

The American Revenuer

IN THIS ISSUE:

Federal Liquor Tax Stamps with State Cancellations	3
Document of the Month (5): Unlisted RN-H3c Var	10
H.H. Warner Cover with Private Die Motif	12
Dating the \$3.50 and \$15 Milky Blues	14

Is this a newly
discovered variety with an extra frame line on the right?
More, inside on page 13.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

JANUARY, 1988

Volume 42, Number 1
Whole Number 401

WE'RE FISCALLY RESPONSIBLE AS BOTH BUYERS AND SELLERS.

We handle

- All Scott-listed U.S. Revenues
- Other U.S. Back-Of-The-Book
- Canadian Revenues.

How do we sell?

- Through net price lists published six times yearly and offering 1,000's of individual items.
- By approval to ARA members

How can we help you?

RICHARD FRIEDBERG

Masonic Building Suite 106
Meadville, PA 16335
814-724-5824

Let us help you with your collection...

Send your want list for—

- U. S. Revenues
- Match & Medicines
- Revenue Proofs
- Revenue Essays
- Taxpays
- State Revenues

We are serious buyers of these stamps as well as foreign revenues.

Golden Philatelics

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

Foreign Revenues and Cinderellas

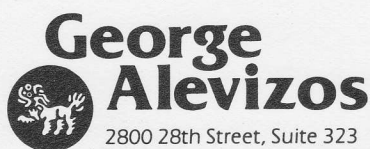
Always the Unusual, Esoteric & Inimitable...

We offer Mail Sales with extremely interesting material in the \$25 – \$150 range. In addition, our Public Auctions offer appropriately rare and specialized material.

We are always interested in buying specialized items or collections.

A Specialist Service is also available so that you receive only the catalogs you require. Please let us know your interests.

Our Mail Sale and Public Auction catalogs are sent free to members of The American Revenue Association on request. Please specify which catalog you wish.



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



6440 N. CENTRAL
SUITE 609
DALLAS, TX 75206

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

Mail Bid Sale #3

1. RV10	MHN F/VF	\$21.00
2. RV11	MHN F/VF	20.00
3. RV12	MHN F/VF	25.00
4. RV13	MHN F/VF	18.00
5. RV19	MHN F/VF	25.00
6. RV20	MHN F/VF	37.50
7. RV21	MHN F/VF	35.00
8. RV22	MHN F/VF	40.00
9. RV23	MHN F/VF	50.00
11. RV24	MHN F/VF	50.00
12. RV25	MHN F/VF	32.50
13. RV26	MHN F/VF	25.00
14. RV27	MHN F/VF	25.00
15. RV28	MHN F/VF	20.00
16. RV29	MHN F/VF	20.00
17. RV31	MHN F/VF	30.00
18. RV32	MHN F/VF	30.00
19. RV33	MHN F/VF	30.00
20. RV34	MHN F/VF	20.00
21. RV35	MHN F/VF	22.50
22. RV36	MHN F/VF	22.50
23. RV37	MHN F/VF	20.00
24. RV38	MHN F/VF	17.50
25. RV39	MHN F/VF	17.50
26. RV43	MHN F/VF	30.00
27. RV44	MHN F/VF	30.00
28. RV45	MHN F/VF	25.00
29. RV46	MHN F/VF	20.00
30. RV47	MHN F/VF	17.50
31. RV48	MHN F/VF	20.00
32. RV49	MHN F/VF	20.00

U.S. REVENUES

• QUALITY MATERIAL AT FAIR MARKET PRICES •

YOU AND YOUR COLLECTION can benefit from our experience in both buying and selling, appraisals, expertizing, mail sales, attendance at major stamp shows, auction representation, and periodic price lists.

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

See Us At These Shows:

ASDA, Chicago — January 1988
ASDA SWEPEX, Dallas — Feb. 5-7, 1988

1988 SCOTT UNITED STATES SPECIALIZED CATALOGUE

A must for U.S. collectors,
only \$15.95 postpaid

BUYING OR SELLING, contact:

ERIC JACKSON

P.O. Box 1209, Herndon, VA 22070-1209 • Phone 703-481-1356

ARA

ASDA

APS

U.S. REVENUES

Specialized stock of all
Scott-listed revenues
including Private Die
Proprietaries, Reds, Greens,
Silver Tax, Telegraphs, Cut
Squares and all other
back of the book items.

-Telegraph Covers a Specialty-

Unlisted, Springer listed,
Cinderellas

UNITED STATES, CANADA, WORLD-WIDE

TELEGRAPHS — REVENUES

STOCK OF ALL U.S. MATERIAL
WANT LIST WELCOMED

Also buy collections and holdings

Herbert Portnoy

P. O. Box 146
Skokie, Illinois 60077
(312) 673-5009

U.S. Revenue Auctions

From a recent sale:



4¢ Playing Card, R21c.HC. "E.W.B.",
incredible centering for this issue, strong
color, couple nibbed perfs, Very Fine+

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

Michael E. Aldrich

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

The American Revenuer

The Journal of International Fiscal Philately

Volume 42, Number 1

January, 1988

Whole Number 401

New Hampshire Scam Continues

The following article appears in the January-February 1988 issue of the State Revenue Newsletter (Volume 26:1).

**Dealers received exclusive notice of 1987 issue,
could purchase at half face value.
1988 issue in the works.**

by Terence Hines, ARA, SRS

The 1987 New Hampshire \$50 special edition migratory waterfowl stamp was sold almost exclusively to stamp dealers who received advanced notice of the issue and who could purchase even single copies for \$25, a 50% discount from face value. Copies of the version of the stamp hand signed by Governor Sununu were sold for \$37.50, a 25% discount from face value. Sales of these stamps to dealers was handled by Steiner Prints of San Francisco. The stamp was based on a painting by Robert Steiner who owns Steiner Prints. A copy of the "DEALER ORDER FORM" sent out by Steiner Prints in early 1987 is reproduced [in the SRS Newsletter]. Since the New Hampshire Fish and Game Department made no attempt to publicize the issue in the philatelic press and no information was sent to collectors, it is highly probable that the entire issue was sold at much less than face value to a few dealers.

There will, alsas, be a 1988 \$50 New Hampshire special edition waterfowl stamp. Like the 1987 issue, this issue is being pre-sold to dealers by Steiner prints. The wholesale discounts are not as generous, however, as those for the 1987 stamp. Dealers received notice of and an order form for the 1988 stamp in November. Single stamps cost \$50. If two to 30 stamps are purchased, the cost is \$35 each. If 31 to 100 stamps are purchased, the cost is \$30 each. If over 100 stamps are purchased, the cost is \$25 each. Stamps hand signed by the governor are \$37.50 each if more than 10 are purchased. It appears from this order form that the 1988 stamp will not be a limited printing. As many will be printed as are ordered by dealers.

These facts about the marketing of the New Hampshire \$50 stamps further strengthens the parallel between these stamps the the abusive postal issues of various sand dune sheikdoms and third world countries. The abusive postal issues are frequently prnted and marketed by private firms that sell directly to dealers at a discount from face value. They are not sold by the country supposedly issuing them. According to Mr. Allen Crabtree, Executive Director of the New Hampshire Fish and Game Department (34 Bridege St., Concord, NH 03301), the \$50 special edition stamps are valid for use on hunting licenses. In Mr. Crabtree's naive view, this fact removes all doubt about these stamp's legitimate status. Of course, the abusive and exploitive postal sand dune and third world postal issues referred to above were almost always "valid for postage" in the country whose name appeared on the stamps. This changed their abusive character not one bit, as they clearly were not intended for postal use.

Apparently a great deal of pressure is being brought to bear on Scott Publishing Company to include pages for the New Hampshire \$50 special edition waterfowl stamps in the supplements for Scott's Federal and State Duck Stamp Album. In

(Scam—continues on page 16)

THE AMERICAN REVENUER

Editor: Kenneth Trettin
Rockford, Iowa 50468-0056.
Phone 515-756-3542 (no one
else will answer) or
515-756-3680.

Associate Editor: Richard Riley
649 Bienveneda
Pacific Palisades, CA 90272.

**Direct inquiries regarding advertising rates,
availability and publication schedules to the
Editor.**

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 1988 by The American Revenue Association.

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

Federal Liquor Tax Stamps with State Cancellations: The Unfinished Story

by William A. Smiley, ARA

After the end of Prohibition (December 5, 1933), the states were confronted with basic issues of taxation and regulation of alcoholic beverages. A number of states established public monopolies on the sale of liquor at the wholesale level. Many also sold liquor at the retail level through state-owned stores. Collectively these states will be referred to in this article as "control states" and the agencies regulating the sale of liquor

will be referred to as "control boards."

These states have been control states at some point after prohibition: Alabama, Idaho, Iowa, Maine, Michigan, Mississippi, Montana, New Hampshire, North Carolina (primarily at the county and municipal level), Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, Washington, West Virginia and Wyoming. Each of these continues to be a control state at

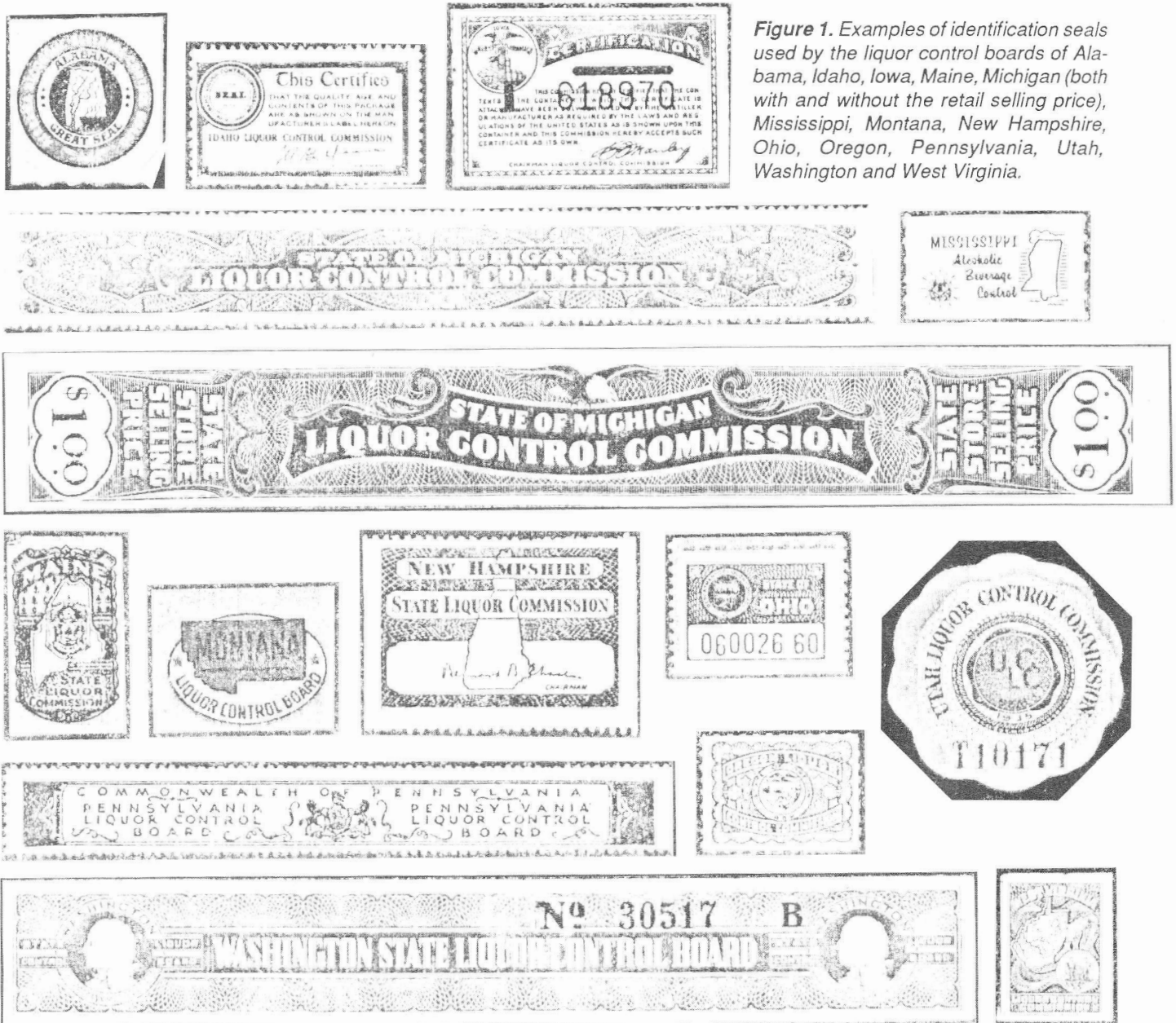
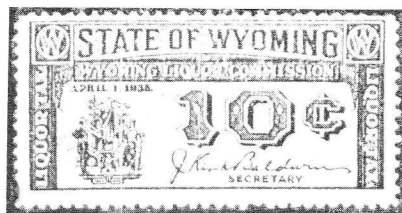


Figure 1. Examples of identification seals used by the liquor control boards of Alabama, Idaho, Iowa, Maine, Michigan (both with and without the retail selling price), Mississippi, Montana, New Hampshire, Ohio, Oregon, Pennsylvania, Utah, Washington and West Virginia.

Figure 2. An example of a revenue stamp issued Wyoming's Liquor Commission for the 10¢ per pint tax.



the wholesale level to this date (1987). Many of these state stores have sold wines as well as distilled spirits.

In order to mark wine and/or liquor sold through the control boards, most of these states issued paper or decal identification seals or stamps which were to be affixed to all containers of controlled beverages sold within their boundaries. These stamps were used in each of the states except North Carolina, Vermont and Wyoming. Wyoming had no need for identification stamps since it taxed liquor sold in that state. Figure 1 shows examples of the state identification stamps used over the years in control states. It should be noted that the Iowa stamps and the early ones from Idaho served the additional purpose of being a certification of the purity of the beverage. The use of identification stamps has been discontinued by all of the control states except Alabama and Mississippi. A number of these states issued revenue stamps for alcoholic beverages (beer and, in some states, wine) not sold through the state stores.

Since wines and/or liquor sold by the control states generally raised revenue through a markup in the selling price, these states had little need for regular tax stamps. In the 1930s only three states imposed taxes in addition to the markup, e.g.: Vermont, Wyoming (which collected 10¢ per pint or fraction) and Washington (which collected a 10% excise tax). Only Wyoming used revenue stamps to collect these taxes. An

example of the Wyoming stamps is shown in Figure 2.

Federal Red Liquor Strip Stamps

The State Revenue Catalog, edited by Elbert Hubbard (1960), lists red federal liquor tax stamps canceled in the names of the various state control boards as a variety of identification stamp for the states of Michigan, Montana, Ohio, Oregon (handstamps), Pennsylvania (handstamps), Utah, Washington and Wyoming.

The exact purpose of these stamps has been a matter of debate among collectors of state revenues. The author believes there are at least three separate explanations for these cancellations, depending on the state and the wording on the cancellation.

The starting point is an act of Congress entitled The Liquor Tax Act of 1934 which required the use of red strip stamps on distilled spirits not bottled in bond. These stamps were not revenue stamps because they were not sold to collect the distilled spirits tax. Sold by the Internal Revenue at a nominal price they showed that the tax had been determined and paid. The regulations issued by the Secretary of the Treasury under the Act (Treasury Decision 4418) required the red strips to be used on and after February 10, 1934. In addition, retailers and wholesalers with stock on hand on February 10, 1934, were required to apply for stamps by February 20, 1934, and to stamp their inventory. The regulations further required the name and address of the business affixing the stamps be canceled on the red strips. The Bureau of Internal Revenue also permitted retailers and wholesalers to apply for red strips to replace stamps that fell off after leaving the bottling plant.

As a result red strips with manuscript, handstamped or

Figure 5. Red strip stamp canceled in the name of the Iowa Liquor Control Commission.



Figure 3. Examples of federal red strip stamps with state liquor control board cancels used to stamp stock on hand or to replace stamps that fell off bottles after packaging.

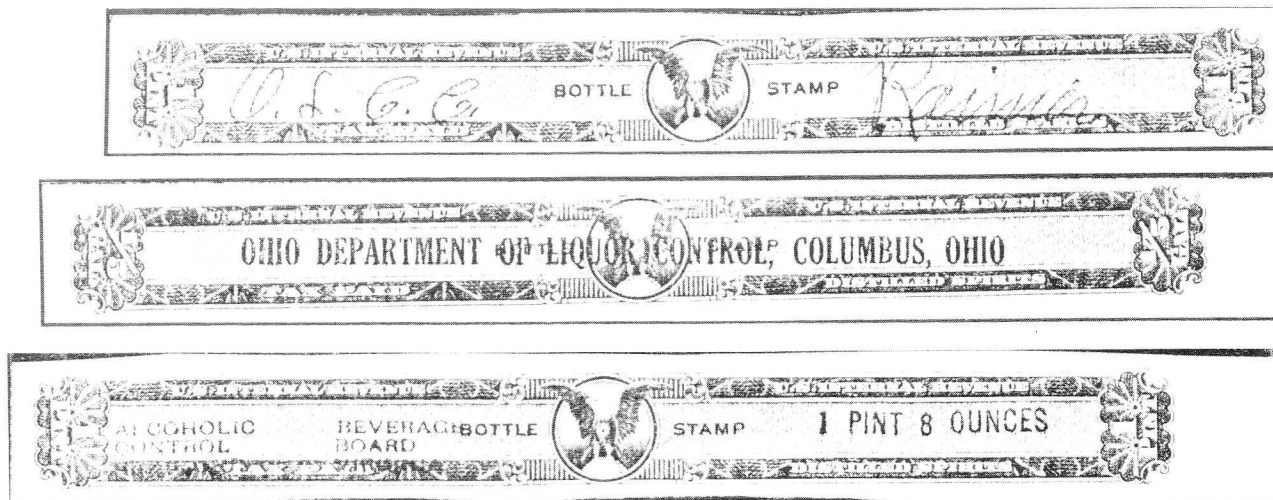




Figure 4. Examples of cancellations applied by bottlers of distilled spirits to federal red strip stamps in lieu of affixing state identification stamps. These stamps were used in the states of Maine, Michigan (note the retail price of the liquor is shown), Montana, Ohio (note the distinctive logo), Utah, Washington (note the distinctive logo at each end) and West Virginia.

printed control state liquor board cancellations without any reference to the manufacturer of the products were (in all probability) used in February 1934 to stamp the inventory on hand or, at a later time, as replacements for lost stamps prior to August 1, 1936. The significance of the latter date will be explained later in this article. Red stamps of this type are known from Ohio, Oregon, Pennsylvania, Virginia and Washington (Figure 3). The author has not seen any of the Wyoming cancellations listed in *The State Revenue Catalog* but presumes they are in this replacement category.

Canceled Red Strips Replaced State Identification Stamps

The second reason for some state liquor board cancellations on red strip stamps was to serve as identification stamps in lieu of the state-issued identification stamps. An article

entitled "Fulfilling the Requirements for Strip Stamps" which appeared on page 129 of the December 1934 issue of the *American Wine and Liquor Journal* said, in part, "Most of the various state store organizations waive the necessity for application for their local stamps or labels when their name is marked on the Federal Bottle Stamps."

In addition, an undated circular to state stores, circa March 1934 from the Michigan Liquor Control Commission (a copy of which is in the author's possession) states, in part,

"3. When the Federal Government Stamp has Cancelled to the stamp itself the words 'Michigan Liquor Control Commission', then no other stamp is required, and all the store manager must do is to put on a price sticker.

"4. In the event of the distiller's name appearing on



Figure 6. Red strip stamps canceled by liquor boards importing their own liquor.

the Federal Government's Stamp and not the Michigan Liquor Commission name, then there must be one of the green stamps of the Commission, or one of the other greyish brown stamps that has the price of the bottle marked thereon."

Michigan later permitted the bottler to show the selling price on the strip stamp along with the name of the Commission. This is shown on the Michigan canceled stamp in Figure 4.

An effort to find regulations from a number of other states on the use of red strip stamps has been unsuccessful.

Canceled red strip stamps in lieu of state identification stamps are identifiable by the fact that they normally have the name and address (usually the name of the city and state) of the distiller, rectifier or importer canceled on them, or they have a D number (indicating the registry of the distiller) or an R number (indicating the registry number of the rectifier) as well as the name of the control board. The later Ohio cancels and the Washington cancels on red strips also included distinctive logos. Overprinted red strip stamps in lieu of state identification stamps were used in Maine, Michigan, Montana, Ohio, Utah, Washington and West Virginia (Figure 4). Cancels of the Utah Commission are also known on two different denominations of federal wine stamps (RE34 and RE36).

Cancels from Iowa also exist on red strip stamps which appear to be in this *in lieu* category (Figure 5). The reason for this cancel is unclear, though, because it seems unlikely that the red strip would have been used in lieu of the certification stamp.

The use of state liquor board cancellations came to an end in 1936 when the federal government prohibited any cancellation of red strip stamps unless affixed to imported or

exported spirits (Treasury Decisions 4642, 4647 and 4661). After being twice postponed, the effective date of the change on cancellations was August 1, 1936.

Cancellations on Liquor Imported by Control States

The third explanation for liquor board cancels on red strip stamps is that some boards apparently acted as direct importers of distilled spirits. Treasury Decision 4473, dated September 11, 1934, required that importers cancel red strip stamps with their name and address (which, usually meant their city and state) as well as the brand and kind of distilled spirits. By

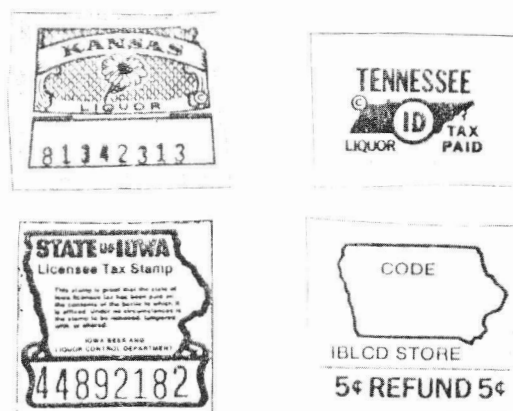


Figure 7. Examples of identification decals from Kansas and Tennessee and of stickers used for identification in Iowa. The Iowa stickers were formerly used in state stores as price stickers or for the 15% tax on liquor sold to taverns. They also meet the state law requirements for mandatory refund markings on liquor and soft drink containers.

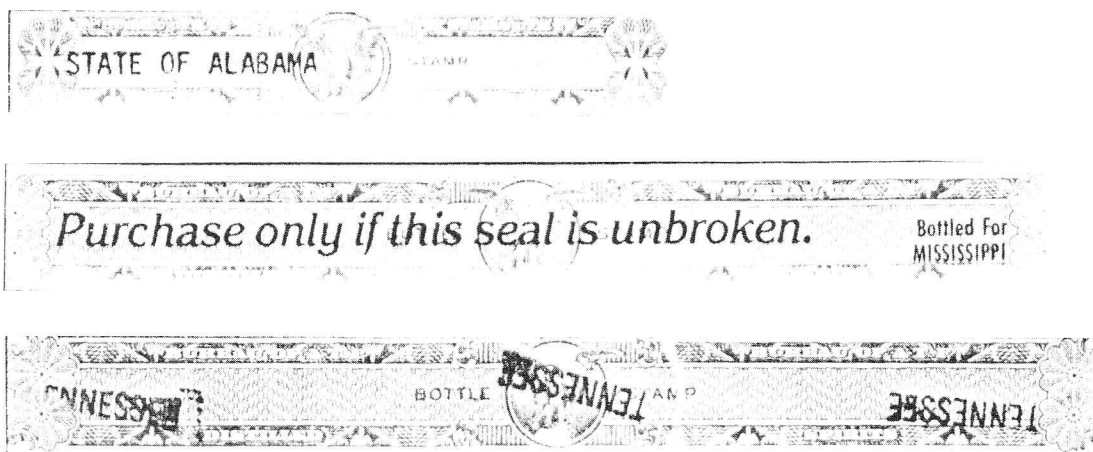


Figure 8. State identification cancels on red strip stamps used in Alabama, Mississippi and Tennessee.

1941, the requirement that the brand and kind of spirits be shown on the strips was eliminated. The name and address of the importer was still required.

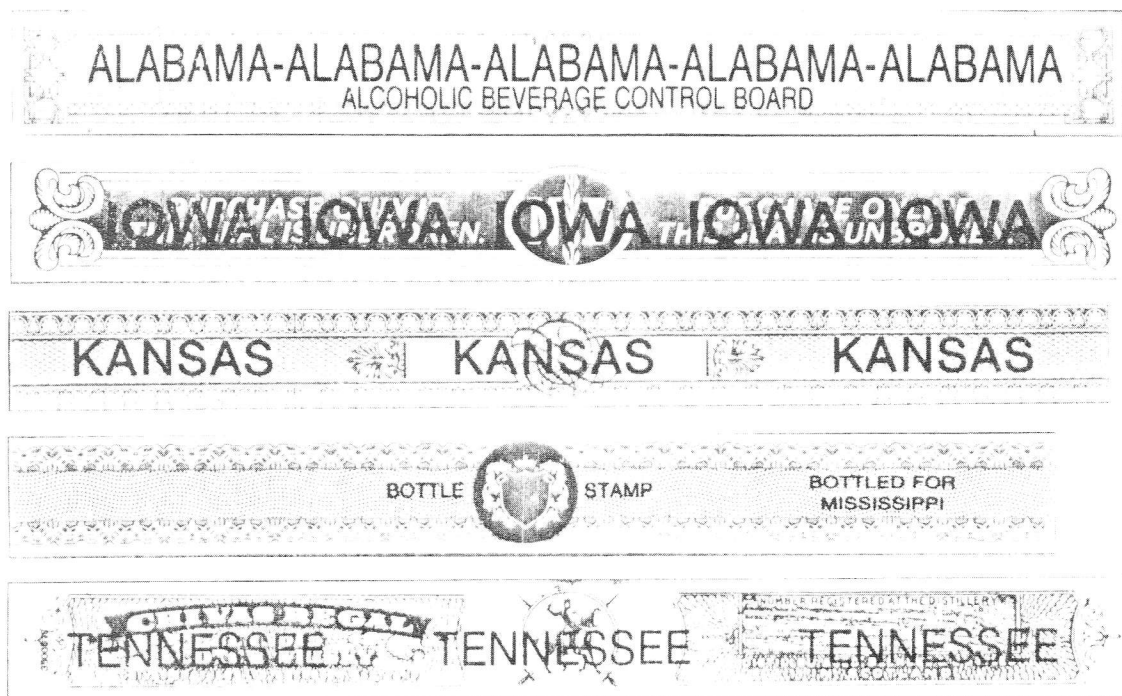
Federal strip stamps applied to imported distilled spirits have been reported from Oregon, Pennsylvania and Washington (Figure 6). One Washington cancellation on a red strip with no serial number has the name and address of the control board and the kind of liquor. The brand is not shown on the stamp and the author does not know why the brand is not show. It is possible that the Board used its own bottle label. The Pennsylvania cancel is on the red strip after the serial number was added and it shows the brand and kind of imported spirit as required. The other Washington cancel and

the Oregon cancel are both on Series 111 red strips which were placed in service in 1941. Each shows the name of the control board without any reference to the type of spirit imported; this is consistant with federal regulations of that time period.

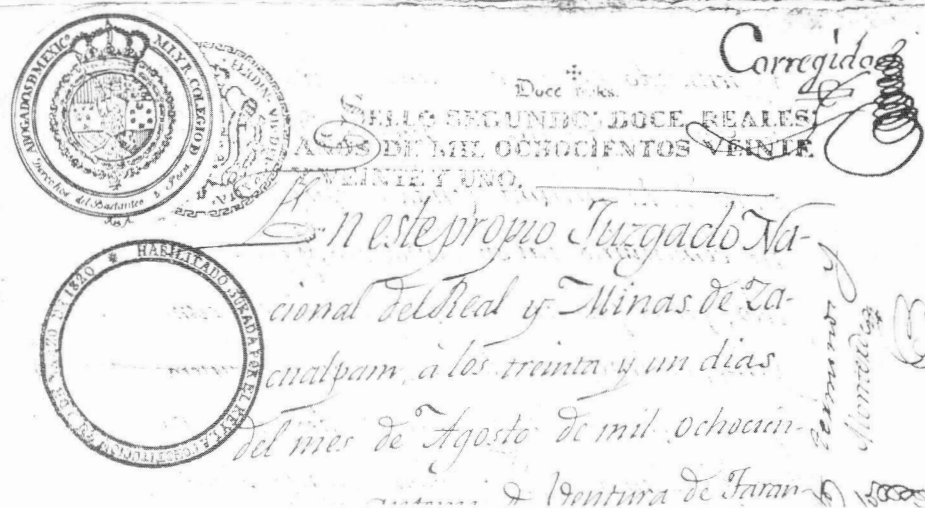
The Unfinished Story

Here is the final chapter in the story of state cancellations on red strip stamps. At present, three control states (Alabama, Iowa and Mississippi) still require identification decals or stickers on liquor bottles sold in their states. In addition, two non-control states (Kansas and Tennessee) replaced their liquor tax stamps with a requirment that identification stamps be affixed to bottles. Examples of the Iowa, Kansas and

Figure 9. Private strip stamps with printed state names used in lieu of sticker identification stamps. These are from Alabama, Iowa, Kansas, Mississippi and Tennessee.



Mexico: National College of Abogados



by Henry Madden, ARA

In the last issue of *The American Revenuer* (1987; 41:195) John Stippick posed several questions regarding the National College of Abogados in Mexico. The College is not a college as we think of today but a guild of lawyers. Cassells Dictionary offers several translations but the one we are interested in is "society of men in the same profession." These legal guilds or societies are found as early as the 16th and 17th centuries in the Spanish Courts. Quite naturally these guilds spread to the colonial courts.

The earliest I have seen these seals on documents in the

colonies is the last half of the 19th century. Illustrated here is a seal used by guild members during the colonial period.

When found on papel sellado, they are a part of the "guarantee of correctness" of a Power of Attorney or a Will. This illustration shows not only the seal but a manuscript "Corregido" (correct) with the lawyers monogram to complete the guarantee.

I am sure Richard Stevens in dating the seal for 1853 meant that he saw it on a document of that year. Rest assured Mr. Stippick you have a very fine item that is in no way a fantasy.

RF non-Bureau printed cancels

A current work is underway to list non-Bureau printed cancels on playing card revenue stamps (Scott RFs). It is anticipated that this listing can be printed in *The American Revenuer* later in 1988. The Editor has seen the work at this point. Much work has been done as the author already has a

25 page computerized listing. Several collectors have been involved in this work and they desire to make it as complete as possible before publication.

If you can contribute please contact ARA member Andrew Cooper, 124 Dogwood Dr., Loveland, OH 45140.

Federal Liquor Stamps with State Cancels—concluded

Tennessee stickers or decals are shown in Figure 7. The Iowa stickers are left over from the state stores. One is an official price sticker that showed the 5¢ refund and the other was a revenue stamp used on liquor sold to taverns by the Iowa Beer and Liquor Control Department.

In 1982, the federal government changed its regulations and again permitted bottlers to cancel red strip stamps on domestic products. After this change, Alabama, Mississippi, Tennessee and possibly Kansas permitted the printing of their respective state names on the strip stamps in place of the requirement that the identification stamp be affixed. In addition, since the change in the federal regulations also applied to the green bottled-in-bond strip stamps, these could be printed with the state name in lieu of state identification stamps as well. Examples of these uses of federal strip stamps

are shown in Figure 8.

The use of federal strip stamps was terminated on June 30, 1985. However, many companies have continued to use some form of privately printed paper strips in place of the federal strip stamps as a way of meeting the requirements for tamper proof closures. The five states using identification stamps have permitted these strips to be overprinted with the state name in place of the identification stamps (Figure 9).

The author gratefully acknowledges the encouragement of Mac Matesen in preparing this article and the assistance of Bert Hubbard, Ron Leshner, Ken Pruess, Ron Thompson and Ann Smiley. There is more to be learned about these stamps. Other collectors are requested to send any information they have on these cancellations to the author at Box 361, Portage, Wisconsin 53901.

Switzerland

Embossed and Printed Revenue Paper of Canton Zug

by Donn Lueck, ARA

The appearance of this article constitutes the first attempt at listing the revenue paper of Canton Zug. This does not purport to be a complete listing, nor has any attempt been made to price these items. Information leading to adequate pricing is unavailable at this time. Later, with receipt of further information, such an attempt may be made.

We trust that information presented herein will enable those of you in possession of such material to better categorize your collection. Readers able to shed additional light on these items are invited to correspond with the author at P. O. Box 11582, Phoenix, AZ 85061.

Embossed Revenue Paper



A rectangular frame (29 x 32mm) around a double-lined oval with the Canton Zug coat of arms in the center. The inscription "CANTON ZUG" is at the top of the oval with two five-pointed stars at the bottom of the oval. There are leaf ornaments in each corner separating the rectangle frame from the inner oval. The embossing is colorless and unvalued. The complete document (unused) is watermarked "CANTON ZUG STEMPEL" around the coat of arms in the center of the sheet.



An identical embossing without the stars at the bottom of the oval also exists.

Printed Revenue Paper



A single-line circle inscribed "KANTON ZUG" at the top and "Stempeltaxe" with the value at the bottom of the circle. The Cantonal coat of arms is in the center. They are in various colors on white wove paper. It is this writers opinion these date from 1930-1950. There are no complete documents to verify dates of use. The following values are known:

- 10 cts violet on white
- 15 cts pale green on white
- 20 cts red on white

Telegraph & Telephone Stamp Society Bulletin—October 1987

The first bulletin of the Telegraph and Telephone Stamp Society recently appeared. The group lists 51 members, mostly from the US and the UK. This first issue contains a number of short articles about overseas greetings telegrams offered by the Cable and Wireless Limited for Christmas and New Year 1936, Cancels on Hungarian Telegraphs, Colombo and Bombay cancels on Indian Telegraph stamps, a reprinted

article on Undersea Cables and several short notes and reviews.

The Society is still very new and all of its goals and activities are not fully defined. If you are interested contact Andrew Hall and the Glass Slipper, Box 62, York, England YO1 1YL. Dues are £2 or US \$3 per year.

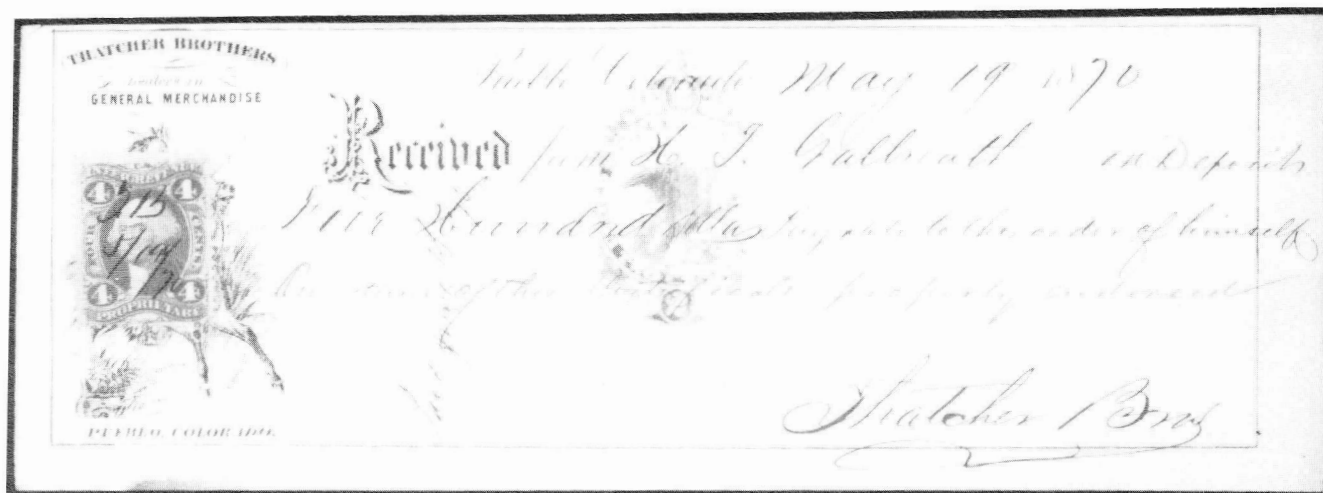
Advertiser's Notes

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

E.S.J. VanDam, Ltd. reports that they have now moved into their newly constructed office. The move gives them twice as much office space so that they should now be able to give much better service. Their next auction will be held February

12 and includes material values at \$10 to several thousand from nine owners. The catalogue available for \$2 includes high value Supreme Courts, Bills (including proofs), In Prize, Duck stamps, Telephone and Telegraph franks and a large selection of large lots and collections.

Unlisted Variant of RN-H3c Converted to a Certificate of Deposit and Stamped with a 4¢ Proprietary



by Michael Mahler, ARA

I take considerable pleasure in profiling this piece, not only because it stands as a first-rate discovery, but because it nicely complements recent treatments of documents of territorial origin, and of the nominally illegal use of Proprietary stamps to pay documentary taxes (Mahler, 1987a, b). Deciding where to begin describing this item presents an enjoyable puzzle, since it has so many notable features. It was printed by Miller and Elder of Philadelphia for Thatcher Brothers, Dealers in General Merchandise, of Pueblo, Colorado Territory, and executed there May 19, 1870. Virtually any stamped document of territorial origin is scarce, and while Colorado pieces are generally not especially rare, almost all are from Denver or Central City; this is the first I have seen from Pueblo.

The document was intended to be a receipt, and bears a two cent H-type imprint with the rare restrictive clause "Good when used as a receipt for the payment of money" beneath the imprinted design. However, the wording of the transaction has been altered to read "Received from H. T. Galbrath on Deposit Five Hundred Dollars Payable to the order of himself On return of this Certificate properly endorsed," and is signed "Thatcher Bros." This converted the document from a receipt to a certificate of deposit, and since the amount deposited exceeded \$100, the tax was five cents (Mahler, 1982). A 4¢ Proprietary stamp was added and canceled "T. B. 5/19/70" in an ink and style which satisfactorily match those on the document itself. For what follows, I will assume that this was intended as an overpayment of a presumed additional tax of three cents. However, the conversion of the receipt to a certificate of deposit raises the far-reaching question of whether the two cent imprint constituted a valid partial

payment of the certificate tax, in view of the fact that the restrictive clause accompanying the imprint had been violated. What in fact were the origin, purpose and legal standing of these clauses? I hope to see these topics addressed by a specialist on revenue imprints.

Documentary usages of the 4¢ Proprietary are quite scarce (Mahler, 1987b). Of considerably greater rarity and appeal is the tax payment by a combination of imprint and adhesive. This is only the fourth type of combination I have recorded, and listing the others seems a worthwhile digression.

The Citizens' Savings Bank of Petersburg, Virginia, routinely used certificates of deposit with two cent imprints, with a three cent stamp added whenever the deposit exceeded \$100. Usually the 3¢ Foreign Exchange was used, but occasionally the 3¢ Second Issue; the imprints come in at least three types (RN-B1, B24 and C26); and the certificates themselves were printed in two styles, with different vignettes. Note that in this case too, the restrictive clause on RN-B24 and RN-C26, "Good when the amount does not exceed \$100," was clearly violated in the case of the combination usages. This suggests that a plausible interpretation of the clause is that it was intended, not as a legally binding statement of conditions under which the two cent imprint was valid, but as a cautionary note to the user, stating conditions under which the imprint constituted full payment of the required tax. More simply put, it is a plausible hypothesis that the word "good" in this clause should be interpreted as its contemporary synonym, "sufficient."

Recently I described a third imprint/adhesive combination, an imprinted sight draft that had been converted by hand to a time draft, thus taxable as Inland Exchange, with 1¢ Proprie-

tary and 2¢ U.S.I.R. stamps affixed (Mahler, 1987b).

Bopeley (1937) described a policy of the Western Insurance Co. of Buffalo on a law office building, issued June 18, 1869, bearing "a Ten Cent imprint Die C, variety two," with tablet "Good when the premium does not exceed \$10" plus 5¢ Certificate and 10¢ Inland Exchange adhesives. This imprint is currently identified as RN-R3. Bopeley's collection was acquired by the late George Turner, yet this piece does not appear to have been among the fabulous group of RNs offered at the sale of Turner's estate in 1980.

Finally, it should be noted that time drafts of the Iron Cliffs Co. of Negaunee, Michigan, can be found with both an imprint and adhesive(s). However, in every case known to me the adhesives have been sufficient to pay the full tax; the imprints were evidently disregarded, and thus these pieces cannot be considered examples of combination payment.

As described thus far, the document at hand is certainly rare and interesting, yet all these aspects are seen as little more than window dressing in the light of one final feature: the restrictive clause is printed in a bright, eye-catching yellow! Not only is this unlisted by Scott on the H-type imprint, but to my knowledge this color restrictive clause has been heretofore unknown on any imprinted revenue. I find it amazing that the existence of this striking variety is being reported only at this late date, especially in view of the surge of interest in revenue

stamped paper triggered by the appearance of the handbook of Einstein et al (1979). This discovery provides yet another demonstration of the vitality of the field of fiscal history.

I thank Bill Castenholz for helpful comments on this document. I would be happy to receive suggestions from readers for other documents to be profiled in this column, at 1725 The Promenade #204, Santa Monica, CA 90401.

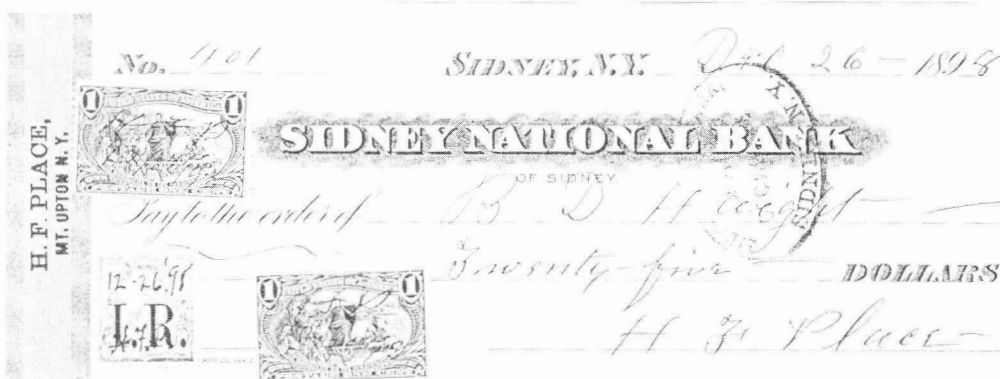
References

- Bopeley, J. L. Revenue Stamped Documents of the Civil War Period, Part VI. *The American Philatelist* 1938; 51:347-352.
- Einstein, J. S., T. C. Kingsley and W. R. DeKay. *A Handbook for United States Revenue Stamped Paper*. Arcadia, CA: American Revenue Association, 1979.
- Mahler, M. Documents Bearing U.S. Revenue Stamps of the Civil War Era: I. The 1862 Tax Rates, an Overview. *The American Revenuer* 1982 January; 36:6-12.
- Mahler, M. Document of the Month (2). An 1872 Bank Check from Fort Sill, Indian Territory. *The American Revenuer* 1987 September; 41:158.
- Mahler, M. Usage of Proprietary, Playing Cards and Private Die Stamps to Pay Documentary Taxes of the Civil War Era. *The American Revenuer* 1987 July-August; 41:131-140.

Information sought

Member Leo Scarlet has sent copies of the two items illustrated here along with a request for information. The first is a check dated December 26, 1898. The face bears two 1¢ Trans-Mississippians along with a 2¢ Scott R155. Each of the stamps has been canceled by the maker of the check. Any ideas about this, perhaps Mr. H. F. Place had used the two Trans-Mississippians then realized that a 2¢ revenue stamp was required and placed that stamp on the check.

The second item consists of two pages from a 1866 booklet. Tax information is provided among a variety of other interesting and informative items. Mr. Scarlet, however, wonders what the item "Warrant of Distress" means. Any replies can be directed to the Editor.



STAMP DUTIES.	
Notes, (promissory,) bills of exchange, drafts, not at sight, \$100 or less	50
Payment or cognovit for \$100 or over, { In Suits commenced by the United States, or any State, no Legal Document Stamp is required.	50
Warrant of Distress, amount of rent claimed not over \$100	25
Amount of rent claimed over \$100	50
Stamps, when used, must be cancelled by adding initials and date.	

Motif of H.H. Warner Private Die Medicine Stamp Incorporated in Advertising Cover

by Andrew P. Ferry, ARA

Many of the manufacturers of proprietary medicines that were sold so widely in the United States during the latter half of the nineteenth century were masters of the advertising art. They hawked their wares in newspaper and magazine advertisements, on trade cards, flyers, and other printed media. When making arrangements to pay the federally imposed tax on proprietary medicines, many of them obtained private die revenue stamps. These served as *product identifiers* and had immense advertising value.

Despite their interest and expertise in advertising, only a few of these proprietors capitalized on their private die revenue stamps by incorporating on the companies' mailing envelopes motifs related to the design of the stamps.

It was illegal to reproduce the image of the stamp for this purpose, although John L. Thompson, Sons & Co., did so briefly on the back of postal cards. The cover illustrated in Figure 1 exemplifies one of the remarkably few instances in which a company used the motif of its private die proprietary stamp on its business envelopes. The design on the cover is closely related to the one used by H.H. Warner & Co. on its private die stamps (Figure 2) from 1881 through June of 1883, and again (by Warner's Safe Cure Co.) in 1900 and 1901.

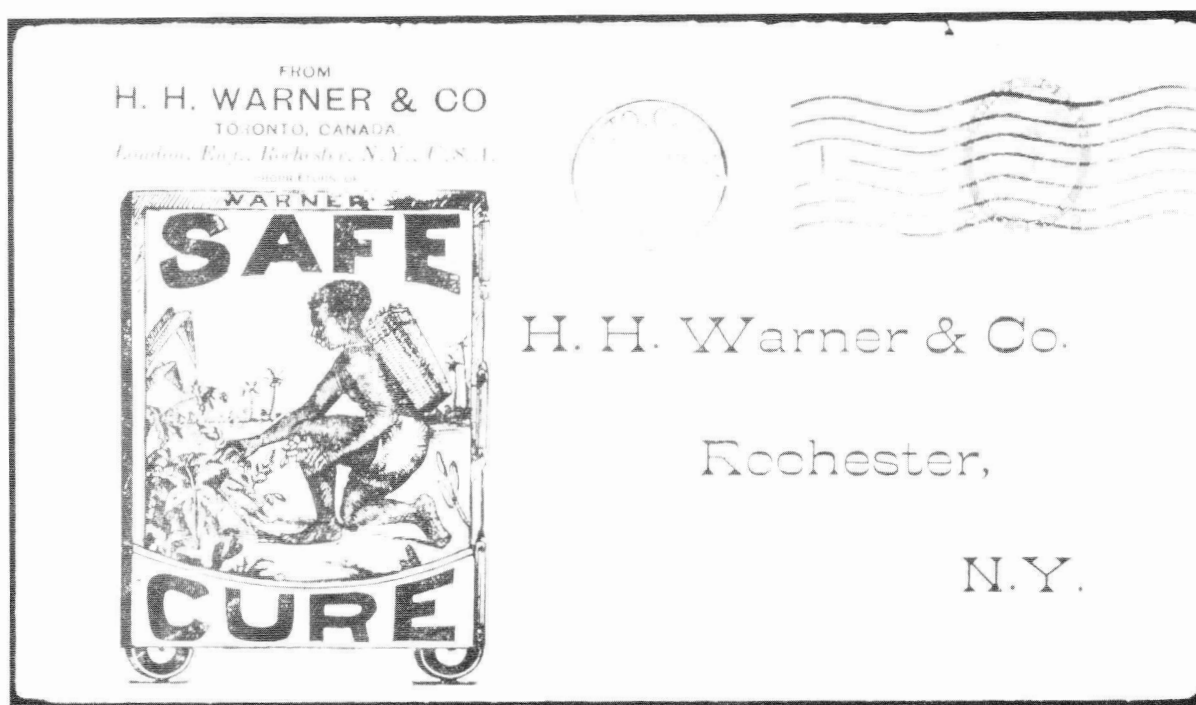
The only case I know of in which a company used the entire

design of its stamp on an advertising envelope was described recently in *The American Revenuer* (Ferry, 1987). But the stamp illustrated by the Dr. Harter Medicine Company on that cover was not its private die revenue stamp. Rather, it was a facsimile label that closely resembled the private die medi-



Figure 2. The central design of this stamp (Scott no. RS254d) depicts, "A Negro Gathering Herbs." It was first issued on September 20, 1882, less than a year before the need for affixing proprietary medicine tax stamps ceased.

Figure 1. This advertising cover was mailed from Toronto to Rochester on April 12, 1903. The design in the advertisement closely resembles, but is not identical to, the one used on the Warner private die stamps in 1881-1883 and 1900-1901.



cine stamp; it was used after the need for tax stamps had ceased on July 1, 1883.

The reasons why so few of the proprietary medicine companies took the opportunity of depicting on their advertising covers a design that was at least reminiscent of their private die stamps remain enigmatic, as does the failure of these

companies to illustrate on covers used after June of 1883 the facsimile labels that many of them had developed.

References

Ferry, A.P. Dr. Harter Facsimile Label Design Incorporated in Advertising Cover. *The American Revenuer*, 1987 June; 41:112-113.

Extra Frame Line Variety Discovered

by Scott Troutman, ARA

The ever active eyes of Gene Gauthier have spotted what appears to be a new variety of the A.L. Scovil & Company medicine stamp. The example shown is a one cent black on old paper (Scott No. RS220a) which clearly shows a heavy line to the right of the frame line. This extra line begins just below the upper right corner and extends to just below the lower right corner.

The classic example of an extra frame line was first reported in 1928 on the first revenue issue 25¢ Entry of Goods stamp (Scott No. R45), which has a double top frame line variety. A block of this stamp was found which showed the extra line to be in alignment with the tops of the surrounding stamps on the plate. The accepted explanation for the extra



line was given as "Instead of resorting to a re-entry the engraver corrected the optical misalignment by adding an extra line." (King et al, 1981)

In order to verify that this is the case on the Scovil variety, blocks of stamps would have to be found that show that the additional line matches the right hand frame alignments of the stamps above or below it. It would also be helpful if it could be shown that the left frame line is closer to the stamp to the left, than the true frame line is to a stamp on the right. If anyone has stamps which show these alignment features the author would like to know.

References

King, B., J. Bacharach and G. Turner. *Revenue Unit Columns from the American Philatelist*. Lawrence, MA: Quarterman Publications, Inc., 1981.

Additional commentary regarding the RS220a extra frame line

by R.F. Riley, ARA

I do not know what the Troutman variety is. First off to me the [5 x 7 inch] photo does not appear very sharp and it looks as if the bottom right corner may have a scraped perforation or one turned over erasing or covering a downward extension of the extra line. At least the extra line is offset with respect to the vertical height of the stamp. The extra line of the 25¢ Entry of Goods lines up precisely with the body of the stamp (see picture in King et al, page 23) as does the extra line on the Flanders items (*TAR* 1973 March; 27:17-8 and 1973 December; 27:174). I have a strip of 4 of RS42d with such a vertical line which George Brett told me was a line put in as a guide

to the perforators and he loaned me a block, as I recall of the 1875 Liberty, R152, showing such. I do not know if Butler & Carpenter were using such a device or not. At least they would have been responsible for the 1¢ Scoville. I do not recall such extra lines on other match and medicine stamps. The lines put in to guide the perforators extend well beyond the length (or width) of a single stamp.

Reports of additional copies of this variety, especially of any multiples are desired. Please contact the Editor if you have similar copies, indicating if yours is a single or multiple and on which paper variety it appears.

The Check Collector, Nov. 1987

The latest issue of *The Check Collector* published by the American Society of Check Collectors continues to grow. The November, 1987 issue contains a number of articles including: Collecting Florida Checks—a real challenge, Autograph Checks, Check Collecting—relatively speaking (collecting checks bearing names of long-deceased relatives), The Joy of Research and Things Ain't Like They Used to be!

In the latter article author Jack Weaver tells of an accumulation of fractional dollar checks accumulated by his father who with his grandfather went into the banking business in 1912.

Anyone interested in this organization should write to Robert Spence, Box 69, Boynton Beach, FL 33425.

Dating the \$3.50 and \$15 Milky Blues

by Michael Mahler, ARA

The document illustrated here is a deed executed at Portland, Maine, bearing two \$15 Mortgage stamps, one of which gives every appearance of being the Scott-listed milky blue shade. Both stamps and document are dated January 25, 1867. In attempting to determine whether this fell within the established period of usage of the \$15 milky blue, I found that this period has apparently never been delineated, at least in the readily available literature.

The Boston Revenue Book includes this shade in its Reference List, and states that, "...the many shades of pale blue and ultramarine in which several of the stamps occur is not the result of accident, or carelessness in mixing the inks, as has been generally supposed, but...was intentional and done with a definite object." However, the evidence presented on this point, while convincing in the case of the ultramarines, and showing that the first use of those inks occurred about September, 1869, in fact makes no mention of the other shades. The enjoyable commentary of West (1918) on First Issue colors refers only indirectly to the non-ultramarine light blues, stating that "Until 1869, however, the shades vary only slightly," a claim which is patently untrue, as shown by the data given here. Moreover, *The American Revenuer* has so far been silent on the matter of dating the \$15 milky blues. Accordingly, my purpose here is to provide a preliminary report on this point. A check with correspondents and in auction catalogs on hand produced the rather meager data presented in Table I, which is presented together with the request that all who can add to this list will do so.

Table I
Cancellation Dates on Purported \$15 Mortgage Milky Blues

August 30, 1866	
August 31, 1866	pair
January 25, 1867	on deed, Portland, Maine
1868	rest of date omitted
March 26, 1869	
May 1, 1869	

I have also seen two copies of the \$3.50 Inland Exchange on document in shades very similar to that of the aforementioned \$15. The Boston Book lists this stamp in dark blue only, but a milky blue is evidently now known to specialists, as one knowledgeable correspondent cited an off-document ex-

ample. Accordingly, I have also tabulated these \$3.50 milky blues here in Table II, again with the hope of eliciting more information.

Table II
Cancellation Dates on Purported \$3.50 Inland Exchange Milky Blues

August 25, 1867	Quaker style date, probably used in or near Philadelphia
March 28, 1868	on bill of sale of ship, Philadelphia
April 22, 1869	on deed, New York

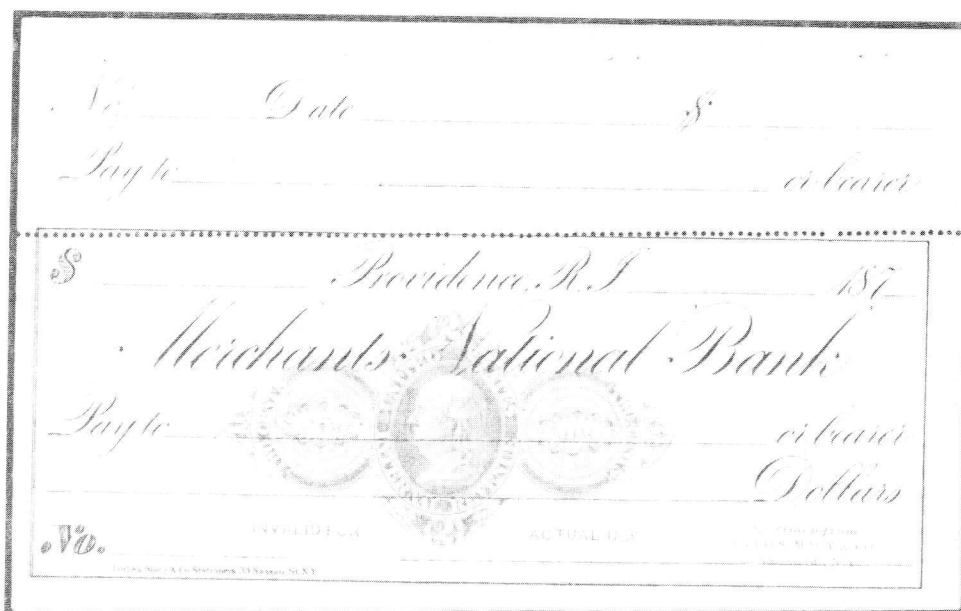
Speculation on the basis of so few examples is dangerous, but a few comments seem in order. One can expect both stamps, because of their unusual and relatively high denominations, to have remained in the stocks of both agents and users for a longer time than the more convenient and common values, thus prolonging their period of use. This hypothesis is supported by the observation that during the time spans established by the above data, \$3.50 and \$15 stamps in the normal shades were certainly also used, and frequently. For example, in one specialist's random holdings of thirty \$3.50 stamps in normal shades, eighteen had readable dates, with years 1864 (1), 1867 (1), 1868 (8), 1869 (4) and 1870 (4). Similarly, it is not at all unusual to see \$15 stamps in dark blue dated during 1866-1869. Thus, despite the fact that even a small number of cancellation dates indicate that the \$15 milky blue was used over a period of nearly three years, and the \$3.50 for nearly two, these observations are not necessarily inconsistent with a single small printing of each stamp. Moreover, the roughly similar periods of use of the two stamps makes it tempting to speculate that they were printed at about the same time, but much more information will be required before this conjecture can be taken seriously.

It might well be possible to extend this analysis to milky blue stamps of other denominations. I will be most appreciative of any comments on the points raised here, and can be reached at 1725 The Promenade #204, Santa Monica, CA 90401.

References

- Toppan, G.L., H.E. Deats, and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States*. Boston: The Boston Philatelic Society, 1899.
- West, C. [Elliott Perry]. *The Revenue Stamps of the United States*. Pacific Palisades, CA: Castenholz & Sons, 1979.

RN Update: Samples & Specimens



by William Caldwell, ARA

The illustrated stubbed check, an RN-D1 sample-specimen with Corlies, Macy & Co. Type 3 imprint, does not appear to have been reported before.

References

Einstein, J.S. RN Facsimiles, Samples and Specimens. *The American Revenuer*. 1984 May; 38:92-96.

Einstein, J.S. RN Update: Samples and Specimens. *The*

American Revenuer. 1983 January; 37:14-16.
Einstein, J.S., T.C. Kingsley and W.R. DeKay. *Handbook for United States Revenue Stamped Paper*. Arcadia, CA: American Revenue Association, 1979. pp. 54, 55, 59.

Federal Tax Ticket



by John Funkhouser, ARA

William Benfield's short note with an ad for a beverage tax ticket and dispenser (TAR, 1987 April; 41:75) reminded me of an item I came across recently—a Federal Tax Ticket for 1c. I have no information, does anyone?

Gene Kelly's CATALOG of the Fiscal Stamps of the Kantone and Gemeinden of SWITZERLAND Volume Two



Kantone of Basel-Land and Zürich and their Gemeinden

Published Nov, 1987. Added
The Federal Post orders for the post cancel
on the Kanton Fiscal Stamps
Illustrations of a few documents showing some
of their uses also a few Kanton Fiscal Stamps
with post cancels

Price 45 SFr plus postage of 4.90 SFr
To order send check or money order to

Gene Kelly
Steinerstrasse, (CH) 8253 Diessenhofen
Switzerland

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.

David J Anderson CM4543, 909 W Nevada Ave, St Paul, MN 55117, by Richard Friedberg. US revs.

Richard Armor 4536, 756 Cayo Grande Ct, Newbury Park, CA 91320, by Secretary. Canada, Swiss, France, US.

Charles R Biro 4541, 5428 N 22nd St, Arlington, VA 22205, by Eric Jackson. US revs.

Joseph M de Pasquale 4539, 120 Darren Dr, Brockton, MA 02401, by Richard Friedberg. "New collector—still exploring."

Wolford K Dow 4542, 3337 Cesery Blvd, Jacksonville, FL 32211, by Secretary. Dealer, Duval Stamps.

Frederick G Feely, Jr 4537, Box 177, Bedford, MA 01730, by Richard Friedberg. Collector/dealer—Mexico.

Edward F Newsham 4534, 209 Pike St, St Charles, MO 63301, by Richard Friedberg. US revs to 1900, documentary to 1962, officials, ducks, BOB.

Steven P Rivard 4532, 57 Fox Hill Lane, Enfield, CT 06082, by Richard Friedberg. US revs, M&M, locals.

Keith A Samsel 4544, 721 Belden St, Michigan City, IN 46360, by Secretary.

Thomas S Sharp 4531, 91A Schofield Circle, Fort Riley, KS 66442, by Richard Friedberg. US revs and cinderellas.

Robert G Stephenson 4540, 7928 Edgelake Dr, Orlando, FL 32822, by Stamp Collector. US and Foreign documentary, proprietary, stock transfer.

Bob Whitney 4533, 2140 N Main St, Decatur, IL 62526, by Richard Friedberg. All US revs, Blood's locals, Japan revs.

Bob Williams 4538, Box 403, Dewitt, IA 52742, by James R Giegerich. Collector/dealer, Stamps: Bob & Judy Williams—Austria.

Scott J Winslow 4535, Box 6033, Nashua, NH 03063, by Henry Tolman, Dealer, Scott Winslow Associates, Inc—historical documents.

Highest membership number assigned on this report is 4544.

New Members

Numbers 4511-4520

Resigned

CN Allen (Stamps)

Peter Barrett

Ian G DesBrisay

Wilfred E Gardner, Jr

Ernest S Gladney

Brian N Grant Duff

Harold E Heironimus

Frederick G Huebner

DO Huggard

John F Lyding

Cesar A Mena

Fred D Ordway

Board of Directors:

President: Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.

Vice President: Betty Walther, Box 250, Brooklyn, NY 11202.

Secretary: Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.

Treasurer: Larry Cohn, 23351 Chagrin Blvd. No. 403, Beachwood, OH 44122.

Eastern Representatives: Brian Bleckwenn and Peter Pierce

Central Representatives: Kenneth Trettin and Joseph S. Einstein

Western Representatives: Eric Jackson and Richard Riley

Attorney: William Smiley, Box 361, Portage, WI 53901

Appointive Officers:

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458

Auction Manager: Coleman Leifer, Box 577, Garrett Park, MD 20896. Phone 301-493-5755 (8-11 PM Eastern time)

Sales Circuit Manager—US: J.D. MacLeith, Box 1843, Huntington Beach, CA 92647.

Sales Circuit Manager—Foreign and catalogues: James R. Giegerich, 440 Cheryl St., Cottage Grove, WI 53527.

Representatives in other countries:

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

France: Henri Janton, 33 Ave. Marechal Lytautey, Paris 75016 France

Germany: Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Federal Republic of Germany

India: A. M. Mollah, T/486 New Air India Colony, Crue East, Bombay 400 029, India

Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464 Japan

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

Netherlands: E. Horn, B.B Weg 4, 9551 T.Z. Sellinger, Netherlands

Saudi Arabia: R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the

Henry C Rahm
Harold Schraf

Paul D Seamon
John E Tidwell

Moved, Left no address

Don Griffin (Canyon CA)

Membership Summary

Previous membership total	1535
Applications for membership	14
Resigned	16
Moved, left no address	1
Current membership total	1532

Notice to Members

AK Dutta, 72 Patbari Lane, Calcutta 700 035, India

SK Rungta, dba Ruby International, GPO Box 2252, Calcutta 700 001, India

The above parties are former ARA members, identified as dealers. Both have offered material to an ARA member, for which payment was sent in advance and accepted. The material has never been received, and repeated inquiries by the buyer (over a period of many months) have gone unanswered.

Caveat emptor.

CONTRIBUTING MEMBERS FOR 1987

Louis S Alfano	Cline A Handy
David H Atwater, Jr	Thomas L Harpole, Jr
Philip T Bansner	Peter H Hazdovac
William A Barber	Frank F Himpel
Thomas A Black, Jr	Walter H Hoffmann
Brian M Bleckwenn	William W Hunnell
Bruce A Bly	H B Hutton
Lawrence Boncer	Hermann Ivester
John F Bonner	Eric Jackson
R G Booth	Thomas E Jensen
Wilson E Born	Howard Karlin
William E Buford	John Keck
Honathan D Bulkley	James H Kinley
Henry B Burnett, Jr	Jon Koepke
William E Carrick	Fred J Kolcz
Dr Victor J W Christie	Joseph B Kozakeicz
Larry Cohn	William G Krempner
John M Conklin	John L Kuhn, Jr
Henry H Conlan	Karl T Lackemacher
Andrew C Cooper	William M Larrabee
Anne Crane	Coleman A Leifer
Wesley A Crozier	Arthur L Liberman
W R DeKay	Dr Erwin Lindenfeld
James R DePitts	Edward N Lipson
Robert A Dewey, Jr	Carter Litchfield
Dave Eakin	Russell J Logan
William Edgar, Jr	Rodney Lukas
Joseph S Einstein	Jerry D MacLeith
Paul J Fasser, Jr	William T McDonald
Richard A Friedberg	John J Michael
Gene R Gauthier	Michael J Morrissey
Myrna Golden	Ira L Moss
Michael A Gromet	Howard D Nelles

Frank Q Newton, Jr
S R Noble
George S Norton
Peter D Packard
Peter V N Philip
Elwood S Poore
Thomas W Priestner
John P Rahm, Jr
Daniel L Rhoades
George L Richards, II
Sanford Riesenfeld
Dr Richard F Riley
Charles Russ
Howard A Schneiderman
Fred Schuepbach
Eric J Scott

Norman Seidelman
John L Slane
Samuel S Smith
Mason Steinberg
Richard R Tancrell
Thomas M Tomc
Stanley R Trychel
Walter P Vetter
Ernest F Vilter
William H Waggoner
John B Webster
Leroy D Willey
Darwin Williams
Philip W Wyne
William H Yule

U.S. Sales Notes

J.D. MacLeith, U.S. Sales Manager

Box 1967

Huntington Beach, CA 92647

The United States Sales Circuits are alive and well. Now that Jim Giegerich has kindly relieved us of the catalogues, we have more time to concentrate on the circuits instead of trying to learn German, Italian, etc.

Our gross has exceeded \$4,000 with a limited number and selection of books circulating. We have quite a list of members requesting circuits covering the spectrum of all the back of the book items.

We have many requests for Match and Medicine material, but very few items are available at present. We will furnish the sales books if you will fill them with your dupes.

State Revenues, Cinderellas and Seals are in great demand. The better items of the first issues go well if they are not priced out of reason. Dated Docs and Stock Transfers are also hot items. We would like to encourage those members who have already received blank books to get them circulating.

We need books in all categories. A couple of observations that would assist us in our endeavor are as follows: (1) The circuits should be returned in two weeks. The U.S. circuits are averaging nearly a month in turn-around time. It is only fair that this be taken into consideration when future circuits are allocated. (2) When making up books, it is a great disadvantage to have the items mounted helter-skelter with many different types in the same book. So many of our members specialize in such a narrow field, it is a waste of postage to send out a book with one or two items of interest to that member. Of course some types are not numerous enough to fill a book, however, please keep this in mind.



3



4



17



31



23



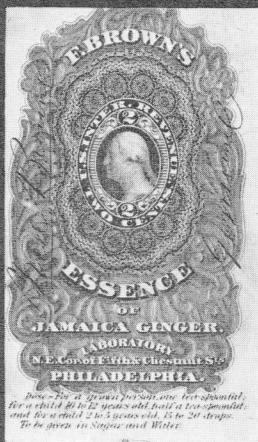
25



29



19



21



24



27



32



38



45A



47



50



36



48



53



49



55



58



51



56



60



64



52



57



59



62



65



116



74



71



76



77



68



123



124



125



127



126



154



130



119

ERIC JACKSON

Phone (703)481-1356

PO Box 1209 • Herndon, VA 22070-1209

MAIL AUCTION #29

CLOSING DATE: FEBRUARY 18, 1988

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; Virginia residents will have state sales tax added to their purchases. 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	Two cent Bureau issue (2798) used as a revenue on a Dec. 1, 1898 Newark, NJ check F	-----
2	R225 vertical strip of four F-VF	160.00
3	R226 punch cancel, perfin, s/h, sm scrape PH	200.00
4	R227 F punch cancel, wrinkles PHOTO	200.00
5	R435 vert strip of 4 VF cut cancel, s/h	100.00
6	R460 vert strip of 4 VF cut cancel	100.00
7	R510 vert strip of 4 VF cut cancel	110.00
8	R560 vert strip of 4 VF cut cancel	100.00
9	R616 vert strip of 4 VF cut cancel	60.00
10	R693 vert strip of 4 VF cut cancel	70.00
11	RB12a used on a Sept. 10, 1877 Rancocas, NJ check, stamp is cut cancel, F-VF	-----
12	RD18 VG	15.00
13	RN-M2* John F. Cobb & Co. check, vignette of Cobb office bldg in purple VF	35.00
14	RN-P5* Chicago, Rock Island & Pacific RR agreement VF	40.00
15	RN-X5a Pere Marquette RR parlor car ticket VF	15.00
16	RO147 wrapper VF	40.00
17	RS4b F-VF light crease PHOTO	45.00
18	RS18a VG	15.00
19	RS20a F-VF PHOTO	65.00
20	RS23a VG-F thin, wrinkle	15.00
21	RS38b cut at top, small thin PHOTO	55.00
22	RS40a F small crease	6.00
23	RS49b F small tear PHOTO	65.00
24	RS52d F-VF thin PHOTO	35.00
25	RS56d F light soiling PHOTO	70.00
26	RS63c F-VF small thin	10.00
27	RS64c F PHOTO	25.00
28	RS65e F small thin	10.00
29	RS66a VG-F stains, short perf PHOTO	55.00
30	RS68a F-VF short perf	7.00
31	RS73b thin, short perfs PHOTO	60.00
32	RS75u ultramarine VG usual trimmed perfs PH	65.00
33	RS88a VF thins	8.50
34	RS94b F small tear	14.00
35	RS95c F-VF thin	17.50
36	RS99b F-VF large thin PHOTO	40.00
37	RS103b VF sealed tear	15.00
38	RS104d F-VF thin, few short perfs PHOTO	30.00
39	RS105d F-VF thin, usual rough perfs	9.00
40	RS114c F-VF few short perfs	3.50
41	RS116c F few short perfs	10.00
42	RS117b VG-F small tear	25.00
43	RS119d F usual rough perfs	10.00
44	RS121d F usual rough perfs	15.00
45	Hostetter's Celebrated Stomach Bitters bottle label, beautifully engraved featuring a man on a horse fighting a dragon, coupon at bottom, faulty including crease, bit of upper left corner missing	-----
45A	RS138c F PHOTO	25.00
46	RS140a F	7.00
47	RS142d VG-F usual rough perfs, some short PH	45.00
48	RS143b F small tears, short perf PHOTO	150.00
49	RS148c VG PHOTO	65.00
50	RS154d* VG F PHOTO	20.00
51	RS160a VG-F stains PHOTO	300.00
52	RS161d F-VF thin PHOTO	17.50
53	RS165b stained, few short perfs PHOTO	120.00
54	RS167d F thin	12.00
55	RS169d F-VF thin, usual rough perfs PHOTO	75.00
56	RS175a repairs include pieces filled in, few stains, rare stamp PHOTO	2,000.00
57	RS176a F couple short perfs PHOTO	225.00
58	RS178a VF large thin PHOTO	150.00
59	RS190e VG stains PHOTO	60.00
60	RS197c F PHOTO	50.00
61	RS209d F thin spots	10.00
62	RS212c F stains PHOTO	75.00

63	RS213b F-VF thin spot	3.00
64	RS215d VG-F thin, small tear PHOTO	50.00
65	RS225d F PHOTO	22.50
66	RS227b F usual light creases, small thin	20.00
67	RS239d F usual rough perfs	8.00
68	RS240b F small thin, few short perfs PHOTO	50.00
69	RS240d F-VF usual rough perfs	15.00
70	RS249b F	22.50
71	RS250d F PHOTO	45.00
72	RS253b F faulty	12.50
73	RS261c F-VF thin	20.00
74	RS265d cut in at top PHOTO	200.00
75	RS273d F-VF	2.50
76	RS276b VF thin spot PHOTO	30.00
77	RS308 F-VF couple short perfs PHOTO	35.00
78	RS314 F small thin	20.00
79	RU6a VG light crease	30.00
80	Scott's Emulsion bottle label, ABNCo engraved with a man and large fish, VF couple thins	-----
81	RV15* VF	15.00
82	RY2 F-VF used on document for the transfer of a machine gun	120.00

MEDICINE COMPANY ALMANACS

Great pieces of Americana issued by the patent medicine companies containing testimonials as to the effectiveness of their products, among other interesting information. Most of the following were issued by companies utilizing private die stamps, and are so noted.

83	J. C. AYER & CO. (RS2-13) 1873 American Almanac, F-VF	-----
84	-1885 American Almanac F-VF, some damage to back cover	-----
85	-1897 American Almanac F flyspecks	-----
86	-1898 American Almanac XF and fresh	-----
87	-1899 American Almanac VF	-----
88	-1902 American Almanac F-VF	-----
89	-1903 American Almanac VF	-----
90	P. H. DRAKE & CO. (RS82-3) 1871-2 Morning, Noon and Night F covers damaged	-----
91	G. G. GREEN (RS92-3) 1880 Green's Atlas and Diary Almanac F small faults	-----
92	-1881-2 Green's Census & Diary Almanac F-VF cover lightly soiled	-----
93	HOSTETTER & SMITH (RS132-3, 285) 1878 United States Almanac F flyspecks	-----
94	-1887 United States Almanac VG faults	-----
95	-1889 United States Almanac VG faults	-----
96	-1892 United States Almanac VF cover is lightly faded	-----
97	-1893 United States Almanac VF	-----
98	-1895 United States Almanac VF cover is lightly faded	-----
99	-1897 United States Almanac F few faults with front cover	-----
100	-1899 United States Almanac half of front cover missing	-----
101	J. H. McCLEAN (RS170) 1890 Dr. J. H. McClean's Almanac VF	-----
102	PERUNA DRUG MFG CO. (essay) 1896 Peruna Almanac F-VF few cover faults	-----
103	-1910 Peruna Almanac VF	-----
104	RADWAY & CO. (RS193, 304) 1900 Radway's Almanac VF	-----
105	BARKER, MOORE & MEIN 1888 Barker's Almanac F few cover faults	-----
106	GIANT OXIE CO. 1905 Oxien Almanac VF	-----
107	SNUFF TE200C VF	5.00
108	TOBACCO TINFOIL Series 1868 Bronson & Messinger Fancy 1 oz F-VF	-----
109	-Series 1883 J. M. Layman Solare 104 1 oz F-VF	-----
110	-Series 1883 P. Lorillard Century 1 oz F-VF	-----

111	-Series 1890 D. H. McAlpin Virgin Leaf 1 oz F	-----
112	-Series 1890 D. H. McAlpin Navy 1 oz VG-F	-----
114	-Series 1902 Allen & Dunning Home Rule 1 oz VF	-----
115	-Series 1902 D. H. McAlpin Virgin Leaf 1 oz F	-----
116	HYDROMETER Series 1889 F-VF PHOTO	-----
117	LIQUOR PRESCRIPTION Bureau of Prohibition Series E duplicate F-VF	-----
118	-Bureau of Industrial Alcohol Series E duplicate F-VF	-----
119	POST OFFICE SEAL OX30* sheet of four with 2 tete beche pairs VF PHOTO	150.00
120	HAWAII Kahului RR 64 red VF	-----
121	PUERTO RICO RE42 F	60.00
122	-1902 \$1 brown on document with seal and ribbons F-VF	-----
123	GREAT BRITAIN Medicine Duty Booth #22 VF PH	-----
124	-Booth #45 F small stain PHOTO	-----
125	-Booth #119 Dr. John Hooper VF PHOTO	-----
126	-Thos. De La Rue & Co. £20 essay, VF on piece PHOTO	-----
127	BRAZIL-ANTARCTICA 160 R Consumo with violet h/s "ANTARCTICA" F thin, stains PHOTO	-----
128	-200 R Consumo with perfin "ANTARCTICA" F-VF	-----
129	-240 R Consumo with perfin "ANTARCTICA" F	-----
130	-300 R Consumo with perfin "ANTARCTICA" F PH	-----
131	-1000 R Consumo with perfin "ANTARCTICA" VG	-----
132	-2000 R Consumo with perfin "ANTARCTICA" VG	-----
133	-Telegraph Hiscocks 1b crease, 2a thin, 3b, F-VF unused	£13.00
134	INDIA International Passenger Service Fee Rs20 B/H #5, 50 copies, ECV \$50	£150.00
135	INDIA PRINCELY STATES-Alipura 2 an revenue, Koepfel/Manners #102, 7 copies, ECV \$65	445.00
136	-Bikaner Share transfer certificate with Rs5 KM type 60 unlisted, Rs10, KM 475, 7 copies, nice item ECV \$100	420.00+
137	-Dhami 4 an revenue KM#103, 10 copies, ECV \$150	1,500.00
138	-Indore Motor Vehicle Fee Rs 100, KM265, 2 copies ECV \$50	100.00
139	-Jaora 1 an revenue, KM162, 35 copies ECV\$50	175.00
140	-Jhind Court Fee 12 an, KM106, 10 copies ECV \$50	200.00
141	-Johhpur 12an on 8 an surcharged, KM116, 20 copies ECV \$50	500.00
142	-Keonthal Revenue 1an, KM101 on document	100.00
143	-Piploda Court Fee 2an, KM102 2 copies; 4an, KM105; Rs1, KM108 2 copies, ECV \$50	120.00
144	-Sailana Court Fee 1an, 2an, 4an, KM50-52 ECV \$50	175.00
145	-Sailana Court Fee 2an, KM51, 10 copies	500.00
146	-Samthar 2an, KM102, 15 copies; 4an, KM103, 4 copies, ECV \$150	1,030.00
147	-Samthar Court Fee 2an (2) KM101-102; 4an KM103, 2 copies; 8an KM106, ECV \$65	315.00
148	-Jaipur Municipal Council 15np entertainment, block of 32; Cow Home Raising charity fund label, booklet pane of 4, 8 pane; Healthy India charity label 1an, 20 copies, 4an, 20 copies, all mint, ECV \$50	-----
149	-selection of 65 various court fee, talbana ticket and revenues, nice lot, ECV \$100	895.00
150	CANADA FB13 F-VF	25.00
151	-FB52a* single F-VF (pair CV \$95) PHOTO	-----
152	-FSC17 F light crease	45.00
153	-FWM33* VF	20.00
154	-FWM49 F-VF PHOTO	65.00
155	-FX49 F	35.00
156	-Excise Tax, War Tax, Customs, cigar box of several thousand stamps sorted into glassines	-----
157	-collection/accumulation mounted on pages and stocksheets, almost 700 stamps, federal and provincial	-----
158	-Tobacco strips, Reworked Tobacco, Canada Leaf Only, Canada Twist Only, Tabac Canadien en Torquette, 49 different mounted in an approval book, F-VF all have been folded	-----
158	-Taxpays, cigars, cigarettes, tobacco strips, 46 various mounted in an approval book, most all different, all twentieth century	-----

LITERATURE

159	Essays and Proofs of United States Internal Revenue Stamps, George C. Turner, 1974, cloth 446 pages, new	-----
160	The Revenue Stamps of the United States, Christopher West (Elliot Perry), a reprint of the 1918 work, 1979, cloth, 112 pages plus 16 plates, new	-----
161	Series of 1941 Wine Revenue Stamps of the United States of American, Ray W. Bidwell, 1965, card, 44 pages	-----

Member's Ads

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

1. One ad per issue per member; send only one ad at a time.
2. Send ad on post card or card enclosed in envelope only (no letters or aerograms please).
3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to:
Editor, *The American Revenuer*
Rockford, Iowa 50468-0056 USA

France and Italy Hunting Stamps and U.S. Ducks mint—Arkansas 1983-4 Numbers 90001-1600000—\$50.00, used \$10.00. North Dakota (SG/H) 1982 Hunter Strip of 5—\$1000.00, Res Youth mint or used 1981-7 each \$2.00. Illinois Green Wing Teal error—\$3000.00. David H Curtis, 1806 Sycamore, Killeen, TX 76543-3239. *530*

Need recent signed copies of state duck stamps. Will trade my RWs or other state fish and game stamps for them. Rog Beals, Box 210, Montevideo, MN 56265. *531*

1988 Scott United States Specialized Catalogue, a must for U.S. collectors, only \$15.95 postpaid. Eric Jackson, Box 1209, Herndon, VA 22070-1209. *532*

Wanted to buy! For my inexpensive Cinderella packets—common U.S. revenues (federal & state), foreign

revenues, revenues with perforations, punches, labels, locals, foreign Christmas seals, express & registration labels, reprints, etc. suitable for beginner's packets. Undamaged only. Send what you can spare for my check. Jacob Kisner, 254 Park Avenue South, PHF, New York, NY 10010. *533*

Duck Stamps for pleasure and profit. Buying-selling. Federal, state, new issues. Send SASE for lists. Reuben Klein, 131 Saddle Rock Road, Valley Stream, NY 11581.

Wanted US possession revenues including P.I., D.W.I., etc. especially Puerto Rico. Collections, singles and documents. Small to large lots. Send for offer or price your lot. Howard Nelles, 671 Centre St., Jamaica Plain, MA 02130. *535*

U.S. Consular stamps "RK" on documents. H. Ritter, 68 Heatherwood Hills, Norristown, PA 19403-1944. *536*

Hey State Revenuers—got in a "lot" of stamps of the different state tax paid, and am beginning to sort them out. Let me know your interests now, and when they get sorted out I'll be in touch. "Lot" includes couple of full sheets Ohio Wine, etc. Drop a line. I. Bayer, DIB Enterprises, Box 18032, Cleveland, Ohio 44118. *537*

We pay 1/2¢ each for Scott listed USA revenues. Cut or punch cancels OK. Domzall, 904 Wright \$4B, Richmond, CA 94804. *538*

Newcomers to U.S. revenues. Looking for personalized service and assistance? Let me know how I

can be of help to you. Low cost approvals and/or want lists filled. Also have material of interest to intermediate and advanced collectors. Please contact: Gene R Gauthier, Box 2548, Oshkosh, WI 54903. Serious buyer too of U.S. revenue collections and accumulations.

License Plates, disabled veterans key chain tags, B.F. Goodrich key chain tags, dashboard discs, windshield registration stickers, windshield inspection stickers, chauffeurs badges and auto related items. Dr. Ed. Miles, 888-8th Ave, NYC, NY 10019. *540*

Wanted to Buy R27s: Need cancels, documents and multiples (blocks, strips, pairs) for one issue exhibit in preparation. Also plating material desired (singles, margin copies) for plate reconstruction. Your help appreciated. Steve Eckerman, 2600 Lake Dr, SE, East Grand Rapids, MI 49506. *541*

For Sale. Kene Kellys Catalog of the Fiscal Stamps of the Kantone and Gemeinden of Switzerland Volume Two. 200 pages Kanton Zürich and Kanton Basel-Land and their Gemeinden. 45 Swiss Franks plus postage of 3.30 SFr. Order from Gene Kelly, Steinerstrasse, (CH) 8253 Diessenhofen, Switzerland.

Seeking "local" (non-bureau) printed cancels on playing card stamps (RFs). Will buy or trade for same or your area. Also desire info about what you have for listing to appear in TAR. Andrew Cooper, 124 Dogwood Dr., Loveland, OH 45140. *543*

Scam—continued from page 2

the area of postage stamps, Scott has wisely and steadfastly refused to include abusive stamps in either its catalogs or albums. We hope that they follow the same policy toward the New Hampshire \$50 waterfowl stamps and any such stamps issued by other states. SRS members are urged to write directly to the President of Scott Publishing Company (Mr. Wayne Lawrence, Scott Publishing Co., 911 Vandemark Rd., Sidney, OH 45365) and express their feelings on this issue.

The "Dealer Order Form/1987 New Hampshire Governor's Edition Duck Stamp/by Robert Steiner" lists the following prices: Regular Edition stamp mint \$4.00, Regular Edition stamp artist signed \$5.00, Governor's Edition mint stamp \$25.00, Governor's Edition hand signed stamp \$37.50, Flyers \$.05 and Shipping \$2.00 per order. Dealers are asked to "Please XEROX this form for future orders."

REVENUES WANTED

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

AJAX STAMP CO.

P. O. Box 69, Caseville, MI 48725

ASDA

Albert Spaeth, ARA

APS

For A Mail Auction With A Difference

Write For Our Latest Catalogue.

Revenues Are Always Included

Literature: U.S. Internal Revenue Stamps, Hydrometers, Lock Seals.

Reprint of the Springfield List: \$11 ppd.

H.J.W. Daugherty

P.O. Box 1146, Eastham, MA 02642

IMMEDIATE PAYMENT

Revenues, Documents, Revenue Stamped Paper
U. S. & Possessions
Mexico, Canada-Worldwide
Ship insured with price or for offer
Also selling - send SASE for latest pricelist

W. G. KREMPER

P. O. Box 693, Bartow, FL 33830

Phone 813-533-9422 (evenings)

PHILATELIC LITERATURE

- Revenue Catalog of Hong Kong
Huygen. Fully Illustrated in Color (1979) \$10.69
- Catalog of the Fiscal Stamps of Switzerland
Kelly. Illustrated Vol I (1986) \$21.00
- Medicine Tax Stamps Worldwide
Griffenhagen. Many Illus (1971) \$5.25
- Series of 1941 Wine Stamps
Bidwell. Fully Illustrated \$5.65

Harry W. Heuer

205 East Nassau Street, Islip Terrace, NY 11752



REVENUES CINDERELLAS & LITERATURE

Need we say more? We believe our postal bid sales have the widest range of material available from anyone in Europe, and we also offer dozens of books on Revenues & Cinderellas of all sorts. Catalog FREE, write or telephone today to find out more!

GLASS SLIPPER - Andrew Hall, ARA
PO BOX 62 YORK, ENGLAND YO1 1YL
Telephone (UK Code) + 904 701505

DAVID F. CHASSY

"Peddler 1st Class"

— **U.S. REVENUES** —

Will be glad to assist you in expanding and enhancing your collection. If you will send \$1 postage for my comprehensive series of U.S. Revenue Lists, all carefully graded and modestly priced, I will do my best for you.

Established 1939: **ARA ASDA**
Box 2302-R Babylon, NY 11703

Back issues of The American Revenuer

Back issues of The American Revenuer from 1977 to the present and the 1978, 80, 82 and 84 Directories are available from the Editor with the exception of the following issues: Jan & Apr 1977; Jan 1978; Jan 1980; May & Jun 1981; Apr, Jul-Aug & Oct 1982. All issues and Directories are \$1.50 each, \$15.00 for the full year of 10 issues postpaid anywhere. Checks on U.S. banks or money orders in U.S. dollars please.

Kenneth Trettin, Editor TAR
Rockford, Iowa 50468-0056

Canada Revenues

Bought & Sold. Want lists invited.
Regular mail auctions and fully illustrated price lists, sample copy FREE.

1987 CANADA COLOR REVENUE CATALOG
WITH 529 COLOR PHOTOGRAPHS US\$7.00
2 Vol. Canada revenue album US \$64

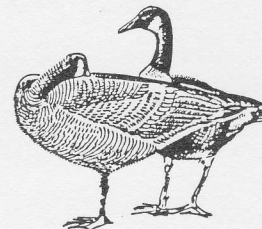
E.S.J. VAN DAM LTD.

P.O. Box 300A, Bridgenorth, Ont.
Canada K0L 1H0

STATE DUCK STAMPS

**BUYING...BUYING...BUYING
NEW HIGH PRICES!**

We urgently need the following State Duck STAMPS! (Not the prints, just the stamps.) Prices quoted are for mint stamps without any faults. Used stamps are also wanted...send for prompt, fair cash offer. We also buy Federal Stamps, both mint and used. Large quantities accepted!



SAMPLE PRICES PAID

California 1971 Pintails	\$250.	Illinois 1977-81 Price Each	30.	Ohio 1984 Teal	10.
California 1972 Canvasbacks	1,400.	Maine 1985 Eiders	15.	Oklahoma 1980 Pintails	12.
Florida 1979 Teal	40.	Michigan 1977 Canvasbacks	165.	Oklahoma 1981 Canada Geese	7.
Illinois 1975 Mallards	400.	Missouri 1979 Canada Geese	400.	South Carolina 1982 Wood Ducks	20.
Illinois 1976 Wood Ducks	60.	Missouri 1980 Wood Ducks	40.	South Carolina 1982 Mallards	20.
		Missouri 1981 Lesser Scaup	20.	South Carolina 1983 Pintails	20.
		Nevada 1979 Canvasbacks	20.	Tennessee 1979 Mallards	50.
		New Hampshire 1983 Wood Ducks	45.	Tennessee 1979 Non-resident	500.
		New Hampshire 1984 Mallards	25.	Texas 1983 Widgeons	90.
		New Hampshire 1985 Teal	20.		
		North Dakota 1982 Canada Geese	30.		
		North Dakota 1983 Mallards	20.		
		Ohio 1983 Mallards	15.		



ALL HUNTER TYPE WANTED FROM NORTH DAKOTA & MONTANA!!

Ship via Registered Mail — Immediate Payment!! Please include your phone number when shipping. All other stamps wanted...ship for offer

**Write for FREE 20 page list of Duck Stamps,
Albums & collecting accessories.**

Sam Houston Philatelics

P.O. Box 820087, Houston, TX 77282-0087 — (213) 493-6386 — (800) 231-5926

Ask for Bob Dumaine - owner

ARE YOU A COLLECTOR OF U.S. & WORLDWIDE STAMPS, COVERS & REVENUES?

AUCTION SCHEDULE US & Worldwide Stamps & Postal History

Auction No. 188
February 5-6, 1988

Auction No. 189
March 25-26, 1988

We regularly offer Stamps, Revenues & Postal History in our renowned "Especially for Specialists"® Public Auctions.

AN INVITATION TO CONSIGN

Individual stamps, covers or collections for Public Auction or Private Treaty Sale

WE ALSO PURCHASE OUTRIGHT!

Contact us first describing your material. Include your address and phone numbers.

WHAT IS A SCHIFF "ESPECIALLY FOR SPECIALISTS"® AUCTION?

It's an auction designed with YOU in mind, whether you are a buyer or a seller of U.S. or Worldwide stamps. If you do not get our catalogues you are missing out! Send U.S. \$8.50 (U.S. \$12.50 overseas) for a year's subscription to catalogues and prices realized or send U.S. \$1.50 for our next auction catalogue and prices realized (U.S. \$1.00 catalogue only).

Catalogues picked up at our office are complimentary.

Jacques C. Schiff, Jr., Inc.

195 Main Street

Ridgefield Park, New Jersey 07660

201-641-5566 • from NYC 662-2777



Est. 1947 • Licensed and Bonded Auctioneers