



The American Revenueuer

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Information can be difficult if not impossible to find about tax laws and practices of years gone by. An excellent source for U.S. fiscal history is the *Internal Revenue Record and Customs Journal*. More, see inside, page 148.

The Internal Revenue Record AND CUSTOMS JOURNAL.

P. TR. TAX WYCK. Editor and Proprietor. A Weekly Register of U. S. Official Revenue and Customs Decisions. 94 LIBERTY STREET, New York City.

VOL. VII.—No. 17. NEW YORK, SATURDAY APRIL 25, 1868. WHOLE NUMBER, 173.

INTERNAL REVENUE RECORD & CUSTOMS JOURNAL
 IS PUBLISHED WEEKLY AT
 94 LIBERTY STREET, NEW YORK CITY.

It is the OFFICIAL paper, and contains all decisions, regulations and rulings of the Treasury Department and Office of Internal Revenue, relating to Internal Revenue and Customs, together with decisions of the United States Courts.

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Whiskey Tax in Tennessee.
 A correspondent from Knoxville says, that the experience of Revenue officers, especially of Collectors in East Tennessee, shows that unless they have military aid, all efforts on their part to enforce the law is of no avail. In view of this absolute necessity, Collector J. T. Atherly requested the Commissioner at Washington to raise a company of troops, cavalry, infantry in number, to be sent to his aid. Since their arrival, the

lots of whiskey, each 7 and 5 barrels, and two barrels of brandy, besides making a raid upon the saloon keepers, and seizing about 20 kegs of beer, all for different violations of the Revenue law.

The United States Courts meet at Knoxville next month, and a large number of these law breakers and desperadoes will probably receive their just sentences of condemnation. The dock is full of Internal Revenue cases.

The Collector at Knoxville, also issued orders prohibiting the agents at the R. R. Depots from delivering or transferring any distilled spirits or tobacco until he or his deputy examine the same.

Stamp Duty on Canned Articles and Commodities.
 We hear from various sources that manufacturers, grocers, druggists and others who vend sundries, prepared mustard, scrubs in bottles, jams, jellies, sauces, colognes, cosmetics, articles enumerated in Schedule C, as subject to stamp duty, have ceased to stamp such articles since the passage of the Act of March 31, 1866, repealing the tax on manufactures, formerly imposed by sections 94 and 95 of the statute. They are said to act under the belief that the stamp tax on the manufactures, preparations and articles above referred to, was also removed by the act in question. This idea is erroneous. The stamp tax is not affected in any manner by the recent act, but the law respecting the same continues in full force and effect. Each of the articles above described are still subject to stamp tax on being exposed or offered for sale. For these reasons, persons concerned in the sale

The United States Vice Consul General at Havana has obtained the remission of a very heavy penalty imposed upon the schooner *Thomas Ross* for entering the port of Cuba with a manifest defective in showing a larger cargo than that actually on board, the vessel having been inadequate to carry the whole cargo intended to be shipped and entered upon the manifest. Such cases have been numerous. The authorities of Cuba have in general exhibited a very commendable liberality in assessing them. The Consul says—
 "It would not be strange if their patience should soon be exhausted. They have a right to believe that American shippers have become acquainted with the necessity of having the merchandise accurately exhibit the exact state of the cargo when the vessel leaves our waters, and that carelessness in this matter has become interminable. After the numerous warnings that have been given, our government will hereafter apply with a very poor grace, if at all, for the remission of legal penalties on the score of either ignorance or accident."

It appears from a statement of the Director of the Bureau of Statistics that the total value of imports from Canada and other British American provinces on the Atlantic during the fiscal year ending with June last was \$31,042,786, of which free \$5,623,169, and dutiable \$25,419,617, upon which the total estimated duties were \$5,652,372.

Tax handsome legacy of \$20,000 left to the Government by Ralph S. Freer, of San Francisco, has been paid in seven-thirds. It is not known whether tax was levied upon it. The following is a copy of article eight of the last will of the deceased.

◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

SEPTEMBER, 1987

Volume 41, Number 8
 Whole Number 398

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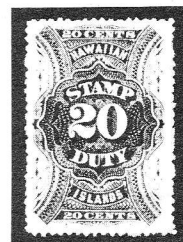
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The American Revenuer

The Journal of International Fiscal Philately

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The President's Column

Richard Friedberg, ARA President

I have been informed by Mr. Björn-Eric Saarinen, Chairman of the Philatelic Federation of Finland that Finlandia 88, the international exhibition to be held in Helsinki, Finland, June 1-12, 1988, is going to allow the introduction of revenue stamps in their exhibition.

The Finlandia 88 Bulletin #2 states that this international exhibition would like "to give collectors of revenues an opportunity to have their collections displayed to the public at large and in particular to philatelists."

While the International Federation of Philately (FIP) does not yet accept revenues as a class, Finlandia 88 wants to follow the example of Interphil (1976), Ameripex (1986) and Capex (1987) to include a class of revenue exhibits.

Finlandia 88 is reserving 120 frames for this special class of revenue exhibits, "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" (Bulletin #2).

Instructions and entry forms for this special class can be obtained from the United States Commissioner to Finlandia 88. He is: Mr. Henry W. Houser, 1206 Racebrook Road, Woodbridge, CT 06525 USA.

If you want to enter an exhibit in this special class, write to Mr. Houser today! The deadline for his preliminary report (September 1st) will be before you read this, but we are working on extending that deadline for a few weeks.

I received a written letter from Mr. Saarinen in late July requesting the ARA's help in getting those frames filled. So come on ARA members, let's show the world what we do!

The ARA has been working with the APS, our national representative to the FIP, to try to get a permanent category of fiscal philately established so that all future international exhibits, after perhaps 1990 or so, will have revenues included in them.

Kimber Wald has agreed to head a committee to work with the APS (the groundwork has already been started) and he could use the active help of three or four ARA members on a committee to work out the details with the FIP through the offices of the APS.

If you would like to help out as a member of this committee, please send a letter to my office (see masthead for address). In the letter describe your background (are you an active exhibitor, an APS certified judge and so forth) and it will be forwarded to Mr. Wald.

This is a matter of great importance to many of our members; the ball is now in our court. Let's do something with it!

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

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

1932 Check Tax Notations

by Lee E. Poleske, ARA

I recently acquired several checks of the Union National Bank of Youngstown, Ohio. On these checks, dated from August to December, 1934, are 1932 check tax notations.

There are two types of notations: (1) the words "U.S. Tax 2 Cts." with one or more letters in front of the words (see Figure 1). There are two varieties of this type (1a) "M. U.S. Tax 2 Cts." and (1b) "C.H. U.S. Tax 2 Cts." (2) The words "U.S. Tax 2 Cts." with a numeral in front of the words (see Figure 2). There are five varieties of this type (2a) "3. U.S. Tax 2 Cts." (2b) 7, (2c) 9, (2d) 10 and (2e) 13.

All the notations are stamped on the faces of the checks in purple, red or green.

As to the reason for the different numbers before the tax notation, my first guess would be that each teller had his or her own stamp, but what the letters "M." and "C.H." stand for, I have no good guess. Any comments on possible reasons for either the numbers or letters would be appreciated.

The Union National Bank was formed in 1932 by the merger of The First National Bank and the Commer-

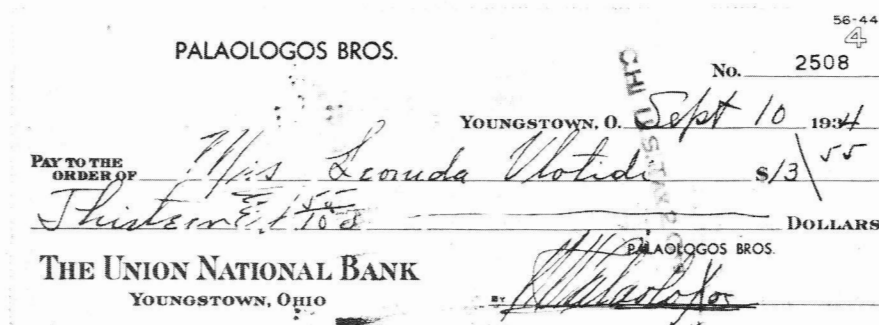


Figure 1. Tax notation type 1.

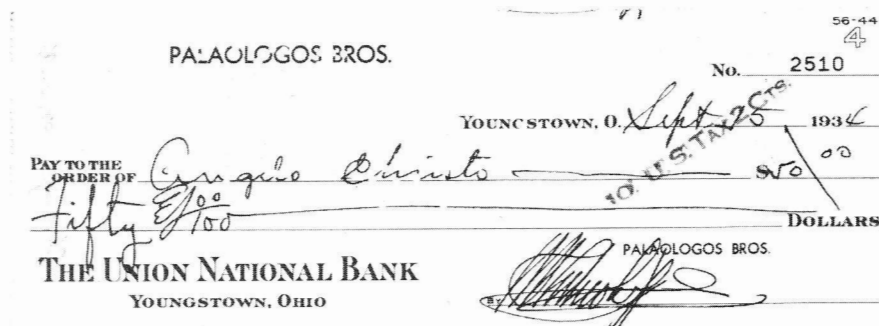


Figure 2. Tax notation type 2.

cial National Bank. In 1982 the Union National was merged with Bank One of Eastern Ohio.

State Revenue Newsletter: Sep-Oct, 1987

The September-October issue of the *State Revenue Newsletter* (Volume 25, No. 5, Whole No. 178), contains a number of articles of interest to collectors of U.S. state revenue stamps. Harold Effner presents "State Fish and Game Stamps: Some Quantities Issued," "Minnesota Cigarette Indicia" and "Iowa Cigarette Indicia." This issue concludes the listing of "Fish and Game Stamps Available from State Agencies." There are also numerous short items, book reviews, advertisements

and news about the State Revenue Society.

Of very special interest is an editorial about the New Hampshire \$50 Migratory Waterfowl hunting stamp and the stand taken by the SRS Board of Directors. It seems that the state of New Hampshire has issued a 1987 "Governor's Edition" of its migratory waterfowl stamp with a face value of \$50. The SRS Board considers this issue exploitive since it serves no purpose other than to raise money from stamp

collectors. They further urge all collectors to boycott this and other New Hampshire issues until assurances are received from the state that no such other issue will ever appear again.

The *State Revenue Newsletter* is published bimonthly by the State Revenue Society and is included in the annual \$4 membership fee. Sample copies are available for \$1 each. For more information about the SRS contact Terence Hines, Box 258, Thornwood, NY 10594-0258.

The Internal Revenue Record

AND

CUSTOMS JOURNAL.

P. VR. VAN WYCK,
Editor and Proprietor.

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lots of whiskey, each 7 and 5 barrels, and two barrels of brandy, besides making a raid upon the saloon keepers, and seizing about 20 kegs of beer, all for different violations of the Revenue law.

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Imported articles of the kind are subject to stamp duty at the same rate, and vendors thereof must affix proper stamps when the same are offered or exposed for sale, except in original or unbroken packages, which are understood to be those in which the manufacturer furnishes them to the trade, and not the single bottle or box which the retailer dispenses to the consumer. The vender of such articles of domestic or foreign manufacture incurs a penalty of \$50 for each offence by failure to affix stamp denoting the proper tax.

Assistant Assessors should look into this matter and advise dealers of the law, and prevent farther loss to the revenue, and if dealers would protect themselves from informers and penalties, they should acquaint themselves with the law, and comply with it.

The United States Vice Consul, General at Havana has obtained the remission of a very heavy penalty imposed upon the schooner *Thomas Booz* for entering the port of Cuba with a manifest defective in showing a larger cargo than that actually on board, the vessel having been inadequate to carry the whole cargo intended to be shipped and entered upon the manifest. Such cases have been numerous. The authorities of Cuba have in general exhibited a very commendable liberality in assisting them. The Consul says:—

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The handsome legacy of \$20,000 left to the Government by Ralph S. Fretz, of San Francisco, has been paid in seven-thirties. It is not known whether tax was levied upon it. The following is a copy of article eight of the last will and testament of the said Fretz, dated at San Francisco, Cal., 1st May, A. D., 1867.

"Considering that I have been greatly blessed, and that I have an undying attachment to the Government of the United States, the country of my birth, and remembering that by reason of my age and infirmities, during the recent unnatural rebellion to destroy it, I was unable to render service in the field to put down and punish that great crime, and being not unmindful that a large public burden of indebtedness has been necessarily incurred in accomplishing that object, I desire, not only to leave behind me when I am gone an humble testimonial of the gratitude I feel towards those whose virtues and valor and sacrifices and services, preserved what I regard as the best Government man was permitted to have; but beyond that, and in addition to paying the ordinary taxes on my estate, I think it a duty, out of the means Providence in his bounty has enabled me to acquire, and the laws of my country aided me to preserve, to do something towards extinguishing the National debt. Therefore, moved thereto by the foregoing causes only, I hereby give and bequeath unto the Secretary of the Treasury of the United States of America, in trust, and to be applied only towards cancelling the national debt, the sum of Twenty Thousand Dollars."

The Internal Revenue Record

an Unmatched Information Source

by Michael Mahler, ARA

The Internal Revenue Record and Customs Journal, a newspaper published weekly in New York beginning January 7, 1865, is a veritable treasure trove of information on all aspects of U.S. internal revenue laws and operations. Perhaps the best introduction to the *Record* is furnished by the Prospectus which appeared in its inaugural edition:

PROSPECTUS.

An extensive experience in the practical operation of the Internal Revenue Law, and an attentive observation of the present system of taxation, have convinced the undersigned of the imperative necessity for the establishment of a reliable medium of intercommunication and authentic information on matters connected with the Internal Revenue. With the view of meeting this demand of the business public, the undersigned have made arrangements to issue a weekly journal, to be devoted to the subjects of Finance and Revenue.

The system of direct taxation is yet crude and incomplete, its machinery imperfect, and the execution of many of its provisions impracticable. Knowledge of its practice is limited, and its principles are but little understood; while its vast importance and subtle relations to the great commercial, mining, manufacturing, and agricultural interests are but faintly comprehended.

National finance has become the problem of the hour, and upon its successful solution depends the fate of the nation for weal or woe. There is but a single answer to all the anxious inquiries of patriots concerning the national

credit at this momentous period. That answer is taxation—equal, effective, adequate taxation; equal, or successful competition is impossible; effective, or dishonest men grow rich at the expense of honest taxpayers; adequate, or all the evils of bankruptcy and the disgrace of repudiation are upon us.

To establish the imposition of taxes where the burden will not be onerous; to protect the various branches of industry from unjust and excessive taxation; to secure the largest amount of revenue with the least obstruction to the free currents of trade; in short, to promote the best interests of the taxpayer, while upholding the national credit, will be the first great aim of the INTERNAL REVENUE RECORDER AND EXCISE JOURNAL.¹

Taxpayers will find in this publication the latest decisions, instructions, and rulings of the Treasury Department and Commissioner of Internal Revenue; also all official notices of Assessors and Collectors, and all matters of interest pertaining to the execution of the Revenue Law. Internal Revenue officers will find it an invaluable aid to uniformity of practice in administering the law. It will present carefully prepared expositions of ambiguous points, and elaborate discussions of mooted questions which are constantly arising.

The pains and penalties incident to ignorance of the law, and arising from inadvertence, will find in the pages of the RECORDER an effective preventive against future difficulties, and such remedies as the law prescribes for existing delinquencies. It will furnish the fullest information in regard to the

¹Note the original title of the paper given here. By the third issue the word "Excise" had been replaced by "Customs" and on July 8, 1865, "Recorder" was shortened to "Record."

rights and liabilities of taxpayers, and the time and manner of making all returns required by law.

It is also the intention of the publishers to make this Journal an able exponent of the great principles of political economy; and to this end they have secured the services of experienced and capable writers, which warrant them in anticipating the successful issue of their enterprise.

The RECORDER will be a small quarto of eight pages, convenient for preservation and reference. It will be published every Saturday morning at the publication office, No. 4 Dey Street, New York, and sold by newsdealers at 10 cents a single copy. Subscribers will be regularly served by carriers and mail. Subscriptions \$5 per annum, or \$3 for six months. 6 copies to one address, \$25 per annum.

P. VR. VAN WYCK & CO.,
Editors and Proprietors,
No. 4 Dey Street, New York.

The aims and expectations set forth in this Prospectus were admirably fulfilled. Van Wyck published the *Record* until 1870, and was succeeded by W. C. and F. P. Church, who carried on the venture until 1898.

Over the past several years I have painstakingly culled from the pages of the *Record* every reference to the documentary and proprietary stamp taxes of 1862—1883, for inclusion in a forthcoming book (Mahler, in press.) In the process, I could not help but be impressed by the wealth of material on other topics. Probably the most discussed were the taxes on alcohol and tobacco, with a great number of

Facing page: A typical front page of The Internal Revenue Record and Customs Journal as it appeared in 1868. Since the Treasury Department did not publish any official publication, this journal is a collectors best source of information about all aspects of U.S. tax laws and operations of the period. (Reduced).

references to the related tax-paid stamps and their usage. With an eye for the unusual, I have assembled a selection of excerpts chosen to illustrate the sort of interesting, detailed, and unexpected material to be found in the *Record*. Hopefully some of these excerpts will prove useful in their own right; my main purpose in listing them, however, is to alert readers to the existence of an unmatched primary source of information.

The officers of the Internal Revenue at Louisville, Ky., have seized 27,000 cigars exposed for sale with counterfeit stamps, making 100,000 seized within the past two weeks. Captain J. G. Harris, late a United States Army detective, has been arrested for dealing in cigars, in fraud of the Internal Revenue law.

v. III, March 10, 1866, p. 73

SHARES OF INFORMERS IN REVENUE FRAUDS.

(Circular Instructions.)

TREASURY DEPARTMENT,
August 14, 1866.

The Act amendatory of the Internal Revenue Law, which went into effect on August 1, contains the following provisions:

"And where not otherwise provided for, such share as the Secretary of the Treasury shall, by general regulations, provide, not exceeding one moiety nor more than five thousand dollars in any one case, shall be to the use of the person, to be ascertained by the Court which shall have imposed or decreed any such fine, penalty, or forfeiture, who shall first inform of the cause, matter, or thing whereby such fine, penalty, or forfeiture shall have been incurred; and when any sum is paid without suit, or before judgment, in lieu of fine, penalty, or forfeiture, and a share of the same is claimed by any person as informer, the Secretary of the Treasury, under general regulations to be by him prescribed, shall determine whether any claimant is entitled to share as above limited, and to whom the same shall be paid, and shall make payment

accordingly. It is hereby declared to be the true intent and meaning of the present and all previous provisions of internal revenue acts granting shares to informers that no right accrues to or is vested in any informer in any case until the fine, penalty, or forfeiture in such case is fixed by judgment or compromise, and the amount or proceeds shall have been paid, when the informer shall

become entitled to his legal share of the sum adjudged or agreed upon and received, *Provided*, That nothing herein contained shall be construed to limit or affect the power of remitting the whole or any portion of a fine, penalty, or forfeiture conferred on the Secretary of the Treasury by existing laws."

Under the authority here conferred, the following schedule of informer's shares is hereby prescribed:

| | |
|--|--------------|
| Of the first five hundred dollars of any penalty | |
| the informer shall receive | 50 per cent. |
| Of the next fifteen hundred dollars | 40 per cent. |
| Of the next two thousand dollars | 30 per cent. |
| Of the next two thousand dollars | 25 per cent. |
| Of the next two thousand dollars | 20 per cent. |
| Of the next two thousand dollars | 15 per cent. |
| Of the next two thousand dollars | 10 per cent. |
| Of all above twelve thousand dollars, and | |
| not exceeding fifty-five thousand dollars | 5 per cent. |
| THUS: If the penalty is five hundred dollars, | |
| the informer will receive | \$250 00 |
| If one thousand dollars | 450 00 |
| If two thousand dollars | 850 00 |
| If three thousand dollars | 1,150 00 |
| If four thousand dollars | 1,450 00 |
| If five thousand dollars | 1,700 00 |
| If six thousand dollars | 1,950 00 |
| If seven thousand dollars | 2,150 00 |
| If eight thousand dollars | 2,350 00 |
| If nine thousand dollars | 2,500 00 |
| If ten thousand dollars | 2,650 00 |
| If eleven thousand dollars | 2,750 00 |
| If twelve thousand dollars | 2,850 00 |
| Of every additional one thousand dollars | |
| up to fifty-five thousand dollars | 50 00 |

H. M'CULLOCH,
Secretary of the Treasury.
v. IV, August 15, 1866, p. 62

Inspector.—In answer to your enquiry we publish a ruling communicated by the recipient, a General Inspector, in relation to the destruction of effacing of cigar stamps on empty boxes. The enquiry was upon the question "whether the cutting of the stamps on cigar boxes, in order to open the lids on such boxes, will be held to constitute a destroying of the same within the meaning of the law."

The office ruled—"That the mere cutting of the stamps on cigar boxes is not held to be such a defacing or destroying of the stamps as in contemplated by the law.

"They must be so entirely defaced,

removed, painted over, or otherwise defaced or destroyed, as to show beyond a doubt that the cigars contained therein had been removed."

v. V, March 30, 1867, p. 99

Use of Fraudulent Cigar Stamps.

The result in the case of Oscar Hoym will be a warning to the large number of cigar makers who are believed to manufacture cigars illicitly. The Government should circulate, through Assistant Assessors, copies of the report in the case to all cigar makers, and let them be made aware of the consequences.

Hoym was indicted for affixing fraudulent revenue stamps to boxes of

cigars sold by him. The law required that the boxes should be inspected and stamped with the name of the Inspector and his district, and the date of the inspection. It appeared that in May, 1867, the defendant sold to a cigar dealer in the Bowery, 15,000 cigars, which were afterwards seized on the ground that the stamps were fraudulent.

Hoym, though admitting that the cigars had belonged to and been sold by him, did not appear to contest the suit brought to forfeit the cigars. The boxes were all stamped, but the name of the inspector was illegible, and the date of the inspection was Jan. 15, 1867, while experts swore that the cigars were freshly made, probably not more than ten or fifteen days old. A witness was also called for the Government, who testified that in March previous he was in Hoym's employ, and worked at 81 Suffolk Street, in packing cigars, and that he affixed similar stamps to the boxes at Hoym's direction, and that Hoym also affixed some.

The defence called four witnesses who testified that No. 81 Suffolk Street was Hoym's residence, and that he did no business there whatever, while the Government, on the other hand, proved that he had taken out a license as a tobacco manufacturer at that place, and had given the usual bond, which had been forfeited. The case went to the jury on the question of fact, and they found him guilty.

On Wednesday a motion for a new trial was argued before Judge Benedict, by Hoym's counsel, Mr. Dittenhoeffer, who sought to maintain that the verdict was not in accordance with the evidence. Mr. Bell, for the Government, replied briefly. The Judge said that the evidence was abundantly sufficient to sustain the verdict, and denied the motion. Mr. Bell then moved for sentence.

Hoym, on being asked if he had anything to say why sentence should not be passed on him, in an indistinct voice appealed to the Court to give him a chance to earn an honest livelihood.

The Judge said: "The offence of which you have been convicted is a serious one. You have had a fair trial before an impartial jury; they found you guilty, and the court concurs in their verdict. The offence is a great one, by reason of the difficulty of its discovery, and the effect of it upon the revenue, and

I deem it my duty to impose a penalty which shall be a severe punishment upon you, and shall deter others from committing similar offences. It must be understood in the community that violations of the Internal Revenue law are to be punished with severity. The sentence of the Court is that you be imprisoned for two years at Sing Sing."

v. VII, February 29, 1868, p. 69

PART II.

Stamps or Distilled Spirits.

From and after November 1, 1868, stamps for distilled spirits will be required to be used in all cases as provided by law.

These stamps are engraved and bound in book form, the books of tax-paid stamps containing three hundred stamps each, and the others four hundred each. The tax-paid stamps are for 20, 30, 40, 50, 60, 70, 80, 110, 120, and 130 gallons, with nine coupons attached, each coupon representing one gallon.

These stamps will be issued to collectors upon their requisitions in such numbers as may be required, and will be charged to them at the full value of the stamps, or at the full value of the tax on the number of gallons represented on the stamps and coupons. The value of the books, other than those of tax-paid stamps, is one hundred each, and the value of the books of tax-paid stamps, will be as follows, viz:

| | |
|--|---------|
| Twenties, representing 8,700 gallons | \$4,350 |
| Thirties, representing 11,700 gallons | 5,850 |
| Forties, representing 14,700 gallons | 7,350 |
| Fifties, representing 17,700 gallons | 8,850 |
| Sixties, representing 20,700 gallons | 10,350 |
| Seventies, representing 23,700 gallons | 11,850 |
| Eighties, representing 26,700 gallons | 13,350 |
| One hundred and tens, representing 35,700 gals | 17,850 |
| One hundred and twenties, representing 38,700 gals | 19,350 |
| One hundred and thirties, representing 41,700 gals | 20,850 |

It is the duty of the collector to return to this office any book of marginal stubs as soon as the stamps contained therein have been used, and when he has accounted for the tax on the number of gallons represented on the stamps and coupons that were contained in any book of tax-paid stamps, there will be allowed a commission of half of one per centum on the amount of the tax on spirits distilled after the passage of the Act of July 20, 1868, to be equally

divided between the assessor and collector.

The books containing other than the tax-paid stamps may be intrusted by the collector to a gauger, whenever he may deem it necessary so to do, and he may require such gauger to give security to return or account for all such stamps. Such gauger must make a daily report to the assessor and collector on Form 118 of all such stamps used by him, and for whom used, and from these reports the assessor will, on the first of each month, assess the person for whom they were used at the rate of 25 cents for each stamp used during the preceding month, and return the same to the collector for collection. These assessments should be transmitted to the collector with the monthly list, but should not be included in the aggregate of the list nor be receipted for on Form 23¹/₂. When all the stamps contained in these books shall have been issued, the collector will return the books with the marginal stubs therein to this office.

The stubs must in no case be removed from any of the books, and all unused coupons must remain attached to the marginal stubs. No coupon will be of any value when detached from the stamp or stub. Collectors will be credited with the amount of the tax on the number of gallons represented by all coupons attached to the stubs returned to this office.

The tax-paid stamps, as well as the other stamps, must be signed by the collector in his own handwriting, and the blanks in the stubs must be filled so as to preserve a perfect record of the use of the stamps when attached.

The amount actually received for all kinds of stamps for spirits should be reported monthly on Form 90, and also on Form 51, in the same manner that receipts from the sale of beer stamps are

now reported.

Collectors who have not already done so will at once make requisitions for the number and kind of stamps for distilled spirits required for use in their districts.

Distillery Warehouse Stamps.

The law imperatively requires that all spirits produced in any distillery shall be drawn off from the receiving cisterns at least once in three days, and to be gauged and marked and immediately removed to the distillery warehouse. The gauger will mark the casks as required in Series 4, No. 7, page 10, and affix the appropriate stamp to each cask required. If the book of stamps is not in possession of the gauger, the collector or deputy collector will issue the stamps upon the report of the gauger in detail of his inspection, keeping an account of the number of stamps so furnished to each distiller, and will report to the assessor at the end of each month the number of stamps other than the tax-paid stamps so issued by him and to whom issued.

Tax-paid Stamps.

Whenever any person desires to withdraw spirits from a warehouse, he will notify the collector or deputy collector, who will direct a gauger to gauge and inspect such spirits, and report to him the number of casks, with the marks and serial numbers thereon, the number of gauge or wine gallon, and the number of proof gallons as directed in Part I of this supplement. The entry for withdrawal will then be made as prescribed in Series 4, No. 7, and the tax paid to the collector; any fractional part of a gallon being taxed as a gallon. Upon receipt of tax the collector or his deputy will cut from the book stamps with the requisite coupons annexed, properly filled up and signed, which will be affixed by the gauger, in presence of the storekeeper, to a smooth surface on the head of the respective casks, as hereinafter directed.

At the time of affixing the tax-paid stamp, the gauger is required to brand the cask as provided in Series 4, No. 7, page 14. A stencil-plate cannot be used for this purpose. This brand must not in any case be obliterated or cancelled, except as provided in section 25, by cutting or burning a cancelling line across such brand or mark; and no stamp, mark, or brand must be effaced

or in any manner obliterated until such cask is emptied or its contents drawn off.

Stamp for Rectified Spirits, and Wholesale Dealers' Stamp.

Whenever any cask or package of rectified spirits is filled for shipment, sale, or delivery, on the premises of any authorized rectifier, or when any cask or package of distilled spirits is filled for the same purpose on the premises of any wholesale dealer or compounder, it is the duty of the gauger to gauge and inspect the same, and place thereon the stamp for rectified spirits, or wholesale dealers' stamp, as the case may be.

It will be observed that, by the provisions of section 25, no limit is fixed as to the size of the cask or package so required to be stamped when filled for shipment, sale, or delivery, upon the premises of any rectifier, wholesale dealer, or compounder; but it is evident from the provisions requiring the gauger to cut or brand certain marks upon the casks or packages, that the term cask or package must be construed to mean cask or other similar package, meaning a wooden package, which is capable of being marked or branded as required by law, and following the analogy of the provision of section 57, in relation to stock on hand, every such cask or package containing five gallon or more must be stamped [sic] under the provisions of section 25.

Stock on Hand.

Under the provisions of section 57 it will be the duty of every person owning or having in his possession, on the first day of November next, any distilled spirits intended for sale, exceeding in quantity fifty gallons, and not then in bonded warehouse, to immediately make return thereof (on Form 120) to the collector of the district in which such spirits may be held, stating the number and kind of packages, the marks and brands thereon, the place where the same are stored, and the quantity as nearly as the same can be determined. Such return must include all the spirits owned or held by the party making the same in the district. Any person owning or having in his possession such spirits and refusing to make such return will forfeit the same, and all distilled spirits found after December 1, 1868, in any cask or package, containing more than five gallons, without having thereon the

marks and stamp required by the act of July 20, 1868, will be forfeited.

Upon receipt of such return the collector, having first satisfied himself that the tax on the spirits has been paid—and if he have no evidence to the contrary he will assume that the tax is paid—will direct a gauger to gauge and inspect the same, who will mark, by cutting, the contents and proof on each cask or package containing five wine gallons or more, and affix and cancel the stamp for stock on hand. The gauging must be continuous until all the spirits embraced in each return are gauged and stamped, and the gauger will make immediate report in duplicate on Form 59 to the assessor and collector of the district, showing the number of packages and the contents and proof of each package gauged and stamped for each person. The collector will transmit the report made to him to this office, after noting the quantity upon the return of the holder of the spirits. No such spirits can be gauged or stamped in any cistern or other stationary vessel, and heavy penalties are imposed for any fraudulent gauging or stamping under the provisions of this section.

Affixing, Cancellation, and Covering of Stamps.

By virtue of section 25, act of July 20, 1868, it is hereby prescribed that the affixing, cancellation, and covering of stamps placed on casks or other packages containing distilled spirits, shall be done in the following manner, viz:

Affixing.—The stamps are to be securely affixed to a smooth surface of the cask or package. That surface must not have been previously painted or covered with any substance. Transparent varnish, or any other adhesive material which will cause the stamp to stick securely and permanently, may be used for that purpose. The affixing will be done by the gauger in the presence of the storekeeper.

Cancellation.—The stamp having been affixed, it must immediately be cancelled. For this purpose the gauger will use a stencil plate of brass or copper, in which will be cut not less than five fine parallel waved lines, long enough to extend not less than three quarters of an inch beyond each side of the stamp, on the wood of the cask; and the name of the gauger must be cut on one end of the plate, and his title, viz.,

"U. S. Gauger," on the other end, perpendicular to the lines. This plate must be imprinted, with blacking or durable coloring material, over and across the stamp as indicated, and in such a manner as not to deface the reading matter on the stamp; that is, so as not to daub and make it illegible.

Covering.—The stamp having been affixed and cancelled, it must immediately be covered with a coating of transparent varnish or other substance. Any transparent varnish or other similar substance may be used for this purpose.

Thomas Harland,

Acting Commissioner.

v. VIII, October 17, 1868, pp. 124-5

New Stamps for Distilled Spirits.

On and after the 1st of November, new United States stamps will have to be used on packages of spirits. There are five different kinds of stamps, excellent specimens of art.

The "distillery warehouse stamp" represents a harvest scene, a very fine engraving. This stamp is intended to be placed upon every barrel of whisky, or other distilled spirits, preparatory to being placed in the bonded warehouse. It must have the signature of the storekeeper and gauger, and after being placed upon the barrels is stenciled across by the inspector and gauger.

Tax-paid stamps are for 20 gallons, 30 gallons, and so on to 130 gallons, each of which has nine coupons attached. The stamp is very ingeniously made. It is about four and a half inches square, and in the centre is a circle of very thin paper about one and a half inches in diameter, upon which the collector must write his signature. The vignette represents a harvest scene. The thin paper is introduced for the purpose of preventing imposition—that of soaking the stamp off and placing it on another barrel. The soaking process will effectually destroy the thin paper, and with it the signature of the collector is entirely destroyed.

The stamp of "stock on hand" is designed for the use of all parties having over fifty gallons of spirits on hand. It represents the tax paid prior to November 1, 1868. The stamps must be placed on every barrel of spirits in the several districts, and must be signed by the collector in his "own handwriting." The

vignette represents the figure of Justice.

The "wholesale liquor dealers' stamp" is very prettily engraved. The vignette represents the worm of a still; a demijohn, casks and a figure of Mercury seated on a barrel. We take the figure to be that of Mercury, from the sceptre which he holds in his hand. The stamp is similar in appearance to a bank check with marginal references.

The stamp for "rectified spirits" is embellished with the United States coat of arms, an eagle with shield. It is also similar to a bank check. All the above mentioned stamps, when placed in position, are varnished over for preservation. They are all bound in book form, numbered, and have marginal references. The tax-paid stamp is the most important of all, and every safeguard has been brought into requisition to prevent the second use of any one stamp. The margin contains the number of the stamp, and the blank is so filled up as to state the amount of tax and by whom paid. All these stamps are carefully recorded at Washington, so that all errors may be easily detected at headquarters.

Full instructions as to their use are contained in Series 4, No. 7, and supplements thereto (*supra*, pp. 57 and 123).

v. VIII, November 7, 1868, p. 149

CIGARS having been made by convict labor in a Pennsylvania Penitentiary, and a specially prepared stamp other than the regular United States Internal Revenue Cigar Stamp having been thereto affixed, a sample of the said stamp was submitted by the collector for the Lancaster District to the Commissioner of Internal Revenue, with the request for instructions as to the course to pursue in respect of cigars so made and stamped. The Commissioner instructs the Collector to seize all cigars so stamped which may be found in his district, and institute the proper proceedings to have them condemned and sold, and for the punishment of the seller or the person offering them for sale. It seems that the principle here laid down is applicable to all manufactures by convict labor in Penitentiaries, under State or other political or quasipolitical corporations.

v. IX, June 12, 1869, p. 187

Cigars Make in State Penitentiaries must have Affixed the Regular U. S. Cigar Stamp.

The Commissioner of Internal Revenue in reply to an enquiry from the Collector of the Lancaster District, Pennsylvania, says:

"I have received your letter of the 25th ult., inclosing a sample of the stamps issued by the warden of the Western Penitentiary of Pennsylvania, to be affixed to boxes of cigars made in said Penitentiary, instead of United States internal revenue stamps, and asking to be informed under what authority the stamps are issued, and what course you are to pursue should cigars thus stamped be found in your district.

"In reply I have to say, that this stamp, or semblance of an internal revenue cigar stamp, is issued without the slightest authority or warrant of law, if not in direct violation of law.

"Section sixty-nine of the Act of July 20, 1868, declares that the Commissioner of Internal Revenue shall cause to be prepared suitable and special revenue stamps for the payment of the tax on tobacco and snuff, and section eighty-seven required him to cause like stamps to be prepared for the payment of the tax on cigars.

"These stamps are to be affixed and cancelled before any tobacco, snuff or cigars can legally be removed from the manufactory, or place where they are made.

"The absence of proper revenue stamps on any box of cigars sold, or offered for sale, is made notice to all persons that the tax has not been paid thereon, and such cigars are declared to be forfeited.

"The proper revenue stamps are those, and only those, authorized by the sections or law I have quoted, and prepared and issued under the order of the Commissioner of Internal Revenue. All others are either false, fraudulent, and counterfeit, or mere semblances of stamps issued without authority of law, and not to be recognized by any internal revenue officer as affording protection, or giving currency, to cigars removed from the manufactory, or place where they are made, or offered for sale without the proper stamps.

"The government of the United States will not recognize the right of any body, corporate or politic, whether city,

county, or State, to interpose in behalf of goods manufactured in prisons and penitentiaries under cover of a false stamp or the semblance of a government revenue stamp, and authorize the removal and sales of goods manufactured without stamps and without the payment of the tax which Congress has imposed.

"You are, therefore, instructed to treat all cigars which may be found in your district bearing only such a stamp as you enclose, or not having affixed and cancelled a proper internal revenue stamp, as liable to forfeiture under section ninety, of the act of July 20, 1868; and the person selling, or offering cigars so stamped, is liable to the fines and penalty imposed by section eighty-nine of the act of July 20, 1868.

"And further, you are authorized and instructed to seize all cigars so stamped which may be found in your district, and institute the proper proceedings to have them condemned and sold as provided by law."

v. IX, June 12, 1869, pp. 187-8

Traffic in and Possession of
Internal Revenue Stamps.

OFFICE OF INTERNAL REVENUE,
WASHINGTON, FEB. 10, 1870.

Geo. F. Heath, Esq., Poultney, Vt.

SIR: In answer to the inquiries in your letter of the 11th ult., I have to say that neither the possession, use, nor traffic in internal revenue stamps, cancelled or uncanceled, otherwise than for legitimate revenue purposes, is provided for or contemplated by the laws under which the stamps are issued, but is, in all cases, contrary to the spirit of those laws, and in some cases is expressly forbidden by them.

Section 29 of the act of July 20, 1868, provides that any revenue officer who shall issue, "to any other person than as provided by law or regulation made in pursuance thereof, any stamp relating to distilled spirits, required or provided for in this act," shall for every such offence "be fined not less than five hundred dollars nor more than three thousand dollars, and be imprisoned for not less than six months nor more than three years."

Section 43 of the same act declares that any person who shall "have in his possession any cancelled stamp, or any

stamp which has been used, or which purports to have been used, upon any cask or package of distilled spirits, shall be deemed guilty of a felony, and, on conviction, shall be fined not less than five hundred dollars nor more than ten thousand dollars, and imprisoned not less than one year nor more than five years."

Section 89 of the same act provides that any person "who shall remove or cause to be removed any stamp denoting the tax on cigars from any box with intent to use the same, or who shall use, or permit any other person to use, any stamp so removed, or who shall receive, buy, sell, give away, or have in possession any stamp so removed, or who shall make any other fraudulent use of any stamp or stamped box intended for cigars...shall be deemed guilty of a felony, and on conviction, shall be fined not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than six months nor more than three years."

Under the law as to stamps for tobacco and snuff, and for cigars (sections 67 and 87 of the act aforesaid), and as to stamps for fermented liquors (section 52 of the act of July 13, 1866), the Commissioner is only authorized to furnish such stamps to Collectors, who alone are authorized to sell them, and are prohibited from selling them to other than brewers, manufacturers, importers, and such other persons as are required by law to affix stamps to beer, tobacco, snuff, or cigars; and brewers are, by section 53 of the last-mentioned act, expressly prohibited from obtaining their beer stamps otherwise than from the Collector of the district in which the brewery or brewery warehouse is situated, unless the Collector shall fail to furnish them on application.

It is evident from these provisions that it is contrary to the spirit and intention, if not the letter, of the law for any person other than a Collector to sell revenue stamps for distilled spirits, fermented liquors, tobacco, snuff, or cigars.

These restrictions as to the sale and purchase of such stamps are prescribed with the obvious purpose of aiding in the ascertainment of the true product of the articles upon which the stamps are used, and experience has shown them to be useful for that purpose, the record of

the sales of stamps to each producer being compared with the reports of production required from him.

As to beer stamps, there is a further provision in section 52 aforesaid, that the Commissioner shall allow upon all sales to brewers of stamps *used by them in their business* a deduction of seven and one-half per cent.

In view of the fact that all stamps purchased by brewers are sold to them for use in their business, it is obvious that a brewer's sale of such stamps unauthorized by this office would be not only illegal but fraudulent.

Another provision of the law renders it impracticable to have in possession, lawfully, beer stamps which have been used for their revenue purpose. Section 53 of the act last mentioned provides that stamps for fermented liquors shall not only be cancelled by writing or printing upon them, as prescribed, but shall be affixed to the vessel containing the beer "in such a way that the said stamp or stamps will be *destroyed* upon the withdrawal of the liquor therefrom, or upon the introduction of a faucet or other instrument for that purpose," the failure to comply with which is made an offence, punishable by a penalty of one hundred dollars for each barrel or package, besides imprisonment.

It must be obvious from the provisions above cited that the stamps for spirits, beer, tobacco, snuff, and cigars are not legitimate articles of traffic; and inasmuch as selling and buying are concurrent conditions of one transaction, both the sale and purchase, otherwise than as authorized by law, are illegal, and even where they are not punishable should be condemned and avoided by all good citizens.

As to proprietary revenue stamps from private dies, section 156 of the act of June 30, 1864, prescribes that they "shall be so affixed on the box, bottle, or package, that in opening the same, or using the contents thereof, the said stamp shall be effectually destroyed," and a penalty is prescribed for failure to do so.

The same section further provides that any person who shall fraudulently obtain or use any such stamps or the designs therefor, "or any engraver who shall sell or give away said stamps," "shall be deemed guilty of a felony," and shall be subject to prescribed penal-

ties, fines, and forfeitures.

As to other stamps on articles named in schedule C (of the Compilation, in 1867, of Internal Revenue Laws, p. 129), and as to the stamps for documents (schedule B, *Ibid.*, p. 126), while I do not find any penalty expressly prescribed by law for having such stamps in possession, cancelled, it is nevertheless evident from all the provisions of the laws relating to these stamps that they are not intended to be made articles of traffic, or of use, otherwise than for the prescribed revenue purposes.

In the case of document stamps, the Government has been largely defrauded by the repeated use of such stamps, through failure to cancel them, and also by their being washed and restored after cancelment; in view of which fact Congress passed the act of April 10, 1869, providing that the possession of a stamp which has been washed or restored shall be *prima facie* proof that such stamp has been once used and removed, *by the possessor thereof*, from some instrument or writing charged with stamp taxes.

While I have no disposition to unnecessarily interfere with the gratification of that taste which prompts the making of collections of stamps, I cannot, consistently with my views of official duty, encourage the indulgence of this taste in the collection of stamps which represent internal revenue.

Of course nothing in this letter is intended to discourage the possession of new unused document stamps by taxpayers for their own use, or by dealers who have purchased such stamps for retail sale as authorized by law. Such possession is for revenue purposes, and is not only unobjectionable, but to be encouraged. Respectfully yours,

C. DELANO, Commissioner.
v. XI, February 19, 1870, pp. 57-8

THE Secret Service Division of the Treasury Department has recently given a fresh proof of its efficiency. By one of the neatest strategies of detective art, Col. Hiram C. Whitely, Chief of the Secret Service brought about the arrest of a printer of counterfeit brewers' stamps in Philadelphia, and using him as a bait seized the maker of the plates, one M. H. Traubel, in the act of delivering them. The printer, Frank Mackey by

name, after his arrest was taken, not to the central station, which course would have given alarm to the rest of the gang, but to his own private house, and there the prisoner was induced to confess that he was to receive the plates, from which he was to print more of the illegal stamps, on Tuesday evening of this week. Mackey was removed to the Bingham House, and although under arrest, was treated so well and kindly that the habits of the hotel merely thought that he was a new addition to the number of guests. When the time had arrived for the delivery of the plates, instead of Mackey going alone, as had been anticipated by Traubel, he went in charge of a detective. The chief and another took a little walk down to the place where the plates were, quietly drew off their boots, and noiselessly ascended the stairs. The door was bolted and barred, and everything was dark except a faint glimmer barely visible through the gloom of the passage. They made no attempt to effect an entrance. They had arrived too soon; but being well assured that Mackey would soon arrive, they waited with patience. Soon the sound of approaching footsteps gave notice that Mackey was at hand. As he ascended the stairway Whitely and his companion shrank close to the wall, allowed him to pass, waited until the signal was given, the door opened, and the plates produced by Traubel, when the arrest was made.

The officers took possession of the entire establishment, capturing the stone, the plates, the dies, the rollers, presses, ink, paper, in fact everything that is connected with the printing and issuing of the stamps. To give an idea of the intricacy of the process, it is only necessary to state that a "bed-plate," as it is called, is made, and from that "transfers" are made fifteen times before the stamps are ready for delivery. The seizure was made on Tuesday night about midnight. There was also captured, in addition to the plates, etc., a satchel containing about \$40,000 worth of stamps, all ready for use by the brewers.

Traubel and Mackey were taken before United States Commissioner Craig Biddle, where Chief Whitely made the affidavit in such cases necessary. The parties waived a hearing. United States Attorney Valentine im-

mediately prepared an indictment; it was sent in to the Grand Jury then in session, a true bill was found, and the prisoners remanded for trial.

v. XI, March 12, 1870, p. 87

A CORRESPONDENT writes us, from Nashville, that a very ingenious species of fraud upon the revenue has been recently detected in Tennessee tobacco manufactures, which he deems of such importance that Revenue officers throughout the country should be put on their guard against it. The fraud is committed in the following manner:

The manufacturer of tobacco purchases of the Collector such tobacco stamps as he desires, and, before using, pastes them securely upon thin muslin cloth, then places them on packages of tobacco, and sells the same to any customer he can find, but the manufacturer or his agent always retains the stamp, and takes it back to the factory and uses it on a new package of tobacco. The stamps can be used in this manner as many times as the manufacturer pleases. The stamps are genuine, and appear all right, but can readily be detected by taking a knife and raising one corner of the stamp sufficient to see the back of it. In the Seventh District of Tennessee one large factory, with ten thousand pounds tobacco, has been seized, the proprietor and his agent arrested and bound over. In the possession of H. Stone, agent for A. J. Weldon, the manufacturer, were found \$400 worth of this kind of stamps, with muslin on the back of each stamp, and the agent confessed to using them in the manner described above. Though he had formerly been in the habit of taking the heads out of the packages, since the Commissioner of Internal Revenue prescribed that stamps should be placed on the corner of and set into the box, these swindlers have worked it in this extremely sharp way.

v. XI, June 11, 1870, p. 188

STAMP FRAUDS.

SUPERVISOR'S OFFICE,
DISTRICT OF TENNESSEE.
NASHVILLE, JUNE 27, 1870.

To the Editor of the Internal Revenue Record.

SIR: In a letter to you a few days ago, I explained about the manner of tobacco

Facsimile Reproduction of the R.C. and C.S. Clark Private Die Medicine Stamp in the Company's Almanacs

by Andrew P. Ferry, ARA

In a recent issue of *The American Revenuer* Richard Riley published a fascinating account of private die medicine stamps that had been reproduced in almanacs of several companies that owned private dies. (Riley, 1987) Although differing slightly from the stamps, these illustrations closely resembled them and included the term, "United States Internal Revenue." They also bore denominations of value and appeared during the period in which the tax on proprietary medicines was in effect. Thus they differ in several respects from the stamps to which the convenient term *facsimile labels* has been applied, the latter having been used by some of the companies after the need for proprietary medicine tax stamps ended in 1883. (Ferry, 1987) They will be referred to here simply as "facsimiles" or "facsimile reproductions" until a more suitable designation emerges and achieves broad acceptance.

One of the companies that reproduced a facsimile of its private die stamp in its almanac was R.C. and C.S. Clark. The reproduction of the stamp illustrated by Riley appeared on the back cover of the 1877 edition of the company's almanac. (Riley, 1987) Dr. Riley pointed out that because the almanac's cover was orange, cutouts of the facsimile encountered by collectors will be in black on thick, porous, orange paper. The facsimile is slightly larger than the stamp. Other differences are minor and were summarized deftly by Dr. Riley. The company's owners were probably unaware that it was illegal to reproduce a United States Internal Revenue stamp. Illustrating the stamp on the outside of the back cover, just above the mailing address of the intended recipient and the requisite United States postage stamp, made it readily available for all to see, including the postal authorities.



Figure 1. The front cover of Clarks' Cleveland Almanac for 1875.

manufacturers using stamps with muslin cloth on the backs of them; and during my very successful "raid" through the Seventh District, Tennessee, I detected another stamp swindle, which is also a dangerous success, and has already swindled the Government a great deal, I have no doubt. It is done as follows, viz:

The mucilage or paste used in attaching the stamps to the box or package is only placed in a narrow strip, about one-fourth of an inch wide, partially around the outer edge of the stamp, leaving all the remainder of the stamp not attached at all; then the cancelling is done very lightly, not breaking the stamp scarcely, and stamps thus affixed can easily be taken off and used almost any number of times.

I think the revenue officers through the country ought to be on the alert for this kind of stamping. My report to the supervisor of Tennessee, which is forwarded to Commissioner Delano, shows some heavy seizures of tobacco in the Seventh District, Tennessee.

WM. A. GAVETT,
U. S. Revenue Detective, Tenn.
v. XII, July 2, 1870, p. 4

Proprietors of Distilleries and Bonded Warehouses
Required to Apply for their Full Complement of
336 seals for each Lock.

OFFICE OF INTERNAL REVENUE.
WASHINGTON, MARCH 17, 1871
S. B. Dutcher, Esq., Supervisor, New York.

SIR: In reply to your inquiry in letter of March 17, I will state that assessors

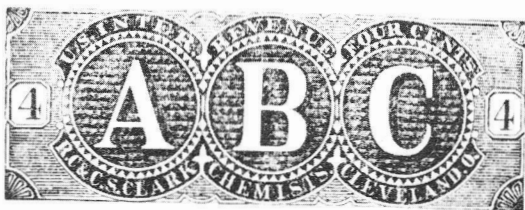
and collectors have been instructed to require proprietors of distilleries and bonded warehouses, in making application for the American seal lock and seals prescribed in Special No. 90, to apply for the full complement, 336 seals for each lock.

Any applications received by you, not in accordance with these instructions you will return to the office, sending the same for correction.

A. PLEASANTON, Commissioner.
v. XIII, March 25, 1871, p. 89

References

Mahler, M. *Civil War Stamp Taxes. A Compendium of Statutes, Decisions, Rulings and Correspondence.* Castenholz and Sons, Pacific Palisades, CA (in preparation; pre-publication title).



Above is a slightly enlarged *fac-simile* of our new proprietary internal revenue stamp prepared for us by the United States government. It is an absolute guaranty that the medicine is genuine. The government will sell those stamps to none but us. Our Anti-Bilious Compound is in panel bottles, having our name blown in the glass. Around each bottle is a wrapper, the outside of which is printed in English, German, and French. On the bottle thus wrapped, our proprietary stamp is pasted, after which the bottles are tied in packages of half-dozen each.

There can not be a counterfeit bearing that stamp; and without it the preparation is spurious. If our readers know of an attempt to counterfeit our Compound, we hope they will report the matter to us at once. The rascals who did some time ago attempt to counterfeit the medicine, and to represent themselves as members of our firm, carried certain extracts with which they pretended to make any amount of our Compound their victims might want. That parties may not be imposed upon again in that manner, we will state that we employ no agents, and that our Compound can not be made by mixing any extracts in existence. It owes much of its astonishing curative powers to the method of its preparation.

Figure 2. Facsimile reproduction of the Clarks' private die medicine tax stamp on the first page of the company's 1875 almanac. The stamp is printed in black, on white paper.

My copy of the 1877 almanac is identical with the one described by Riley. It too was sent through the mail, in this case to a recipient in Marksville, Virginia. But a copy of the company's 1875 almanac differs in several noteworthy respects from the 1877 edition. It is in a larger format (about $8\frac{5}{8}$ " x $5\frac{1}{2}$ ", the 1877 edition measuring about $6\frac{3}{8}$ " x $4\frac{1}{2}$ "). The color is a similar shade of orange. The design of the front cover (Figure 1) differs markedly from that of the 1877 edition illustrated by Riley. The rear cover also differs in several

respects. In this location in the 1877 edition (see Riley, Figure 5) the company tabulated certain amounts of money it offered to pay for various diseases that failed to be cured by its Anti-Bilious Compound. The amounts offered in 1877 were exactly double those that had been offered in 1875. On the back of the 1875 almanac the owners comment on their custom of sending almanacs through the mail, rather than giving them to druggists for distribution.

But the most striking difference be-

tween the back covers of the two almanacs is that the facsimile reproduction of the private die stamp does not appear on the cover of the 1875 edition. Rather, it is printed on the first inside page of the almanac (Figure 2). Despite the larger format of the 1875 edition, the size of the reproduced stamp is the same (about 72 x 26 mm) as in the 1877 edition. The facsimile is printed in black, on white paper. Thus, collectors encountering cutouts of the facsimile from the 1875 edition will find them on white paper, rather than on the heavier, porous, orange paper on which cutouts from the 1877 edition are found.

The text that accompanies the illustration in the 1875 almanac provides insights about the packaging of Anti-Bilious Compound and the manner in which the private die revenue stamp was applied to the wrapped bottle (Figure 2).

The facsimile reproduction of the revenue stamp appeared remarkably early in the Clarks' private die operation. The die for printing the Clark stamp had been engraved by Joseph R. Carpenter & Co. in 1873. Proofs from this die were approved by B.J. Sweet, the Acting Commissioner of Internal Revenue, on July 19, 1873. The stamps were first issued the following month. Plans for the 1875 edition of the almanac were undoubtedly underway by late summer of 1874. This was only some twelve months after the Clark private die stamp had been first issued, in August of 1873.

References

- Ferry, AP. Dr. Harter Facsimile Label Design Incorporated in Advertising Cover. *The American Revenuer* 1987; 41:112-113.
- Riley, RF. Another type of Private Die Medicine Facsimile. *The American Revenuer* 1987; 41:66-68.

Advertiser's Notes:

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

Eric Jackson (Whittier Philatelic Services) has announced that for a long time he has been talking about it and now he is doing something about it. He and his family and business are moving to Virginia. By the time you receive this

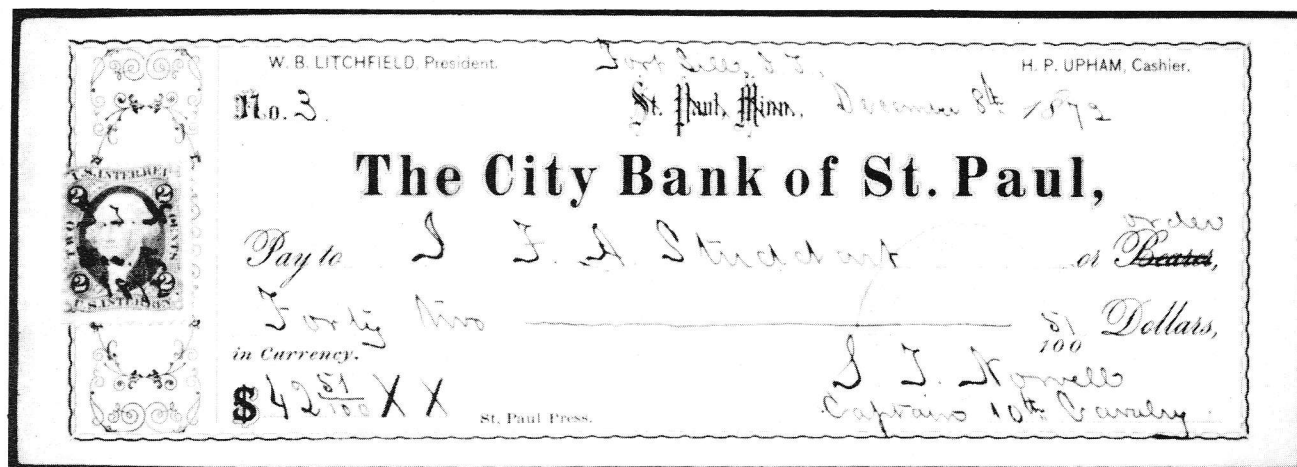
issue of TAR the new address and phone will be effective (see his ad in this issue). This is a long anticipated move. He looks forward to hearing from everyone and to be of continuing service to you.

E.S.J. Van Dam Limited has distributed catalogues for his mail auction no. 36. Closing date is September 25. This is the largest sale they have ever had

with material from 18 different owners. There are a great number of rarities and many items that the auctioneer has rarely or never seen. In addition to the revenues the sale has their best ever Telephone and Telegraph section. In the event of Canadian postal strike write to Box 540, Alexandria Bay, NY 13607.

Document of the Month (2)

An 1872 Bank Check from Fort Sill, Indian Territory



by Michael Mahler, ARA

This check of the City Bank of St. Paul, Minnesota, was evidently privately carried by Army Captain S.T. Norvell to Fort Sill, where he executed it on December 8, 1872, adding his credentials as "Captain 10th Cavalry" beneath his signature and amending the place of origin to "Fort Sill, I.T." A 2¢ U.S.I.R. stamp was affixed and canceled in a matching hand.

Heitman (1903) confirms that a Stevens Thomson Norvell was indeed a Captain in the 10th Cavalry at this time, and according to Signorelli and Caldwell (1966), Fort Sill, established in March, 1869, was garrisoned by the 10th Cavalry and 6th Infantry. It would be most interesting to know whether the stamp used by Captain Norvell was also carried privately to Ft. Sill by him or was available there. The check was endorsed by the payee and bears a blue "Paid" handstamp of The City Bank dated December 18, 1872. Presumably it had returned to St. Paul by mail; Ft. Sill had an Army post office by September, 1869, and in March, 1871, contract mail service was begun to Ft. Arbuckle, 75 miles northeast, with connections to points outside Indian Territory (Signorelli and Caldwell, 1966). However, I was delighted to find that this check pre-dates by several years the earliest cover from Ft. Sill recorded by Signorelli and Caldwell.

The check evidently remained in St. Paul for over a century, for it was sold recently by noted revenue dealer Michael Aldrich, who resides there.

This piece has special significance for me. In the mid-1970s I became acquainted with the primitive charm and historical significance of documents executed in the territories, and have taken an enthusiastic interest in them ever since. After more than a decade of searching, I had observed at least one document bearing a First Issue revenue from each of the eleven territories that existed at one time or another during the period of Civil War stamp taxes, and even a few from Alaska, which was then not a territory but merely a district. Until the present piece surfaced, however, I had never seen or heard of a similarly early document form the so-called Indian Territory. Indeed, one could reason *a priori* that such a discovery was highly unlikely.

It seems plausible that relatively few written transactions were executed in Indian Territory; that most of those originated at Indian Agencies and army posts; and that of these, the majority would have been documents issued or used by officers of the U.S. Government in the performance of their duties, and thus not subject to the stamp taxes (Mahler, in press).

The sight of this check thus came as a revelation to me. The fact that it lay

hidden for a century in a bank archive 900 miles from Fort Sill reinforces my expectant belief that as more attention is paid to revenue stamped documents, many exciting surprises await.

References.

- Heitman, F.B. *Historical Register and Dictionary of the United States Army*. Washington: Government Printing Office, 1903.
- Mahler, M. *Civil War Revenue Stamp Taxes. A Compendium of Statutes, Decisions, Rulings and Correspondence*. Pacific Palisades (CA): Castenholz and Sons (in preparation; pre-publication title).
- Signorelli, G. and Caldwell, T.J. *Indian Territory Mail*. Gaspare Signorelli, 1966.

Ives Match Stamp

In reading the May issue of TAR I found the article on incorrect payment of documentary taxes with proprietary stamps to be interesting. I have in my collection a pair of Ives Match Company stamps (old paper) with a manuscript cancel as follows:

P.T. I & Sons
July 16th
18+70

My guess is that this was illegal usage on a bank check.

James Wilde, Jr., ARA

Israel: New Issues

by Dahlia Jacobs, ARA

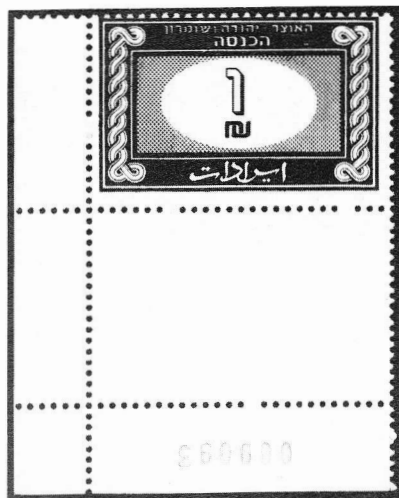


Figure 1.

In December, 1986, a new set of revenues was issued for use in the West Bank (Figure 1). These were issued in the following New Shekel values: 1, 2, 5, 10, 50 and 100. On April 1, 1987, the 50 and 100 N.Sh. values were replaced by handwritten receipts and as a consequence will no longer be used.

The Agrah Plain, the State of Israel revenue tax stamps, were issued in New Shekel values on January 1, 1986, in eight values, i.e.: 0.50, 1, 4.50, 7.70, 8.50, 10, 17 and 34 N.Sh. (Figure 2). With the exception of the 1 and 10 N.Sh. stamps these were all replaced on June 1, 1987, with the following values: 15,



Figure 2.

18, 20, 30, 45, 50, 90 and 100 N.Sh.

While the Agrah Plain stamps are never placed on sale to the general public, a few sets were leaked and passed into the hands of interested advanced collectors.

The Bale Catalogue is to be congratulated for their listing for the first time the first revenue issues of Israel, the Otsar Haam or the Siege of Jerusalem revenues of 1948.

Manuscript Cancels on Ives Match Company Stamps Explained

by Scott Troutman, ARA

In an earlier article (Troutman and Hulsman), several examples of Ives Match Company stamps had been found with manuscript revenue cancellations indicating they may have been used incorrectly to pay documentary taxes. In response to that article readers sent in copies of additional stamps with manuscript cancels. For all the help, I thank the readers.

However, Henry Tolman II sent in the definitive answer. Shown in the figure are a pair of checks from the P. T. Ives Match company with a pair of their match stamps used to pay the two cent bank check tax. The check on the left is printed in black ink, canceled "Nov. 27,



Ives Match Company stamps incorrectly used to pay Civil War bank check taxes. The stamps have manuscript cancels of the types discussed in an earlier article.

1869," and features the ultramarine variety of the stamps (Scott No. RO115u). The check on the right is printed in red ink, canceled "Jan 22, 1869," and features the old paper variety in blue (Scott No. RO115a).

I do not know if it has been established when the ultramarine varieties were produced, but it now seems quite

clear they were available for use at the Ives Company in November and December 1869 and had run out in January 1870.

References

Troutman, S. and Hulsman, R. More Incorrect Documentary Tax Payment. *The American Revenuer*, May 1987; 41:5 pp. 96-97.

First Issue Varieties

Compiled by Karl Lackemacher, ARA

3¢ PROPRIETARY R18

Shift in "U.S."

The variety shown has been seen in very late printings only. The shift in "U.S." is substantial and easily seen. The shift of the portions of the top frame line is less easily seen on the copy I have. Perhaps a better copy of this variety will yield more information, any help? For identification I will label this variety as T18c. Any photocopies or plating information will be appreciated.



Literature in Review

French Colonies Revenues: Part I, North African Colonies. Edited by G.M. Abrams and Henri Janton with final editing by Donald Duston. Published by Donald Duston. 138 pp, 8.5 x 11 inches, card cover, plastic comb bound. Available from the publisher (1314-25th Street, Peru, IL 61354) postpaid for \$16.50.

This is the first of five volumes on the subject of French colonial revenues. The project was originally started by the Late Gerald Abrams with the assistance of Henri Janton. The work was about 65% finished at the time of Mr. Abram's death. There has already been a three year delay in the publishing of this catalog; Don has now undertaken the project of finishing the manuscripts and publishing them.

A major change from the original manuscript is that now prices are in US dollars rather than a point system. The listings are being published by geographic areas with this volume including Algeria, Morocco, Tangiers, Tunisia and Fezzan and Ghadames; a listing

of Spanish Morocco has also been included since it was once a part of what is now the Kingdom of Morocco. The Spanish Morocco listing is an updated version of what appeared in TAR in 1972.

The book is reproduced xerographically on a heavy 70 pound paper (the same weight as used for the pages of TAR). Illustrations are either halftoned photos or actual stamps attached to the page before reproduction. Text is typewriter set, often times reduced. Each section of the volume is separated by an index tab. This sheet also contains a map and a short history of the individual country. The book is finished off with a plastic comb binding. In all this was the fastest and least expensive way to produce this book which is not expected to have wide circulation due to the limited appeal.

Reproduction quality overall is really quite good. Don has balanced the exposure on each page to gain optimum picture quality; only occasionally do you find a dark hard to distinguish illustra-

tion—far less often than one often finds when catalogs are illustrated with stamps and then printed by offset.

While earlier issues are fairly complete, later issues are often not, especially of such issues as tobacco and oother non-documentary stamps. There will be many new unlisted discoveries but the method of publishing and the publisher's desire to make updates should help to keep this catalog current as possible.

In the July-August issue of TAR it was stated that this volume would be available for \$12.50 rather than the price quoted above. After finishing a run and examining costs Don decided that the price would have to be raised; however, he will honor orders placed at the lower amount until December 1. At that time the volume will also become available through the ARA sales department; prior to then it will be available only from the publisher. The cover states that the publication is sponsored by The American Revenue Asso-

(Review—continued on page 164)

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.

John H Allmaier 4508, Horizon House, Unit #103, 1300 Army-Navy Dr, Arlington, VA 22202, by Richard Friedberg. US first issue, all aspects.

Don R Anderson 4503, PO Box 2143, Ballwin, MO 63011, by Terence Hines. "Addiction" topicals—alcohol, tobacco, opium, narcotics, etc.

Walt Bassett 4505, 623 Crestmont Dr., Evansville, IN 47712, by Eric Jackson. US first issue.

Rev David L Birch 4501, PO Box 66, New Sharon, IA 50207, by Kenneth Trettin. Portugal and cols, Channel Islands, genl foreign and US revs.

Neil C Eisenberg 4506, 220 W Van Buren, Chicago, IL 60607, by Herbert Portnoy. Dealer.

Bob Hart 4504, 11621 Jonathan Rd, Jacksonville, FL 32225, by Richard Friedberg. Collector/dealer part-time — Germany; collects Germany, Third Reich, US.

Victor Short 4502, Hunters Lodge, Cottesmore Rd, Ashwell, Oakham, Leics LE15 7LJ, England, by L Frederick Moose. Librarian Cinderella Stamp Club, Editor *Philatelic Paraphernalia* (journal of the Philatelic History Society), collector.

Lawrence Silverman 4509, 277 Spruce Court, Boulder, CO 80302, by Kenneth Trettin. Russia and Italy.

R C G A Stahlecker, 4507, Boekhorst Straat 29, Den Haag 2512CL, Netherlands, by E Horn. Dutch revs.

Edward J Waldron 4500, 28 Rainbow Ave, Chelmsford, MA 01824, by Peter Pierce. Photos with revs affixed; US revs.

Edwin J Weiher 4510, 1941 Panther Ave, Sheboygan, WI 53081, by Gene R Gauthier.

Highest membership number assigned on this report is 4510.

NEW MEMBERS

Numbers 4488-4493

REINSTATED FROM 1987 NPD LIST

Barry L Porter

MEMBERSHIP SUMMARY

| | |
|-------------------------------------|------|
| Previous membership total | 1506 |
| Applications for membership | 11 |
| Reinstated from 1987 NPD list | 1 |
| Current membership total | 1518 |

PUBLIC AUCTION of REVENUES OF THE UNITED STATES AND CANADA November, 1987

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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 Civil War era photographs bearing various 2¢ and 3¢ first issue revenues, 27 in all -----
- 2 R1b F appears unused, corner crease PHOTO 35.00
- 3 R2c black "A.D. July 1863" Andrew Dougherty playing card cancel, thin spot and small tear PHOTO 100.00
- 4 R4a F thin PHOTO 275.00
- 5 R7a F-VF thin spot 10.00
- 6 R13c Walker & Taylor 10 line printed cancel F-VF PHOTO -----
- 7 R13c black "Newbauer & Co. Nov. 15, 1866" match co. cancel, VG crease PHOTO -----
- 8 R13c black "W. & Co." printed cancel VF PH -----
- 9 R14c F-VF bright color 30.00
- 10 R27b F vertical pair 15.00
- 11 R29c Avg-F vertical pair 40.00
- 12 R32a F thin spot 45.00
- 13 R38c F 13.00
- 14 R41c F small crease, black h/s cancel 30.00
- 15 R43c blue "N.Y. GUANO Co." h/s cancel PH -----
- 16 R50c black "QUICKSILVER MINING CO." h/s cancel, VF small faults 20.00
- 17 R52b VG-F red h/s cancel 40.00
- 18 R53a F-VF PHOTO 425.00
- 19 R56a F 35.00
- 20 R59a F 10.00
- 21 R61a F PHOTO 60.00
- 22 R62b Avg 40.00
- 23 R71a F-VF crease 30.00
- 24 R72c Avg 20.00
- 25 R76c Avg 30.00
- 26 R77c Avg h/s cancel 50.00
- 27 R78a black "TND & Co" cancel in shield, F PHOTO 20.00
- 28 R86a F light crease PHOTO 85.00
- 28A R87c F black h/s cancel, small faults 45.00
- 29 R97c F black h/s cancel, couple thin spots PHOTO 100.00
- 30 R163p used on a Lake Erie Railroad parlor car ticket VF -----
- 31 R164r postally used on an August 11, 1898 cover from Chickamauga Nat'l Park, GA, along with a 2¢ postage due F-VF -----
- 32 R164r postally used on a Nov 28, 1898 illustrated cover front from Quincy, IL with a flag cancel -----
- 33 R164p postally used on a May 6, 1917 cover from New York, F-VF stamp faulty -----
- 34 R164p three examples postally used on a Mar. 21, 1971 cover from Pullman, WA, VF stamps are faulty -----
- 35 R216 Avg 7.50
- 36 R222 F-VF straight edge 9.00
- 37 R279 Avg 16.00
- 38 R281 Avg 13.00
- 39 R293* Avg, straight edge 35.00
- 40 R305 imperforate sheet margin example, a curious item with no apparent reason for its' being PHOTO -----
- 41 R333, 380, 383, 431, 455, 458, 480, 481, 505, 507, 508, 580, 614, 616, 724, 725, and 727, F-VF most with cut cancels 85.75
- 42 RB20 privately perforated and attached to a J. D. Bartlett, Crank, Sons of Philately calling card, faulty, scarce PHOTO -----
- 43 RB23r cancelled "E. Ferret, Agt., June 22, 1900" and used on a Wrights Indian Vegetable Pills package, some faults but intact and nice -----
- 44 RB23r on the back of a John's Peerless Headache Powders envelope, F-VF -----

- 45 RB61* F light crease 40.00
- 46 RB63 & 64* F 22.50
- 47 RB73* F 18.00
- 48 RC19 F-VF cut cancel 5.00
- 49 RD11 F 6.00
- 50 RD18 F-VF 15.00
- 51 RD25 F creased 65.00
- 52 RE61* VF 5.50
- 53 RE107D faulty, part varnished PHOTO 300.00
- 54 RE162 VF crease PHOTO 70.00
- 55 RE197 F-VF perfin, light varnish 50.00
- 56 RF1//28 selection of a couple hundred stamps, many precancels, some with minor faults -----
- 57 RG19 VF staple holes 17.50
- 58 RG23 F-VF cut cancel PHOTO 60.00
- 59 RH3 used on a full package of cigarette tubes, light soiling -----
- 60 RI1-13* F-VF couple small faults 33.80
- 61 RJ4a* inverted ovpt, F straight edge 8.00
- 62 RJ4A2b used on a Dilaudid bottle -----
- 63 RN-B24 & R18c on a Citizens' Savings Bank certificate of deposit F 60.00
- 64 RN-P5 Crosby Opera House Art Ass'n. ticket VF crease PHOTO 35.00+
- 65 RD90a F small thin PHOTO 75.00
- 66 RS70b faulty including piece replaced at bottom right corner 75.00
- 67 Jayne's Family Medicines facsimile label (Springer 149M3) VF PHOTO 5.00++
- 68 RV5* VF 11.00
- 69 BEER Priestier 43F F-VF few wrinkles 10.00
- 70 MIXED FLOUR Springer FD4 F repaired split, few small faults 20.00
- 71 OLOEMARGARINE Springer FE13 with 5 coupons, F usual tack holes, few small faults 30.00
- 72 CIGAR Springer TC205 F-VF faulty 2.50
- 73 -Series 119 Class A 100 unlisted F-VF PH -----
- 74 TOBACCO TF490 VF 7.00
- 75 SPECIAL TAX STAMPS Practitioner Disp Opium, 1921/35 10 diff, Retail Dealer in Opium, 1945, F small faults -----
- 76 LOCK SEAL Priestier 52C VF 5.00
- 77 -59C VF 7.50
- 78 -60B VF 4.00
- 79 TAX-EXEMPT POTATO 50 lbs booklet of 96 stamps, black printed manila covers VF 19.20+
- 80 CALIFORNIA Hubbard D1, a, b, c, vertical strip of four, VF light toning at edges -----
- 81 -D1, a, b, c, vert strip of 4 on white VF -----
- 82 -D4, a, b, c, vert strip of 4 VF -----
- 83 -D6, a, b, c, vert strip of 4 on white VF -----
- 84 -D10, a, b, c, vert strip of 4 VF lt toning -----
- 85 -D146 vert strip of 4 F-VF light toning -----
- 86 -Insurance 3 Mo., \$12.50 vert strip of four F-VF light toning -----
- 87 -D154 vert strip of four VF -----
- 88 -D156a vert strip of four VF -----
- 89 -D158a vert strip of four, 2 stamps cut in -----
- 90 -D159 vert strip of four VF -----
- 91 -D160a vert strip of four VF -----
- 92 -Insurance 6 Mo., \$25 vert strip of four, VF light toning -----
- 93 -Insurance 9 Mo., 37½¢ vert strip of four, VF light toning -----
- 94 -same as 93 on white paper, VF PHOTO -----
- 95 -D166 vert strip of four VF -----
- 96 -Insurance 9 Mo., \$15 vert strip of four VF -----
- 97 -D167a vert strip of four VF -----
- 98 -D170a vert strip of four VF -----
- 99 -D174 vert strip of four VF -----
- 100 -D175 vert strip of four F-VF -----
- 101 -D175a vert strip of four F-VF lt toning -----

- 102 MISSOURI St. Louis 1940 motor vehicle tax decal VF card thin -----
- 103 POSTAL SAVINGS, WAR SAVINGS, quantities of PS11, 12, S1, S6, S7, WS7, WS8 without gum catalogue value over 500.00
- 104 PHILIPPINE ISLANDS 1938 Privilege Tax Receipt for a pharmacist, bearing 2 halves of the 5 Peso stamp F-VF -----
- 105 -Weights and Measures License, 1938, bearing halves of the 10¢ & 50¢ stamps, F-VF -----

CANADA - Van Dam Catalogue Numbers

- 106 FB33 F small thin PHOTO 100.00
- 107 FB34 F PHOTO 100.00
- 108 FWM3 F 35.00
- 109 FSC1 F PHOTO 75.00
- 110 FSC5 F 40.00
- 111 FX2a F straight edge, thin 65.00
- 112 FL52 F-VF 30.00
- 113 BCD2 VF 12.50
- 114 NFR11 F PHOTO 125.00
- 115 OL61-5* F 94.50
- 116 OL65* VF PHOTO 50.00
- 117 OST31 VF PHOTO 65.00
- 118 ONTARIO Beer stamp, faulty, repaired PHOTO -----
- 119 -Beer stamp, small internal slit PHOTO -----
- 120 QUEBEC Fish & Game Federation stamp F-VF PH -----

FRENCH COLONIES - Forbin 1937 Catalogue Numbers Catalogue values are in 1937 French francs

- 121 MADAGASCAR Cigarette, 2 diff, blue & black, red & black, PHOTO -----
- 122 -Connaissances 1919 2F40/2F (3A) Avg, flts 20.00
- 123 -selection of 15 various including several provisionals with ornamental ovpts F sm flts-----
- 124 -Enregistrement et Timbre 1920-23 selection of 33 diff, F-VF few sm faults 90.00
- 125 -1924 issue selection of 35 diff to the 200F, including 7 provisionals F-VF PH -----
- 126 -Taxe Fiscale 1898 1F, 3F, 5F; 1915 .50/5F, (1, 3-4, 8) F-VF 23.10
- 127 MONACO Affiches 1900 5¢, 10¢, 15¢ & 20¢; 1928 5¢/15¢, 5¢, 20¢; 1940 5¢, 10¢ red, 10¢ blue, 15¢, 20¢ violet, & 20¢ red; 1944 30¢/15¢, 40¢/20¢; F-VF couple small faults PH -----
- 128 -Bougies 6 diff F, faults -----
- 129 -Dimension 1938 .25, .50 VF* -----
- 130 -Effets de Commerce 1888-1918, selection of 40 various F-VF PHOTO -----
- 131 -1939 5¢-2F50 complete VF* PHOTO -----
- 132 -Enregistrement et Timbre 1936, selection of 19 diff to the 500F, including two provisionals F-VF PHOTO -----
- 133 -Etat Civil 1940 .50, 1F, 2F50 VF* PHOTO -----
- 134 -Quittances 1929(?) -38 10¢, .25, .50 F-VF -----
- 135 -1940-42 10¢, 25¢, 50¢ & 1F F-VF -----
- 136 -Taxe de Luxe 26 diff F-VF few sm flts PH -----
- 137 -Timbre Fiscal 1946 100F, 200F, 300F (short perf), all with proof overprint F-VF PHOTO -----
- 138 -Titres, Objets, Valeurs 1942 25¢/50¢ violet brown F-VF* PHOTO -----
- 139 NIGER-MILITARY TERRITORY Liberations 1920 20¢ ovpt on Judgements (10) VF PHOTO 25.00
- 140 REUNION Copies, Dimension, Effets, selection of 31 different F-VF -----
- 141 -Engagements collection of 47 stamps incl varieties, gen F, some w/ clipped corners 140.00
- 142 -Quittances selection of 16 diff incl 1907 10¢ with inverted ovpt, F some faults PH 31.30
- 143 -Timbre Fiscal selection of 88 diff incl many various overprints & surcharges F-VF PH -----
- 144 SUDAN Timbre Fiscal overprints on postage, 7 different, F-VF small fault -----
- 145 TOGO Connaissances, Effets, Quittances, & Timbre Fiscal, selection of 55 different F-VF PHOTO -----
- 146 -Timbre Fiscal overprints on postage, 29 different F-VF PHOTO -----
- 147 BRITISH GUIANA 1869-77 Revenue \$1-6 perf 12 unissued set F-VF* -----
- 148 NETHERLANDS COLONIES group of about 50 items, many duplicates -----

SERBIA-Spajic Catalogue Numbers

- 149 Draft Beer 1909 2,500 yellow & red (156) VF*, thin affects several perfs 150.00
- 150 -1909 5D yellow & black (157) VF* crease 200.00
- 151 -1909 10D yellow & blue (158) VF* 250.00
- 152 -1909 20D yellow & violet (159) VF* few short perfs 300.00

We regret that we are unable to illustrate the above four lots due to paper and ink color. We will provide photocopies upon receipt of a SASE.

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.
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Looking for fellow ARA members who have interest in acquiring U.S. revenues on original documents. Have many to offer including interesting, unusual, early matching usages, RN's, vignettes, checks, drafts, etc., etc. Am also a serious buyer of U.S. revenue accumulations and collections. Please contact: Gene R. Gauthier, P.O. Box 2548, Oshkosh, WI 54903. *492*

Medicine Advertising cover. A. R. Beaudette's American Corn Remedy. Covers half the cover, with very nice copy of 528a in scrolled design around it. Very nice Eagle design in Brown Gold. Only one available—\$60. DIB Enterprises (I. Bayer, ARA), Box 18032, Cleveland, Ohio 44118. *493*

Wanted: U.S. R230 (3¢), R233 (8¢), R235 (20¢), and R237 (40¢) Type I with dot in centers of periods before and after "CENTS." Do they exist? H. Ritter, 68 Heatherwood Hills, Norristown, PA 19403. *494*

License Plates Wanted, Disabled Veterans key chain tags, B.F. Goodrich key chain tags, chauffeurs badges, windshield stickers. Dr. Edward H Miles, 888-

8th Ave, New York City, NY 10019*495*
Exchange Canadian Revenues. Also for sale at 50% Van Dam catalogue discounted 25% for U.S. \$. Even trade 1987 VanDam catalogue value. Send want and offer lists first, federal and provincial. Especially interested hunting and telegraph. P.R. Sprinzer, Box 14346, Tallahassee, FL 32317. *496*

Wanted: Russian Revenues, loose or tied, any kind, preferably in collection or selection. Also: better groups or collections any country, general, local, municipal. Description or photocopy along with price wanted. Payment by cashier's check or cash. Write George O. Lysloff, Schilstr. 6, D-5568 DAUN, Federal Republic of Germany. *497*

Wanted: Alaska arctic air mercy flight; Franz Josef Land; New South Wales (Australia) Internal Beer Duty B&H #8; Italy earthquake issues (1908) 11 sets of 11; Hungary 1925 Jokai centenary; U.S. Continental Telegraph Company (Hiscocks #1-6, 1a-6a); Croatia government in exile; South Moluccas. Dominick J. Santocki, RD 1, Stillwater, NY 12170. *498*

Wanted Utah Alien Fishing stamp 1951 - \$250.00. Indiana Trout 1953, 1955, 1957 \$2, 1966 - \$35.00 each. Michigan Cisco Netting 1964, 1965, 1966 - \$75.00 each. Maryland Trout 1963, 1964, 1965, 1960, over 65 1972 - \$35.00 each. New Jersey NRes Trout 1977 - \$50.00, used \$25.00. David Curtis, 1806 Sycamore, Killeen, TX 76543. *499*

Scandinavian Revenues. Buying accumulations, collections. Send inventory to Dr Richard C. Carlston, 134/5085, TRW-DWWG, 1 Space Park, Redondo Beach, CA 90278. *500*

Wanted: Cinderellas, revenues, seals, labels, locals, forgeries with swastika on them. Specifically wanted: Good-Luck Canning Jar Rings stamps; parody of Italian Hitler/Mussolini stamp; 1960s Marvik forgery; Spitler stamp; current Singapore Trade Development Board revenues; and forgery of 1905 Danish

West Indies Postage Due stamps. Douglas Youngblood, 1018 E. Evergreen Street, Wheaton, IL 60187. *501*

Lock Seals—Sheet of 10 (Priester #105). Catalog is \$400. Mail Bid Sale only! Send name, address, ARA number and bid. Open for 30 days following TAR issue. Use ARA Auction rule #3 for increments/advances (No 10% premium.) Cahoon, Box 391, Grand River, Ohio 44045. *502*

Wanted: 1878 Beer Stamps: Series C w/plate #(number) in color variations (See page 70, Priester). Series E bright blue paper. Series D, plate #1979 on a pure medium blue E type paper. J. Lurie, Box 5593, Concord, CA 94524. *503*
Offering 11 complete years of The American Revenuer 1963-1973. 110 numbers mounted in 4 three-ring binders. Holes do not touch print. Accepting best offer over \$100.00. You pay postage. Act Quickly. Anthony Giacomelli, 10917 Manzanita Drive, Sun City, AZ 85373. *504*

For Sale! Have a few superb examples of RN-E4 with "broken die" (Scott \$20.00). Checks have very attractive vignettes. \$14.00 each postpaid/insured. Jacob Kisner (ARA #2512), 254 Park Avenue South, PHF, New York, NY 10010. *505*

For Sale: India-Indian States Courtfee stamps. Revenue stamped papers. Send your want list. We also hold postal bid sale for India-Indian State stamps, postal history items, fiscals, etc. Catalog free, send only 90¢ mint stamps for Air-mail postage. Satish Misra, 112, Punjabpura, Bareilly 243003, India. *506*

Wanted: Liberian revenues, mint, used, etc. Tom Richards, 401 Amberson Ave, Pittsburgh, PA 15232. *507*

Wanted: TAR unbound issues, Volume 1 to Volume 27 inclusive and Volume 31 (1978). Please send reasonable price to Garvin F. Lohman, 1541 Sacramento St. Apt #3, San Francisco, CA 94109. *508*

REVIEW—CONTINUED FROM PAGE 160

ciation. Actually all of the costs involved are born by the publisher who is giving the ARA a portion of the sale price and will give the ARA exclusive distributorship for a time, again with no money being put forward by the ARA—

the society only receives for no effort on its part.

Part V (Miscellaneous and Island Colonies) will be available about December 31st for \$12.50 postpaid. Also at this time Mr. Duston will be offering a

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| 2. R59a F/VF, strip of 7, cataloged as 3 pairs & 1 single | 130.00 |
| 3. R97c Ave., small faults, HS | 100.00 |
| 4. R122 Ave/F, light HBC | 120.00 |
| 5. R149 F/VF | 85.00 |
| 6. R557 F/VF uncut | 40.00 |
| 7. R617 Fine+ uncut | 125.00 |
| 8. R693 F/VF | 35.00 |
| 9. R724 F/VF MNH | 35.00 |
| 10. RE56 VF used | 30.00 |
| 11. RE57 F/VF used, w/crease | 40.00 |
| 12. RE58 VF used | 25.00 |
| 13. RE59 F/VF, folded in half | 125.00 |
| 14. RE152 F/VF, unused, NG | 35.00 |
| 15. RE161 Fine+, used, soiled | 55.00 |
| 16. RE176 VF, used | 60.00 |
| 17. RE178 F/VF, used | 45.00 |
| 18. RF6a Fine, used | 30.00 |
| 19. RF10 Fine, used | 35.00 |
| 20. RF11 VF, unused, NG | 35.00 |
| 21. RF13a VF, small soiling | 25.00 |
| 22. RH2 F/VF unused, NG | 15.00 |
| 23. RI1-13 F/VF, LH | 33.80 |
| 24. RK32 Fine, used | 27.50 |
| 25. RV19 Fine, MNH | 25.00 |
| 26. RV43 F/VF, MNH | 30.00 |
| 27. RV44 F/VF, MNH | 20.00 |
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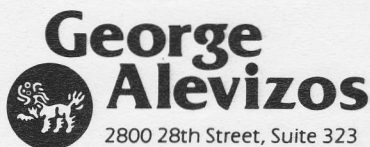
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