1870, on back of 1856 lease. The second Bank Check stamp may have been added because it was recognized that the use of Proprietary stamps the previous year was illegal (see text).



instructions printed at the bottom of the bond. Along the left side are 25¢ in Proprietary stamps, two strips of six of the 2¢ blue and a single 1¢, tied by pen strokes in an ink which appears to match that used to fill out the document. At the top is a single 25¢ Certificate stamp; this is uncanceled, but clearly belongs on the document, since a ghost image of it appears at the bottom. This document is from a cache which came to light in recent years, all of which were on USIR forms of various types. I believe the most probable explanation for the presence of the 25¢ Certificate stamp is that the document passed through the hands of some person, probably a government official, who recognized that the Proprietary stamps were invalid, and the documentary stamp was added to remedy this. At least two alternative explanations suggest themselves, but neither seems very likely. It is at least theoretically possible that the tax was simply overpaid, but this is improbable because the Certificate stamp is not canceled in the style of the Proprietaries, suggesting that it was affixed at a different time, and also because of the printed statement of the correct tax rate. It is also possible that the Certificate stamp was added in order to comply literally with the instruction to affix "a twenty-five cent stamp," however, this would have been highly unusual, since it was widely known that stamp taxes could be paid with stamps of any denominations. [This was formally stated as early as October, 1862, in Decision No. 30 (Mahler, 1987b).]

Another possible example of this type of usage is described below, as listing No. 16 under the heading "1¢ Proprietary."

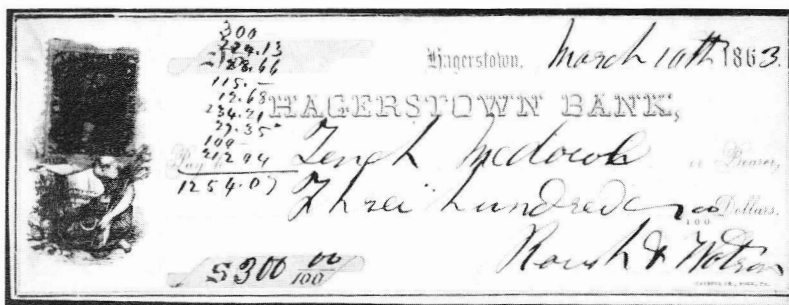
Besides the necessity of properly paying the tax, failure to duly stamp a

document, if prosecuted, carried with it more serious penalties: invalidation of the document, plus a fine of between \$50 and \$200 (for details, see table of penalties in Mahler, 1987b). However, these penalties were probably never assessed for cases in which document taxes were paid with non-documentary stamps. Two lines of evidence support this contention. The first is an *a priori* argument based on the wording of the U.S. Statutes, the same argument put forward recently in discussions of the payment of document taxes with postage stamps (Troutman, 1986; Mahler, 1987a). The second is the relatively widespread usage of Proprietary and Playing Cards stamps on surviving documents.

According to Section 158 of the Act of June 30, 1864, (effective August 1, 1864) failure to duly stamp any document could not be penalized unless it was done "with intent to evade the provisions of this act." It seems virtually certain that no one stamping a document with non-documentary revenues would have been guilty of such intent. The amendatory Act of March 3, 1865, made matters more specific by stating that the penalties could be remitted on any document which "has not been duly stamped at the time of making or issuing the same by reason of accident, mistake, inadvertence, or urgent necessity, and without

willful design to defraud the United States of the stamp duty....” Before the Act of June 30, 1864, the law was somewhat ambiguous on these points. The Act of July 1, 1862, which established the stamp taxes, contained five different sections that specified penalties for failure to duly stamp various types of documents. In one of these (Section 100, applying to bills of exchange, drafts or orders and promissory notes), the penalty was made subject to the condition that the offense to be committed “with design to evade payment of any stamp duty.” In the other four sections (Sections 95, 101, 104 and 105), no mention was made of the matter of intent; this includes the generally worded Section 95, which applied to all documents. However, given the legal inconsistency of applying the criterion of intent in the case of some documents, but not all, especially within the context of the verdict on this point rendered by the Acts of 1864 and 1865, it is highly probable that stamping documents with non-documentary revenues was never penalized even before August 1, 1864.

Let me turn finally to the array of surviving documents bearing Civil War Proprietary, Playing Cards or private die stamps. For me this is by far the most interesting aspect of this study, and its motivating factor. I have classified these documents according to the



stamp(s) affixed. For a given stamp, the usages are listed according to the type of document, in alphabetical order. For a given type, multiple listings are given for rare usages or items of special interest.

#### 1¢ Proprietary

Of all the documentary usages of non-documentary revenues that I have recorded, the 1¢ Proprietary accounts for many more than any other stamp, and about half the total. This is consistent with the fact that the prodigious number of 1¢ Proprietary stamps issued (429 million) far exceeded the total for all other First Issue Proprietary and Playing Cards stamps (236 million, if the figures of 2.4 million and 2.1 million given by Toppan et al (1899) for the 5¢ Proprietary and 5¢ Playing Cards, respectively, are taken at face value; somewhat more if the 109 million "5¢ General" stamps issued after April 30, 1864, included any Proprietary or Playing Cards stamps). I have observed the 1¢ Proprietary used on nine different types of documents.

1. 1¢ Proprietary, 2¢ orange Bank Check pair, on printed assignment of patent rights to Lee's Patent Improved Farm Gate, for the Township of Prairie, Kosciusko County, Indiana, for \$45, December 12, 1865, stamps with manuscript cancels. Taxed at \$.05 Agreement rate.

2. 1¢ Proprietary pair on check of the First National Bank of Danville, Illinois, January 30, 1866, stamps with manuscript cancels.

3. 1¢ Proprietary (x2, on experimental silk paper) on check drawn on the National Bank of Baltimore, Bel Air, Maryland, January 6, 1871. One stamp, affixed in the space provided at upper right, is uncanceled; the other, affixed in the opposite corner, is tied by a cut cancel of concentric rings. The stamps may thus have been affixed at different times.

4. 1¢ Proprietary, 2¢ orange Bank Check pair, on ornate certificate of deposit for \$300, Second National Bank, Xenia, Ohio, October 12, 1865, stamps canceled by bank handstamps.

5. 1¢ Proprietary (strip of five) on

full-page handwritten certified statement of County Judge, Vinton, Benton County, Iowa, August 21, 1865, stamps tied by five handstamps of County Clerk's office.

6. 1¢ Proprietary (x5) on certificate of marriage, Livingston County, Illinois, July 4, 1865, stamps with manuscript cancels. The accompanying marriage

McCulloch, Trenton, Tennessee. The bill itself, dated November 1, 1864, is for \$2.45 worth of goods purchased in 1861, plus 22 cents interest. The Justice's jurat is dated June 14, 1866, and the stamps bear manuscript cancels with this date. The Civil War had come and gone, and Mr. McCulloch was determined to collect his \$2.45!

9. 1¢ Proprietary, 5¢ Inland Exchange, on memo of sale of securities for \$538, on form of brokers Wm. Painter & Co., Philadelphia, November 9, 1867, stamps tied by oval company handstamp. Properly taxed at the 1866 Contract rate of \$.01 per \$100 on sale of securities.

10. 1¢ Proprietary, 2¢ U.S.I.R., 5¢ Certificate, 10¢ Power of Attorney and 25¢ Certificate, on memo of sale of securities for \$4300, on pink printed form of broker William Fisher & Sons, Baltimore, June 16, 1868; stamps tied by five company handstamps.

11. 1¢ Proprietary on ornate promissory note of Quincy Mining Co., Quincy Mine, Lake Superior, for \$50 payable in ten days, October 23, 1863, stamp tied by company handstamp. Vignette showing miner underground and vein of ore. Properly taxed at the 1863 Inland Exchange \$.01 rate for a note of up to \$200 payable within 33 days. The hoard of Quincy Mining Co. paper that surfaced in the late 1970s included at least 27 such notes with this stamp, three with handstamp cancels.

12. 1¢ Telegraph on Quincy Mining Co. promissory note of the type described above, for \$100 payable in ten days, November 30, 1863, stamp tied by company handstamp. Next to this stamp is a 1¢ Proprietary, in a rich red shade that presents an appealing contrast to the dull red of the 1¢ Telegraph. It is tied by a manuscript cancel with nondescript initials, and with date "Dec" first written, then obliterated by "Nov 30 63." Evidently it was added at a later date, but the reason is mysterious. The note was endorsed three times, once by Seaman & Smith in a dark ink which closely matches that of the pen cancel. Perhaps they felt that the correct tax was \$.02, and added the second 1¢ stamp; if

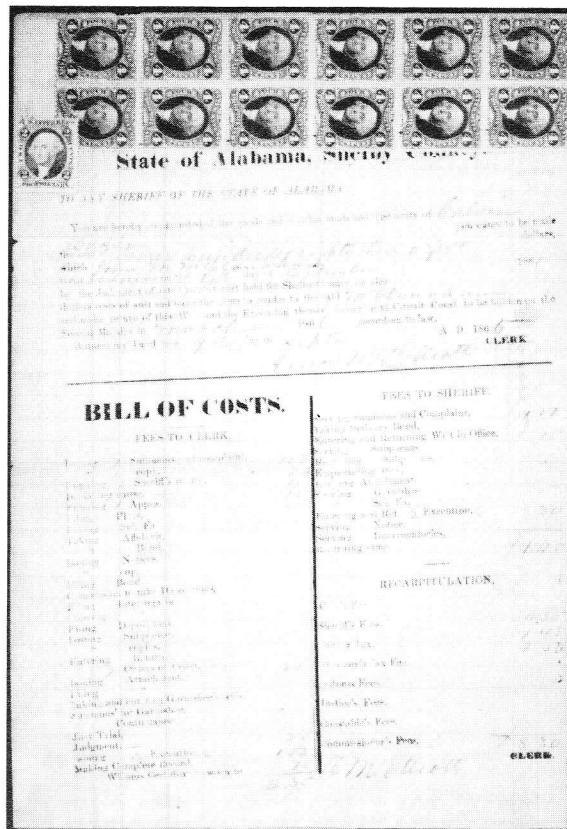


Figure 6. 4¢ Proprietary (block of 12), 2¢ orange Proprietary, on summons, Shelby County, Alabama, September, 1865.

license has a vignette of a wedding scene.

7. 1¢ Proprietary, 4¢ Inland Exchange, on partly printed certificate, Mobile, Alabama, August 14, 1865, attesting assignment of a claim against the United States for loss and damage (in this case to "19 bales of cotton") caused by the explosion in the City of Mobile on May 25, 1865, stamps with manuscript cancels. The compensation for pursuit of the claim was to be half the amount recovered.

8. 1¢ Proprietary, 2¢ orange Bank Check and 2¢ U.S.I.R., on certified statement by Justice of the Peace on bill head of dry goods dealer J. S.

so, they did so without realizing the illegality of using a Proprietary stamp.

13. 1¢ Proprietary (x10, including a strip of five) on reverse of handwritten promissory note for \$500 payable in one year, December 16, 1863, Cynthiana, Kentucky, stamps with manuscript cancels. All but two of the stamps are centered considerably to the top, leaving 3-5mm selvage at the bottom. On one stamp almost all of the plate number 1A appears in this selvage (Figure 2), and on another a portion of the letters "ENGR" of the engraver's imprint. The former is the only stamp showing its plate number that I can recall having seen on document. The correct tax was \$.10 per \$200 or fraction, or \$.30.

14. 1¢ Proprietary, 2¢ U.S.I.R., 2¢ Type H imprint, on draft of V. Quarré, Philadelphia, for \$60, December 20, 1869. If payable at sight, this instrument would have been taxed at the \$.02 Bank Check rate, and the imprinted stamp would have been sufficient. However, instructions to pay "One day at sight" have been written in, so the 1864 Inland Exchange rate of \$.05 per \$100 was applicable. The requisite \$.03 in adhesive stamps appears to have been added on payment, in New York. The draft is made out in black ink, charged to the account of Leach and McHugh; beneath their name, "223 Greenwich St. New York" has been added in purple ink, and the stamps are canceled "11/20/69 V.Q." in the same purple ink (note the mistake in dating). Combinations of imprinted and adhesive stamps are rare.

15. 1¢ Proprietary (x50) on large portion of Petition and Note, 1866, taxed at \$.50 Original Process rate. This is probably the piece referred to by West (1918).

16. 1¢ Proprietary pair on handwritten receipt for \$75 yearly rent on a lease paid by Thomas Kramer to John Mark, Palmyra, Pennsylvania, March 31, 1865, stamps with manuscript cancels initialled "T.K." This is one of sixteen such receipts, usually made yearly on or about April 1, all written on the back of the original lease, which was executed in 1856 (Figure 3). The entry for 1866 bears a pair of 2¢ U.S.I.R. stamps initialled "J.M." There are several intriguing aspects to this pattern of stamp usage. First, the entries of April 3, 1863, and April 1, 1864, were made before the stamp tax on receipts went

into effect (on August 1, 1864), and before the 2¢ U.S.I.R. stamp was first printed (on October 12, 1864). The stamps were obviously affixed some time after the receipts were written. Second, the stamps accompanying the entries of 1863, 1864, 1867, 1868 and 1869 are all centered conspicuously downward and to the left, and were evidently from the same sheet. Presumably they were all affixed at the same time, in 1869 or later (The stamp on the receipt for 1870 is fairly well centered, slightly to the top.) Third, the initials "J.M." and dates on the U.S.I.R. stamps appear to have been written by Thomas Kramer rather than John Mark. One conclusion from all of this is that Kramer took pains to ensure that this document was properly stamped. Fourth, \$.04 tax was paid on the receipt for 1866, when the proper amount was \$.02. It is tempting to conclude that the illegality of the Proprietary stamps used on the 1865 entry was recognized belatedly, and an extra Bank Check stamp was added to make amends.

17. 1¢ Proprietary, two 1863 2¢ Jackson postage stamps, on handwritten receipt for \$51 part payment for a gravestone, Fairview, Iowa, March 28, 1865, stamps with manuscript cancels. The \$.02 tax on receipts was overpaid. I have recorded many examples of receipts with the tax paid by two 1¢ Proprietaries.

18. 1¢ Proprietary (x2) on receipt of the New York Central Railroad Co. for travel expenses of an employee, executed at Albany, July 26, 1865, stamps tied by sharp "N.Y. CEN. R.R. CO. PAYMASTER, ALBANY JUL 30 1865" oval handstamps.

19. 1¢ Proprietary (x2) on receipt of John Davis & Son, Boston, January 9, 1869, for \$903 paid for a long list of provisions for the ship *Tennyson*, stamps tied by large shield-shaped handstamps enclosing the words "J. DAVIS 7 SON SHIP'S STORES No. 204 Commercial Street BOSTON."

20. 1¢ Proprietary on back of 100 x 60 mm Extra Baggage Ticket, Grand Trunk Railway, Danville Junction to Detroit, March 19, 1863, for two casks, weight 125 lbs., amount \$2, stamp uncanceled but well tied by a file fold. This usage of the 1¢ Proprietary was inappropriate from almost every standpoint. The only stamp tax that could

conceivably have been construed to apply to this ticket is that on express receipts. However, the tax on an express receipt for which the express charge exceeded \$1 was \$.05 (Mahler 1982a, b), and the tax on express receipts had been rescinded by the Act of March 3, 1863, effective immediately, although this was probably not widely appreciated by March 19. Moreover, according to Decision No. 28 of October, 1862, the tax on express receipts was not applicable to the freight business of railroads, wagoneers, or other common carriers (Mahler, 1987 b). Further, the law required stamps to be canceled with the initials of the user and the date; and finally, as emphasized here, the use of Proprietary stamps to pay documentary taxes was illegal. Nevertheless, this usage presumably represents a good faith attempt to conform to the law, and provides an unusual and interesting illustration of public confusion regarding the stamp taxes, especially during the first months after they took effect.

The Primary listings given below include four for which the presence of the 1¢ Proprietary is considered secondary to that of other stamp(s). I have observed many other examples of the 1¢ Proprietary used on bank checks, certificates, promissory notes and receipts.

#### 2¢ Blue Proprietary

1. 2¢ blue Proprietary part perforate on check of Hagerstown Bank, Maryland, March 10, 1863, stamp with manuscript cancel. The stamp was separated at top and bottom by hand, with design intact and part of the next stamp showing at top (Figure 4). I have recorded two other similar items.

2. 2¢ blue Proprietary part perforate on check of Allentown Bank, Pennsylvania, July 18, 1863, stamp with manuscript cancel and very large margins. A similar check is dated July 14.

3. 2¢ blue Proprietary part perforate on check of First National Bank of Chillicothe, Ohio, February 16, 1864, stamp with manuscript cancel.

4. 2¢ blue Proprietary on bank check, Farmer's National Bank of Reading, Pennsylvania, December 20, 1866, stamp with manuscript cancel, dateline with "Kutztown" written in over "Reading."

5. 2¢ blue Proprietary, Nevada 5¢ rouletted documentary, on handwrit-



ten draft for \$25,000, Austin, Nevada, December 22, 1867, to the order of Wells, Fargo & Co. from the Manhattan Silver Mining Co. of Nevada, payable at the office of its president at 57 Broadway, New York City, stamps with manuscript cancels. Under the federal tax schedule, this instrument was taxed at the \$.02 bank check rate; under the Nevada schedule, as a bill of exchange drawn in, but payable out of Nevada, it was taxed at \$.05.

6. 2¢ Proprietary, 3¢ Telegraph, on handwritten certified statement of Justice of the Peace, Westchester County, New York, November 5, 1863, written on a bill to be submitted to the City of Yonkers, stamps with manuscript cancels. Several similar usages have been observed.

7. 2¢ blue Proprietary (four copies including pair), California 80¢ red Second of Exchange stamp, on second of exchange, Wells, Fargo & Co., Sacramento, August 23, 1864. Further details were unavailable to me, so the basis for the \$.08 tax is not known. The 1864 foreign exchange rate of \$.02 per \$100 is a possibility, as are several of the 1863 inland exchange rates, which had been superseded on August 1, but might have been applied in error.

8. 2¢ blue Proprietary part perforate block of twelve (6 x 2), 1¢ Proprietary, on document (no other details furnished). The discovery of this document was described by Ward (1939); it is not known whether it is still intact.

9. 2¢ blue Proprietary part perforate on handwritten receipt from the Universalist Church, Richmond, Virginia, December 1, 1864, stamp with manuscript cancel and large margins.

10. 2¢ blue Proprietary on renewal receipt of the Northwestern Mutual Life Insurance Co. of Milwaukee, executed in Oregon, Wisconsin, March 28, 1865, stamp with manuscript cancel.

11. 2¢ blue Proprietary on receipt of \$30 for three months pew rent, Trinity Church, San Francisco, February 1, 1868, stamp with manuscript cancel.

12. 2¢ blue Proprietary on handwritten receipt of Mok. (Mokelumne) Water Co., Mok. Hill, California, March 31, 1865, stamp with manuscript cancel. This company provided water for gold mining operations.

The use of this stamp on bank checks and receipts is perhaps the least remark-

able documentary usage of Proprietary stamps, and I have observed a fair number of these that have passed unrecorded.

#### 2¢ Orange Proprietary

1. 2¢ orange Proprietary on check of the Greenwich Bank, New York, May 16, 1865, stamp with manuscript cancel. A similar piece is dated June 7, 1865, and I have seen about five others.

2. 2¢ orange Proprietary on general partly printed draft, used as a sight draft by J. C. Runkle & Co., New York, July 22, 1865, to J. & L. Zettler of Columbus, Ohio, stamp with manuscript cancel.

3. 2¢ orange Proprietary on receipt form of B. F. Smith, General Western Freight Agent of the New York Central Railroad Co., to livestock agent, Cleveland, May 31, 1865, stamp with manuscript cancel. Mentions Cleveland, Columbus & Cincinnati and Bellefontaine railroads. This stamp is also known on receipt of the Boston & Providence Railroad Co.

See also the listings for the 4¢ Proprietary.

#### 3¢ Proprietary

1. 3¢ Proprietary on check of Pike, LaPeyre & Bros., New Orleans, October 5, 1865, stamp with company handstamp.

2. 3¢ Proprietary, 1¢ Proprietary, on unusual handwritten *double check* executed in Chicago, January 1, 1870, directed to the Treasurer of the Quincy Mining Co., New York, ordering payment to stockbrokers C. D. Head & T. H. Perkins of Boston of dividends on Quincy Mining Co. stock held by two individuals, both of whom have signed the check. Stamps with bit indistinct handstamp cancel.

3. 3¢ Proprietary pair on handwritten certified oath of Justice of the Peace, Wright City, Minnesota, April 13, 1869, stamps with manuscript cancels. General certificate tax overpaid by \$.01.

4. 3¢ Proprietary, 2¢ Playing Cards, on marriage license and certificate, Vermillion County, Indiana, August 27, 1865, stamps with manuscript cancels. Printed in blue with large pink circuit court seal.

5. 3¢ Proprietary, 2¢ orange Bank Check, on teacher's certificate, Knox County, Ohio, November 25, 1865, stamps with manuscript cancels.

6. 3¢ Proprietary, 10¢ Certificate (x 2), 25¢ Certificate and 50¢ Entry of Goods, on memo of sale of securities for \$9800 by brokers Greene & Cranston, Providence, R.I., April 19, 1871, stamps tied by dated herringbone cancels. A similar document for a \$9726 sale on October 19, 1971, bears the 3¢ Proprietary, 10¢ Inland Exchange (x 2), 25¢ Entry of Goods and 50¢ Entry of Goods.

7. 3¢ Proprietary, 2¢ Playing Cards, on Ripley County War Bond for \$50, Versailles, Indiana, July 3, 1865, payable June 1, 1867, stamps with manuscript cancels. Taxed under the heading of Inland Exchange at \$.05 per \$100. Check-sized and ornately printed in blue with vignette (Figure 5).

8. 3¢ Proprietary overlapping unidentified 2¢ stamp, on promissory note for \$100, Champlain, New York, July 20, 1868.

9. 3¢ Proprietary (24 copies, including blocks of 15 and 6), 1¢ Express, on mortgage deed, amount \$1000, Salem, Ohio, April 5, 1865, stamps with manuscript cancels. An additional nine 3¢ stamps are missing, so the tax paid was \$1.00.

#### 4¢ Proprietary

1. 4¢ Proprietary (brownish shade), 1¢ Express, on marriage certificate with printed verse at top, Leoni, Michigan, October 31, 1865, stamps with manuscript cancels.

2. 4¢ Proprietary (gray), 1¢ Proprietary, on a portion of a handwritten certified statement, place of origin not mentioned, August 24, 1865. Both stamps bear previous handstamp cancels, indistinct on the 1¢ but on the 4¢ a sharp, complete "P. D. & S. NOV 6 1863." Over these is a manuscript cancel "Aug 24th 1865" in a style matching that of the document. A most unusual blatant re-use of stamps that were illegal on document to begin with.

3. 4¢ Proprietary on memo of sale of gold bullion for \$320 by broker Henry Schmeidell, San Francisco, April 9, 1867. The 1866 Contract rate of \$.01 per \$100 called for a tax of \$.04.

4. 4¢ Proprietary (reddish shade), 5¢ Certificate, on memo of sale of securities for \$877 by brokers McKim & Co., Baltimore, April 13, 1868, stamps tied by company handstamps. Alongside is a handwritten receipt for payment, with a 2¢ U.S.I.R. tied by penstrokes.

5. 4¢ Proprietary (dark gray), 1¢

Express, on promissory note for \$100 payable in one year, Greenburg, Ohio, September 29, 1863, stamps with manuscript cancels, note printed in pink with vignette. The 1862 Inland Exchange schedule would have called for a tax of \$.05, and the 1863 schedule, a tax of \$.10. Even though the rates had changed on March 3, 1863, one sometimes sees clear evidence that this was not known, and this is probably another such case.

6. 4¢ Proprietary (light gray) on promissory note for \$400, Dublin, Georgia, November 8, 1872, stamp canceled by manuscript "X," vignette of blacksmith at forge. The correct tax would have been \$.20, had not the documentary taxes (with the exception of that on bank checks) been repealed effective October 1, 1872. However, it was not uncommon for a fine knowledge of the tax laws, or the stamps themselves, to be lacking in the rural South.

7. 4¢ Proprietary (block of 12, in gray), 2¢ orange Proprietary, on summons, Shelby County, Alabama, September 9, 1865, regarding a court judgement made in September 1861, with a detailed bill of costs for the case, stamps with manuscript cancels (Figure 6). Revenue stamps of any kind were likely to have been in short supply anywhere in Alabama this soon after the war.

#### 5¢ Proprietary

1. 5¢ Proprietary on very large (300 x 400mm) blue printed siding agreement of the Philadelphia, Germantown & Norristown Railroad Co., Philadelphia, May 5, 1870, stamp with manuscript cancels.

2. 5¢ Proprietary on assignment of patent right for a machine to press bonnets, Barre, Massachusetts, July 16, 1866, stamp with manuscript cancel. Taxed as an agreement.

3. 5¢ Proprietary on handwritten assignment of patent right for a "lever of the first kind," Erie County, Pennsylvania, April 6, 1867, stamp with manuscript cancel.

4. 5¢ Proprietary on promissory note of the Singer Manufacturing Co., Cincinnati, dateline Adelphi, Ohio, for \$60, June 1, 1870, vignette of company's

sewing machine with stamp tied by two company handstamps.

5. 5¢ Proprietary, 10¢ Bill of Lading pair, 10¢ Inland Exchange Pair, 25¢ Certificate, 50¢ Mortgage pair, on handwritten promissory note for \$3,337, Nashport, Ohio, April 1, 1867, stamps with manuscript cancels.

6. 5¢ Proprietary on handwritten promissory note for \$49, Harper's Ferry, Virginia, October 20, 1866, stamp canceled by incomplete blue handstamp.

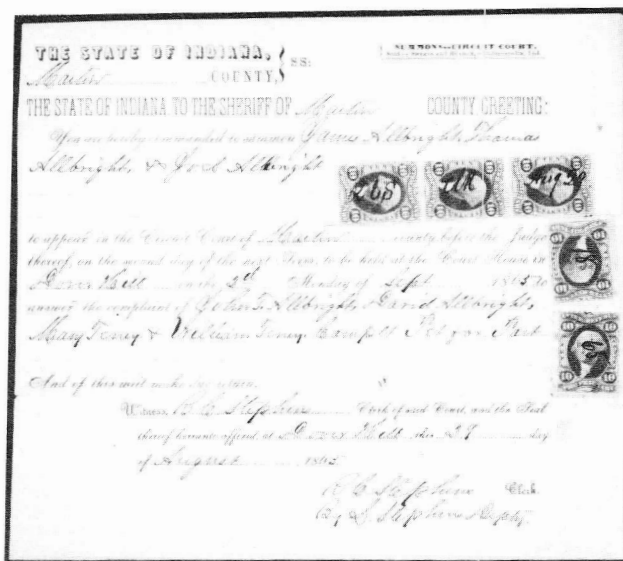


Figure 7. 10¢ Proprietary (strip of three, two singles) on summons, Martin County, Indiana, August, 1865.

#### 6¢ Proprietary

Not surprisingly, no document bearing this stamp is known to me.

#### 10¢ Proprietary

1. 10¢ Proprietary on scrip dividend certificate of the Mutual Benefit Life Insurance Co., Newark, New Jersey, for \$15.25, January 1, 1865, stamp tied by company handstamp dated May 3, 1865. Ornately engraved with central vignette of a pelican feeding her young. Taxed at the 1862 Certificate of Profit \$.10 rate. I have recorded one other similar usage, and others undoubtedly exist.

2. 10¢ Proprietary (x 2), 5¢ Certificate pair, 50¢ Life Insurance (x 4), \$1 Power of Attorney (x 5), on handwritten deed for sale of hardware store, Sandusky, Ohio, May 29, 1865, stamps with manuscript cancels. The amount of the transaction is not known to me, but the \$7.30 tax seems to have been incorrect,

since the 1864 Conveyance rate was \$.50 per \$500.

3. 10¢ Proprietary (strip of three), 5¢ Proprietary (x 4), on handwritten promissory note for \$910, Buckeye Mills, Ohio, February 23, 1867, stamps with manuscript cancels.

4. 10¢ Proprietary on promissory note, Louisville, Kentucky, April 17, 1868, stamp uncanceled, amount of the note unknown.

5. 10¢ Proprietary (x 5, including strip of three) on circuit court summons, Dover Hills, Martin County, Indiana, August 29, 1865, stamps with manuscript cancels. Taxed at \$.50 Original Process rate (Figure 7).

#### 1¢ Playing Cards

1. 1¢ Playing Cards pair on check of the Aetna Bank of Hartford, Connecticut, August 3, 1863, stamps with manuscript cancels.

2. 1¢ Playing Cards part perforate (x 5, including block of four) on handwritten document of indeterminate type and origin, stamps with manuscript cancels dated June 4, 1864. This document was sold at an auction of David Feldman, Geneva, in 1986, and my record is based on a photocopy of a portion of the document. The single has a piece missing; the block appears intact, the two stamps at left

with a scissors cut or heavy crease between before affixing.

3. 1¢ Playing Cards on promissory note payable in one day, Angola, Indiana, May 13, 1863, stamp with manuscript cancel. I failed to record the exact amount of this note, but it was less than \$200. If made payable at sight, this instrument would have been taxable as a bank check at \$.02, but because it was made payable one day after sight, the 1863 Inland Exchange \$.01 rate was applicable. The maker thus saved \$.01 by taking advantage of a loophole in the laws. Of course, it would have cost him another \$.01 to properly pay the tax since the Playing Cards stamp was illegal. The following listing describes an essentially identical usage.

4. 1¢ Playing Cards on promissory note for \$39 payable in one day, Aurora, New York, October 1, 1863, stamp with manuscript cancel.

## 2¢ Blue Playing Cards

1. 2¢ blue Playing Cards on check of the Exchange Bank, Athens, Ohio, May 29, 1865, stamp with manuscript cancel.

2. 2¢ blue Playing Cards (x 3), 25¢ Entry of Goods (wrapped around to back), on promissory note for \$568, Columbus, Ohio, September 23, 1864, stamps with manuscript cancels. 1864 Inland Exchange rate of \$.05 per \$100 overpaid by \$.01.

3. 2¢ blue Playing Cards part perforate on handwritten receipt for payment of county, state and relief taxes, Harrisburg, Pennsylvania, January 2, 1865, stamp with huge margins and manuscript cancel (Figure 8).

4. 2¢ blue Playing Cards on handwritten receipt for payment of \$264 for 83<sup>29</sup>/<sub>56</sub> bushels flaxseed plus mending sack, Columbus, Ohio, October 29, 1864, stamp with manuscript cancel.

See also the listings of the 3¢ Proprietary for combinations with the 2¢ blue Playing Cards.

As with the 2¢ blue Proprietary, the use of this stamp on bank checks and receipts, while certainly not common, is not especially remarkable, and I have listed only representative examples here.

## 2¢ Orange Playing Cards

1. 2¢ orange Playing Cards on draft of M. E. Reeves & Co., Cincinnati, April 11, 1863, stamp with manuscript cancel. Underprinted "ORIGINAL," vignette of woman with braided curls.

2. 2¢ orange Playing Cards on check of M.E. Reeves & Co., on the Bank of the Ohio Valley, Cincinnati, July 13, 1864, stamp with manuscript cancel.

3. 2¢ orange Playing Cards on draft of M.E. Reeves & Co., Cincinnati, October 3, 1866, stamp tied by company handstamp. Ornately printed in purple with vignette of statue of "Liberty." I have seen five to ten of these.

The use of Playing Cards stamps by this company over a period of more than three years seems highly unusual. It is not known whether this stamp was used exclusively or sporadically.

4. 2¢ orange Playing Cards on check of Commercial Bank, Pittsburgh, May

21, 1863, stamp with manuscript cancel.

5. 2¢ orange Playing Cards on check of E.C. Knight & Co., on the Bank of Commerce, Philadelphia, November 6, 1863, stamp tied by company handstamp with date added by hand. I have recorded another with manuscript can-

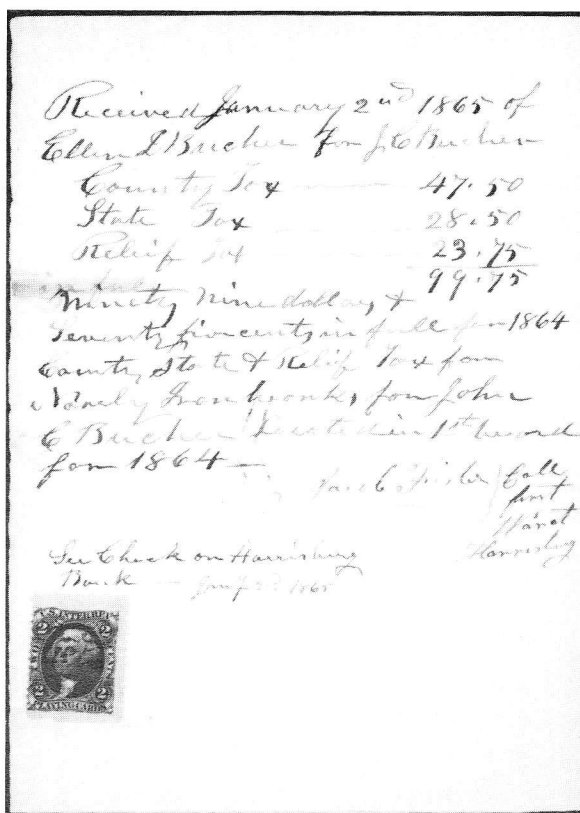


Figure 8. 2¢ blue Playing Cards part perforate on handwritten receipt, Harrisburg, Pennsylvania, January, 1865.

cel, January 4, 1864.

6. 2¢ orange Playing Cards on check of the Girard Bank, Philadelphia, April 19, 1864, stamp with manuscript cancel.

7. 2¢ orange Playing Cards on check, Cincinnati, March 13, 1863, other details unrecorded.

8. 2¢ orange Playing Cards on receipt, Philadelphia, October 29, 1864, stamp with handstamp cancel of Thos. A. Biddle & Co.

## 3¢ Playing Cards

1. 3¢ Playing Cards block of ten, strip of four and pair on a document, no other details available. This document realized \$205 in the Clarence H. Eagle sale conducted on May 26-28, 1923, by Percy G. Doane as reported in *Mekeel's*

*Weekly Stamp News*, 37:295, June 9, 1923. This block was listed as the largest known multiple of this stamp by Turner (1965), who was unable to verify its existence.

I have recorded no other example of this stamp on document.

## 4¢ Playing Cards

1. 4¢ Playing Cards (strip of three, pair), 30¢ Inland Exchange, on handwritten deed, amount \$174, Grayville, White County, Illinois, November 4, 1863, stamps with manuscript cancels. The 4¢ values are affixed horizontally and upside down at top of page. Taxed at the 1862 Conveyance \$.50 rate. This was lot number 1616 in a 1985 Robert Siegel auction, where it realized \$2860.

2. 4¢ Playing Cards vertical pair on handwritten promissory note for \$300 payable in four months, February 2, 1864, Point Pleasant, West Virginia, stamps with manuscript cancels. Properly taxed at the 1863 Inland Exchange rate of \$.04 per \$200 or fraction. The note has been trimmed slightly at left, affecting the perfs of the top stamp, and the bottom stamp is lightly creased by a file fold.

3. 4¢ Playing Cards, 20¢ Foreign Exchange, on promissory note, time and amount unspecified, to the Manufacturer's Insurance Co., Boston, stamps tied by company handstamp dated April 15, 1864. Described by Barr (1955).

4. 4¢ Playing Cards on promissory note for \$617 payable in ten days, Boston, May 16, 1864. Stamp with manuscript cancel, fresh with rich color. Properly taxed at 1863 Inland Exchange rate of \$.01 per \$200 or fraction. The note has been trimmed by a few mm, possibly having been cut from a sheet or book after use, and the left perfs of the stamp have been slightly cut away.

## 5¢ Playing Cards

1. 5¢ Playing Cards on letters testamentary, Wayne County, Ohio, May 12, 1865, stamp with manuscript cancel. Taxed at the general certificate rate. Three additional printed certificates with this stamp have been recorded, including the one listed below.



2. 5¢ Playing Cards on full-page letters of administration, Second District Court of New Orleans, July 25, 1865, stamp tied by manuscript cancel.

3. 5¢ Playing Cards (x 18, including blocks of 6, 5 and 5, the last faulty, with two additional stamps missing) on deed, amount \$600, Jefferson, Texas, November 23, 1865, stamps with manuscript cancels.

4. I have seen several examples of promissory notes taxed at the 1864 rate bearing a single or pair of this stamp.

#### 2¢ Green and Black Proprietary

1. 2¢ green and black Proprietary on check of the Connecticut General Life Insurance Co., on the First National Bank, Hartford, April 3, 1873, stamp tied by mute cut cancel. The find of these checks included several with this stamp. The check is ornately printed in green and is also found with the 2¢ Second and Third Issue documentary stamps; seen together these three different bicolored frankings make a striking display.

I have also recorded this stamp on checks for the First National Bank of New England, East Haddam, Connecticut, August 11, 1874; and on a March 3, 1876, check from Hartford (bank not recorded). Troutman (1987) illustrates two additional examples. While certainly scarce, checks stamped with the 2¢ green and black Proprietary probably should not be considered rare.

#### 3¢ Green and Black Proprietary

1. 3¢ green and black Proprietary, 2¢ Third issue, on promissory note for \$20, Islip, New York, March 1, 1872, stamps with manuscript cancels. Printed in green with vignette and paste-over label of Manufacturer's National Bank (Figure 9).

#### 50¢ and \$1 Green and Black Proprietary

1. 50¢ and \$1 green and black Proprietary on warranty deed, Findlay, Ohio, January 10, 1872. This fabulous piece was reported by Ward (1942). Its whereabouts is not known; hopefully it is still intact.

#### Private Die Stamps

Troutman (1987) lists three different examples of match stamps used on document, all reported in the revenue literature of 1934-50. To these I can add more.

1. 1¢ D.M. Richardson match stamp, 2¢ U.S.I.R. (x 2), 10¢ Certificate (x 2), 25¢ Certificate, \$1 Inland Exchange, on handwritten deed or mortgage, amount \$1500, Parish of East Feliciana, Louisiana, stamps with manuscript cancels dated October 22, 1866 (except the two 10¢ stamps, at bottom, which are un-

mercial transactions. From any standpoint payment of documentary taxes with non-documentary revenues, while illegal, was nonetheless widespread. My intuition is that this reflects public ignorance or confusion regarding the tax laws rather than a knowledgeable flaunting of the law because of the improbability of penalties. Indeed, it seems reasonable to conclude that leniency was incorporated into the law in this regard precisely because of widespread public uncertainty or in anticipation of it.

Despite the wide range of usages listed here, it would be wrong to conclude that they are common. The 140 or so items noted above have been culled from many thousands observed over the years. On average the incidence of documents bearing non-documentary revenues is probably on the order of one

in one hundred. Even a check or receipt bearing a 2¢ blue Proprietary is a fairly scarce item and several of the unusual usages listed above are undoubtedly unique. Moreover, it can be estimated that only a tiny fraction of non-documentary stamps found their way onto documents. For example, consider the First Issue Proprietary and Playing Cards stamps. Suppose that a thousand documents bearing these stamps survive today. This is possibly an overestimate, but deliberately so. Now suppose that for each such document between 100 and 1000 originally existed, with the upper figure again almost certainly a generous overestimate. This would make a total of 0.1 to 1.0 million, the lower figure probably being the more likely one. In comparison, a total of over 660 million stamps were issued. It seems that, in round numbers, about 99.9 per cent of these non-documentary stamps were indeed used as the law intended. Using analogous calculations, even higher estimates can be obtained for the private die stamps or the 1871-1881 proprietaries.

Finally, I would like to thank Ed Andrews, Brian Bleckwenn, Ed Bushnell, Ed Lipson, Paul Markison, Mike Morrissey, Ira Moss and Lew Smith for

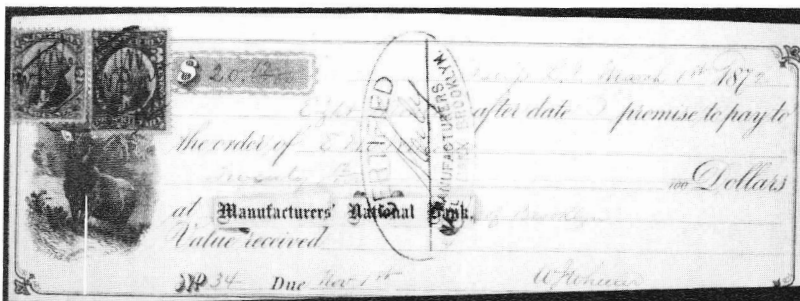


Figure 9. 3¢ 1871 Proprietary, 2¢ Third Issue documentary, on promissory note for \$20, Islip, Long Island, March, 1872.

canceled). This document was illustrated in a dealer's net price list, 1983, priced at \$250.

2. 1¢ D.M. Richardson match stamp, 2¢ Bank Check (x 2), on handwritten promissory note for \$100, Kenton, Ohio, December 30, 1864, stamps with manuscript cancels. Quite dilapidated with filing crease breaking paper of the match stamp.

3. 1¢ D.M. Richardson match stamp (x 2, uncanceled) on handwritten receipt for payment of \$263 by estate administrator, January 14, 1865. This is on the reverse of a handwritten statement that this amount was due, with jurat of County Clerk, Warren County, Illinois, also dated January 14, 1865, bearing a 5¢ Express stamp with manuscript cancel.

The use of the D.M. Richardson 1¢ stamp of four of these six documents seems extraordinary.

To summarize, the documents recorded bear 18 different non-documentary revenues and include twelve different basic types of documents as classified by the tax tables. They originated in 22 different states and one territory, from banks to brokerage houses and from court houses to mining camps in an impressive array of personal and com-

participating in this survey. I would like to invite readers to contribute to the ongoing work of tabulating documents bearing Civil War revenues.

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## French Colonies Revenue Catalog

For almost ten years, Gerry Abrams and Henri Janton had been working on a comprehensive catalog of the French colonies revenues. Some of these works were printed in *The American Revenuer* as individual country listings, and the Indo-China section was published in the *Indo-China Philatelist*.

A few months ago, the partially completed, preliminary copy of the catalog was sent to me to attempt its completion. The time delay to complete, typeset, and publish the entire catalog (500 pages, 1500 illustrations) would take another three years. Since demand would be small, the cost would be prohibitive.

For the reason of cost and because some collectors specialize in only cer-

tain areas, the catalog will be printed in five parts, i.e.: Part I—North Africa Colonies; Part II—Sub-Sahara African Colonies; Part III—Mid-East Colonies; and, Part IV—Far-East Colonies; and, Part V—Misc. and Island Colonies (Madagascar, Reunion, French Guiana etc.). The typed 8-1/2 x 11 inch pages with the actual stamps (or photos) attached, will be run off on a xerographic machine and spiral bound between card covers. Because of the flexibility of the printing system it will be possible to obtain pages only punched for a 3 ring binder for a \$2.00 permium, direct from the publisher only.

Part I (Algeria, Morocco/Tangiers) pages will be available by the end of September. The price will be US \$12.50

postpaid by Book Rate (seamail overseas). Pre-publication orders will be accepted for immediate shipment when available. Send orders to the address below with checks payable to me. After publication, orders will be through the ARA Catalog Sales Manager.

Collectors with French Colonies items they feel might be unlisted or new discoveries, should send the information to me for inclusion in the catalogs or the first amendment. The catalogs are sponsored by the ARA, and a portion of the price will revert to the ARA Publication Fund. Send orders to Donald L. Duston, 1314-25th Street, Peru, Illinois 61354.

## Auction 30 Prices Realized

Following are prices realized for Auction 30. Lots not shown did not receive bids, were returned or withdrawn, or bids were rejected under Rule 2.

300	13	301	25	302	20	303	9	304	6	305	6
306	12	307	5	308	32	309	9	310	30	311	5
312	5	313	54	314	21	315	26	316	30	317	115
318	22	319	24	320	16	321	9	322	8	323	23
324	52	325	12	326	20	327	10	328	5	329	5
330	12	331	11	332	15	333	12	334	5	335	5
336	3	337	240	338	5	339	10	340	8	342	20
343	5	344	10	345	22	346	5	349	9	350	25
351	3	352	7	353	20	354	19	355	14	356	10
357	12	358	10	359	19	360	52	361	20	362	12
363	11	364	24	366	25	367	18	368	46	369	14
370	17	371	28	373	58	374	60	375	28	376	12
377	17	378	17	379	12	380	30	384	5	385	15
386	24	387	6	388	9	389	52	390	6	391	14
392	130	393	13	394	34	395	5	396	10	397	24
400	27	401	15	404	26	405	9	406	22	407	9
408	5	409	8	411	14	412	7	413	38	414	16
415	27	416	7	417	10	418	10	419	18	420	42

421	6	422	9	423	11	424	22	425	25	426	26
427	40	428	46	429	13	430	10	431	64	433	40
434	41	435	20	436	16	437	6	440	10	441	9
442	54	443	13	444	16	445	16	446	6	447	32
448	5	449	7	451	12	452	42	453	8	454	13
455	9	460	16	461	23	462	10	463	30	464	32
465	3	466	8	468	7	469	7	470	15	471	40
472	35	480	30	481	8	482	15	483	14	484	15
485	14	486	17	487	10	488	6	489	9	490	3
491	7	492	13	493	5	494	10	495	13	496	7
497	13	498	24	499	5	500	22	501	46	502	3
503	10	510	20	511	11	512	11	513	12	514	17
515	13	516	8	517	24	518	20	519	15	520	165
522	14	531	5	534	5	542a	42	545	3	546	36
547	32	548	26	549	26	550	9	551	8	552	12
554	6	555	5	557	26						

Total bidders	75	Total lots	231
Successful bidders	52	Lots sold	210
Lots returned	4		

# 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.

**Keith H Fessenden** 4496, 764 Garfield, Denver, CO 80206, by Secretary.

**Reuben Klein** 4497, 131 Saddle Rock Rd, Valley Stream, NY 11581, by Secretary. Dealer-state and fed duck stamps.

**Larry H Lyons** 4495, 20 Beachside Common, Westport, CT 06880, by Michael Aldrich. Early US revs used.

**Andrew Swatkovsky** 4494, Poolville Road, Hubbardsville, NY 13355, by Richard Friedberg. Beginning revs.

**Lee C Underwood** 4498, PO Box 3356, Kalamazoo, MI 49003, by Betty Walther.

**Thomas M Warren** 4499, 6303 N Chester Ave, Indianapolis, IN 46220, by Secretary. US and possessions.

*Highest membership number assigned on this report is 4499.*

### NEW MEMBERS

Numbers 4477-4487

### APPLICATION FOR REINSTATEMENT

**Peter G Champion** 1524, 14867 Ave 313, Visalia, CA 93277, by Secretary. US Taxpays, National Park Service stamps and passes.

### DECEASED

**Stanley E Schur**

### MEMBERSHIP SUMMARY

Previous membership total .....	1500
Applications for membership .....	6
Application for reinstatement .....	1
Deceased .....	1
Current membership total .....	1506

## FINLANDIA

*continued from page 122*

a gold medal. But when the FIP's rules do not (yet) accept, we have created a special class outside the competition proper. Its purpose is primarily to give collectors of revenues an opportunity to have their collections displayed to the public at large and in particular to phi-

latelists. This will surely bring out how completely free of contrivance the origins of such issues are. It will also be seen that all the methods and practices of philatelic collecting and research are applicable to them too.

A preliminary allocation of 120 frames has been made for the special

class of revenue stamps, and these will be apportioned in such a way as to achieve as varied a selection as possible of the whole world's revenue stamps.

Ask for further instructions and the entry form for revenues collections from the FINLANDIA 88 exhibition office.

## Letter

*continued from page 124*

have the vanity to believe that I can collect 10 percent more revenue in Montana than any one else can. I have collected, under all my difficulties, 96 percent, of the assessments. The remaining 4 percent, for peculiar reasons existing here,—as they do not in the States,—is not collectible. Thus:—a laboring man has earned \$6.00 per day for 300 days; total \$1,800. His family have expended every cent of it, and he has not a dollar in the world; for a laboring man earning six dollars per day here is no better off than he who earns \$1.25 per day, in the States. This man makes an honest return of an income of \$1,800,—of which \$1,200 is taxable. His tax is \$60. but it can never be collected. If it were not for these peculiar cases I'd collect 98 percent, of all the assessments.

There is still much opposition to the

law, and to its enforcement;—but the refractory have learned from experience, that I will not be trifled with. Still they improve every opportunity to find fault, or escape the payment of duties.

I have endeavored to give you some idea of the situation of affairs here, as I found them, and as they now are. Perhaps it may interest you. In this Godless country, this country of lawlessness, highway robberies, and Vigilance Committees,—this country where nearly 200 murders have been committed but no man convicted by the Courts,—this country where a U.S. Grand Jury, recommended that the court turn over all criminal business; into the hands of Vigilantes,—this country where every man takes his life into his own hands wherever he goes,—it is but a record of a common experience;—very tame in comparison with my experience during the two previous

years, when, for upholding law, and publicly denouncing a gang of desperadoes, with our sheriff, their secret Chief, a price was set by them upon my head.

But these scenes of violence, and threatened violence, are fast passing away. The millennium is dawning. The reign of Peace is drawing nigh;—and without fertile agricultural vallies, and rich resources in mineral wealth, when throughout our Territory shall rise those twin-pioneers of civilization, the Church and the School House, this land will be the fairest of the fair.

Sincerely yours,  
(signed) N.P. Langford

*This letter appeared in a special July, 1987, issue of the Tar Heel Revenuers published by the Greensboro, NC District of the Internal Revenue Service. Our thanks to member Kenneth Good-fellow for sending it to us.*

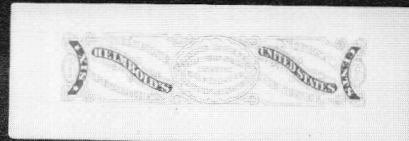




61



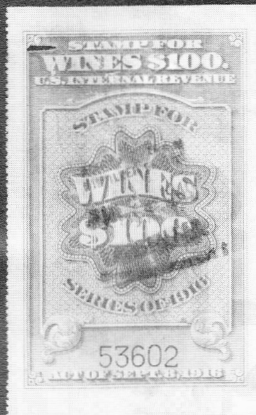
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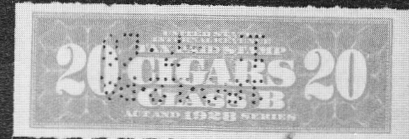
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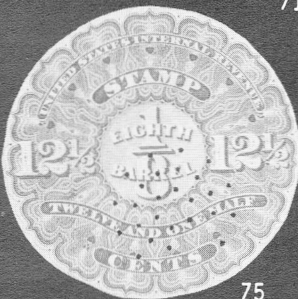
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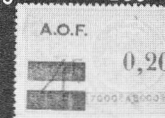
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112



114



125



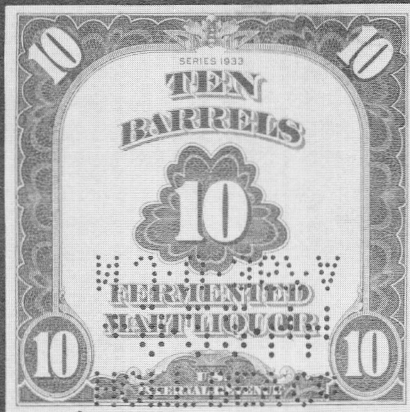
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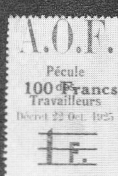
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149



151

# WHITTIER PHILATELIC SERVICES

Eric Jackson Phone: 312-698-3193

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

## MAIL BID SALE #25

**CLOSING DATE: SEPTEMBER 11, 1987**

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

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

### UNITED STATES - Scott Catalogue Numbers

1	SOCIAL SECURITY ESSAY \$1 violet VF	PHOTO	-----
2	-44 yellow	PHOTO	-----
3	Railroad cancels on R15c & others, 40 various, much duplication		-----
4	R5-15 2¢ First Issue, group of several thousand, some mounted on pages showing plate varieties, positions, scratches, etc.; multiples, cancels and more; many loose in glassines, good lot for study, includes 3 R7a, 6 R7c & 1 R8c		300.00++
5	First Issue accumulation of 43 various, most with faults		1100.00+
6	R2a Lawrence, Cohen & Co. printed cancel, F sm scissor cut at bottom left	PHOTO	750.00
7	R2c Andrew Dougherty p/c, Avg-F short perfs	PHOTO	100.00
8	R6c 190 copies with handstamp cancels, much duplication		-----
9	R7a F black handstamp cancel		10.00
10	R8c VF short perf at top		20.00
11	R10c VF		6.00
12	R14c Avg-F		30.00
13	R32a F faulty		45.00
14	R38c F+		13.00
15	R42b F-VF		16.00
16	R49a F-VF		20.00
17	R63c 3rd AV. R. R. Co. cancel F-VF		-----
18	R65b VF red h/s cancel, pinhole	PHOTO	80.00
19	R78a F		20.00
20	R83c F thin spot		40.00
21	R87c F few short perfs		45.00
22	R89c* F few short perfs		3.00++
23	R96c F		20.00
24	R117 F-VF embossed cancel breaks paper		22.50
25	R154* right mgn imprint & plate #536 strip of 3 F-VF		9.00
26	R179 VF small thin	PHOTO	25.00
27	R246-50 F-VF uncut		48.70
28	R553 VF few short perfs		6.50
29	R705 VF cut cancel	PHOTO	150.00
30	R714 VF cut cancel, staple holes	PHOTO	150.00
31	R733* plate #168105 block of four		15.00
32	R83a Avg		10.00
33	R84a F-VF		7.00
34	R841* F-VF	PHOTO	35.00
35	R860* VF		2.25
36	R108* F-VF		16.50
37	R1034 F-VF cut cancel, CV as perfin		75.00
38	R1035 VF cut cancel		30.00
39	RE61* VF		5.50
40	RE63* F-VF		7.00
41	RE1070 stamp portion only, varnished, staple holes	PHOTO	300.00
42	RE166 F perfin		25.00
43	RFV2 F-VF usual crease		35.00
44	RG14 F staple holes		10.00
45	RG15 F		20.00
46	RG19 F		30.00
47	RG22 Avg-F large thin	PHOTO	200.00
48	RG26 F-VF staple holes		50.00
49	RG41* Avg		6.00
50	RG124 F		22.50
51	RG125 F-VF staple holes		9.00
52	RH3 used on empty cigarette tube package		-----
53	RJA59c* F-VF		4.00
54	RK6 block of four F	PHOTO	60.00+
55	RK30 F		8.00
56	RK39 F embossed cancel, corner crease	PHOTO	40.00
57	RN-B17b cut square		(35.00)
58	RN-X4* Illinois Central RR milk can receipt, with Chicago Philatelic Soc 1923 menu on back, F few creases, bit tattered edges, RARE		120.00

59	R037b Avg, multiple faults	PHOTO	75.00
60	R0136a F small tear at lower right	PHOTO	150.00
61	D. M. Richardson essay, slate blue VF	PHOTO	-----
62	R0179d F-VF usual rough perfs, thin		40.00
63	RS42e F thin, pulled perf	PHOTO	125.00
64	RS73b VF few short perfs	PHOTO	60.00
65	RS99b usual clipped perfs, crease, light soiling		40.00
66	Helmbold's Medicine essay, blue, VF	PHOTO	-----
67	RS106b F-VF small sealed tear, short perf	PH	175.00
68	RS117b F sealed tear, thin		25.00
69	RS121d VF crease, small scissor cut	PHOTO	175.00
70	RS238b VF small sealed tear	PHOTO	225.00
71	RS247a wrapper reduced to stamp size, usual faults	PHOTO	125.00
72	RV5* VF		11.00
73	RVB2 used on license F-VF creased		25.00
74	RVB1,2* VF		75.00

### TAXPAID REVENUES

Beer stamps - Priester Catalogue numbers  
All others - Springer Catalogue numbers

75	BEER 1 VF cut to shape	PHOTO	20.00
76	-11* VF light crease in left sheet margin		10.00
77	-38E Avg-F creased		4.00
78	-43F F-VF lower left corner sheet margins, couple creases, pinholes, light soiling		10.00
79	-44B VF crease, small thin	PHOTO	10.00
80	-64 VF crease, small thin		8.00
81	-75 F small faults		3.00
82	-87C* VF upper right corner sheet margins		4.00
83	-151C VF	PHOTO	17.00
84	-198Aa unlisted in Priester, VF upper right corner has been clipped and beautifully repaired	PHOTO	-----
85	-accumulation of 34 various, Avg-VF, some with faults		202.50
86	CIGARETTE TA23a F-VF 2 repaired splits and small faults		8.50
87	-TA99a VF		3.50
88	-TA118 VF		5.00
89	-TA120 VF thin spot		6.50
90	-TA138a VF	PHOTO	8.00
91	-TA175a VF		7.00
92	-TB12 VF		4.00
93	-TB25a F		3.50
94	-TB33b VF		1.50
95	-TB35b* XF	PHOTO	4.00
96	-TB88a VF		4.50
97	-TB103a VF thin spots		5.50
98	-TB135 VF		2.75
99	CIGAR TC333 F-VF		7.50
100	-TC457a F-VF	PHOTO	25.00
101	-TC532a F-VF	PHOTO	27.50
102	-TC890a VF crease		4.50
103	-TC1172a VF	PHOTO	15.00
104	SMALL CIGAR TD80a VF	PHOTO	7.50
105	-TD83a VF	PHOTO	20.00
106	-TD101a VF	PHOTO	7.50
107	SNUFF TE681a F-VF		6.00
108	TOBACCO TF85a VF punched remainder		12.50
109	-TF135a F-VF punched remainder		14.00
110	-TF260A Avg-F crease, sm tear, few sm holes		14.00
111	-TF262A F thin, crease		17.50
112	-TF415 VF	PHOTO	17.50
113	-TF490 VF		7.00
114	-TF491 VF	PHOTO	20.00
115	FERMENTED FRUIT JUICE 32 oz F-VF s/e	PHOTO	20.00
116	HYDROMETER LABEL B & N #6 F small faults	PH	-----
117	-B & N #25 VF	PHOTO	-----
118	CONTROLLED SUBSTANCES REGISTRATION CERTIFICATE U.S. Dept. of Justice, 1976, F tape stains		-----

### FRENCH COLONIES

We have used Forbin's 1937 France & Colonies Revenue Catalogue in describing this section. Catalogue values are expressed in 1937 French Francs.

119	CAMEROUN Enregistrement 1927 surcharge on 10¢, 20¢ & 50¢ postage (2, 4, 9) F-VF		23.00
120	-Taxes Communales 3 diff to 40F F-VF		-----
121	CHAD Dimension 5F on 4F green; Timbre Fiscal 50¢ VF		-----
122	FRENCH WEST AFRICA Connaissances 9 diff F-VF		-----
123	-Contrats Divers 1919 10¢, 1F, 3F; 1921 1F, 3F, 5F; unlisted 20¢ on 40¢, 1.50F on 5F, (2, 6-7, 15-17) F-VF couple sm faults		22.50+
124	-Dimension 1923-5 9 diff (1, 3, 7-8, 16, 25, 27-8, 29) F-VF		53.50+
125	-Effets de Commerce 20 diff, many being surcharged values, F some faults	PHOTO	-----
126	-Judgement 1915 2F50; 1921 4F; 1928 3F/2F, unlisted 20¢/40¢ (6, 16, 17) few sm faults	PHOTO	60.00+
127	-Liberations 1915 50¢, 1F, 3F; 1917 surch 3 diff; 1918 25¢, 50¢, 1F, 3F, 50¢/25¢, 6F/3F, 10F/5F (3-5, 8-9, 11, 22-25, 27, & 2 unlisted) F-VF		34.00+
128	-Mutations Mobilieres 1915 1F, 10F, 20F, unlisted 6F/3F; 1921 6F/3F, 10F, 20F, unlisted 3F/10F faulty (2, 5, 6, 11, 13, 14 & 2 unlisted) F	PHOTO	68.00+
129	-Obligations 1915 40¢, 4F, 6F, 50¢/60¢; 1918 6F (2, 5-6, 15, 21) F-VF couple sm faults	PH	60.00+
130	-Pecule 1926 1F, 5F, 10F, 20F; 1942 1F, 10F, 20F; 1947 50F/1F, 100F/1F F-VF	PHOTO	-----
131	-Quittances 24 diff F-VF few small faults		106.40
132	-Taxe Fixe 1916-23 10 diff (1, 3, 4, 12, 14, 18, 19, 20-22) F some faults		37.00+
133	-Timbre Fiscal 18 diff overprints/surcharges on revenues of Algeria F-VF		-----
134	-Timbre Fiscal 53 diff overprints/surcharges on stamps of Cameroun, values to 1000F, F-VF few small faults	PHOTO	-----
135	-Timbre Fiscal 17 diff including 2 overprints on stamps of Dakar and 1 on Ivory Coast, F-VF few small faults		-----
136	-Timbre Fiscal 12 diff surcharges/overprints on revenues of French Equatorial Africa, values to 50F, F-VF couple small faults	PH	-----
137	-Timbre Fiscal 1936 surcharges, 6 diff on Ivory Coast 1936 1¢ postage F-VF	PHOTO	-----
138	-Timbre Fiscal 1945 17 diff to the 500 F value, F-VF	PHOTO	-----
139	-Timbre Fiscal 1946-53 provisional surcharges on the 1945 issue, 10 diff F-VF	PHOTO	-----
140	-Toutes Taxes 1923 50¢, 2F/50¢, 5F/50¢, 10F/50¢ (1, 3, 4, 5) F		12.00
141	GADELOUPE various postage stamps of the 1928-1940 issue overprinted FISCAL with new values 13 diff F-VF few sm faults	PHOTO	-----
142	INDOCHINA Saigon-Cholon Regionals 4 diff F-VF		-----
143	MIDDLE CONGO Dimension 2F ovpt on 1907-22 5¢ postage VF	PHOTO	-----
144	-Droit de Timbre Special 36¢ ovpt on 1907-22 5¢ postage VF*	PHOTO	-----
145	-Quittances 1907-22 25¢, 50¢, 1F ovpts on 1¢ postage; same on 2¢ postage, F-VF one torn, couple creases		-----
146	-Timbre Proportionnel 5¢, 30¢, 35¢ & 40¢ ovpts on 1907-22 postage F-VF*		-----
147	NEW CALEDONIA Timbre Fiscal 1915 10¢-80¢ mint; later issue 3F in yellow, green & blue, crease F-VF		-----
148	NIGER (MILITARY TERRITORY) Effets de Commerce 1915 4F50 F-VF*	PHOTO	-----
149	-Judgements 1915 25¢, 50¢, 75¢, 2F50 faulty, F	PHOTO	RARE
150	-Liberations 1920 25¢ ovpt on Judgements (10) Avg, crease		25.00
151	-Mutations Mobilieres 50¢, 1F crease, 3F clipped perfs, 20F VF	PHOTO	RARE
152	-Obligations 1915 20¢, 1F		RARE
153	NIGER Contrats Divers 30¢, 50¢, 1F, 3F (205) F		9.00
154	-Effets de Commerce 5¢ F* (6)		-----
155	-Liberations 50¢, 1F, 5F (2, 3, 5) F-VF*		13.00
156	-Mutations Mobilieres 5F, 10F (3,4) F-VF*		25.00
157	-Quittances 50¢, 1F (1-2); Taxes, Actes, Conventions 50¢, 1F, 3F (2-4) F-VF		12.50
158	-Timbre Fiscal 5 diff F-VF		-----
159	SOMALI COAST 15 diff revenues F-VF		-----
160	UBANGI-SHARI-CHAD Connaissance 1922 1F20 surcharge on 1915 postage (2) VF*		20.00
161	-Quittances 1922 50¢, 1F, 10F, 20F (2, 3, 5, 6) VF		23.00
162	-Timbre Proportionnel 1922 50¢ (5) VF*		15.00

END OF SALE THANK YOU!

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

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

**Wanted:** I have been collecting the series 1922, 1924, 1926 and 1933 green

bottled in bond case stamps by the different Internal Revenue collection districts and district collectors. If you have any duplicates of these stamps, or any liquor strip stamps, may I see them on approval? Thanks! Bill Smiley, Box 361, Portage, WI 53901. \*484\*

**Exchange:** Danish Revenues, Barefoot basis, send your wantlist and duplicate list to: Gene Engman, 2139 Sandrala, Sarasota, FL 33581. \*485\*

**Wanted:** Forbin catalog; Last Edition. Looking to purchase or rent for two weeks. I will pay a fee to borrow it and pay postage both ways. Dominick J. Santocki, RD 1, Stillwater, NY 12170.

**Wanted:** Revenues of Canada, the U.S. and the world. Also "all" back issues to date of *The American Revenuer*. Can use all books and catalogues about revenues. Will send very nice foreign stamps in exchange. Milt Cohen, Box 276R, Avon, CT 06001. \*487\*

**Used Block** of eight! R81c, f to vf,

couple of thins and face smudges. First order — \$175. Possibly unique! Ask for xerox if desired. DIB Enterprises (I. Bayer, ARA), Box 18032, Cleveland, Ohio 44118. \*488\*

**Wanted:** Consular stamps "RK" on documents. Send photocopy and description for reply to H. Ritter, 68 Heatherwood Hills, Norristown, PA 19403.

**Paying Washington** Uplandbird 1971-2 thru 1980-1 \$20.00 each. Archery Muzzle loading 1971-2 thru 1979-80 \$20.00 each, 1980-1 thru 1984-5 \$8.00 each. Hound 1982-3 \$15.00. Elk Res 1948, 1951, 1954, 1956 \$12.00 each; NRes 1947 thru 1954 each \$15.00. Sportsmens Council 1956 thru 1958 \$8.00 each. Dave Cuartis, 1806 Sycamore, Killeen, TX 76543-3239. \*490\*

**Thailand:** Buying and selling all revenues of THAILAND. Kitti Damrongvadhana, 17/41 Soi Chokchairuammit, Wipaowadeerangsit, Bangkok, Bangkok 10900, Thailand. \*491\*

## Foreign Sales Notes

### Catalogs

Since the May, 1987, issue, I have received for sale the Switzerland Revenue Catalog by Gene Kelley, postpaid for \$20.00. This is the first volume covering Schaffhausen, St. Gallen and Thurgau. Volume II is projected for release in November, 1987.

After discussions with Jerry MacLeith, it has been agreed that I will handle all foreign revenue catalogs for the ARA Sales Department exclusively from my address. Jerry is in the process of having his current supplies shipped to me from California. It is hoped that this can be completed by September. Therefore, If you desire any foreign revenue catalogs listed on the inside of the TAR wrapper, even though the address is Jerry's please forward your orders to my address and I will see that it gets into your hands in the shortest period possible.

One correction to the TAR wrapper on catalogs is Martin Erler's Austria Volume III, the issues for the provinces of Austria is available for \$10.00 postpaid. Austria Volume II is more correctly identified as Federal issues, part II.

### Revenues

By the time you read this, summer will be nearly over and many of you will again turn your thoughts to your collections and the sales departments. If you have not received a selection form me in the past six months and you wish to get back into the habit, please send me a note requesting a mailing. Please be as specific as possible on what you want, be it revenues of Outer Mongolia or non-revenue items such as railroads, telegraphs, etc.

If you had been receiving salesbooks regularly, and about May or June they stopped coming, I am also requesting

you to send me a note. I stopped sending them to people during the summer months, if they did not send explicit instructions on the route slip, such as "immediate" shipment or an "X" weeks.

Many of you pay for your purchases of under \$3.00 in mint, full gum US postage. However, I will no longer accept fractional US postage, such as 8.3¢ stamps. Only US Stamps having a face value of 1¢ to 56¢ is acceptable, and only if in 1¢ increments. Thank you.

Finally, I have received several nice Portugal, Portugal Colonies and French Colonies salesbooks this summer. Persons who might be interested in these please drop me a line.

I still urgently need good revenue salesbooks from Mexico, Paraguay and Italian areas.

Jim Giegerich,  
Foreign Revenue Sales Manager



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Revenues Are Always Included

Literature: U.S. Internal Revenue  
Stamps, Hydrometers, Lock Seals.  
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**H.J.W. Daugherty**  
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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

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Send a #10 stamped addressed  
envelope for a copy of our  
latest buy list.

**AJAX STAMP CO.**

P. O. Box 69, Caseville, MI 48725

ASDA

Albert Spaeth, ARA

APS

## DAVID F. CHASSY

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enhancing your collection. If you will send  
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modestly priced, I will do my best for you.

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YOUR WANT LISTS can be filled from our extensive and specialized inventory of all types of U.S. Revenues. All Scott-listed revenues are represented in stock, including embossed and revenue stamped paper and match & medicine. All types of Taxpaid revenues, including beer stamps, tobacco, cigar, butter and oleo stamps, etc., are available. State revenues and possessions revenues are also well represented. We deal in U.S. local posts and telegraph stamps as well.

### See Us At These Shows:

STaMpsHOW 87, Sheraton-Boston Hotel, Boston, MA — August 20-23

BALPEX '87, Baltimore, MD — September 5-7

Stamp Festival, New York City, NY — September 18-20

BUYING OR SELLING, contact ERIC JACKSON

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- Match & Medicines
- Revenue Proofs
- Revenue Essays
- Taxpays
- State Revenues

*We are serious buyers of  
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Myrna Golden, ARA

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



6440 N. CENTRAL  
SUITE 609  
DALLAS, TX 75206

(214) 361-4322  
Byron J. Sandfield, ARA

### Net Sale #6 Scott Listed

1	R102c fine, w/large thins	\$ 110.00
2	R226 VF, Punch cancel	150.00
3	RD135 VF, cut cancel	10.00
4	RD253 F/VF, manuscript cancel	50.00
5	RD257 VF, hand cancel	55.00
6	RD281 VF	9.00
7	RD282 VF	100.00
8	RD284 VF, w/thins	70.00
9	RD309 F/VF	45.00
10	RD335 F/VF	47.50
11	RD336 F/VF, w/thins	150.00
12	RD337 fine, w/thins	60.00
13	RD338 VF	45.00
14	RE164 F/VF	30.00
15	RN-A1a VF, used	30.00
16	RN-A2 fine, used, w/one corner torn off	100.00
17	RN-B16a F/VF used	350.00
18	RN-C21b VF, used	35.00
19	RN-K4 VF, unused	30.00
20	RN-K5 F/VF, used, w/three folds	100.00
21	RN-Q1 unused, w/20% missing on left	65.00
22	RZ1-18 F/VF, used, unpunched	200.00

### Collections & Accumulations

23	U.S. revenue checks, 65 checks, 5 of each	50.00
24	The Royal Bank of Scotland, 50 total	15.00
25	U.S. Private Tobacco Proprietary Stamps (tin foils) average to better (typical for these issues)	
	10 different	150.00
	20 different	400.00
	30 different	750.00
26	U.S. Beer Stamps, by T. Priester (Paper bound)	30.00