

The American Revenuer

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The largest collection
of Mosquito Reservation stamps is being broken up. A
complete listing and discussion of these stamps
appears inside, beginning on page 29.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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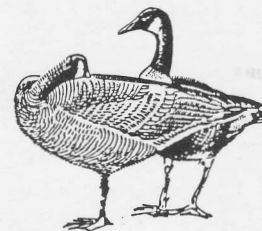
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Illinois 1976 Wood Ducks	60.	Missouri 1980 Wood Ducks	40.	South Carolina 1982 Mallards	20.
		Missouri 1981 Lesser Scaup	20.	South Carolina 1983 Pintails	20.
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		New Hampshire 1983 Wood Ducks	45.	Tennessee 1979 Non-resident	500.
		New Hampshire 1984 Mallards	25.	Texas 1983 Widgeons	90.
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The American Revenuer

The Journal of International Fiscal Philately

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President's Column

Things are moving right along in ARA land. Our 1988 Convention is in order: the prospectus for NOJEX is enclosed within this issue of TAR, speakers on several interesting topics for revenue collectors have been scheduled, an informal ARA dinner is set for Saturday evening (May 28th).

If you plan on attending the convention and would like to attend the ARA dinner, please let me know by May 1, 1988, so that we can make arrangements well ahead of the show. Often, members arrive at the show, decide they would like to attend the ARA dinner and we cannot accommodate them because the restaurant has not set aside additional space. If you can, plan ahead and drop me a note with your name, we will make a tentative reservation for you.

I have some information on hotel accommodations, and I am expecting some additional information regarding other hotels or motels within a short drive from the show location. If you would like to receive a packet with this information, please write to me and I will send it to you as soon as it is available.

THE AMERICAN REVENUER

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

Richard Friedberg, ARA President

As of January 1988 the ARA has an additional publication fund that will enable us to publish some worthwhile studies on revenue stamps and fiscal history. This fund is known as the Vernon R. Thomson Fund and was created by the bequest of the late Vernon R. Thomson of Elk Grove, CA.

Vernon Thomson became a member of the ARA in 1975 and remained a member until his death in January 1987. In his will, Mr. Thomson specified that the ARA receive funds to be used to fund study group projects and book publications. The gift from Mr. Thomson's estate received by the ARA was approximately \$16,400, which makes it the largest such gift that we have even received in our history.

We have a book that is currently in the early stages of production, and it will be the first ARA publication sponsored under the Vernon R. Thomson Fund. Any studies that we publish that are financed through this fund will have the imprint of the Vernon R. Thomson Fund on their title page.

I hope that each of you has paid the 1988 ARA dues which were mailed out last fall. We have kept the dues at a very reasonable \$15 for some time and can continue to keep the dues at this level only if everyone pays in a timely fashion. So...if you have not yet paid your ARA dues, please do so right away.

If you have any ideas or suggestions on how we can improve the ARA or make it more attractive to potential members, please put them in writing and send them along, either to me or to any of our board members. The names of our board members can be found in each issue of TAR on the society pages near the end of the issue (with the Secretary's Report). We welcome your ideas!

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U.S. Documentary Taxes on Transactions in Confederate Currency

by Michael Mahler, ARA

As explained in a forthcoming companion article, the U.S. documentary taxes enacted in 1862 and thereafter were construed by the federal government to apply also to the "rebellious states" of the Confederacy, the documentary tax stamps to be applied as they became available (Mahler, 1988). I will consider here one particular class of taxable documents executed in the Confederate States, namely those for which the tax depended on the amount of the transaction. This includes such common types as deeds, mortgages and promissory notes, for each of which there would presumably have been a strong motivation to retroactively pay the stamp tax, thereby ensuring the validity of the document in any legal proceedings. A complete listing of other documents in this class, together with all tax rates, is given by Mahler (1982a, b). These transactions were made in Confederate currency, while the stamp taxes were of course based on transactions in U.S. funds. This problem was but a tiny facet of a much larger one that plagued the postwar South, that of evaluating the thousands of contracts and obligations made in the rapidly depreciating and finally worthless Confederate currency. Having generated an important body of legal precedent, this once vexing question can now be seen as little more than an enjoyable puzzle for the fiscal historian.

As intriguing as this situation is, especially as the values of both currencies are well known to have varied widely during the war, I would not have been motivated to investigate further had I not had the good fortune to acquire two of the documents in question. The most interesting is a handwritten deed executed in Amherst County, Virginia, on March 8, 1864, conveying a half share in 360 acres of land for \$6,300. At bottom is a pair of 50¢ Mortgage stamps tied by the manuscript cancel, "W D Hix D Collr 3 Divn 4th Dist Va. June 18th 1867," evidently that of a deputy collector. The \$6,300 referred to must have been in Confederate funds. Amherst County lies immediately north of Lynchburg, about eighty miles west of Richmond, the Confederate capital, and just thirty miles northwest of Appomattox Court House, the site of Lee's surrender. This area was within the firm control of the Army of Northern Virginia until the very end of the war. Moreover,

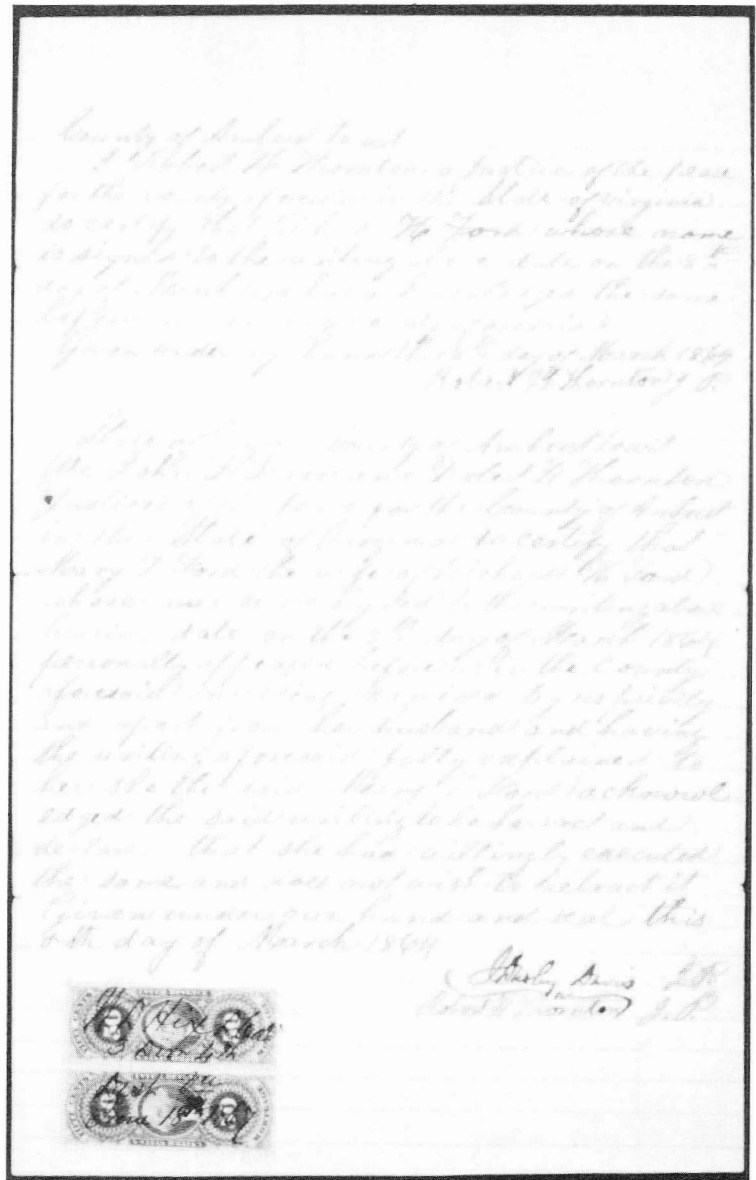


Figure 1. Reverse side of deed executed in Amherst County, Virginia, on March 8, 1864, conveying land for \$6,300 in Confederate funds, with \$1 stamp tax paid June 18, 1867.

the signature of the deputy collector on the stamps makes it virtually certain that the \$1 tax payment was correct, and if the \$6,300 had been in U.S. currency, the tax would have been \$10 (Mahler, 1982a). Instead, the \$1 paid was appropriate for



Figure 2. Closeup of stamps affixed to the deed shown in Figure 1, with cancel reading "W D Hix D Collr 3 Divn 4th Dist Va. June 18th 1867."

property valued at over \$500 and up to \$1,000 in U.S. funds. The most straightforward and satisfying explanation of this would be that on March 8, 1864, \$6,300 Confederate was worth the equivalent of \$500 to \$1,000 U.S. This was probably, but not necessarily, the case given the following official pronouncement:

"A person who holds an unstamped conveyance founded upon a 'confederate currency,' consideration will be allowed to affix such stamp thereto as he may think sufficient, and no prosecution will be instituted by direction of this Office for the recovery of a penalty for failure to stamp it according to the nominal amount of such consideration. If the parties interested elect to stamp it according to the actual value of the consideration in United States currency at the date of its delivery, they will be allowed to do so, *taking their own risk of the sufficiency of the stamp.*"

"The validity of a deed is a question for the courts. It is one of importance to the parties, but not to this Office, any further than the insufficiency of the stamp may affect the revenue."

"The foregoing is applicable to other instruments as well as to deeds."

In other words, in case of uncertainty one was free to pay more than the required amount but had better not pay less!

I was determined to map the equivalence between the Confederate and U.S. currencies, but initially uncertain as to how to proceed. It seemed a reasonable surmise that any direct exchange of the two would have been considered treasonous by both governments, and thus infrequent, difficult to docu-

ment, and not necessarily an accurate index of relative values.² I therefore chose the indirect approach of finding a commodity regularly bought with both currencies, and using its prices to relate them to each other. After some interesting false starts,³ it became obvious that the most convenient intermediate was gold.

Fuller's *Confederate Currency and Stamps* (1949) contains the following excerpt from the *Augusta Constitutionalist* of June 9, 1865:

"In consequence of numerous inquiries daily as to the price of gold for Confederate notes during a certain period, we have, for the convenience of our citizens who may have settlements to make, prepared a table from our books showing actual sales from January 1, 1861, to May 1, 1865.

"F. C. BARBER & SON, Exchange Brokers.

"Augusta, Ga., June 9, 1865.

"Prices of gold for Confederate notes:

"1861, January 1 to May 1, 5 percent; December 15, 30 per cent.

"1862, January 1, 20 per cent; April 1, 75 per cent; June 15, 2 for 1; September 1, 2.50 for 1.

"1863, February 1, 3 for 1; March 15, 5 for 1; July 1, 8 for 1; October 1, 13 for 1; December 15, 21 for 1.

"1864, January 1, 22 for 1; October 1, 27 for 1; December 31, 51 for 1.

"1865, January 1, 60 for 1; March 1, 55 for 1; April 20, 100 for 1; April 28, 800 for 1; April 30, 1000 for 1; May 1, 1,200 for 1, which was the last active sale of Confederate notes."—*Macon Telegraph.*

Considerable searching for a more comprehensive listing led finally to the classic work of Schwab (1901), which gives the following values, based primarily on market reports in the Richmond, Charleston and New Orleans newspapers.

Table 1
Average Monthly Value in Confederate Dollars of One Gold Dollar.

	1861	1862	1863	1864	1865
Jan.		1.2	3	21	53
Feb.	1	1.2	3.3	23	58
Mar.	1	1.3	4.1	22	61
Apr.	1	1.5	4.5	21	
May	1	1.5	5.2	19	
Jun.	1	1.5	7	17	
Jul.	1.1	1.5	9	20	
Aug.	1.1	1.5	12	22	
Sep.	1.1	2	12	23	
Oct.	1.1	2	13	26	
Nov.	1.2	2.9	15	30	
Dec.	1.2	2.9	20	38	

The corresponding values of the U.S. greenback versus gold at the New York Gold Exchange can be found in Wesley C. Mitchell's monumental compendium, *Gold, Prices and*

¹These paragraphs appear in Office of Internal Revenue Publication Series 2, No. 10, entitled "United States Internal Revenue—Stamp Duties, Schedules B and C—Law and Regulations Concerning the Purchase and Use of Internal Revenue Stamps.—October 24, 1866." This was printed in *The Internal Revenue Record* of November 24, 1866 (4:162-166). They also appear in periodically updated versions of this publication, numbered Series 3, No. 10 through Series 6, No. 10, dated 1867-1871, all of which were also printed in *The Internal Revenue Record*.

²Later I found confirmation of this in Schwab (1901, pp. 161-163).

³Cotton suggested itself, but once the war began cotton sales in the North were presumably small and erratic. Relative prices of foodstuffs such as wheat, corn, beans, etc., may have been appreciably affected by regional differences in availability, and similar

Wages under the Greenback Standard (1903),⁴ and are given in Table 2.

Table 2.
Average Monthly Value in U.S. Banknotes
of One Gold Dollar

	1861	1862	1863	1864	1865
Jan.	1	1.025	1.451	1.555	2.162
Feb.	1	1.035	1.605	1.586	2.055
Mar.	1	1.018	1.545	1.629	1.738
Apr.	1	1.015	1.515	1.727	1.485
May	1	1.033	1.489	1.763	1.356
Jun.	1	1.065	1.445	2.107	1.401
Jul.	1	1.155	1.306	2.581	1.421
Aug.	1	1.145	1.258	2.541	1.435
Sep.	1	1.185	1.342	2.225	1.439
Oct.	1	1.285	1.477	2.072	1.455
Nov.	1	1.311	1.480	2.335	1.470
Dec.	1	1.323	1.511	2.275	1.462

These tables allow the calculation of a good working estimate of the equivalence between the Confederate and U.S. currencies at any time. For example, returning to the case at hand, in March 1864, \$1 U.S. was equivalent, on average, to \$13.51 Confederate. Using this figure \$6,300 Confederate was then worth \$467 U.S. This does not fall within the \$500 to \$1,000 range corresponding to the stamp tax of \$1, but it is encouragingly close. There are several plausible explanations for the discrepancy. One is that as discussed above, the party responsible may not have used a process of currency conversion, but simply followed the official directive to "affix such stamp as he may think sufficient," based on an estimate of the value of the land. Alternatively, if a currency conversion based on gold prices was made, the figures used might have differed somewhat from those given here.

As I first learned them, the data tabulated above were hard won, the results of a painstaking search through a small mountain of books that dealt only peripherally, if at all, with the evaluation of Confederate transactions in terms of U.S. funds. I was naively beginning to believe I might be breaking

objections could be raised in the case of most manufactured goods because of the limited number of factories in the South.

⁴This amazingly detailed work contains over 600 pages of analysis and closely-spaced statistics on chronological variations in wages and commodity prices during 1860-1880, in addition to the daily range of prices for greenbacks against gold during 1862-1878. Incidentally, startling as it seems in these days of trillion dollar national debt and readily expandable money supply, the gold premium disappeared at the end of 1878 because the government, having suspended specie payment by the Treasury on December 30, 1861, and issuing \$450 million in greenbacks during 1862-1863, an emergency measure of arguable constitutionality, resolved at the close of the war to retire this outstanding debt and resume specie payments. It took thirteen years, but by December, 1878, a greenback dollar was worth a dollar in gold.

new ground, even congratulating myself on a job well done, when I finally stumbled onto a work that set me straight. Dawson and Cooper's treatise of over a hundred pages in the 1934 *Michigan Law Review* on "The Effect of Inflation on Private Contracts: United States, 1861-1879" took me from my isolated musings straight into the turmoil that was the postwar South. Here, on the first few pages, are gold prices similar to those of Tables 1 and 2 above, as a mere prefatory note to a fascinating but bewildering array of issues illustrated by hundreds of court cases. Here are treatments of the doctrine of illegality, by which *carpet-bag* reconstruction judiciaries initially sought to hold entirely illegal all private transactions in which Confederate money had been used; the *scaling acts*, by which the various states established a number of methods for translating obligations in Confederate currency into U.S. funds; the disputed constitutionality of the Northern legal tender acts, which authorized issue of the greenbacks and declared them to be legal tender for all transactions; the legality of clauses specifying payment in gold or silver; and dozens of side issues, until anyone but a legal scholar, it seems, must declare that there is more there than he wanted to know about Confederate contracts!

Among the scaling acts, those of North and South Carolina are the most immediately *appropos* to the analysis presented above. North Carolina restricted itself to relating Confederate funds to gold, issuing the set of monthly equivalents given in Table 3.

Table 3.
"Scale of depreciation of Confederate
Currency, the gold dollar being the unit
and measure of value, from November
first, one thousand eight hundred and
sixty-one, to May first, one thousand
eight hundred and sixty-five."

	1861	1862	1863	1864	1865
Jan.		\$1.20	\$3.00	\$21.00	\$50.00
Feb.		1.30	3.00	21.00	50.00
Mar.		1.50	4.00	23.00	60.00
Apr.		1.50	5.00	20.00	100.00
May		1.50	5.50	19.00	
Jun.		1.50	6.50	18.00	
Jul.		1.50	9.00	21.00	
Aug.		1.50	14.00	23.00	
Sep.		2.00	14.00	25.00	
Oct.		2.00	14.00	26.00	
Nov.	\$1.10	2.50	15.00	30.00	
Dec.	1.15	2.50	20.00	—	
		Dec. 1st to 10th, incl.		35.00	
		10th to 20th, incl.		42.00	
		20th to 30th, incl.		49.00	

[From "An Act to Establish a Scale of Depreciation of Confederate Currency, Public Laws of the State of North Carolina, 1866, ch. 39.]

Not surprisingly, these values are very similar to those already listed in Table 1.

South Carolina went further, declaring the value of Confederate notes in "lawful money of the United States," for each day during the war, to be as shown in Table 4. Between any two successive dates listed, the value was declared to change in linear fashion.

Table 4.

Value in Confederate Banknotes of One Dollar Lawful Money of the United States.

	1861	1862	1863	1864	1865
Jan. 1	\$1.05	\$1.20	\$2.30	\$13.90	\$26.00
15				12.90	29.63
31	1.05	1.22	1.94	12.82	24.39
Feb. 1	1.05	1.22	1.94	12.74	24.51
15				13.12	22.86
28/29	1.05	1.48	1.89	16.35	27.22
Mar. 1	1.06	1.48	1.89	16.35	27.50
15				11.72	32.20
31	1.06	1.73	3.50	11.51	46.35
Apr. 1	1.07	1.73	3.50	11.44	46.35
15				12.13	54.79
				(20th)	68.44
				(26th)	132.45
30	1.07	1.87	3.80	11.11	
May 1	1.08	1.87	3.80	11.30	833.00
15				10.40	
31	1.08	1.89	4.48	9.47	
Jun. 1	1.09	1.89	4.45	9.47	
15			5.13		
30	1.09	1.90	5.47	7.05	
Jul. 1	1.10	1.90	5.51	7.05	
15	(20th)	1.83	7.75	8.00	
31	1.10	1.90	10.93	7.84	
Aug. 1	1.10	1.90	10.85	7.84	
15			12.00	8.62	
31	1.10	2.17	11.02	8.54	
Sep. 1	1.11	2.17	11.02	8.54	
15			10.68	9.86	
30	1.11	2.23	9.22	14.06	
Oct. 1	1.12	2.23	9.22	14.06	
15			8.01	11.62	
31	1.15	2.30	8.96	11.60	
Nov. 1	1.15	2.30	8.96	11.06	
15			10.54	11.91	
30	1.20	2.33	13.51	13.91	
Dec. 1	1.20	2.33	13.51	14.09	
15	1.30		14.00	14.89	
31	1.20	2.30	13.90	22.22	

[from "An Act to Determine the Value of Contracts Made in Confederate States Notes or Their Equivalent," South Carolina Statutes, 1869, No. 187.]

The method utilized to calculate these values was not revealed. However, the extreme variations during certain months, especially March, July and November 1863 and September and October 1864, suggest that the two currencies were related via the prices of a volatile intermediate, which

was probably gold.⁵ Whatever the method, there is a rather good agreement between these values and those calculated from Tables 1 and 2.

It is important to note that these scaling tables of North and South Carolina were not declared to be binding on the courts, but were evidently intended to be merely advisory. There were excellent reasons for this, and for their exposition I cannot do better than to quote Dawson and Cooper.

"The refusal [of other state legislatures] to state a single scale of values for Confederate currency involved the important assumption that neither United States currency nor gold could be used as a fair index. This assumption was abundantly justified by all the evidence that survives from the Confederate period. Some traffic there was in Northern greenbacks, secret and illicit at first, and with the open connivance of Confederate authorities toward the end of the war. The sale of gold remained throughout perfectly legal, and gold markets were organized in the larger cities. But neither of these monetary media was used in a sufficient amount to serve as a standard of value. Nor did they reflect with any accuracy the internal purchasing power of Confederate money. The price of gold, as to which full evidence was available, was largely determined by extraneous factors, for gold was the chief medium for speculation on the military and political prospects of the rebellion. Furthermore, the widespread demand for some stable repository of value tended to raise the price of gold above that of other commodities. To adopt the current gold-prices of Confederate paper money would therefore have the effect, for most of the inflation period, of exaggerating the depreciation of Confederate money and reducing the amount of the creditor's recovery.

"As a matter of fact, the objection to the use of more stable currencies (gold or Northern greenbacks) cut much deeper. Even if corrections were made for the excessive price of gold due to abnormal demand, the purchasing power of Confederate money could not be ascertained in any such general terms for all classes of commodities. The difficulties were the same as those which precluded any general legislative scale, whether based primarily on gold prices or on a general index of commodity prices.

"The result was that in most of the Southern states no effort was made to fix a uniform value of Confederate money for all classes of contracts. Where any measure of recovery was expressly adopted by statute, it was usually declared to be the value of the consideration furnished for the debtor's promise to pay."

It should be noted that despite the sound objections just stated, the values of the North and South Carolina tables, or others like them, were in fact used in a great many cases, as much for convenience and expedience as for any strong belief in their accuracy.

To illustrate the alternative "consideration" method defined above by Dawson and Cooper, in the case of the Virginia deed under investigation here, the stamp tax would be based on the estimated value in U.S. funds of the land conveyed, rather than on the value of the \$6,300 Confederate paid for it. In operation, this method usually proved highly inexact. It is

⁵In contrast, the rapid increase in February 1864 and the subsequent decreases of the next four months, can be attributed primarily to the Confederate currency reform enacted on February 17, by which a new issue of notes was exchanged for those in circulation at the rate of \$2 for \$3, with a deadline of April 1 (Fuller, 1949).

constructive to consider what Dawson and Cooper refer to as only Southern case which fully reveals the process of valuation adopted by the trial court.

"*Thomas v. Raymond* was an action by a vendor to foreclose a purchase money mortgage. The land involved was residential property located in Greenville, South Carolina. The property had been conveyed to the purchaser on August 25, 1863, at a time when Confederate money was well started on its downward skid. The mortgage was given to secure the sole purchase price of \$7,000, which was made payable six months after the ratification of peace with the United States, or sooner at the mortgagor's option. The purchase price was shown to have been computed on the basis of current Confederate money prices, so that the case came clearly within the South Carolina scaling act. The trial court assumed and the Court of Appeals agreed that the value of the property at the date of the sale should be the measure of the purchaser's obligation. A commissioner appointed by the trial court therefore proceeded to take evidence as to the value of the house and lot in August 1863. The witnesses examined estimated the value at various figures ranging between \$1,500 and \$3,000 in 'good currency' and between \$3,000 and \$12,000 in Confederate money. The evidence further showed that four other houses in the same town had been sold during 1863 for \$17,000, \$16,100, \$9,000 and \$5,500 respectively. The witnesses were not clear as to whether these houses were more or less valuable than the plaintiff's house. One witness testified that the house which had sold for \$5,500 was 'a fine, large house' on Main Street near the business section and that it brought more than twice as much as plaintiff's house would have sold for at the time, though he (the witness) would have preferred to have plaintiff's house. The other evidence being no more conclusive than this, the commissioner finally added up the values stated by all the witnesses, divided this total by the number of witnesses, and then proceeded to add 25 per cent on the ground that the influx of war refugees into Greenville at about the time of the sale had further augmented the values of all local real estate. The findings of the commissioner were approved by the trial court and eventually by the Court of Appeals, with the exception of the 25 per cent supplement, which was held to be unauthorized."

A more fundamental legal shortcoming of the "consideration" method was that it contravened a large body of legal precedent; indeed, it was eventually found unconstitutional by the Supreme Court. Again quoting Dawson and Cooper,

"In ordinary contracts for the delivery of commodities it had been decided before the middle of the nineteenth century that the proper measure of damages was *the value of the commodity promised at the time and place of delivery*. Contracts for payment of Confederate money could be placed within this general rule by treating Confederate treasury notes as a mere commodity, like wheat, cotton, or bank notes. This analysis was rendered more plausible by the fact that Confederate notes had been issued by a rebel government and therefore, after the war was ended, did not possess the legal attributes of money. Starting with this premise, it would follow that accepted

rules of damages were very materially altered by legislation which adopted *the value of the consideration given*, instead of the value of the money promised."

Strictly speaking, the only state courts to consistently follow correct legal principles in evaluating obligations of the Confederate period appear to have been those of West Virginia, a state in which such cases were rather seldom heard.

"The West Virginia cases ... consistently held lower courts to their distasteful task. The Court of Appeals first rejected the gold value of Confederate money as a universal guide, for excellent and convincing reasons. It likewise rejected the value of the consideration furnished, following at this point the reasoning of the Supreme Court of the United States. Its conclusion was that trial courts must ascertain in each case the purchasing power of Confederate money at the place

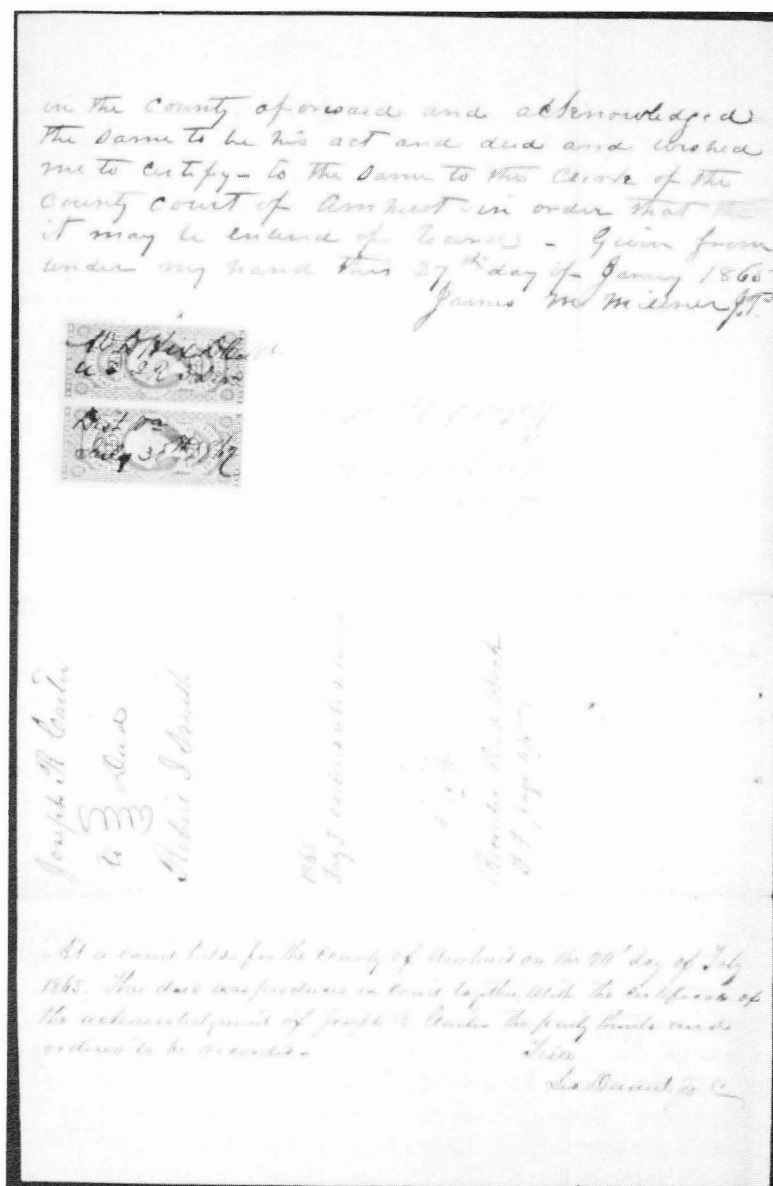


Figure 3. Reverse side of deed executed in Amherst County, Virginia, on January 27, 1865, conveying land for \$510, evidently in Confederate funds, with 50¢ stamp tax paid July 30, 1867.



Figure 4. Closeup of stamps affixed to the deed shown in Figure 3, with cancel reading "W D Hix D Collr USIR 3 Divn. Dist Va. July 30th 1867."

and date of the particular transaction. The method suggested was to take evidence of 'the average prices of property, real or personal, just before the war' and compare them with 'the prices of such property in Confederate notes' in the county and on the date of the contract. No protest by trial courts is recorded; apparently they proceeded with their heroic task, if not cheerfully, at least without complaint."

In fact, the relevant Supreme Court decisions had almost no practical effect, since they were delivered only in 1875 and later, after the flood of Southern litigation had subsided. By then, the state courts had muddled through their thousands of cases, using almost every method of reasoning imaginable. Some of these were no doubt preferable on legal grounds, but practically speaking there was little to choose among them, as the realities involved always dictated approximations and compromises, usually of a rather crude sort. Still, some were cruder than others, and I cannot leave the subject without mentioning one of my favorites; to again quote Dawson and Cooper,

"High v. McHugh, 38 Ga. 284 (1868), was an action on a note given on March 3, 1863, and due December 25, 1863, for land sold. The evidence as to the value of the land was conflicting and indefinite; the gold value of Confederate money at the execution of the note was shown to be slightly more than 3 to 1, and at the maturity of the note was 21 to 1. The jury scaled the note at a rate exactly 10 to 1, and the Supreme Court refused to set aside their verdict."

Returning finally to the problem of assessing the stamp tax on the 1864 Virginia deed under examination, it is now clear that little can, or should, be added to the simple analysis already done. The South Carolina scaling table does provide a useful corroborative estimate of the value of \$6,300 Confederate on March 8, 1864, especially as this date fell squarely within the period of volatile prices caused by the Confederate currency reform.⁵ For February 15, March 1, March 15 and April 1, the South Carolina table yields values of \$480, \$385, \$537 and \$547 respectively. This makes it feasible that the stamp tax was based on a currency conversion yielding a

value over \$500 U.S., and thus a \$1 tax. It is also plausible that an estimate of slightly less than \$500 was arrived at, but an extra \$.50 tax was paid to ensure that the amount was sufficient. Beyond this, nothing useful can be said, as there are so many possible alternative explanations.

The methods developed above can now be applied in the analysis of a second retroactively stamped Confederate transaction. It is another handwritten deed from Amherst County, Virginia, executed January 21, 1865, conveying eighty-five acres of land for \$510. A pair of 25¢ Certificate stamps is tied by the manuscript cancel, "W D Hix D Collr USIR 3 Divn Dist Va. July 30th 1867." The 50¢ tax was suitable for property valued at up to \$500 in U.S. funds. Again, the available evidence suggests that this transaction was in Confederate funds. The Lynchburg area appears to have remained under Confederate control right up to the day of Lee's surrender on April 9, 1865. The stamp tax is consistent with this conclusion, for if the \$510 had been in U.S. funds the correct tax would have been \$1.00, as should certainly have been known by deputy collector Hix. On the other hand, \$510 Confederate seems a remarkably low price for eighty-five acres of land. According to the conversion tables given above, by January 1865, this was equivalent to a mere \$10 in gold, or about \$20 in greenbacks. Perhaps the exigencies of war made such a price possible. Although somewhat puzzling, this remains an interesting and rare piece.

I look forward to hearing about other retroactively stamped Confederate documents, especially those involving currency conversion, at 1725 The Promenade #204, Santa Monica, CA 90401.

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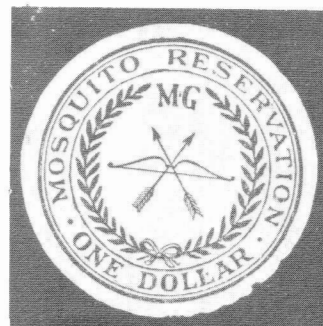
Revenues of the Mosquito Reservation

by Eric Jackson, ARA

The Mosquito Reservation is a large strip of land on the Atlantic side of Nicaragua. The area is populated by the Miskito Indians, a mixture of African (fugitive slave) and Indian blood. You will find reference to these indians in the current news, what with the problems in Nicaragua.

There were several issues of revenue stamps in the 1890s. The stamps were first reported in the philatelic press by Dr. Lionel Hartley of New York about 1900. I have acquired Dr. Hartley's collection of these stamps which was included in the Sylvia J. Williams collection.

The first issue of stamps is made up of four values, a five cent, ten cent, fifty cent and one dollar (Figures 1 to 4). They are printed in black on blue paper and die cut about 40mm in diameter. Depending upon where you read, the one dollar value is the only known example or is one of two or three known examples. There are only about fifteen examples of the fifty cent stamp. The year of issue was probably 1892 as these stamps are found on documents dated as early as August 1892. The documents typically have two examples of the five cent



Figures 1 to 4. The four values of the First Issue.

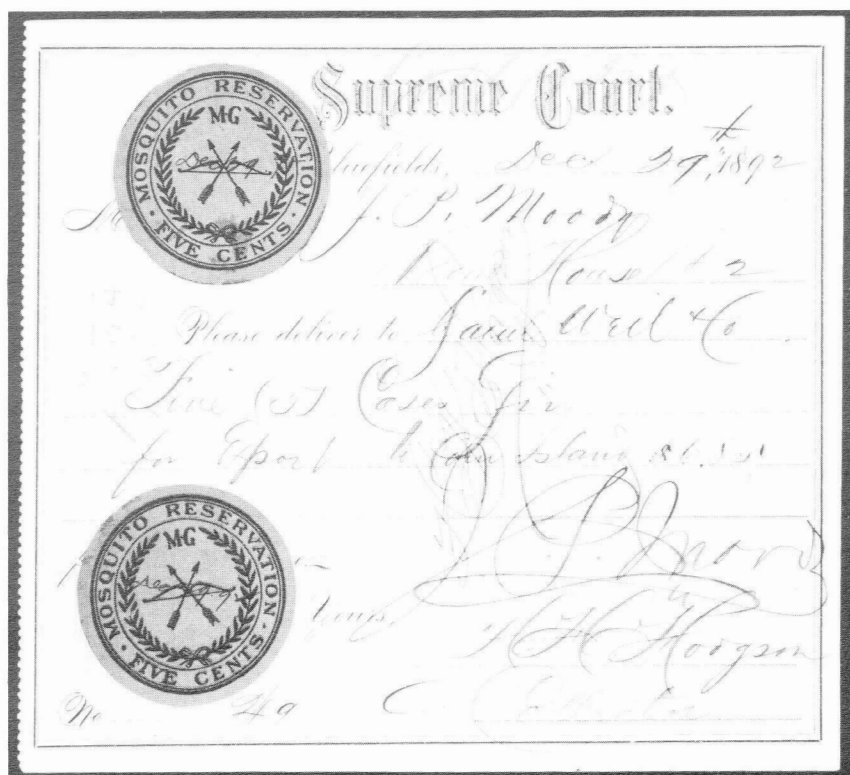


Figure 5. A document for the withdraw of five cases of gin from bonded warehouse number 2 for export bearing two five cent first issue stamps.

Document of the Month (6)—concluded

Mahler, M. Civil War Documentary Stamp Taxes in the South. (Manuscript in preparation).

Mitchell, W.C. Gold, Prices and Wages under the Greenback Standard. *University of California Publications in Eco-*

nomics, Vol. 1. Berkeley, CA: University of California Press, 1908.

Schwab, J.C. *The Confederate States of America*. New York: John Scribner's Sons, 1901.

stamp or one ten cent stamp affixed (Figures 5 and 6).

The second issue consists of two stamps, a twenty cent and a one dollar. Both are embossed on dark blue paper in a design similar to the first issue and cut to a circular shape (Figures 7 and 8). The twenty cent stamp is canceled "Sept. 1893" in red and the one dollar stamp "1894" in black. These appear to be the only known examples.

The third issue was engraved and printed by the Hamilton Bank Note Engraving and Printing Company of New York. There are three values a five cent vermillion, ten cent violet and twenty-five cent blue (Figures 9 to 11). The stamps were printed in sheets of ten with the imprint at the top, bottom and both sides, perforated twelve. The stamps of this issue are not known used. The ten cent stamp is also known printed in green without perforations (Figure 12). There was only one pair in the Hartley collection and it has not been mentioned in any of the previous articles about these stamps.

In the June 1977 issue of *The American Revenuer*, there was a report of the discovery of a "White Mosquito," the five cent first issue stamp on white paper. I have acquired the document illustrated in that article, and while the stamp appears to be on white paper, upon close examination, there is still a bit of the blue color evident and it is obvious that the stamp has been subject to some sort of treatment or exposure

Figures 7 and 8. (Right) The two values of the embossed second issue.

Figure 10. (Below) A strip of the ten cent third issue showing the sheet arrangement.

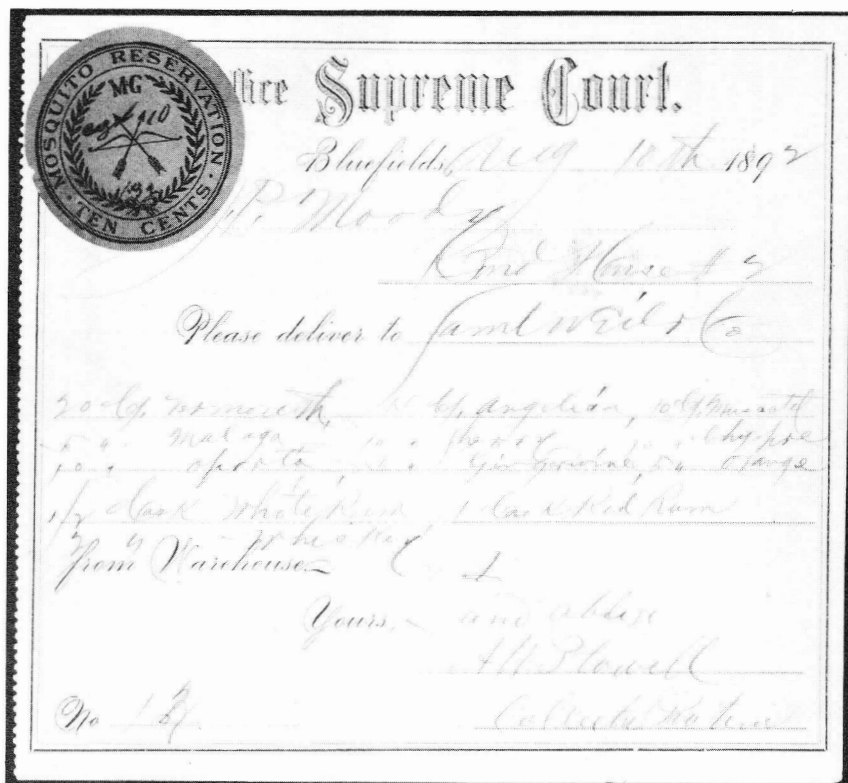


Figure 6. A document for the removal of a quantity of wines and liquors from bonded warehouse number 2 bearing one ten cent first issue stamp.





Figures 9, 11 and 12. The 5 and 25 cent values and the 10 cent imperforate of the third issue.

to bright light which removed most of the blue color from the paper.

A catalog listing of all known Mosquito Reservation stamps is as follows:

1892

die cut 40 mm in diameter (Figures 1-4)

- | | | |
|---|-----|---------------|
| 1 | 5¢ | Black on blue |
| 2 | 10¢ | Black on blue |
| 3 | 50¢ | Black on blue |
| 4 | \$1 | |

1893

embossed, cut to circular shape (Figures 7-8)

- | | | |
|---|-----|-----------|
| 5 | 20¢ | Dark blue |
| 6 | \$1 | Dark blue |

1894

engraved and printed by the Hamilton Bank Note Co., NY

(Figures 9-12)

Perforated 12

- | | | |
|---|-----|------------|
| 7 | 5¢ | Vermillion |
| 8 | 10¢ | Violet |
| 9 | 25¢ | Blue |

Imperforate

- | | | |
|----|-----|-------------|
| 10 | 10¢ | Green, pair |
|----|-----|-------------|

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- Hartley, L. Mosquito Reservation. *The American Revenuer* 1956 May; 10:36.

Literature in Review

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenue or cinderella stamps who wish their works reviewed should forward a copy to the Editor, The American Revenuer, Rockford, Iowa 50468-0056. A second copy for the ARA library would be appreciated.

Ruder Es, Om spillekortbeskatning i Danmark by K. Frank Jensen

This little handbook, written by K. Frank Jensen of Roskilde, Denmark, with some data added by Peter Poulsen, discusses the taxation of Playing Cards in Denmark, and the Revenue Stamps and markings used since 1661. The book's title, *Ace of Diamonds*, refers to the fact that for many years, a handstamped coat of arms was placed on that card to indicate payment of the tax. In later years, adhesive revenue stamps were placed on the package, and currently the tax is collected as part of the value added tax system without a stamps at all.

Jensen operates a museum of Playing Cards, called Spilkammeret (The Game Room), Sct. Hansgade 20, DK 4000 Roskilde, which is open during the tourist season. His publishing firm, Ouroboros, has issued quite a list of monographs of different playing card oriented subjects. Collectors

of Danish revenues who would like a copy of this comprehensive and well illustrated handbook, with a good English summary, can order directly from Jensen. The cost is Dkr 64, plus postage; please pay with US banknotes instead of a check. Decks of cards, some with revenue stamps, are available from the same address, I expect.

Paul A. Nelson, ARA

Hungary Revenues, by J. Barefoot. 108 pp, A5, paperback, ISBN 0-906845-39-4, published October 1987 by the author. Available from the author (Box 8, York YO3 7BE England) £9 postpaid in UK or Europe or US\$15 to USA surface (\$20 airmail).

This is the second and vastly improved edition of this book which originally appeared in 1979. In addition to being completely revised this edition has all new illustrations and is completely reset. The layout follows that of the other catalogs in this series.

The book includes a short introduction and illustrations of watermarks. The listings of the early documentaries (the leaf background) does not include all of the possible perforation

(Review—continued on page 36)

The Bridge Revenue Stamps of Israel

by Saul Sugar, ARA and Arie Lapid, ARA

On the day the 1967 Six Day War ended, June 11, 1967, new areas which had been parts of three neighboring countries, Egypt, Jordan and Syria, were placed under the administration of the Israel Defense Forces. They were (a) the Southern District—including the Gaza Strip and the Sinai, (b) the Eastern District—Judea and Samaria on the West Bank of the Jordan, and (c) the Northern District—the Golan Heights. Two new sets of revenue stamps were added during the second half of 1967, (1) revenue stamps for Judea and Samaria in Jordanian currency and (2) revenue stamps for the Gaza Strip, Sinai and the Golan Heights—in Israeli currency. The Judea-Samaria stamps were withdrawn on April 30,

1973. Prior to 1967, from 1948 on, Jordanian revenues were used for travel documents. In the Egyptian areas, Egyptian revenues overprinted "Palestine" were used. Qantara was the point of exit.

After the Six Day War, in keeping with the "Open Bridge Policy," there were two check points for crossing the Jordan—the Allenby and Adam Bridges.

Military Exit Permits started with a blue form (16 x 23 cm) (Figure 1). The first permits had no stamps. Later 500 fils fees were charged for Judea and Samaria and 5 liras for Gaza and the Sinai. A yellow and pink permit was used for visitors from abroad. In 1969 a 8 x 13 cm blue or green form was introduced which allowed the permit to be folded, torn into two equal parts, one part of which was kept by the control officer and matched when the traveller returned then stapled, collected and destroyed. In 1969 the fee was doubled.

A third series of permits which began in 1973 was similar to the previously used second series.

[illegible]

Figure 1. First series 1968 permit. The receipt to be retained by the control officer. A 5 lira stamp was attached.

רשיון יציאה

N: 343182

מפקדת כוחות צה"ל
לידה פואת
ישיבת الدفاع الاسرائيلي
מצבות השדר השנים
מחלקה وزارة الداخلية

התנאים: הרכבה

1- ספקל הרשיון התנאים רשאים לחזור דרך תחנת הספקל
דרבה יצאו עד תום תקופת הרשיון, ולא לאחר מכן.
2- יסמך לחלל הסכרוב ומראתה הפודה אל הסכרה
מקריק מרכז הסוב אלדו חרואו מנה אל גאיה אטוא
מדה מעלול הסכרוב ולסין בעד דל.
3- רשיון זה דוא ברקתה לסכרוב תנאים רק סל עת
סכרוב סכרובים ידור הסכרובים עס סכרה הרשיון
4- לא ידור עדה הסכרוב נאקו הסכרוב סכרה אל
המקריק אל חסכו סכרוב סכרוב סכרוב סכרוב
חלל הסכרוב.

לסכרוב חלל הסכרוב
25-411-29
P.M.S.T.
סכרוב

חלל הסכרוב

15-

25-411-29
P.M.S.T.
סכרוב

סכרוב

Figure 2. Yellow permit of the Second Series 1969 with a 1 dinar fee. The reverse is not duplicated.

רשיון יציאה

№ 487874 ב

מפקדת כוחות צה"ל
قيادة قوات
جيش الدفاع الاسرائيلي
נציגות משדר המגנים
متملة وزارة الداخلية

היתמם לחץ

רשימת הנלווים

שם פרטי	יחס הקרבה לבעל הרשיון	גיל	ישוב הלידה	ארץ הלידה	חתימה
1					
2					
3					
4					
5					
6					

לשמוש תחנת המעבר:

חותמת כניסה

חותמת יציאה

צה"ל

צה"ל

צה"ל

צה"ל

250 פולס

250 פולס

100 פולס

30 פולס

רשיון יציאה

№ 232209

מפקדת כוחות צה"ל
قيادة قوات
جيش الدفاع الاسرائيلي
נציגות משדר המגנים
متملة وزارة الداخلية

היתמם לחץ

המאגיס: الشروط

1- סגנון הרשיון והנלווים ראויים לתור דרך המחסום וצריכים להיות עם תעודת זהות ישראלית וזה לא יאחר סגנון.
 2- איסור לנלווים להצטרף למאגיס ולעבור את המחסום.
 3- איסור לנלווים להצטרף למאגיס ולעבור את המחסום.
 4- איסור לנלווים להצטרף למאגיס ולעבור את המחסום.
 5- איסור לנלווים להצטרף למאגיס ולעבור את המחסום.
 6- איסור לנלווים להצטרף למאגיס ולעבור את המחסום.

חותמת כניסה

חותמת יציאה

Figure 4. A permit for the Second Series 1968 with a fee of 10 liras for the Gaza Strip.

№ 487874 ב

רשיון יציאה

№ 487874 ב

מפקדת כוחות צה"ל
قيادة قوات
جيش الدفاع الاسرائيلي
נציגות משדר המגנים
متملة وزارة الداخلية

היתמם לחץ

רשימת הנלווים

שם פרטי	יחס הקרבה לבעל הרשיון	גיל	ישוב הלידה	ארץ הלידה	חתימה
1					
2					
3					
4					
5					
6					

לשמוש תחנת המעבר:

חותמת כניסה

חותמת יציאה

Figure 3(A and B). Permits of the Second Series. The front of 1968 permit and the back portion showing duplication of data and overstamp for travel to Mecca. The total fee was 635 fils for Jordan.

Application forms for permits are shown (Figures 6, 7 and 8) including those for visitors from abroad (Figure 6). In some cases a surety bond (Figure 10) was required. Higher fees may have been necessary.

Beginning in 1968 permits were not required until after the open bridge policy was introduced when stamps were used for

רשיון יציאה

№ 139567 ב

מפקדת כוחות צה"ל
قيادة قوات
جيش الدفاع الاسرائيلي
נציגות משדר המגנים
متملة وزارة الداخلية

היתמם לחץ

רשימת הנלווים

שם פרטי	יחס הקרבה לבעל הרשיון	גיל	ישוב הלידה	ארץ הלידה	חתימה
1					
2					
3					
4					
5					
6					

לשמוש תחנת המעבר:

חותמת כניסה

חותמת יציאה

Figure 5. A 1972 permit with a fee of 7 liras, 50 agorah. This permit was through Qantara, Egypt to Jordan. Qantara was a point of exit before 1967.

002177 * 5

המדינה הישראלית מדינת ישראל
 משרד הפנים
 תעודת זהות
 שם: משה יעקב
 תאריך לידה: 1925
 מקום לידה: תל אביב
 מספר תעודת זהות: 002177

002187 * 1

המדינה הישראלית מדינת ישראל
 משרד הפנים
 תעודת זהות
 שם: משה יעקב
 תאריך לידה: 1925
 מקום לידה: תל אביב
 מספר תעודת זהות: 002187

130

135

The image shows two pages of an Israeli passport. The top page is the cover, featuring the text "מדינת ישראל" (State of Israel) and "דרכון" (Passport) in Hebrew, and "Israel" and "Passport" in English. It includes a large circular stamp with the word "ENTREE" and a date stamp "27 11 1977". The bottom page is the identification page, containing the name "Adam Bridge" and "דאמיט", the number "27163 17", and the date "27 11 1977". It also features a large circular stamp with the word "PAID" and a date stamp "27 11 1977". The passport is held open by a black strap.

Figure 9B shows exit stamps and 500 shekel tree and faucet stamp. The high values (5,000, 10,000 and 20,000 shekels) of this set of stamps were used on travel permits (Figure 15).

[illegible]

№ 389905
המנהל האזרחי לאזור יהודה ושומרון
الإدارة المدنية لمنطقة יהودا والسامرة
תחנת מעבר בגשרי הירדן
محطة جسر الأردن
מקלים
המחיר
10
הסכר

Special revenue stamps were introduced for trucks transporting goods to neighboring Arab countries via the Allenby and Adam Bridges. The tax varies with the value of the goods.

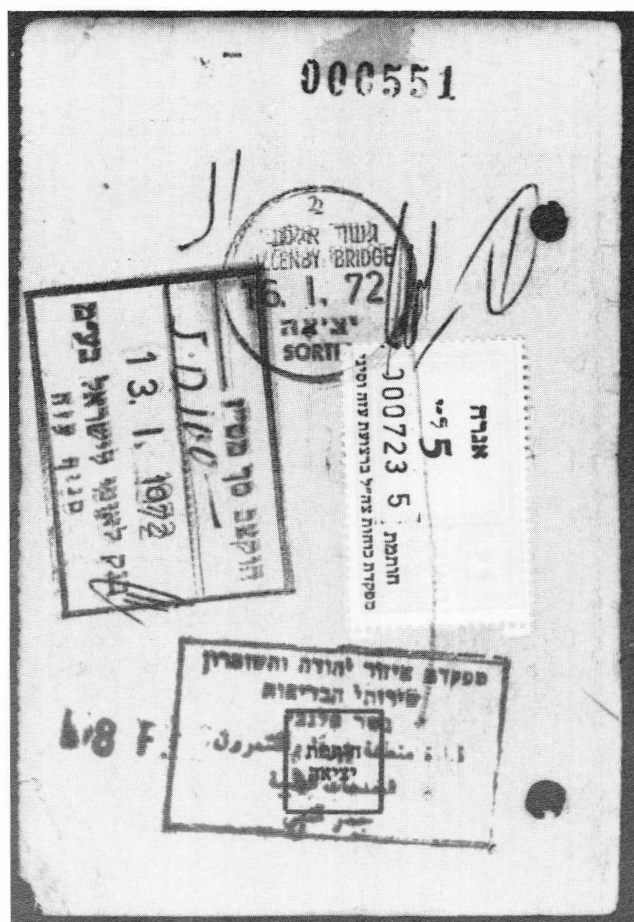


Figure 13. The back of a 1972 permit used on the Allenby Bridge. The card is overprinted "Commander of Judea and Shomron area. Medical services, Allenby Bridge." The inscription on the lower part of the stamp is "Commander of IDG forces in Gaza Strip and Sinai."

Figure 16. (Right) The 2 New Shekels stamp used for goods transported by truck.

These stamps are only sold on the bridges and consist of five values of the new shekel (Figure 16).

Review—continued from page 31

varieties but is only a basic listing only mentioning the various perforation and paper varieties and combinations. The national issues take a total of 38 pages. An additional 40 pages are devoted to municipal issues and the remaining 14 pages to Fiume.

With the exception of the early issues, this is probably the



Figure 14. The A stamp for services on the bridges.



Figure 15. A Tree and Faucet stamp as used on travel permits.

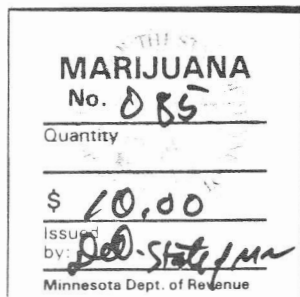


most complete listing yet to date. Undoubtedly there is still much more to discover but first there has to be a catalog to establish what is known. To top off the usefulness of this listing, all items are priced in British currency as of 1986 based on averages of dealers' prices and auction realisations.

Kenneth Trettin, ARA

Illinois issues drug stamps

ARA members Donald Duston and Herman Herst, Jr. have both provided clippings of newspaper articles telling of the release of new tax stamps by the state of Illinois for use on marijuana, cocaine and other illegal drugs. The stamps come in values of \$5 per gram for use on marijuana, \$250 per gram for other drugs and \$2,000 for each dose of drugs not sold by weight.



A Minnesota Marijuana tax stamp. A serial number and value are filled in by hand then signed.

The state of Arizona also has a similar law based upon the Minnesota law.

The stamping of illegal drugs does not make them legal. The state actually expects to only sell a few stamps, mostly to stamp collectors. However, the possession of unstam-

The stamps went on sale January 4 as part of a law based on that instituted about a year and a half ago by Minnesota. Illinois state Senator David Barkhausen, chief sponsor of the law, reported that Minnesota had sold about 150 stamps so far and has collected \$13 million in fines since the inception of the law. Illinois should raise at least twice as much as Minnesota in fines because of its size, the stiffer penalties and the state's heavy drug traffic.

ped drugs makes one liable for a fine four times the amount of the tax and a three year prison sentence for tax evasion. The law requires confidentiality so that dealers cannot incriminate themselves by buying the stamps; persons buying them in person will not even be asked their name. Only persons who order the stamps by mail will be required to give their names and addresses for mailing purposes. The intent of the law is to provide heavy penalties for those who have been caught, not as a way to catch offenders. This law will make it easier to seize the assets of drug dealers who fail to buy the tax stamps. In the past seizing assets in narcotics cases is difficult because existing laws allow property to be confiscated only after a conviction when it has been linked to the crime.

The articles did not illustrate the Illinois stamps but described them as featuring either a marijuana leaf with a slash through it or a skull and crossbones. We are able to illustrate both the Minnesota and the Arizona stamps here through the courtesy of Eric Jackson.



Three of the narcotic tax stamps from Arizona.

An Unreported Timor Postal Tax Stamp

by David L. Birch, ARA

Occasionally I purchase odd lots of Portuguese Colonies from a friendly dealer who keeps his eyes peeled for the unusual. Occasionally I get lucky.

The illustration is of a Portuguese Timor stamp which has been overprinted four times. It started life as a regular issue postage stamp of 1894 a 200 ries blue, Scott #32. In 1902 this stamp was overprinted "22 Avos." becoming Scott #102. The new government overprinted it again in 1915 converting it into Scott #193 with a "REPÚBLICA" overprint.

From this point it becomes a revenue. According to the Barata catalog of Portuguese Revenues (Barata, 1980, p. 99) Timor issued Contribucao Industrial fiscal stamps in 1920. Then the Portuguese, masters of overprints, surcharged two values of similar postage stamps with "C.I." and new denominations (Barata numbers 175-76). This stamp received a similar surcharge but apparently was not issued. It is speculated that Timor discontinued the Industrial tax after these were issued as no other stamps followed.

In 1936 Timor issued Postal Tax stamps (Scott RA7-RA8)



by overprinting two fiscal stamps with "ASSISTENCIA/D.L. No. 72/10 AVOS." This stamp received a similar overprint but with a different type face.

Were more of these stamps prepared but not issued? Perhaps these were kept in the Dili Main post office awaiting

Timour—continued from previous page

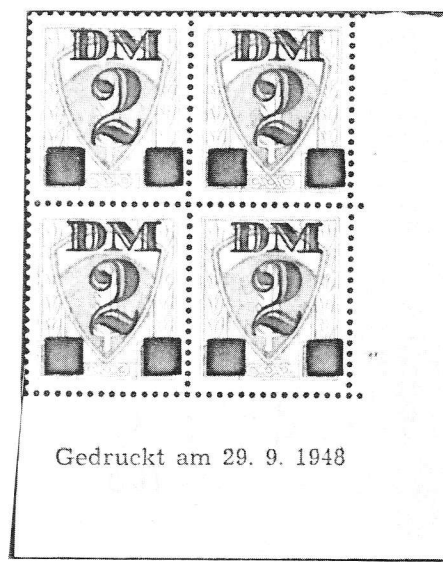
issue, which never occurred due to the fact that the D.L. No. 72 (Decree Law) was repealed, superceded, or suspended.

Dili saw considerable action during the Second World War being over run by Dutch and Australian troops in 1941. Japanese occupation lasted from 1942-45. It was over run again by Indonesian forces in 1974. Perhaps this issue was

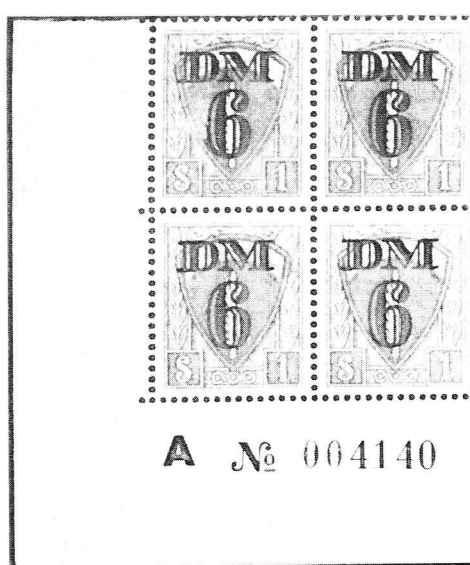
“liberated” during any of these military actions.

I would appreciate any information I can obtain on this or similar issues being already indebted to members of the Inaternational Society for Portugese Philately (ISPP) whose help has already been much appreciated. Rev. D. L. Birch, Box 66, New Sharon, IA 50207.

AMG Germany Travel Permit Stamps in Blocks



A collector friend of the editor who collects AMG Germany has provided us with a look at blocks of four of three quite scare stamps. These are the Allied Military Forces travel permit stamps of January 1951. During January 1951 the red one dollar stamp of April 1948 were used with surcharges expressing the currency in Deuteche Marks. In his catalogue Martin Erler indicates that by the end of January 1951 the travel permit stamps were discontinued and remailders were burned. It is believed that these blocks are the only surviving mint blocks of these stamps. They are identified by Erler as number 18 (1 DM), 19 (2 DM) and 22 (6 DM).



ARA Revenue Catalog Pricelist

(Effective January 1, 1988) The following catalogs are available through the ARA Sales Department.

AMG

Bush\$9.50

Australia

Craig—RR & Rev. Stamps of Mailand Australia\$11.75

Craig—Tasmania Rev. & RR stamps6.50

Craig—New South Wales Revenues6.75

Craig—Queensland7.25

Craig—Australia & Territories8.50

Austria

Erler—Cat. of the Adhesive Revenue Stamps of Austria

Vol. I (Federal: Doc, Advert, Calendar, Stock
Trans)\$13.00

Vol. II (Federal issues: balance)12.00

Vol. III (Provinces)12.50

Vol. IV (Municipals)15.00

Erler—Austria-Hungary Military Boarder Issues3.00

British Occupation of Italian Colonies

Erler\$2.50

France

ARA-France\$17.00

Germany

Erler—Cat. of the Adhesive Revenue Stamps of Germany

Vol. I (Federal issues-Empire thru W. Germany)\$11.50

Vol. II (Colonies & Steamship Lines)3.00

Vol. III (States A-K)15.00

Vol. IV (States L-Z)13.00

Vol. V (Danzig, Memel, Upper Silesia)10.00

Vol. VI (Saar)8.00

Vol. VII (Court Fee Stamps post 1945)10.00

Vol. VIII (German Occupation Issues WWI & II) 10.00

Vol. IX (Fee Stamps of Bavaria, 1957)10.00

Vol. X (General Municipal Fee Stamps)10.00

Erler—Rev. Stamps of the Municipality of Stuttgart8.00

Great Britain

Booth—Vol. II-section I\$13.75

Barber—Impressed Duty Stamps of Great Britain17.00

Liechtenstein

Erler\$2.50

Palestine

Wallerstein—Palestine & Revenues of Israel\$24.00

Scandinavia

Nelson—Vol. I (DWI, Færoes, Greenland, Iceland

Norway)\$8.00

Switzerland

Kelly—Vol. I (Schaffhausen, St. Gallen, Thurgau)...\$20.00

Kelly—Vol. II (Basel, Zurich)30.00

Gainon—Neuchâtel (in French)3.50

Gainon—Geneve (in French)7.00

Gainon & Hürlimann—Fribourg (in French).....7.00

Non-Revenues

Byrum—Supplemental Catalog (pages only)\$18.75

Erler—German Christmas Seals3.50

Schönweiß—(German Patriotic Labels-in German)5.50

Note: All prices are postpaid. All catalogs are in English, unless otherwise noted above.

Jim Giegerich

440 Cheryl St.

Cottage Grove, WI 53527

Advertiser's Notes

Eric Jackson has included the Mosquito Reservation stamps illustrated in the article he authored in this issue in his monthly auction. There are a number of duplicate items also included in the auction. Eric supplied TAR with the article knowing that these stamps may no longer remain together and felt that the information about them should be published while the collection was still intact and thus available in one source.

H.J.W. Daugherty will hold his next auction March 19 at 2 PM at the Sheraton Ocean Park Inn, Eastham, MA. Catalogs are available upon request. The sale will consist of covers, postal history, post cards, revenues (Scott and non-Scott),

documents, stocks and bonds. Included in the revenue tax-paid section is a prominent collector's holding of tobacco tin foil stamps.

Golden Philatelics has published another of their "Revenue & Back of the Book Net Price Sale" booklets. This 28 page listing contains officials, telegraphs, possessions and a complete range of Scott listed U.S. revenue stamps. A listing of state migratory (duck) stamps is a new feature in this illustrated listing. Contact Myrna at the address given in her ad in this issue.

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.

Gregg E Greenwald 4546, 405 Hinman Ave, Marshfield, WI 54449, by Eric Jackson. US Scott-listed.

Samuel Kioskli 4545, Box 36574, Phoenix, AZ 85067, by Richard Friedberg. Balkans, Middle East, Philippines, Br. West Indies.

Donald W Lane 4547, 605 Wessex Dr, Kingsport, TN 37663, by Richard Friedberg. All US Scott listed.

Scott W Leslie 4548, Box 27, Snowmass, CO 81654, by Richard Friedberg. All US revs, M&M, officials, state tax, locals.

Robert Lisnak 4553, 185 W Houston St, New York City, NY 10014, by Richard Friedberg. All US revs.

Eden Peraldo 4549, Box 1436, Pottstown, PA 19464, by Dennis Heffline. M&M, US revs.

Sanjay Shyam 4550, 1771 Havenhurst Dr, Los Altos, CA 94022, by Larry Cohn. Collector/dealer, S. Shyam Stamps & FDC's—all US revs.

Thomas W Ward 4551, 131-D Oleander Dr, Chula Vista, CA 92010, by Eric Jackson. Foreign revs.

Cpt T I Weintraub 4552, 113A Winrow, Box 35H, Fort Huachuca, AZ 85613, by Richard Friedberg. US Telegraphs. *Highest membership number assigned on this report is 4553.*

NEW MEMBERS

Numbers 4521-4530

APPLICATION FOR REINSTATEMENT

John D Bowman 3122, 8513 Valley Hill Dr, Birmingham, AL 35206, by Anthony Giacomelli. US first 3 issues, RB's, R152, Alabama state.

RESIGNED

Webster F Stickney

DECEASED

Howard L Siple

MEMBERSHIP SUMMARY

Previous membership total	1532
Applications for membership	9
Application for reinstatement	1
Resigned	1
Deceased	1
Current membership total	1540

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, Cruz 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. Selligen, 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

Foreign Sales Notes

by Jim Giegerich, Foreign Sales Manager
440 Cheryl St.
Cottage Grove, WI 53527.

Catalogs Since I last wrote this column two new additions have been added to our expanding list. The first is Gene Kelley's *Switzerland, Volume II*, covering the cantons of Basel and Zurich along with their municipalities. It is priced at \$30.00 postpaid. The second is Wallerstein's new 1987 edition of *Palestine and Revenues of Israel*, priced at \$24.00 postpaid. This is a considerable expansion of the former edition which covered only Israel.

A note to those who are using an old mailing wrapper of TAR for a pricelist. That pricelist is over two years old. A new revised pricelist is available for a SASE if you do not find one on the inside of the wrapper around this issue. If you are presently receiving salesbooks, one will be mailed to you with the next sending. The new prices have gone into effect January 1, 1988. Most price increases are due to the change of the US dollar against foreign currency. Some have been lowered due to closing out catalogs which have been on the market for some time and are not scheduled for republication. Several suppliers have indicated the supplies I have on hand (1 to 5 catalogs) are all that remain and will not be re-issued. It is best to order while you can still get them.

German stamp packets Martin Erler has supplied me with

five starter packets of 1200+ German revenues covering the range of Empire, states etc. These are largely designed for someone who would be interested in starting a German revenue collection and not for the more advanced German collector. Priced at \$90.00, the value far exceeds the price. All stamps are different and are not your standard packet material.

1987 (in review) The foreign sales group had a very good year in 1987 with sales slightly under \$23,000 from members' salesbooks. With sales of catalogs, blank salesbooks and savings account interest added in the total approached \$24,000.

At the present time over 300 salesbooks are circulating. Over 100 members are taking advantage of them. Although many areas are covered adequately, some areas such as non-British Africa, the mid-East and much of non-British Asia except for China, is not. If you would like to give it a try, drop me a line. Salesbooks in areas of need (please check first) are most welcome also.

If you desire an answer to your letter, a SASE is most appreciated.

[Please note: The editor has just received word before press time that Jim has been taken ill and is in the hospital. Those having sales circuits at this time are requested to return them in normal due course. New circuits and catalogues will be delayed for a while; your patience is asked.]

1988 ARA Convention at NOJEX

The 1988 ARA convention will be held in conjunction with NOJEX sponsored by the North Jersey Federated Stamp Clubs. The show will be May 28-30 in Secaucus, NJ.

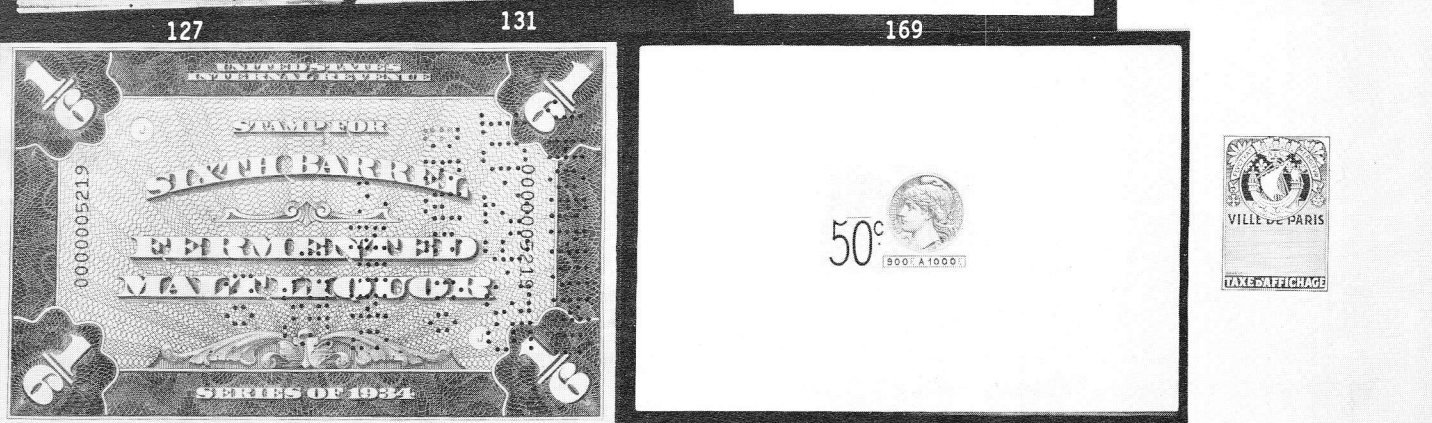
The ARA is one of two major societies meeting at NOJEX this year, the other being the German Philatelic Society. However, as Nathan Zanke, president of the NOJEX board, has pointed out, the hotel has half a dozen meeting rooms and there is plenty of room for everyone.

NOJEX is an exhibition qualified for the APS World Series of Philately. Six judges have been named and approved by the APS; they are Lt. Col. R.C. Effinger, Jr, John M. Hotchner, Mary Ann Owens, Martin Richardson, Arthur Salm and Edward J. Suskin.

Over 300 16-page frames will be on exhibit at the show

which will be held at the Meadowlands Hilton in Secaucus, NJ. James Francis, NOJEX Co-chairman, has pointed out to TAR that the nearest airport is Newark. A hotel shuttle bus is available for transportation to the show hotel; you should inform the hotel when you will be arriving and the transportation will be arranged. It is about a 20 minute ride and in the past there has been no charge.

A prospectus for this show appears on the wrapper used to mail this issue. If you did not receive a copy and desire one please write to the Editor. We have been advised that the frames usually fill early at NOJEX. Even though a large number of frames have been set aside for revenue exhibits you are urged to send in your application as quickly as possible.



ERIC JACKSON

Phone (703)481-1356

PO Box 1209 • Herndon, VA 22070-1209

MAIL AUCTION #30

CLOSING DATE: MARCH 30, 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	R1b F PHOTO	35.00
2	R18c black printed "S.R.V.D." cancel, S. R. van Duzer, VG	-----
3	R22c black Dr. D. H. Seeleye h/s cancel, VG	-----
4	R25a, 35c, 39c, 44a, 49a, 57a, 60a, 85c, 89c, 123, 136, and 145 pair, all with faults	149.50
5	R33a F-VF crease PHOTO	90.00
6	R45c on Sullivan Cty., NY, Callicoon War Loan Bond dated Feb. 11, 1865, F-VF	-----
7	R52b VG creases, small tear	40.00
8	R53a VG-F PHOTO	425.00
9	R64c, 65c F-VF	10.00
10	R65a F few pinholes PHOTO	300.00
11	R81a VF light corner crease PHOTO	85.00
12	R88a VG small faults PHOTO	225.00
13	R89a F small sealed tear	30.00
14	R106 small pre printing paper fold, F PHOTO	45.00
15	R146 VG-F crease, stain	30.00
16	R153 plate # 495 block of six, VG-F	50.00
17	R160 VG-F large thin	50.00
18	R216 VF crease	7.50
19	R226 F-VF perfin, punch, staple holes PH (200.00)	-----
20	R227 F perfin, staple holes, creased PH (200.00)	-----
21	R279 F	16.00
22	R281 F	13.00
23	R81a black "X.B." h/s X. Bazin F	-----
24	R83a black "J. Burnett & Co." h/s F short perf	-----
25	R84a black "R.C.W." printed cancel, Rumford Chemical Works VG	-----
26	R85a VF small thin PHOTO	90.00
27	R86a black "CHARLES OSGOOD" h/s VG sm thin	27.50
28	R813a black "H. R.--" printed cancel, H. R. Stevens, F small thin	-----
29	R866 plate # 8162 block of six, F	-----
30	RD247* F	7.00
31	RE33* VF	3.50
32	RE36* VF	5.00
33	RE40 perfin, faulty	20.00
34	RE148* VF light crease PHOTO	80.00
35	RE174* F	4.00
36	RF28* F-VF	5.00
37	RG8* F-VF	3.50
38	RG9* F	3.50
39	RG12 F	6.00
40	RG13 F-VF	7.00
41	RG17 F	12.00
42	RG20 F-VF	50.00
43	RG23 F-VF PHOTO	100.00
44	RG37* F-VF	10.00
45	RG42* F	11.00
46	RG43* F-VF	10.00
47	RG44* F-VF	11.00
48	RG69* F-VF	22.50
49	RG74 F-VF PHOTO	45.00
50	RG119 F	-----
51	RG130 VF	30.00
52	RJA61a attached at one end to Emprazil-C label, F	40.00
53	RK1 F embossed cancel, pinhole	22.50
54	RK6 F-VF small perf tear	15.00
55	RK19 F-VF	3.00
56	RK24 F embossed cancel	7.50
57	RK27 F	11.00
58	RK28 VG straight edge, embossed cancel	25.00
59	RK30 F	8.00
60	RK33 F-VF straight edge PHOTO	27.50
61	RK38 VF embossed cancel	10.00
62	RK40 VG embossed cancel	50.00
63	RL6 VF small tear	22.50
64	RM281a VF crease through stamp	13.00
65	RM371 F crease through stamp	6.00
66	RM372 F-VF	6.00

67	RM373 F-VF	6.00
68	RM374 F-VF	5.00
69	RN-V4 Custom House Entry of Merchandise VG-F some splits at folds	75.00
70	RY4* F-VF straight edge	10.00

BEER STAMPS - Priester Catalogue Numbers

71	2 F-VF tear at top margin does not affect design	7.50
72	3 F square cut	5.00
73	5 F cut to shape, small repair PHOTO	15.00
74	21A F small faults	7.50
75	23A F thin	4.00
76	26A VG-F	4.00
77	32 F	3.50
78	36 VG-F crease, thin spots	5.00
79	40aC F	3.00
80	42D F crease	3.50
81	42F F-VF crease, small internal tear	3.00
82	52D F crease, pinhole, wrinkles	3.50
83	69 F	4.00
84	75 F	3.00
85	87A F wrinkled corner	4.00
86	87C F few tack holes, rust stain	4.00
87	91 F crease PHOTO	10.00
88	98 F	3.00
89	109A F-VF repaired tears	7.00
90	127 F	3.50
91	208a VF small thin PHOTO	15.00
92	219 plating of all ten sheet positions VF	15.00
93	Taxpays, small lot of cigarette, small cigars, etc., mixed condition, Springer CV	52.17
94	DISTILLED SPIRITS Series of 1911 Bottled in Bond, Stub; Case Stamp for 3 proof gallons in 48 bottles; 48 1/2 pint bottle stamps, all unused in three sheets as issued, VF	-----
95	HYDROMETER #6 F small faults PHOTO	-----
96	-7 F-VF PHOTO	-----
97	-11 F-VF PHOTO	-----
98	-12 F-VF PHOTO	-----
99	USIR ORDER FORM FOR OPIUM, COCA LEAVES, etc. Series of 1936 original, black on green safety paper, VF	-----
100	-Series of 1936 duplicate, red on white, VF	-----
101	-Series of 1936 duplicate, red on green safety, F-VF	-----
102	-Series of 1948 original, VF	-----
103	-Series of 1948 duplicate, VF	-----
104	-Series of 1955 duplicate, VF	-----
105	-Form 2513 (Rev. 9-59) duplicate, VF	-----
106	-Form 2513 (Rev. 4-64) duplicate, VF	-----
107	-Form 2513 (Rev. 4-70) duplicate, VF	-----
108	SOUTH DAKOTA 1949 Migratory Waterfowl, \$1 Resident, VF PHOTO	-----
109	-1950 Migratory Waterfowl, \$1 Resident, VF PHOTO	-----
110	PUERTO RICO Arecibo 1/4 municipal VF PHOTO	-----
111	-Fajardo 5/4 municipal VF worm hole PHOTO	-----
112	-Mayaguez 3/4 beer stamp, F-VF	-----
113	WINE BOTTLE LABELS, 34 different California	-----
114	NATIONAL WHOLESALE LIQUOR DEALERS ASSOC. Feb. 1914 stamp used on an invoice, F-VF	-----

NICARAGUA - MOSQUITO RESERVATION

Please refer to the article in this issue of THE AMERICAN REVENUE for information regarding the catalogue numbers used in the descriptions below.

115	1 5¢ on blue VF	-----
116	1 two examples used on a Dec. 29, 1892 document exporting 5 cases of gin, VF	-----
117	1 two examples used on a Apr. 20, 1893 document for one barrel of rum, F, one stamp has margin faults, small tear in document	-----

118	1 two examples used on a May 12, 1893 document for 12 cases of gin, one of the stamps is the so-called "white mosquito", but is nothing more than a faded paper; both stamps are damaged and the document is creased	-----
119	2 10¢ on blue VF	-----
120	2 one example used on a Aug. 10, 1892 document for twelve different spirits (must have been some party), VF stamp has a tiny margin nick	-----
121	2 one example used on a Oct. 19, 1892 document for four cases of gin, F stamp has a small margin fault, document a small tear	-----
122	3 50¢ on blue VF, a very scarce stamp	-----
123	4 \$1 on blue F, light soiling, small nicks in margin, extremely rare	-----
124	5 20¢ embossed on dark blue, the only recorded example	-----
125	6 \$1 embossed on dark blue, the only recorded example	-----
126	7* 5¢ vermillion VF	-----
127	7* imprint strip of three VF PHOTO	-----
128	7* horizontal strip of five F-VF	-----
129	8* 10¢ violet	-----
130	8* lower left sheet corner with margins and partial imprint, VF pinhole	-----
131	8* imprint strip of three VF PHOTO	-----
132	8* top half of a sheet, horizontal strip of five with one full imprint and two partial imprints, VF	-----
133	9* 25¢ blue VF	-----
134	9* margin copy with partial imprint VF	-----
135	9* block of ten, sheet margins removed, VF	-----
136	10* 10¢ green imperforate pair, the only recorded example, VF PHOTO	-----

MEXICO - Stevens Catalogue Numbers

137	D01 plate proof in issued color, VF PHOTO	-----
138	D01 trial color proof in black, VF	-----
139	D03 plate proof in issued color, VF	-----
140	D03 trial color proof in black, VF	-----
141	D05 plate proof in issued color, plate scratches, VF	-----
142	D05 trial color proof in black, VF PHOTO	-----
143	D07 plate proof in issued color, VF	-----
144	D08 plate proof in issued color, VF	-----
145	D08 trial color proof in black, VF	-----
146	D09 plate proof in issued color, VF	-----
147	D09 trial color proof in black, VF	-----
148	D010 plate proof in issued color, VF PHOTO	-----
149	D010 trial color proof in black, VF	-----
150	D011 plate proof in issued color, VF	-----
151	D011 trial color proof in blue, VF PHOTO	-----
152	D012 trial color proof in black, VF PHOTO	-----
153	ARGENTINA-Buenos Aires, Oficina Quimica, selection of 13 diff, mostly large bands VF	-----
154	AUSTRIA circuit book of about 300 19th cent revenues, 3 to 5 copies of each	-----
155	BAHRAIN B/H 3 F-VF crease PHOTO	£35.00
156	BECHUANALAND PROTECTORATE B/H 9 VF PHOTO	£15.00
157	-B/H 15 VF PHOTO	£25.00
158	CANADA accum of over 100 liquor strips	-----
159	COSTA RICA 1945 Documentary Specimens 1¢-100 Colons, all punched thru denoms; 2¢ ovpt CHEQUE; 100 Colon unpunched VF 15 items PH	-----
160	-1946 Docum Specimens 2¢-100 Colon, 6 diff	-----
161	-1947 Docum Specimens 1¢-100 Colons, set of 16, VF PHOTO	-----
162	-1948 Docum Specimens 1¢-100 Colons, set of 16, VF PHOTO	-----
163	-Elecciones ovpt on postage & airmail stamps, 2 being specimens, VF PHOTO	-----
164	-Timbre Forense specimens, 25¢-5 Colon, set of 5, VF PHOTO	-----
165	-Timbre Proporcional Forbin #1, 3, 7, overprinted specimen, F PHOTO	-----
166	EGYPT Airport Tax VF PHOTO	-----
167	FRANCE Effets de Commerce 1892 50¢ large die proof in violet & black on card, VF PHOTO	-----
168	-Pour La Patrie 10¢-50¢ set of 23, all with proof ovpt, F-VF one faulty PHOTO	-----
169	-Roles D'Equipage 21F60¢ die proof on gummed paper, VF PHOTO	-----
170	-Ville de Paris Taxe D'Affichage large die proof in blue on glossy paper, VF PHOTO	-----
171	ISLE OF MAN B/H 79, 84-96* VF	£27.50
172	PALESTINE B/H Hejaz Railway 10, OPDA 215, used on document, F-VF	£15.00
173	-HJZ 19, OPDA 239 used on Revenue Tax rcpt	£10.00
174	-HJZ 19, OPDA 253 used on bank statement F	£10.00
175	-OPDA 213 used on statement F	£5.00
176	-OPDA 225 used on statement F-VF	£5.00
177	-OPDA 237 pair used on invoice F-VF	£10.00

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

For all types of revenues, fiscals of Indian states & British India also cinderella send your want list. Philaexports (B. K. Poddar, ARA), Post Box 13302, Calcutta-700 072, India. *544*

Trade state fish and game stamps. I will trade Kansas quail and upland game bird stamps, 57 MN conservation, early state ducks (signed and mint) or RWs. I need recent signed copies of state ducks and ANY Canadian fish and game stamp. Need Alberta game stamps. Rog Beals, Box 210, Montevideo, MN 56265. *545*

Wanted foreign hunting stamps: Canada Alberta wildlife used pay 1/2 face

value stamps with FV less than \$25, over \$25 1/3 FV. Quebec Consuasion Fish/ Game Federation \$15 each. France, Italy, French Morocco, Algeria hunting stamps also wanted. Will trade for US ducks. David Curtis, 1806 Sycamore, Killeen, TX 76543-3239. *546*

Wanted: Playing card stamps (RF1-4) used on bank checks or drafts. Also: R153, R161 used or on document. Bob Patetta, Box 640, Cuyahoga Falls, OH 44222-0640. *547*

Wanted: Back issues of TAR; please state condition, volume number and price. Also wanted United States tax paid, tobacco strips, beer stamps, wines, possessions revenues etc. Please send a description of what you have for my prompt reply. Bob Hart, Box 11746, Jacksonville, FL 32239. *548*

Original 1899 edition of *Revenue Stamps of the United States* by Toppan, Deats and Holland of the Boston Philatelic Society. Describes all revenues of the first, second, third and fourth issues; proprietary; match and medicine and Provisional Proprietary stamps. Looks old but all pages and binding intact. Costs \$59.50. Only one available. Write soon and get set for its 100th anniversary. DIB Enterprises (I. Bayer, ARA), Box 18032BM, Cleveland, OH 44118. *549*

Wanted: U.S. express and parcel delivery labels. Also U.S. railroad baggage stamps. Send offer list (description, condition and price). Scott A. McClung, 14800 Fourth Street, Apt 72-A, Laurel,

MD 20707.

550

Wanted: Essays and proofs of Indian Princely States Court Fee and Revenue stamps. Passport and Visa stamps of all countries on documents are also needed as also Playing Card stamps. I can help you build excellent collection of Indian States Court Fee and Revenues based on Koeppel and Manners catalogue. Enquire: A. M. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India. *551*

Wanted Indiana Intangible Tax stamps 1965 only. Robert J. Walden, 9114 Crestview Dr., Indianapolis, IN 46240.

552

For Sale: Packets of 100 all-different Scott-listed U.S. Revenues. No junk. Very clean, with total catalog value in excess of \$16.00. Full cross-section. Only \$6.25, postpaid. Longtime ARA member. Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. Also am seeking your revenue material either for direct purchase or on consignment. *553*

Wanted to buy. Swiss Kanton Fiscal stamps with post cancels. Kanton Basel-Stadt, Thurgau, Zug, St. Gallen. Mail with price wanted or send photocopy. Gene Kelly, Steinerstrasse, (CH) 8253 Diessenhofen, Switzerland. *554*

Wanted: U.S. & Canada RW ducks on license. All years-all states & provinces for exhibit. Buy &/or trade. WANTED: Potato Stamps on piece for exhibit. Peter Pierce, Box 560, Oxford, MA 01540. *555*

The Editor Notes...

...that we have just received word that Jim Giegerich, the Foreign Sales Manager is in the hospital. Little is known of his condition. Those with foreign sales circuits are asked to return them in normal due course. Those requesting new circuits or catalogues are asked to please be patient.

...that Martin Richardson (7130 Claybeck Drive, Dayton, OH 45401) has assumed the responsibility for writing/editing the chapter on judging revenue exhibits for the new *APS Manual of Philatelic Judging*. He does not want this to be entirely his own thoughts, but he wants to give everyone who exhibits or judges revenues to provide input into this chapter. Everyone who provides input will be given the opportunity to review the draft. The first draft is due July 1 with publication

sometime early in 1989. Contact Marty regarding what you think should be included in this publication.

...that Don Duston now has Part V of the French Colonies available. This volume covers the Miscellaneous and Island colonies and costs \$14.50 postpaid. Don still has Part I (North Africa) available from \$16.50 and Monaco for \$4.00.

...that we have received notice of the publication of *The Fiscal Stamps of Western Australia* with release expected to be in March, 1988. It is written by V.E. John Dzelme as a companion to *The Stamps and Postal History of Western Australia* and *The Postal Stationery of Western Australia*. It will be available from the author, Box 180, Como, WA 6152, Australia for \$A25 plus postage.

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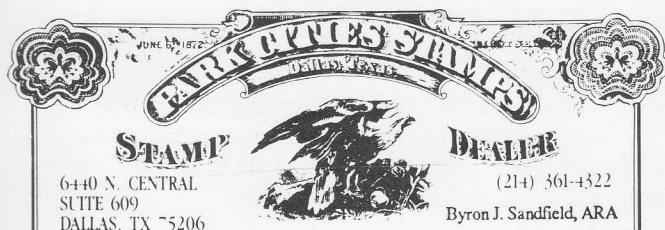
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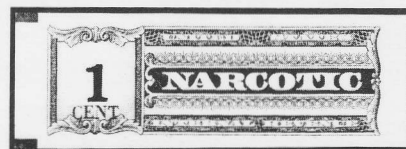
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