

The American Revenuer

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♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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Whole Number 420

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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

The American Revenuer

The Journal of International Fiscal Philately

Volume 43, Number 10

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The ICC Form D or D-1 Cab Card Identification Stamps

Bingo Stamp Checklist

by William Smiley, ARA

This is an updated listing of the ICC Form D or D-1 Cab Card Identification Stamps more commonly known as Bingo stamps. These stamps and their uses were described in the article "State 'Bingo' Stamps" (Smiley, 1984a) and listed in an accompanying checklist (Smiley, 1984b). This listing was updated in 1986 (Smiley, 1986) and a new early discovery noted the following year (Smiley, 1987).

The year indicated in this listing are the year of issue. Many of these stamps show an expiration date in January or February of the following year. All stamps are on white paper unless described as "on" followed by a paper color. The colors of serial numbers are given in parenthesis. The stamps are without a stated monetary value unless noted. Where known, the taxes or fees represented by the stamps and their format is shown in the introduction to each state.

Collectors with stamps not listed, or with questions or comments, are requested to contact the author at Box 261, Portage, Wisconsin 53901.

This list is updated to November 12, 1989, and reflects all bingo stamps known to the author. Ken Pruess and Doug Berryman assisted in the original compilation of this checklist. The bulk of the original listing was done by Ken Pruess.

References

- Smiley, W. Bingo Stamp Update. *The American Revenuer* 1986 February; 40:33-34.
Smiley, W. Early Bingo Stamps Discovered. *The American Revenuer* 1987; 41:57.
Smiley, W. ICC Form D or D-1 Cab Card Identification ("Bingo") Stamps. *The American Revenuer* 1984 July-August; 38:121-128.
Smiley, W. State "Bingo" Stamps. *The American Revenuer* 1984; 38:117-120.

Alabama

Rate: 1985 and earlier \$1, 1986 \$3, 1988 \$4. Coil stamps.

Issued by the Public Service

- 1972 \$1 black and green (black)
1973 \$1 red (red)
1974 \$1 black (black)
1975 \$1 black on yellow (black)
1976 light blue (light blue)
1977 black (black)
1978 black on yellow (black)
1979 red (red)
1980 black on yellow (black)

THE AMERICAN REVENUER

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

1981 blue (blue)
 1982 black (black)
 a. year date typeset like 1981 stamp.
 1983 red (red)
 1984 blue (blue)
 1985 orange (shades) (orange)
 1986 orange on yellow (black)
 1987 white on red (black)
 1988 white on light blue (black)

Arizona

Die cut, issued in rolls. (Last issued in 1982)

Issued by Corporation Commission

1973 dark blue on dark orange (red)
 1974 blue and gold (red)
 1975 blue and gold (red)
 1976 red and blue (red)
 1977 green and brown (brown)
 1978 black (red)
 1979 blue (red)
 1980 brown on blue (black)
 1981 black (red)
 1982 blue (red)

Arkansas

Rate: \$5. Issued in sheets.

Issued by Transportation Commission

1978 black on blue (black)
 1979 black on pink (black)
 1980 black on green (black)
 1981 black on yellow (black)
 1982 black on blue (black)
 1983 black on pink (black)
 a. handwritten change in expiration date from 1984
 to 1989
 1984 black on yellow (black)
 1985 black on green (black)
 1986 black on blue (black)
 1987 black on yellow (black)

Issued by Transportation Safety Agency

1988 black on green (black)

California

Rate: \$5. Issued in rolls.

Issued by Public Utilities Commission

1971 red on yellow (red)
 1972 red on blue (red)
 1973 black on orange (black)
 1974 black on green (black)
 1975 black on violet (black)
 1976 blue on white on red (black)
 1977 black on yellow (black)
 1978 black on violet (black)
 1979 black and white on orange (black)
 1980 black and white on green (black)

1981 black and white on red (black)
 1982 black and white on blue (black)
 1983 black and white on yellow (black)
 1984 black and white on orange (black)
 1985 black and white on purple (black)
 1986 black and white on red (black)
 1987 black and white on green (black)
 1988 black and white on blue (black) (shades)

Colorado

Rate: \$5. Stamps are for interstate carriers, windshield stickers are for intrastate carriers. Issued in sheets, 10 across.

Issued by Public Utilities Commission

stamps:

1983 black on pink (black)
 1984 black on yellow (black)
 1985 black on light green (black)
 1986 black on light blue (black)
 1987 black on tan (black)
 1988 black on red (black)

windshield stickers:

1987 black on gold (black)
 1988 black on red (black)

Connecticut

Rate: \$10, 1989 rate \$15. Issued in sheets, 10 across.

Issued by Public Utilities Commission

1972 black and green (black)
 1973 black and yellow (black)
 1974 black and white on blue (black)
 1975 black and white on green (black)

Issued by Public Utilities Control Authority

1976 black (black)
 1977 black on yellow (black)
 1978 black on blue (black)

Issued by Public Utilities Control

1979 black on green (black)
 1980 black (black)

Issued by Public Utility Control

1981 black and white on yellow (black)
 1982 black and white on blue (black)
 1983 black (black)
 1984 black on blue (black)

a. no serial number

1985 black on yellow (shades)

a. sample—serial #000000

1986 black on green

a. sample—serial #000000, handstamped
 SAMPLE

1987 black on light blue

a. sample—serial #000000, Handstamped
 SAMPLE

1988 black on white (black)

a. sample—serial #000000, handstamped
 SAMPLE

Florida

Last issued in 1980

Issued by Public Service Commission

- 1974 \$5 orange (orange)
- 1975 \$5 blue (red)
- 1976 \$5 blue (red)
- 1977 \$5 green (red)
\$8 red (red)
- 1978 \$5 orange (red)
\$8 blue (red)
- 1979 \$5 red (red)
\$8 green (red)
- 1980 \$5 blue (red)
\$8 gold (red)

Georgia

Coil stamps after 1969.

Issued by Public Service Commission

- 1969 dark green on blue
- 1970 black and green (red)
- 1971 \$1 black and green (black)
- 1972 \$1 black and salmon (black)
\$25 black and blue (black)
- 1973 \$1 black and green (black)
- 1974 \$5 black and blue (black)
- 1975 \$5 black and yellow (black)
- 1976 \$5 black and salmon (salmon)
- 1977 \$5 black and red (black)
- 1978 \$1 black and yellow (black) (multiple registration)
\$5 black and salmon (black)
- 1979 \$5 black and green (black)
- 1980 \$5 black and yellow (black)
- 1981 \$5 black and blue (black)
- 1982 \$5 black and red (black)
- 1983 \$5 black and green (black)
a. black and aqua (black)
- 1984 \$5 black and blue (black)
- 1985 \$5 black and violet (black)
- 1986 \$5 black and orange (black)
- 1987 \$5 black and red (black)
- 1988 \$5 black and yellow (black)
\$25 black and yellow (black) (late registration)

Illinois

Rate: 0 to \$2, 1988 up to \$7. Sheets of 100. One inch square stamps issued to interstate carriers. 4 x 9 inch blue stamps issued to intrastate carriers.

Issued by Commerce Commission

Interstate stamps

- 1972 black (black)
- 1973 black on pale green (black)
- 1974 black on pale green (black)
- 1975 black on pale green (black)
- 1976 black on green (black)
- 1977 black on green (black)

- 1978 black on green (black)
- 1979 black on green (black)
- 1980 black on yellow (black)
a. black on green
- 1981 black on pink (black)
- 1982 black on blue (black)
- 1983 black on yellow (black)
- 1984 black on orange (black)
- 1985 black on blue (black)
- 1986 black on pink (black)
- 1987 black on yellow (black)
- 1988 black on blue (black)

Intrastate stamps

Blue (date filled in upon issue)

Indiana

Rate: T and TB: \$10; R1=\$1 for trucks registered in AL, IA, MN and OH; R3=\$3 for trucks registered in WV; R5=\$5 for trucks registered in AZ, GA, ND, SC, TN and WI; R13=\$13 for trucks registered in MS (rate discontinued in 1982). Issued in booklet series of 10. T=Tractor, TB=Truck or Bus, R=Reciprocal. The T and TB stamps were merged into a single stamp starting in 1984. On reciprocal issues, starting in 1981, numerals in map indicate the dollar value of the stamp.

Issued by Public Service Commission

- 1971 TB black on red (black)
- 1972 TB white on green (black)
- 1974 T black on silver (black)
TB black on orange (black)
- 1975 TB black on silver (black)
- 1976 TB white on green (black)
R black on gold (black)
- 1977 R green (black)
- 1978 TB black on silver (black)
R white on red (black)
- 1979 T black on yellow orange (black)
TB white on green (black)
R black on orange (black)
- 1980 TB white on red (black)
R white on green (shades) (black)
- 1981 TB black on yellow (black)
T black on orange (black)
R black on silver (black) (\$1, \$3, \$5)
R letter in lieu of stamp, gold seal at top of letter (\$1)
- 1982 T white on blue (black)
TB black on pink (black)
R white on brown (black) (\$1, \$3, \$5, \$13)
- 1983 T white on green (black)
TB white on red (black)
R white on brown (black) (\$1, \$3, \$5)
- 1984 black on orange (black)
R black on blue (black) (\$1, \$3, \$5)
- 1985 black on yellow (black)
R black on red (black) (\$1, \$3, \$5)

- 1986 white on blue (black)
R white on green (black) (\$1, \$3, \$5)
1987 white on black (black)
R white on gold (black) (\$1, \$3, \$5)
Issued by IRUC (Utilities Regulatory Comm.)
1988 red on white (black)
R white on red (black) (\$1, \$3, \$5)

Iowa

Rate \$1. MN based carriers \$0. Sheet format. (E=Exempt)
Issued by State Commerce Commission

- 1971 black on blue (black)
1972 green (green)
1973 black and yellow (black)
1974 black and blue (black)
1975 black (black)
E black and green (black)

Issued by Department of Transportation

- 1976 black and yellow (black)
1977 black and blue (black)
E black and orange (black)
1978 black and green (black)
E black and yellow (black)
1979 black and pink (black)
E black and blue (black)
1980 black and gold (black)
E black and green (black)
1981 black and blue (black)
E black and brown (black)
1982 black and green (black)
E black and pink (black)
1983 black and brown (black)
E black and yellow (black)
1984 black and red (black)
E black and blue (black)
1985 black (black)
E black and green (black)
1986 black and red (black)
E black and orange (black)
1987 black and blue (black)
E black and yellow (black)
1988 black and pink (black)
E black and yellow (black)

Kansas

Rate: \$10. Issued in panes of 20.
Issued by State Corporation Commission

- 1971 black on blue
1972 black on blue
1973 black on blue
1974 black on blue
1975 black on blue
1976 black on blue
1977 black on blue
1978 black on blue

- 1979 black on blue
1980 black on blue
1981 black on blue
1982 black on blue
1983 black on blue
1984 black on blue
1985 black on blue
1986 black on blue
1987 black on blue
1988 black on blue
a. blue on blue (shades)

Louisiana

Die cut, issued in rolls. (All stamps are interstate unless shown as intrastate.)

Issued by Public Service Commission

- 1973 \$10 black on light blue (black)
1974 \$10 black on light blue (black)
1975 \$5 black on pink (black)
1976 \$5 black on green (black)
1977 \$5 blue (black)
1978 \$5 green (black)
Intrastate black (black)
1979 \$5 black on lavender (black)
1980 \$5 black on orange (black)
Intrastate black on red (black)
1981 \$5 black on yellow (black)
Intrastate \$10 black on line (black)
1982 \$5 black on red (black)
Intrastate \$10 black on blue (black)
1983 \$10 black on tan (black)
Intrastate \$10 black on yellow (black)
1984 black on green (black)
a. provisional 1983 stamp changed to 1984 and initialed by agency head
Intrastate \$10 black on red (black)
1985 \$10 black on red (black)
Intrastate \$10 black on orange (black)
1986 \$10 black on pink (black) These stamps no longer state whether they are interstate or intrastate.
1987 \$10 black on light blue (blue)
1988 \$10 black on yellow (black)

Maine

Rate: \$8. Issued in sheets of 100.
Issued by Public Utility Commission

- 1972 green (green)
1973 red (red)
1974 black (black)
1975 blue (blue)
1976 red (red)
1977 blue (blue)
1978 green (green)
1979 red (red)
1980 green (green)

- 1981 black (black)
Issued by State Police
 1982 green (green)
 1983 blue (blue)
 1984 red (red)
 1985 blue (black)
 1986 green (green)
 1987 black (black)
 1988 red (red)

Massachusetts

Rate for non-reciprocal states: \$10 (black stamps). Die cut, issued in sheets, 10 across.

Issued by Department of Public Utilities

- 1972 black and red on salmon (black)
 1973 blue on pink (blue)
 1974 black on salmon (black)
 1975 black on salmon (black)
 red on salmon (red)
 1977 black on salmon (black)
 red on salmon (red)
 1978 black on salmon (black)
 red on salmon (red)
 1979 black on salmon (black)
 red on salmon (red)
 1980 red on pink (red)
 1981 black (black)
 red (red)
 a. same but handstamped 10
 1982 black (black)
 red (red)
 1983 black (black)
 red (red)
 1984 black (black)
 a. 1983 overprinted 1984 in red
 red (red)
 a. same but handstamped \$10
 1985 black (black)
 red (red)
 a. same but strip with printed serial number out of
 sequence and corrected in red.
 1986 black (black)
 red (red)
 1987 black (black)
 red (red)
 1988 black (black)
 red (red)

Minnesota

In 1987, issued in sheets, 12 across. Stamps for regulated carriers inscribed D-Card, stamps for exempt carriers inscribed D-1 Card. N/C stamps issued on a reciprocal basis to carriers based in states not charging Minnesota carriers for their stamps.

Issued by Department of Transportation

- 1972 black on green

- a. red N/C handstamp
 1973 black on pink (N/C)
 1974 D black on blue (N/C, \$1, \$5)
 1975 D black on yellow (N/C, \$1, \$5) These stamps were inscribed 2-1-75 but were changed to 2-1-76 with an overprint or by pen.
 1976 D black on orange (N/C, \$1)
 1977 D black and green (N/C, \$5)
 1978 D black on blue (N/C, \$5)
 1979 D black on yellow (N/C, \$5)
 D-1 black on orange (N/C)
 1980 D black on silver (N/C, \$5)
 D-1 black on red (N/C)
 1981 D black on orange (N/C, \$5)
 D-1 black on blue (N/C)
 1982 D black on gold (N/C, \$5)
 D-1 black on pink (N/C)
 1983 D black (N/C, \$5)
 a. N/C stamp changed by manuscript to \$5
 D-1 black on red (\$5)
 1984 D black on violet (N/C, \$5)
 D-1 black on salmon (N/C, \$5)
 1985 D black on green (black) (.45, 5.45)
 D-1 black on green (black) (.45, 5.45)
 1986 D black on blue (black) (.45, 5.45)
 D-1 black on blue (black) (5.45)
 1987 D black and blue on yellow (shades) (black) stamp roulette on right, left or both
 a. same, but die cut stamps, no rouletting
 D-1 black and blue on yellow (black) stamp roulett on right, left or both
 1988 black and blue on yellow (black)
 a. line for MC number blank
 b. same but die cut stamp
 D-1 black and blue on yellow (black)

Mississippi

Rate: \$13. Die cut stamps issued in rolls.

Issued by Public Service Commission

- 1980 Black on yellow (black)
 1981 black on red (black)
 1982 black on yellow (black)
 1983 black on red (black)
 1984 black on green (shades) (black)
 1985 black on yellow (shades) (black)
 1986 black on red (black) Smaller format
 1987 black on orange (black) Larger format
 1988 black on yellow (black) Smaller format

Missouri

Coil stamps.

Issued by Public Service Commission

- 1972 black and salmon (black)
 1973 black and grey green (black)
 1974 black and salmon (black)

1975 black and blue (black)
 1976 black on green (black)
 1980 black on violet (black)
 1981 black on gold (black)
 1982 black on blue (shades) (black)
 1983 black and red (black)
 1984 black and gold (black)
 1985 black and blue (black)

Issued by Division of Transportation

1986 black on grey
 1987 red (black)
 1988 gold (black)

Montana

Rate: \$5. Issued in panes of 10.

Issued by Public Service Commission

1972 dark blue (light blue)
 1973 orange (blue)
 1974 red (blue)
 1975 green (black)
 1976 brown (black)
 1977 purple (black)
 1978 orange (black)
 1979 red (black)
 1980 green (green)
 1981 brown (brown)
 1982 violet (black)
 1983 blue (blue)
 1984 orange (orange)
 1985 red (black)
 1986 green (green)
 1987 brown (brown)
 1988 Purple (purple)

Nebraska

Rate: \$5 or \$10 plus 50¢ filing charge for carriers in non-reciprocal states and 50¢ filing charge only for carriers in reciprocal states) (R=reciprocal) Issued in sheets of 80 (8 x 10) except 1978 which was issued in die cut pads.

Issued by State Railway Commission

1971 black and gold
 1972 black and gold
 1973 black and gold

Issued by Public Service Commission

1974 black and gold
 1975 black and gold
 1976 black and gold
 1977 black and gold
 1978 black and gold
 1979 black and gold
 1980 black and gold
 R black and gold
 1981 black and gold
 R black and gold
 1982 black and gold

R black and gold

1983 black and gold
 1984 black and gold
 1985 black and gold
 1986 black and gold
 1987 black and gold
 1988 black and gold

New Hampshire

Rate: \$10. Die cut stamps issued in rolls.

Issued by Public Utilities Commission

1968 green (black)
 1969 blue (blue)
 1971 blue (blue)
 1972 blue (blue)
 1973 blue (blue)
 1974 blue (blue)
 1975 blue (blue)
 1976 blue (blue)
 1977 blue (blue)
 1978 blue (blue)
 1979 blue (blue)
 1980 blue (blue)
 1981 blue (blue)

Type I "February 1, 1982" is 16.5 mm

Type II "February 1, 1982" is 14 mm

1982 blue (blue)
 1983 blue (blue)
 1984 blue (blue)
 1985 blue (blue)
 1986 blue (blue)

Issued by Department of Transportation

1987 blue (blue)
 1988 blue (black)

New Mexico

Rate: \$10

Issued by State Corporation Commission

1988 brown (black)

New York

Rate: \$8 in 1984 and 1985; \$6 in 1986; \$7 in 1987 and later.

Die cut, issued in sheets 10 across.

Issued by Department of Transportation

1984 black and blue (black)
 1985 black and lime green (black)
 1986 black and red (black)
 a. strip of 5 with faint non-sequential serial number
 digits under correct digit
 1987 black and light blue (black)
 1988 green and white (black)

North Carolina

Rate \$1 except no charge for vehicles licensed by reciprocal states: CA, CO (until 1988), DE, DC, IN, MD, MA, MI, MN.

MO, NE, NJ, NY, PA, TX and VT. Issued in sheets of 100.

Issued by utilities Commission

- 1969 black on green
- 1971 black on orange
- 1972 blue and black on yellow
- 1973 red
- 1974 green
- 1975 white on blue
- 1976 white on red
- 1977 white on dark blue
- 1978 white on green
- 1979 white on red
- 1980 white on blue
- 1981 white on green
- 1982 white on orange
- 1983 white on blue
- 1984 white on red
- 1985 white on yellow
- 1986 white on blue
- 1987 green
- 1988 white on blue

North Dakota

Rate: \$5, 1988 rate \$7, except ND domiciled carriers pay \$2.

Issued in booklet panes of 10 for books of 100.

Issued by Public Service Commission

- 1972 black and yellow on green (black)
- 1973 black and green on yellow (black)
- 1974 black and white on orange (black)
- 1975 black and white on aqua (black)
- 1976 black and white on orange (black)
- 1977 black and white on brown (black)
- 1978 black and white on yellow (black)
- 1979 black and white on blue (black)
- 1980 black and white on orange (black)
- 1981 black and white on green (black)
- 1982 black and white on blue (black)
- 1983 black and white on red (black)
- 1984 black and green on yellow (black)
- 1985 black and yellow on light green (black)
- 1986 black and dull red on white (black)
- 1987 black and light blue on white (black)
- 1988 black and yellow on white (black)

Ohio

Rate: \$1, 1988 \$2 except hazardous waste carriers are \$3.

Booklet panes of 10. Prefix HW = Hazardous Waste.

Issued by Public Utilities Commission

- 1975 blue and yellow (red)
- 1976 green and yellow (black)
- 1977 red and blue (black)
- 1978 orange and brown (black)
- 1979 purple and gray (black)
- 1980 red and blue (black)
- 1981 orange and brown (black)

HW (manuscript) orange and brown (black)

- a. same but HW (manuscript) obliterated in black
- 1982 purple and gray (black)
HW purple and gray (black)
- 1983 green and yellow (black)
HW green and yellow (black)
- 1984 pink and green (black)
HW pink and green (black)
- 1985 orange and brown (black)
HW orange and brown
- 1986 green (black)
HW green (black)
- 1987 red (black)
HW red (black)
- 1988 blue (black)
HW blue (black)

Oklahoma

TP=Truck or Passenger, TT=Truck-Trailer. These categories were discontinued starting 1983. Stickers of the same design as these stamps are for attachment to outer doors of trucks in lieu of stamps on cab cards. Booklet panes of 10.

Issued by Corporation Commission

- 1972 TP \$3 black (black)
TT \$5 black on yellow (black)
- 1973 TP \$3 red on yellow (red)
TT \$5 red (red)
- 1974 TP \$3 black (black)
TT \$5 black on yellow (black)
- 1975 TP \$3 black on yellow (black)
TT \$5 black (black)
- 1976 TT \$5 black on blue (black)
- 1979 TT \$5 black on orange (black)
- 1980 TT \$5 black on green (black)
- 1981 TT \$5 black on pink (black)
- 1982 TT \$5 black (black)
a. pair, imperforate between
- 1983 \$5 black on green (black)
- 1984 \$5 black on orange (black)
- 1985 \$6 white on purple (black)
- 1987 \$6 black on yellow (black)
- 1988 \$7 black on green (black)

Door stickers

- 1966 black on orange (black)
- 1971 blue (black)
- 1972 TT \$5 black on yellow
- 1983 \$5 black on green
- 1985 \$5 white (black)
- 1986 \$6 white on purple (black)

Rhode Island

Rate \$8. Issued in sheets of 100.

Issued by Division of Public Utilities and Carriers.

- 1972 red (red)
- 1973 black on yellow (black)

1974 black on red (black)
 1975 black (black)
 1976 black on red (black)
 1977 black on yellow (black)
 1978 black on red (black)
 1979 black on blue (black)
 1980 black on yellow (black)
 1981 black on green (black)
 1982 white on violet (black)
 1983 black on red (black)
 1984 black on blue (black)
 1985 black on pink (black)
 1986 black on green (black)
 1987 black on yellow (black)
 1988 black on red (black)

South Carolina

*Booklet panes of 20 in books of 200. E=Exempt.
 Issued by Public Service Commission*

1971 \$1 white on blue
 1972 \$1 white on green
 1973 \$1 white on red
 1974 \$1 white on brown
 1975 \$1 white on blue
 1976 \$1 white on green
 1977 \$1 white on red
 1978 \$1 white on blue
 1979 \$1 white on orange
 E \$1 orange
 1980 \$1 white on green
 E \$1 orange
 1981 \$1 white on red
 E \$1 red
 1982 \$1 white on blue
 a. same but by error dated 1981 (not 1982)
 E \$1 blue
 1983 \$1 white on orange
 E \$1 orange
 1984 \$5 white on green
 E \$5 green
 1985 \$5 white on red
 E \$5 red
 1986 \$5 white on blue
 E \$5 blue
 1987 \$5 white on yellow (shades)
 1988 \$5 white on red

South Dakota

Rate \$5 except no charge to carriers whose headquarters are in reciprocal states which are: CA, IN, TX, MN, MO, NE and OK. 1983 and later stamps are coils.

Issued by Public Utilities Commission

1973 green on yellow-orange (green)
 1974 black on pink (black)
 1975 black on green (black)
 1976 black on blue (black)

1977 black on red (black)
 1978 black on yellow (black)
 1979 black on orange (black)
 1980 black on green (black) serial number without serifs
 a. serial number with serifs
 1981 black on pink (black)
 1982 black on orange (black)
 1983 black on blue (black)
 1984 white on red (black)
 1985 white on blue (black)
 1986 black on yellow (black)
 1987 black on pink (black)
 1988 black on purple (black)

Tennessee

*Rate: \$5. Issued in panes of 10. R=Reciprocal, E=Exempt
 Issued by Public Service Commission*

1969 R black on yellow (red)
 1970 R black on green (red)
 1971 R black on pink (red)
 1972 black on orange (red)
 1973 black on blue (red)
 1974 red and orange (black)
 1975 red on pink (black)
 1976 red on blue (black)
 1977 red on salmon (black)
 1978 red on light green (black)
 1979 red on orange (black)
 1980 black on blue (black)
 1981 black on pink (black)
 1982 black on green (black)
 1983 black on yellow (black)
 1984 black and blue (black)
 1985 black on orange (black)
 E black on green (black)
 1986 black on blue (black)
 E black on yellow (black)
 1987 black on red (shades) (black)
 a. Letters SE of Service partially obliterated
 E black on green (black)
 1988 black on orange (shades) (black)
 E black on blue (black)

Texas

*Rates are based on carrier's domicile and are as follows:
 \$11—AL, AK, AZ, CO, CT, ID, KA, ME, MA, MS, MT, NV,
 NM, ND, OR, RI, TX, UT, VA, WA, WV and WY; \$6—FL; \$5—
 GA, LA, NH and TN; \$2—KY; \$1—IA; \$.45—MN; \$.25—NE;
 No Charge—AR, CA, DE, IL, IN, MD, MI, MO, NJ, NY, NC,
 OH, OK, PA, SC, SD, VT and WI. Issued in strips of 5. Serial
 number color refers to top number. Bottom number is
 carrier's ICC MC number or exemption number. Stamp is
 issued to exempt carrier if bottom number ends with the letter
 E. Value, if present and bottom numbers in black, NV indicates
 no value shown. E=Exempt.*

Issued by Railroad Commission.

1972	black (black) NV
1973	black (black) NV, .00
1974	red (black) .00, 6.00
1975	green (green) NV
1976	blue (blue) NV, 5.00
1977	orange (orange) 1.00, 6.00
1978	red (red) .00, .25, 2.00, 5.00, 6.00
1979	green (green) NV, .00, .25, 1.00, 5.00, 6.00, 11.00 E blue (blue) NV
1980	yellow (black) NV, .00, .25, .45, 1.00 E red (black) NV
1981	green (black) .00, .25, .45, 1.00, 2.00, 5.00, 11.00 E blue NV
1982	red (black) .00, .25, .45, 1.00, 2.00, 11.00 E yellow (black) NV
1983	blue (black) .00, .25, .45, 1.00, 2.00, 5.00, 11.00 E green NV
1984	yellow (black) .00, .25, .45, 1.00, 2.00, 5.00, 11.00 E red (black) NV
1985	green (black) .00, .25, .45, 1.00, 2.00, 5.00, 6.00, 11.00 E blue (black) NV
1986	red (black) .00, .25, .45, 1.00, 2.00, 5.00, 6.00, 11.00 E yellow (black)
1987	blue (black) .00, .25, .45, 1.00, 5.00, 6.00, 11.00
1988	yellow (black) .00, .25, .45, 1.00, 2.00, 5.00, 6.00, 11.00

Utah

Rate: \$6 except free for Utah based carriers. Serial number color refers to top number. Bottom number, if present is black. Issued in sheets of 100.

Issued by Public Service Commission.

1972	black and yellow (red)
1973	black and yellow (red)
1974	black and blue (red)
1975	black and salmon (red)
1976	black and green (black)
1977	black and red (red)
1978	black and tan (red)
1979	black and blue (red)
1980	black and yellow (red)
1981	black and red (black)
1982	black and green (red)
1983	black and blue (red)
1984	black and yellow (black)
1985	black and red (black)
1986	black and green (black)
1987	black and blue (black)
1988	black and yellow (black)

Virginia

Rate: \$10. Most issues have a halftone background giving appearance of colored paper. Issued in sheets of 100.

Issued by State Corporation Commission

1971	green (black)
1972	red (black)
1973	black (black)
1974	brown (black)
1975	blue (black)
1976	green (black)
1977	red (black)
1978	orange (black)
1979	blue (black)
1980	brown (black)
1981	red (black)
1982	salmon (black)
1983	brown (black)
1984	blue (black)
1985	green (black)
1986	yellow (black)
1987	black (black)
1988	red (black)

Washington

Many of these stamps exist with printed or handstamped overprints as follows: ID, LS=Lump Sum, SC=Single Cab. In addition, many of these stamps show that the regulatory fee based on weight has been paid. Stamps with a printed or handstamped overprint such as UTC 56 signify that the fee was paid based on 56,000 pounds, LEGAL MAX indicated the fee on trucks up to the legal maximum weight of 80,000 has been paid. Values seen are shown in parenthesis. These values appear in black, blue or maroon ink. NV=No Value designation. Die cut stamps issued in rolls.

Issued by Utilities and Transportation Commission

1972	ID orange (black)
1973	ID yellow (black)
1974	ID gray (black)
1975	ID yellow-orange (black) LS yellow-orange and black (black)
1976	ID orange (black) LS orange and black (black)
1979	red (black) NV, 24-WUTC, LEGAL MAX LS gray and black (black) SC orange and black (black)
1980	yellow (black) UTC 20, LEGAL MAX SC brown and black (black)
1981	red (black) NV, UTC 4, 24, UTC, UTC 24, LEGAL MAX SC brown and black (black)
1982	blue (black) NV, 4 000 (for UTC 4 rate), UTC 20, UTC 24, LEGAL MAX
1983	red (black) NV, 4000 (for UTC 4 rate), UTC 12, UTC 20, LEGAL MAX LS gray and black (black)
1984	blue (black) NV, UTC 4, UTC 12, UTC 16, UTC 20, UTC 24, U;TC 32, UTC 44, UTC 48, UTC 56, LEGAL MAX

- LS green and black (black)
 1985 red (black) NV, UTC 20, UTC 44, UTC 64, LEGAL
 MAX
 LS gray and black (black)
 1986 green (black) NV, UTC 4, UTC 20, UTC 44, LEGAL
 MAX
 LS blue (black)
 1987 orange on yellow (black) NV, UTC 16, UTC 20, UTC
 24, UTC 36, UTC 40, LEGAL MAX
 LS brown on gold (black)
 1988 green (black) NV UTC 4 LEGAL MAX

West Virginia

Rate: \$3

Issued by Public Service Commission

- 1972 blue on yellow
 1973 blue on yellow
 1974 blue on yellow
 1975 blue on yellow
 1976 blue on yellow
 1977 blue on yellow
 1978 blue on yellow
 1979 blue on yellow
 1980 blue on yellow
 1981 blue on yellow
 1982 blue on yellow
 1983 blue on yellow
 1984 blue on yellow
 1985 blue on yellow
 1986 blue on yellow (roulette 6 3/4)
 a. same but compound roulette 6 3/4 on two or three
 sides and roulette 9 1/2 on one or two sides
 b. roulette 9 1/2 on all sides
 1987 blue on yellow
 1988 blue on yellow
 a. same but compound roulette 6 3/4 on two or three
 sides and roulette 9 1/2 on one or two sides
 b. top panhandle of state map incomplete
 c. same but portion of bottom of 88 of 1988 missing

Wisconsin

Rate prior to 1982: reciprocal; since 1981: \$5. Issued in strips
 of five. All values or restrictive designations in black. Desig-
 nations discontinued starting 1983. Values seen are listed.
 NV=No value designation.

- 1974 green 5.00
 1975 green 5.00
 1977 blue 5.00
 1978 orange .25, 5.00
 1979 red .25, .45, 1.00, 5.00, ILL, IC, LC IC
 1980 black .25, .45, 1.00, 2.50, 5.00, 10.00, LC IC
 1981 blue .25, .45, 1.00, 4.00, 5.00, 15.00, IC, LC IC, LC-
 IC
 1982 green NV, R \$ T
 1983 yellow
 1984 black
 1985 red
 1986 blue
 1987 green
 1988 red

Wyoming

Issued by Public Service Commission
 (Last issued in 1983)

- 1971 black
 1972 black on pink
 1973 black on yellow
 1974 black on green
 1975 black on blue (shades)
 1976 black on orange
 1977 black on orange
 1978 black on blue
 1979 black on yellow
 1980 black on green
 1981 black on pink
 1982 black on green
 1983 black on blue

Atalaya, Winter-Spring 1989-1990

The Winter-Spring 1989-1990 issue of *Atalaya*, an Eng-
 lish-language cinderella magazine has been published. This
 marks the magazine's fifteenth year of publication as a hobby
 of its publisher Christer Brunström (Kungsgatan 23, S-302 45
 Halmstad, Sweden). The lead article for this issue is con-
 cerned with the 1890s bogus local issue from Almaguer,
 Colombia, and an issue from Sarawak of about 1920. This
 issue also contains the usual book reviews, news about bogus

and local issues and a few ads. As a bonus, this issue contains
 a stamp from the Sultanate of Occussi-Ambeno and one from
 Pre-Natal.

This publication is a non-profit undertaking of the author.
 A sample copy can be obtained for \$2, a two issue subscription
 for \$4 (all sent airmail). Fifteen back issues sent sea mail are
 also available for \$10. Please send banknotes and not checks.

1868 Deed Executed in the Philippines Bearing \$25, \$5 and 50¢ U.S. Stamps

by Michael Mahler, ARA

This deed is for property on State Street in Boston, sold for \$30,489.92 on October 3, 1868. At the rate of 50¢ per \$500, the stamp tax was \$30.50, paid with a \$25 Mortgage, \$5 Conveyance and 50¢ Life Insurance. The \$25 stamp is rather scarce on document, and its presence is enough to make this piece exceptional. Its place of execution, though, makes it a stunner. The party of the first part, one "Jonathan Russell, ...Merchant," whose residence was stated to be nearby Milton, signed the deed in Manila, the Philippines! This is graphically established by the large hand-stamped seal of the United States Consulate in Manila, struck by Consul J. B. Remson to validate his statement of the genuineness of Russell's signature.

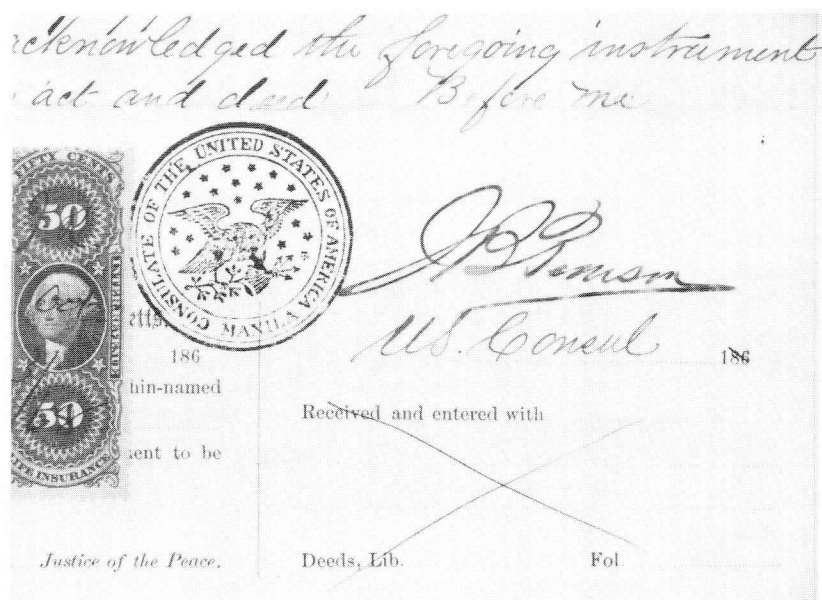
The deed was recorded in Boston some ten months later, on April 18, 1869. Curiously, it was re-recorded on November 3, 1871. This must have been because of the appearance in Boston of Jonathan Russell himself, as indicated by the handwritten testimony of a Justice of the Peace in the left hand margin of the page of the deed illustrated here. A notation on the facing page indicates there may have been some skepticism about the authenticity of the consul's statement and seal.

The stamps are canceled "J.R. Oct 3/68" in a hand that does not match Russell's. They were affixed after the consular seal was applied, for the 50¢ stamp overlaps the seal slightly. Presumably they were added after the deed reached Boston, but before it was first recorded, probably by the party to whom the land was sold. Section 152 of the Act of June 30, 1864, had made it illegal to record any document that was required to be stamped, unless stamps of the proper amount had been affixed.

It happens that the name Jonathan Russell is already one of some philatelic significance. More precisely, the firm Russell and Sturgis of Manila is familiar to students of postal history of Hong Kong and the Philippines as having generated a number of important covers. For virtually all of the 19th

century there was no regular mail service to or from the Philippines, the mails depending on trading vessels that connected with established routes at India, Singapore or elsewhere. After the emergence of Hong Kong as an important trading center in the early 1840s, much of the mail from Manila was sent there, and the earliest known cover showing this routing was sent by Russell and Sturgis. According to Webb (1961), "The earliest recorded correspondence [via Hong Kong] from the Philippines is from Russell and Co.,



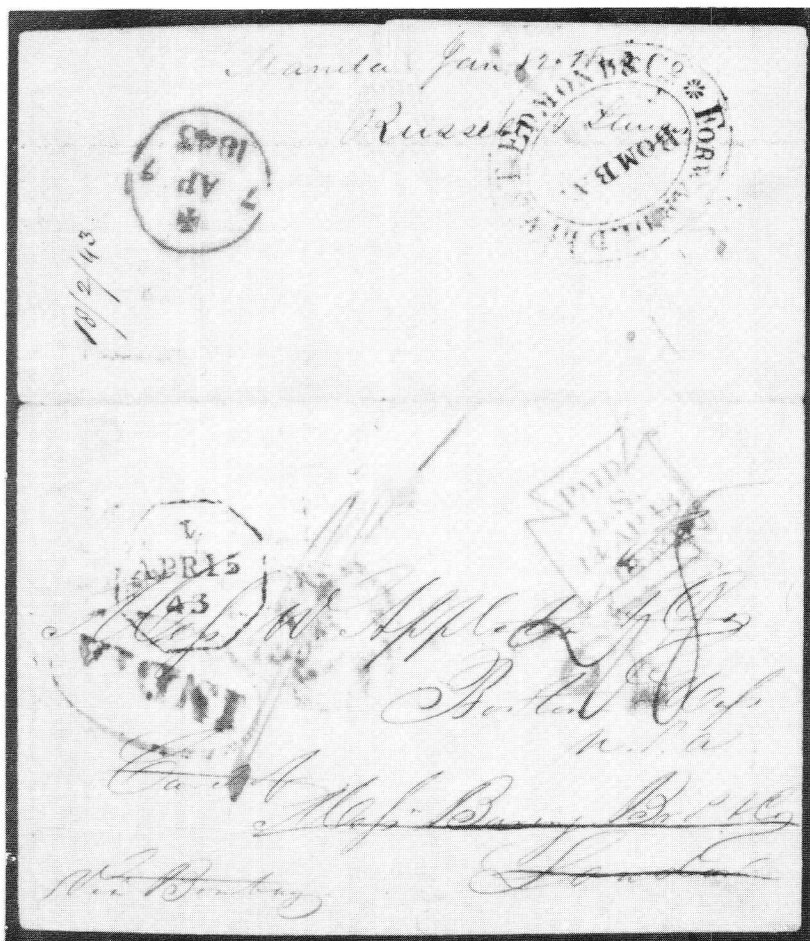


Close view of seal and signature of the U.S. Consul in Manila.

who had long been established in Manila, dated 11 February 1843. The cover is handstamped in a rectangular frame 'Overland via Marseilles Russell and Co.' and is also stamped 'via China' and 'INDIA' in an oval frame." (The last of these markings was applied in London, where for postal purposes the Philippines were considered parts of East India.) Russell and Co. was probably a predecessor of Russell and Sturgis, and the firm name had evidently already been changed by 1843 despite the use of the handstamp referred to by Webb. The evidence for this is two even earlier lettersheets from Manila offered in George Alevizos auctions of September 1987 and February 1988. One is to London dated 1839 with no external identification of the sender, but the letter itself shows this to be the firm Russell and Sturgis. The other is illustrated here. It is to Boston with manuscript "via Bombay," on the back a large oval handstamp "FORWARDED BY W. & T. EDMONDS & CO. BOMBAY," and next to this in manuscript "Manila Jan 12 1843 Russell & Sturgis." Note that while this cover is only a month earlier than the one described by Webb, it was routed via India, not Hong Kong.

A short-lived experiment by the Peninsular &

1843 commercial lettersheet from Manila to Boston, opened to show markings on back flap. Forwarded by W. & T. Edmonds & Co. of Bombay with their handstamp, and manuscript "Manila Jan 12 1843 Russell & Sturgis" alongside. Forwarded again by Baring Bros. & Co. of London.



Oriental Steam Navigation Co. provided the only regular mail runs to the Philippines before the American occupation in 1898. It was begun in May 1857 with monthly voyages from Singapore to Manila, changed at the end of that year to a fortnightly service from Hong Kong, and abandoned as unprofitable in 1860. Webb records only a single cover from this period, and again it was sent by Russell and Sturgis.

Finally, once postage stamps were issued for Hong Kong beginning in 1862, and until the Philippines joined the UPU in 1877,* merchants in Manila sending mail via Hong Kong evidently kept stocks of these stamps on hand to prepay the postage from Hong Kong. Webb records a total of thirteen covers from Manila from this period bearing Hong Kong stamps, and six of these are from Russell and Sturgis. Incidentally, all six were sent to Boston, and it occurred to me that one might have carried the deed featured here, but a comparison of dates ruled out this possibility. If the deed was not

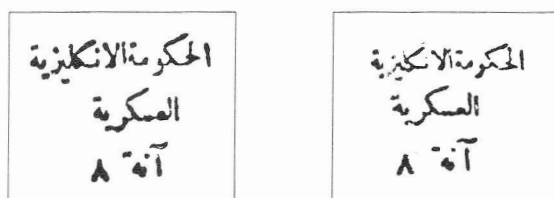
*Before this date, stamps of the Philippines, which had first appeared in 1854, were valid only within the Spanish Empire.

The first revenue stamps of Baghdad

by Khaled J. Fattah

Baghdad, the capital of Iraq, was a part of what was known as Mesopotamia, that is Greek meaning "between two rivers." Baghdad was a part of the Ottoman Empire from 1638 to 1917. On March 11, 1917, the British Army captured Baghdad which was placed under British Mandate. A post office for the use of civilians was opened there with the stamps of the Ottoman Empire overprinted "Baghdad in British Occupation" and surcharged with new values expressed in annas.

At the same time the British Military government in Baghdad issued revenue stamps for use in the city only. These revenue stamps were special fiscal Ottoman stamps selected from what was left behind by the Ottoman officials after their withdrawal from Baghdad. Only four types of stamps were overprinted and surcharged, all in Arabic, with "British Military Government 8 anna." The same surcharge was used on all the stamps.



Figures 1 and 2. The overprint "Baghdad in British Occupation 8 annas" appeared in two settings. The first, on the left, has larger characters in the first line.

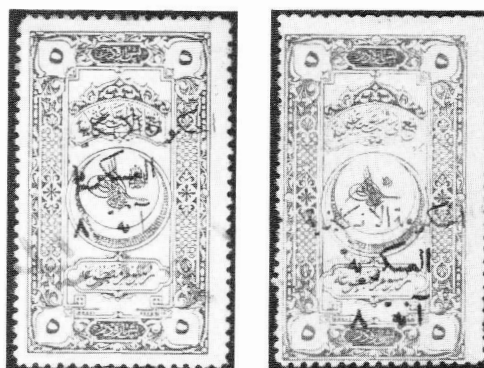
The overprints were from two different settings. The difference is that in the second setting the first line of the overprint is in smaller characters (Figures 1 and 2).

The complete set consists of the following four stamps:

- (Figure 3) The Ottoman 2 para dark red revenue with large toughra or sign-manual of Sultan El-Ghazi at right of the upper design of the stamp. This stamp is overprinted and surcharged in Arabic with the large first line "British Military Government 8 anna" (overprint shown in Figure 1).
- (Figure 4) The Ottoman 2 para rose-red revenue with small toughra or sign-manual of Sultan



Figures 3 and 4. The first and second Baghdad overprinted revenue stamps.



Figures 5 and 6. The third and fourth Baghdad overprinted stamps.

Rashad. Again the stamp was overprinted with the large first line as shown in Figure 1.

- (Figure 5). The Ottoman 5 para gray-brown revenue with a large toughra or sign-manual of Sultan El-Ghazi in the middle design of the stamp. This stamp is overprinted and surcharged with the smaller first line as shown in Figure 2.
- (Figure 6). The Ottoman 5 para light brown revenue with a small toughra or sign-manual of Sultan Rashad. This stamp is also overprinted and surcharged with the small first line shown in Figure 2.

These stamps were used only in Baghdad for a short time.

carried privately, perhaps this means a multiple-rate cover from Manila to Boston covered with Hong Kong stamps is waiting to be discovered!

References

George Alevizos. *Rare Stamps and Postal History Catalog for Public Auction No. 62*. Santa Monica, CA, 1987 Sep-

tember 10; lot 1316; and *Auction No. 64*, 1988 February 2: lot 173. .

Webb, F.W. *The Philatelic and Postal History of Hong Kong and the Treaty Ports of China and Japan*. London: The Royal Philatelic Society, 1961:303-304.



Figure 7. "Chief Political Office" cancellation.

In addition to these overprinted and surcharged stamps, the ordinary Ottoman revenue stamps continued to be used. As a result these four stamps were not widely used until March 1918 when the British Government in Iraq issued Ottoman revenue stamps with a new overprint and surcharge in English for use in all of Iraq.

The Baghdad revenues are also known with different revenue cancellations. Three examples are shown. Figure 7 is an example of the first stamp (Figure 3) with a special British occupation military seal (CHIEF POLITICAL OFFICE/I.E.F.D. BAGHDAD).

Figure 8 shows the second stamp (Figure 4) with a Military Governor seal (COURT OF THE DEP-

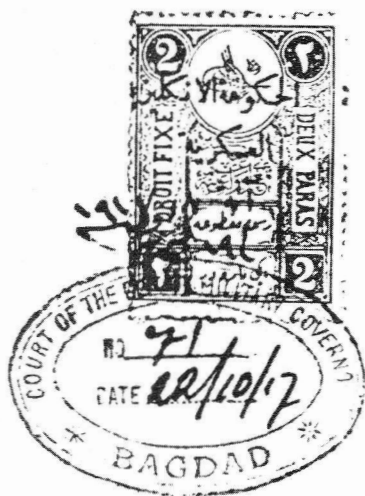


Figure 8. "Court of the Deputy Military Governor" cancellation.

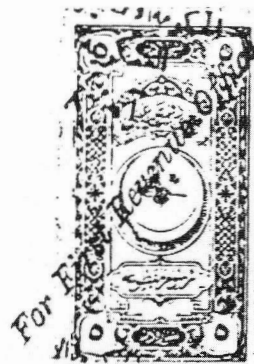


Figure 9. "For First Revenue Office" cancellation.

UTY MILITARY GOVERNOR/*BAGHDAD*).

Figure 9 is an example of the fourth stamp (Figure 6) stamped with a diagonal cancellation reading "For First

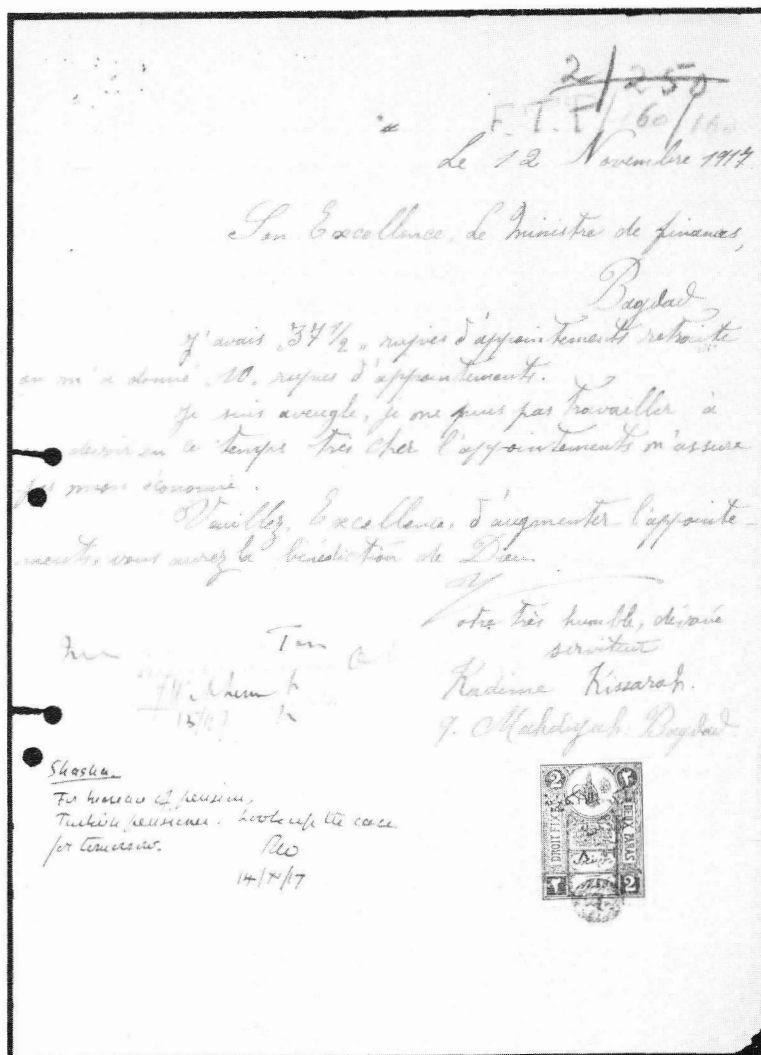


Figure 10. A petition for a government pension written in French bearing a copy of the first Baghdad stamp.

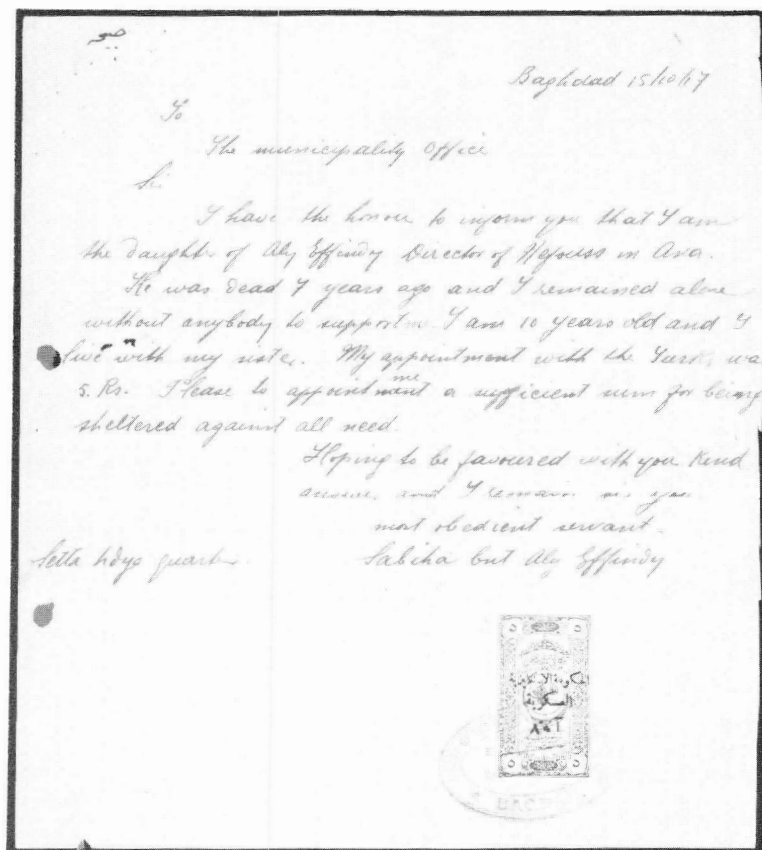
Revenue Office." The overprint and surcharge on this stamp are shifted upward.

In closing we illustrate two documents, both petitions, bearing these stamps. The first (Figure 10) is dated November 12, 1917. It is in French and bears the first stamp tied to the document with a violet private seal.

The second document (Figure 11) is dated October 15, 1917 (15/10/17) and bears a copy of the third stamp tied to a petition with a violet impression of the "COURT OF THE DEPUTY MILITARY GOVERNOR/BAGHDAD" seal. This document is written in English. is dated November 12, 1917. It is in French and bears the first stamp tied to the document with a violet private seal.

The second document (Figure 11) is dated October 15, 1917 (15/10/17) and bears a copy of the third stamp tied to a petition with a violet impression of the "COURT OF THE DEPUTY MILITARY GOVERNOR/BAGHDAD" seal. This document is written in English.

Figure 11. A petition for a pension from a 10 year old girl.

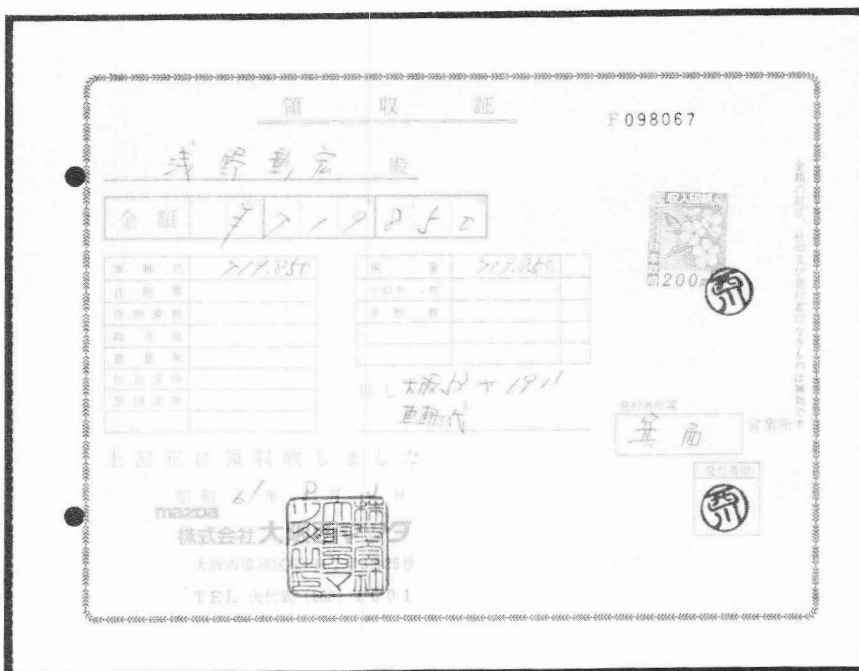


Current Japanese Usage

by Terence Hines, ARA

The document shown here illustrates an example of current Japanese revenue usage. The stamp is a current 200 yen revenue used on a receipt for the purchase of a car (price ¥719,850) in 1986. A ¥200 sales tax is charged on the purchase of anything that costs from ¥30,000 to ¥1,000,000. The stamp is canceled by a red-colored hand-stamp called a *hanko*. These are used as signatures in Japan and this is the hanko of the individual issuing the certificate. The same hanko is seen in the small box in the lower right.

I wish to thank my friend Akihiro Asano for sending the receipt and providing the explanation.



Embossed Revenue Stamped Paper and the loss of *Fair American*

by Jack Golden, ARA

Fair American was the largest vessel in the early United States merchant fleet. The *Embossed Revenue Stamped Paper News* of January 1940 contained the following:

In a communication to the United States Senate, a list was presented February 16, 1791, giving the registration at the ports of entry, and tonnage and ownership of American vessels at home ports. *Fair American* of Boston was the largest of the fleet at 318 tons. A second paragraph informs us that *Fair American* was captured by a privateer in 1801, and that the ship and cargo were sold at auction in Havana. Through a fortunate find in two separate RM collections the history of the last voyage and loss of *Fair American* has been preserved.

As background to this episode, some insight into world events of the time is helpful. In April 1793 France declared war on England and Spain. The war lasted until 1815 and would eventually involve most of Europe. The effect of the war on shipping was devastating. Ports were blockaded, many naval and merchant ships were captured or destroyed. President Washington's response was to issue a proclamation of neutrality on April 22, 1793, stating that the United States would "pursue a conduct friendly and impartial toward the belligerent powers." The United States had a large merchant fleet capable of supplying Europe with food, clothing, tobacco and other non-essential war materials. In addition, it was recognized by the belligerents that goods that went from a European colony to a neutral port and then to Europe were considered part of the neutral trade. This trade with reexports rose from \$6.5 million in 1794 to \$60 million by 1807. To add to this,

exports rose from \$33 million in 1794 to \$111 million by 1801.

In spite of U.S. neutrality, ships from England and especially from France continued to harass and capture American vessels. In June 1797 the Secretary of State reported that nearly 300 vessels had been captured under French authority. Under President Adams, a policy of armed neutrality was adopted and then of necessity, Congress created a Navy Department separate from the army. By 1798 there were fourteen American men-of-war afloat and some two hundred merchant vessels with letters of marque and reprisal, mostly aimed at French privateers in the West Indies. It was in this climate that *Fair American* set sail from Philadelphia on January 3, 1801, bound for Havana.

The first embossed revenue document concerning *Fair American* has an RM178 25-cents Pennsylvania strike on each of two 8 x 10 inch attached papers. The first paper is an affidavit dated February 22, 1801, and signed by three men: Captain Samuel Young, Captain of the Port of Philadelphia and also inspector of shipping for said port; Captain William Blair, an

Figure 1. Signature and seal of Clement Biddle on a deposition of Charles de Bosch. This document bears an impression of RM263c on the reverse.

Figure 2. Part of an affidavit of Captain Brevoor to Clement Biddle bearing an impression of RM263c.

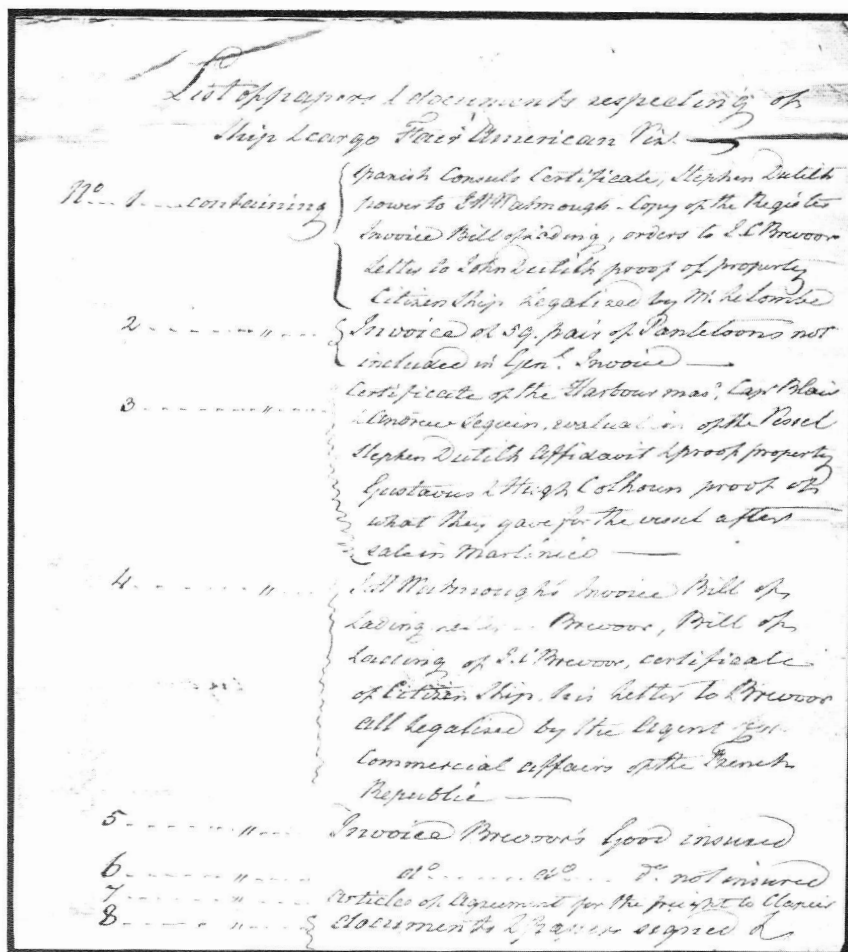


Figure 3. A partial listing of documents held by Clement Biddle relating to the Fair American.

experienced Sea Commander; and Andrew Seguin, an experienced master shipbuilder. All were "acquainted with the ship *Fair American* whereof J. Brevoor is Commander and Whereof Stephen Dutilh...is owner...that She sailed...about the third of January...and was worth the sum of Eleven thousand dollars."

The second embossed paper is by Stephen Dutilh, owner of the ship *Fair American* and is dated February 23, 1801. Dutilh states that the ship was bound for Havana to deliver goods to John Dutilh. Commander Brevoor was to pick up a shipment of sugar and return in about two months time. However, the ship was captured and taken to "porto rico in an unjustifiable manner." The use of the twenty five-cent First Federal Issue revenue is appropriate for this kind of protest document. The First Federal Issue was in use from July 1, 1798, until February 28, 1801.

The next document has an RM263 twenty five-cent embossing on non-government paper and is an affidavit by Stephen Dutilh dated March 14, 1801. This use of the Second Federal Issue went into effect on March 1, 1801, and the twenty five-cent tax was still proper for a protest. Dutilh stated that *Fair American* left Philadelphia bound for Havana and was the sole property of merchants Dutilh and Watmough citizens of U.S. and that "no citizen or subject of the present Belligerent Powers hath any share part or interest in said

vessel or goods." On January 3, 1801, the vessel was insured for \$6,000 and the goods for \$8,500 by the Insurance Company of North America.

The fourth document is by Captain John Christian Brevoor and is dated August 5, 1801. It has a twenty five-cent RM263c embossing. In it Captain Brevoor states that

he is a native of Germany, has sailed out of the U.S. since 1794 and on November 22, 1797, became a citizen of the United States. He goes on to state that he commanded the *Fair American* until her capture "as a citizen of the United States, under the colours and passports of said States." He further says that on his passage to Havana he was "captured on the 19th of January last by a French Republican Privateer called La Portoricaine commanded by Citizen Francois Boulerein...who (plundered the ship) and took the deponent and all his crew on board the privateer except for Charles de Bosch an apprentice...and the ship was afterwards recaptured by the British and taken to the Island of Martinico." Brevoor was put on a vessel to Cape Francois and then to Havana and finally home. Brevoor then states that he made a trip to Martini in search of *Fair American* and found that "she had been sold together with the cargo that remained to pay the Salvage as decreed by the Court of the Vice Admiralty."

The next document which bears an RM263c is an affidavit by Charles de Bosch, the apprentice who had been left on *Fair American* and is dated August 5, 1801 (Figure 1). de Bosch states that the French plundered the ship *Fair American* and that on or about February 4th *Fair American* was recaptured "by the British King's ship Leviathan and taken into Martinico...there sold to pay Salvage and Costs."

(*Fair American*—continued on page 225)

The National Bank Note Company printed the Sands Private Die Stamp (RS209) on watermarked paper



Figure 1. Private die stamp of M., P.J., and H.M. Sands (RS209d).

by Andrew P. Ferry, ARA

The A.B. and D. Sands private die proprietary stamp was first issued in January of 1863. Its use as a cork seal on bottles of McMunn's Elixir of Opium and its circumferential application on containers of Roman Eye Balsam are well-known (Holcombe).

In the fall of 1875, or shortly thereafter, the firm was reorganized by Mahlon Sands, Philip J. Sands and Henry M. Sands. The original Sands die (A.B. & D. Sands; RS208) was modified by the National Bank Note Company in 1875 to reflect the change in organization (Holcombe). The value was changed to 2¢ and the inscription at the left was altered to indicate that the proprietors were now M., P.J., and H.M. Sands (Figure 1).

The die for the new stamp was approved on December 20, 1875, (Toppan et al) and the stamps were first issued in the same month, or in January of 1876, on silk paper. Regarding the subsequent printing of the stamp on pink paper and on watermarked paper, Holcombe adds that, "There was another printing by National on the pink paper, possibly one by National and/or American on watermarked, and the final issue by the Bureau on April 6, 1883."

Note that with regard to the National Bank Note Company, Holcombe advised that the company had printed the stamp on silk paper, on pink paper and "possibly" on watermarked paper. I recently acquired from Philip Bansner a copy of the stamp on watermarked paper that bore a partial imprint of the National Bank Note Company (Figures 1 and 2). The imprint is the Type 1 described by Elliot Perry ("Christopher West").

Thus, it is now established that the National Bank Note Company did print these stamps on watermarked paper. Whether or not the American Bank Note Company also did so remains open to question. But what about the erroneous and confusing punctuation of the proprietors' initials as presented in Holcombe's article and in the Boston Revenue Book? The Sands stamp on watermarked paper is inexpensive and is among those most likely to be acquired by a beginning

collector. When I first obtained a copy of the stamp, I was perplexed by the presentation of the firm's name in both of these standard sources, where it is listed as:

M.P.J. & H.M. SANDS

A beginning collector might, therefore, assume that there were two Sands involved in ownership of the firm, one whose initials were M.P.J. and a second whose initials were H.M.

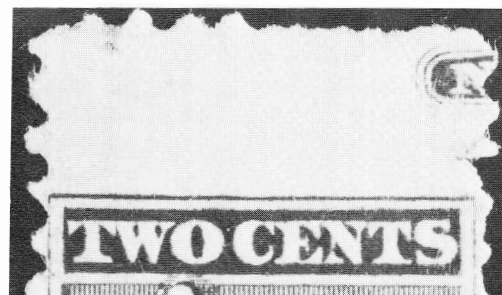


Figure 2. The partial imprint of the National Bank Note Company that is visible in the right hand margin of the stamp shown in Figure 1 is depicted here at higher magnification.

The requisite comma following the "M." was, inexplicably, overlooked by both Holcombe and the authors of the Boston Revenue Book. The appropriate presentation of the initials in both of these venues would have been:

M., P.J., & H.M. SANDS

The National Bank Note Company did get it right. On the stamp (Figure 1), a comma appears after the "M." The omission of a period after the "J" in P.J. Sands' name and after the "H" in H.M. Sands' name was probably intentional, based upon artistic considerations entertained by the engravers.

References

Holcombe, H.W. A.B. & D. Sands, *Scott Monthly Journal*, 1936; 17:259-262. In: Griffenhagen, G.B., editor. *Patent* (Sands—continued on page 225)

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.

Michael G Conner, MD 4721, 48 Summit Ridge Dr, Brandon, MS 39042, by Ronald E Leshner. Rev stamped paper and embossed paper, fiscal documents.

Warde H Dixon 4724, Box 415, Camarillo, CA 93001, by Ronald E Leshner. US and Hawaii revs.

James E Dowling 4723, 149 Via Copla, Alamo, CA 94507, by Secretary, US, incl officials.

Glenn A Holmer 4719, 127 N Sheridan St, South Bend, IN 46619, by Richard Friedberg.

Dale McNee 4720, Box 926, Pendleton, OR 97801, by P Mike Sullivan. Collector/dealer, US documentary, stamped paper, express labels, financial documents

and stamps on documents.

Robert A Spira 4718, 315 E 86th St, New York City, NY 10005, by Secretary. World Revs, locals, literature; all US Scott-listed except embossed and stamped paper, all US non-Scott, US possessions, postal notes, proofs and essays, savings, taxpays, telegraphs.

James P Streeter 4722, 113 Fieldpoint Dr, Fairfield, CT 06430, by Ronald E Leshner. US R through RD, singles, perfed.

Christopher M Walters 4725, Beaufort Hotel, Tintern Abbey, Chepstow, Gwent NP6 65F, England, by Secretary. US first 3 issues, incl varieties, colors, proofs, etc. *Highest membership number assigned on this report is 4725.*

New Members

Numbers 4699-4703

Application for Reinstatement

Henry Meyerson 4064, 23 Oak Point Dr N, Bayville, NY 11709, by Eric Jackson. General.

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: Peter Pierce and Brian Bleckwenn

Central Representatives: Kenneth Trettin

Western Representatives: 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: Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705.

Awards Chairman: Alan Hicks, 11 Warren Place, Brooklyn, NY 11201.

Membership Development Chairman: Ronald Leshner, Box 242, Pineville, PA 18946.

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

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

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

Italy: Michele Caso, Casella Postale 40, 00050 Ponte Galeria RM, Italy

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 President.)

We regret to announce the recent death of ARA Director Joseph Einstein.

Membership Summary

Previous membership total 1476
Applications for membership 8

Application for reinstatement 1
Current membership total 1485

Fair American—continued from page 222

Captain Brevoor signed another protest dated December 21, 1801 (Figure 2). A proper usage of the twenty five-cent Second Federal Issue revenue appears. In his deposition Brevoor states that he arrived at Guadaloupe September 20, 1801 "for the purpose of claiming there from the Government, the loss of the ship, and cargo of the *Fair American*." He further states that he had all his papers translated from English to French and proceeded to Basseterre to present his claim to Commandant Citizen LaCrosse. Brevoor was told that the Government had no money and that he would have to try to recover his claim in France. General LaCrosse was subsequently forced to leave the island due to "disturbances" and on November 10 Brevoor left for Philadelphia.

As a follow-up to the loss of *Fair American* Captain Brevoor and James A. Watmough, Dutilh's partner gave a deposition dated April 1, 1802, written and printed on a laid paper sheet with a twenty five-cent embossing (RM263a). Brevoor and Watmough transferred to Stephen Dutilh all the "property...bona fide on board said Ship as well as what...was insured, as well as what...was not." Both Brevoor and Watmough asserted that they did not have the means to pursue the claim but that they had been compensated by Stephen Dutilh. They reserved their right to recover further damages pursuant to the "Convention signed...30 September 1800 between the French Republic and The United States of America." That Convention was actually a commercial treaty and gave each party, among other items, the right to sue for indemnities.

All of the above protests and documents were taken before and notarized by Clement Biddle. Each bears his notary seal. Biddle, known as the "Quaker Soldier," was extremely popular in Philadelphia. He had taken an active part in protesting the Stamp Act of 1765, had served with distinction under Washington during the Revolutionary War and as Quartermaster General of Pennsylvania had helped suppress the Whiskey Rebellion of 1794.

The final embossed revenue is an exemplification attested to by Clement Biddle himself dated March 23, 1802, and

carrying a twenty five-cent revenue imprint (Figure 3). An exemplification is usually a true copy of a document which has been certified by the Court and which bears an official seal. As such the document requires a 50 cent tax. However, this document is not a copy but a listing of twenty documents and papers that Biddle attests to have in his possession which pertain to *Fair American*. As such a twenty five-cent tax appears to be proper. In addition to the RMs listed above there were: a Bill of Lading, a Spanish Consul's certificate, orders to J.C. Brevoor, letter to J. Dutilh, proof of property and citizenship, invoice for 59 pairs of pantaloons, and a protest to the French Consulate in Porto Rico. Attached to the document is a verification from C. Liot commercial attache for "La Republique Francaise, Une et Indivisible."

An examination by holders of RMs may turn up the other items relating to *Fair American*. For now a fairly complete picture of the loss of this ship to the merchant fleet is on record.

As a footnote to the story, one of the stipulations of the Louisiana Purchase of 1803 was that the United States agreed to pay all the french Spoliation (authorized plundering of neutrals in time of war) Claims brought by Americans. Although Congress agreed for years that this payment was a moral obligation, the two major bills that were passed were vetoed by Presidents Polk and pierce. All claims were not fully settled until 1915.

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Combs W.V. *Second Federal Issue 1801-1802*. Rockford, IA: The American Revenue Association, 1989.
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Morison, S.E. *The Oxford History of the American People*. New York City: Oxford University Press, 1965.
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Sands—continued from page 223

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Toppan, G.L., H.E./ Deats and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States Including the Private Die Proprietary Stamps*. Boston:



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2



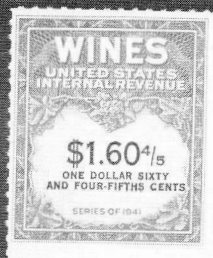
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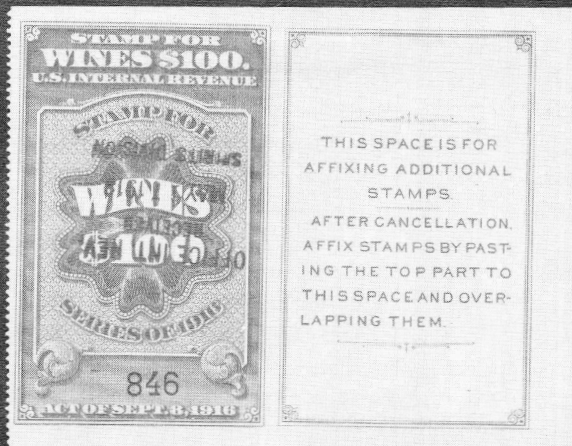
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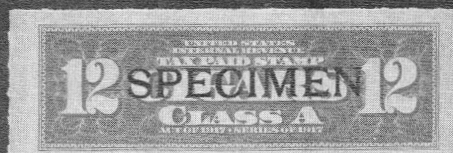
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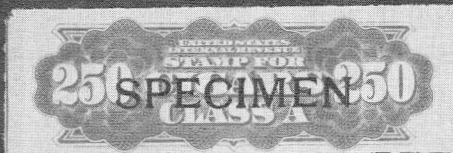
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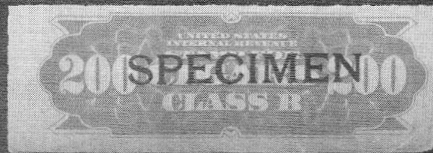
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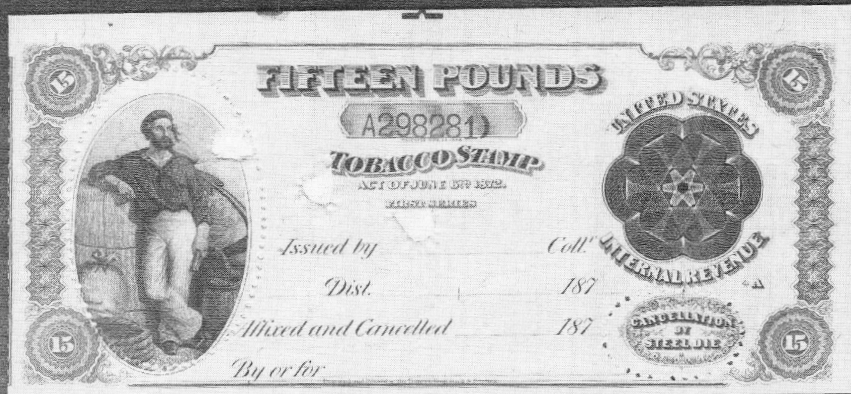
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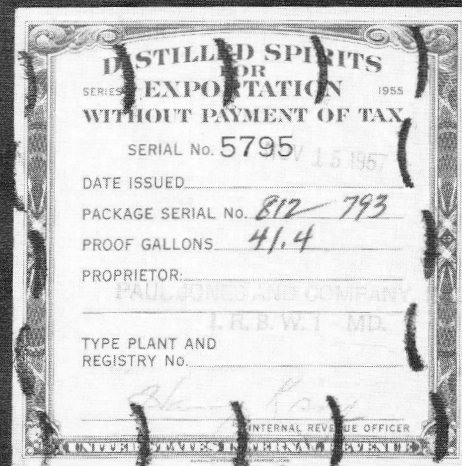
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124

ERIC JACKSON

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MAIL AUCTION #48

CLOSING DATE: January 16, 1990

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, MASTERCARD and AMERICAN EXPRESS; 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; Pennsylvania 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	R80a F repaired tear at lower right, with a 1983 Philatelic Foundation Certificate stating that it is genuine PHOTO	1,900.00
2	R119 F-VF herringbone cancel PHOTO	225.00
3	R189 F crease in top margin, stain along bottom PHOTO	350.00
4	R190* VF crease and thin	7.00
5	R335 VF PHOTO	100.00
6	R733* plate #168105 block of four VF	15.00
7	R734* plate #168353 block of four, VF	35.00
8	R88a F thins, crease, light soiling PHOTO	550.00
9	RD54* F	9.00
10	RD82* F unpriced in Scott, used CV \$100 PH	-----
11	RE59 VF staple holes PHOTO	125.00
12	RE60* VF	2.50
13	RE61* VF	6.00
14	RE73* VF	3.75
15	RE80* VF	27.50
16	RE87* F-VF	6.00
17	RE90* VF	5.00
18	RE102a* VF	8.00
19	RE110a* pair imperf vertically, F-VF PHOTO	90.00
20	RE113* VF	3.50
21	RE121* VF	3.50
22	RE123* F-VF	3.75
23	RE125* F-VF	5.50
24	RE126* VG	15.00
25	RE127* F-VF	4.00
26	RE131* VF	3.25
27	RE135* VF	2.00
28	RE139* VF	8.00
29	RE145* F-VF	10.00
30	RE149* VF	7.50
31	RE171 faulty as usual	160.00
32	RE174* F-VF	5.00
33	RE179 F-VF PHOTO	250.00
34	RE186* VF	16.00
35	RE190* F-VF	3.75
36	RE192* F-VF	12.50
37	RE196* F	4.25
38	RE198* F	30.00
39	RE198b* F PHOTO	65.00
40	RE200* F-VF	3.50
41	RF9 violet surcharge F	8.00
42	RF9 violet surcharge, two examples used on a full unopened deck of the Military Fortune Tellers, VF	-----
43	RG1-10, 11a, 12 full set, F some with S/E's	39.55
44	RG13 F-VF straight edge	7.50
45	RG14 F	11.00
46	RG15 VF straight edge	21.00
47	RG16 F	14.00
48	RG17 F straight edge	13.00
49	RG18 VF straight edge	13.00
50	RG19 F-VF	40.00
51	RG20 F PHOTO	65.00
52	RG22 VF PHOTO	200.00
53	RG26 VF	50.00
54	RG27 VF PHOTO	425.00
55	RG41* VG	7.50
56	RG125 VG straight edge, staple holes	12.50
57	RJ4a* VF straight edge	9.00
58	RJA61a F-VF repaired	40.00
59	RM72 note, VF crease in stamp	55.00
60	RM123 note, VF crease in stamp	25.00
61	RM124 note, VF crease in stamp	25.00
62	RM126 note, F-VF crease in stamp	32.50
63	RM128 estate inventory, F-VF	110.00
64	RM163 note, VF	22.50
65	RM201 note, VF	50.00
66	RM232 estate inventory, F-VF crease in stamp, some small faults from folding	110.00
67	RM240 note, VF crease in stamp, toned	17.50
68	RM246 note, VF usual pinhole in stamp	25.00

69	RM260a note, faults affect stamp	15.00
70	RM261a note, F crease in stamp, toning	15.00
71	RM261b note, F-VF crease in stamp	15.00
72	RM263a note, VF	15.00
73	RM276a note, F crease in stamp, tear in upper left corner	10.00
74	RM374 note, F-VF	6.00
75	RM511 import certificate for brandy, F	22.50
76	RM558 import certificate for tea, VF	22.50
77	RM561 import certificate for rum, XF	25.00
78	RN-A10 cut square strip, stamp only	50.00
79	RN-B1* New York & Washoe Mining Co., Manhattan Co., New York check, VF	3.00
80	RN-B1* J. Balch & Son, Providence, RI, Fourth Nat. Bank, New York check, VF	3.00
81	RN-B1* New York Gold Exchange Bank, New York check, VF	3.00
82	RN-B1 E. A. Packer, Atlantic Nat. Bank, New York check, on a beautiful green engraved underprint by National Bank Note Co., VF	-----
83	RN-B1a William Topping & Co. receipt, VF	20.00
84	RN-B3 W. A. Ransom & Co., National Citizens Bank, New York check, VF	20.00
85	RN-B6 Jas. F. Wenman, Marine Nat. Bank, New York check, VF	20.00
86	RN-B13 W. A. Ransom & Co., American Exchange Nat. Bank, New York check, F-VF	35.00
87	RN-B20a William Topping & Co. receipt, VF	6.00
88	RN-C1* Security Bank of the City of New York check, VF	5.00
89	RN-C2* Merchant's Nat. Bank, Newark, NJ check VF	30.00
90	RN-C13 L. H. Hershfield & Bro., Helena, Montana Territory draft, VF	15.00
91	RN-E4* E. Chapin & Co., Bank of North America New York check, VF	5.00
92	RN-F1* National City Bank of Brooklyn check, vignette of Indian maiden, VF	8.00
93	RN-F1* German Exchange Bank, New York check VF	8.00
94	RN-F1* Gebhard Fire Ins. Co., Nassau Bank, New York check, VF	8.00
95	RN-G3* German American Bank, New York check, F-VF	100.00
96	RN-H3* Nat. Bank of Phoenixville, PA check, VF	7.50
97	RN-LS Hines, Taylor & Co., Columbus, OH check, F-VF	5.00
98	RN-P6* Panama Railroad Scrip Cert., reduced 1/2" at right	175.00
99	RN-Q1* Erie Railway Co. bill of lading, reduced 1/2" at left	140.00
100	RN-V4 Liverpool & London & Globe Insurance policy, F-VF edge faults and some splits along folds	75.00
101	RO59e F thin PHOTO	125.00
102	RO98b F short perfs, thin	15.00
103	RS44d F-VF reduced at top to design	25.00
104	RS103a VG-F thin PHOTO	250.00
105	RS245a F-VF reduced at right	13.00
106	RS266b F thin	30.00
107	RY2 VF PHOTO	100.00

TAXPAIDS - Springer Catalogue Numbers

108	CIGARETTE TA17 plate proof, VF tone spots	-----
109	TA18 plate proof, VF tone spots	-----
110	CIGAR SPECIMENS TC293 with blue ovpt, VF	-----
111	TC294 with blue ovpt, F-VF small sealed tear PHOTO	-----
112	TC295 with blue ovpt, F-VF crease PHOTO	-----
113	TC359 with blue ovpt, F	-----
114	1918-20 issue Class A 250 Cigars with blue ovpt, F-VF corner nick PHOTO	-----
115	TC361 with red ovpt, F	-----
116	TC362 with red ovpt, F	-----

117	1918-20 issue Class B 200 Cigars with red ovpt, F toning along bottom PHOTO	-----
118	TC363 with red ovpt, F-VF	-----
119	TC364 with red ovpt, F	-----
120	CIGARS TC301 VF	-----
121	SNUFF SPECIMEN TES7 F	10.00
122	TOBACCO ESSAY Turner #T-49, VF crease ending in a tear	25.00

The following 21 lots are all Deats & Sterling punched remainders.

123	TF77A VF PHOTO	40.00
124	TF85A VF PHOTO	25.00
125	TF86A VF	25.00
126	TF88B VF	22.50
127	TF91A VF	27.50
128	TF92A VF	20.00
129	TF122B VF	8.50
130	TF135B VF	10.00
131	TF137A VF	25.00
132	TF147B VF	12.00
133	TF148B VF	14.00
134	TF149B VF	17.50
135	TF150B VF	20.00
136	TF151B VF	15.00
137	TF152B VF	16.50
138	TF159 VF	6.00
139	TF160 VF	7.50
140	TF161 VF	10.00
141	TF162 VF	10.50
142	TF163 VF	10.00
143	TF164 VF	11.50
144	TF343 VF thin	2.50
145	TOBACCO STAMPED PAPER Hicks #PWSA-3, 4 oz Appleby & Helme Prince Albert, VF crease	25.00
146	TOBACCO FOR EXPORT Series of 1869 on violet silk paper, F several repaired tears PHOTO	-----
147	DISTILLED SPIRITS STAMP FOR STOCK ON HAND Series of 1868, F-VF large ink smear on face	-----
148	WHOLESALE LIQUOR DEALERS STAMP Series of 1872 VF punched remainder	-----
149	DISTILLERY WAREHOUSE STAMP Series of 1872 VF punched remainder	-----
150	BREWER'S PERMIT Series of 1872 vignette of men smoking opium, violet silk paper, VF punched remainder	-----
151	-Series of 1875 VF punched remainder	-----
152	DISTILLED SPIRITS FOR EXPORTATION Series of 1878, VF punched remainder	-----
153	DISTILLED SPIRITS FOR EXPORTATION WITHOUT PAYMENT OF TAX, Series of 1955, VF	-----
154	SPECIAL TAX STAMP Retail Dealer in Leaf Tobacco, 1877 VF punched remainder Springer CV	35.00
155	-1881 VF punched remainder	35.00
156	Coin-Operated Amusement Devices 1947 \$20, F-VF staple holes	-----
157	-1949 \$10, F staple holes, toned edges	-----
158	-1950 \$30 VF staple holes, edge faults	-----
159	-1951 \$40 F-VF staple holes	-----
160	-1952 \$10 VF staple holes	-----
161	Coin-Operated Gaming Devices (Devices which by element of chance offer reward) 1942, coupons removed	-----
162	-1943 coupons removed	-----
163	-1944 coupons removed	-----
164	-1945 coupons removed	-----
165	-1946 coupons removed	-----
166	Retail Liquor Dealer 1936, used with six coupons, F tape repair	-----
167	-1937 F-VF	-----
168	-1938 F-VF	-----
169	-1939 F-VF tack hole	-----
170	-1940 VF	-----
171	-1941 VF staple holes	-----
172	-1942 F-VF tack holes	-----
173	-1943 F tack holes, toning, edge faults	-----
174	-1944 F-VF tack holes	-----
175	-1946 F-VF tack holes	-----
176	-1947 VF tack holes	-----
177	-1949 F-VF staple holes, bit of toning	-----
178	-1951 VF staple holes	-----
179	-1952 VF staple holes	-----
180	Retail Dealer in Fermented Malt Liquors 1935, used with ten coupons, F-VF small faults	-----
181	-1936 F-VF small faults	-----
182	Practitioner Dispensing Opium, Coca Leaves, Etc. 1935, F edge faults	-----
183	NEW YORK Tax on Investments \$1, Hubbard D21 F-VF embossed cancel	RR
184	-\$2, D22 F-VF embossed cancel	1.00
185	-\$4, D24 F-VF embossed cancel PHOTO	5.00
186	-\$5, D25 multiple faults	RR
187	-\$10, D28 F-VF embossed cancel	2.00

END OF SALE THANK YOU!

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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:
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Rockford, Iowa 50468-0056 USA

Wanted: US Match and Medicine. Many low catalog items needed. I have over \$3,000 private die 1989 catalog value for trade. Private die precanceled proprietary and 1st, 2nd, 3rd revenue issues also wanted. Jack Carpenter, 1406 Thayer Ave, Ellensburg, WA 98926. *749*

For Sale: The last (1974) rare Royalist Revenue issue of LAOS. 3 values (10, 30, 500 kip) Mint NH. \$10.00 + SASE. Multiples available. Order from Dr. S. Carol, Box 414, Holbrook, New York 11741. *750*

Special Tax Stamps for sale. Basic STS, 1955-56, 1960-61, 1968-69, 1970-71, \$5 each. STS for opium etc, 1954-55 thru 1970-71, \$8 each (both large and small serial numbers available for 1968-69 and 1970-71). Terence Hines, Box 629, Chappaqua, NY 10514-0629. *751*

Indiana State Tax Stamps: Intangible Tax, Hunting, Fishing, Wine, Beer, Liquor. Send SASE for extensive list of reasonably priced singles. Intangible packets, too! Dan Anderson, 7412 Graham Road, Indianapolis, IN 46250. *752*

Portugal & Colonies Revenues Wanted. I'll look over anything you have to offer. Especially in need of

colonial material. Rev. David Birch, 902 Mimosa La., Crockett, TX 75835. *753*

Italian Municipal revenues, mounted collection of 3416 stamps for sale, slight duplication. \$500 including postage and packing. Donn Lueck, Box 11582, Phoenix, AZ 85061. *754*

For Sale: Pristine complete mint sheets of 100: 1933 Ohio 5¢ Orange

"Cosmetic Tax" stamp—\$12. Similar, 10¢ Brown "Cosmetic Tax" stamp—\$18. 1935 Ohio 2¢ "Cigarette Tax" stamp—\$7. All three sheets, \$25, postpaid, mailed flat. Packet of 25 different MINT Ohio revenues before 1940, \$7 postpaid. Doug Swisher, Box 52701, Jacksonville, FL 32201. (904) 448-6214. *755*



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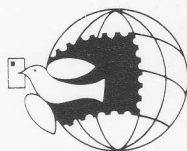
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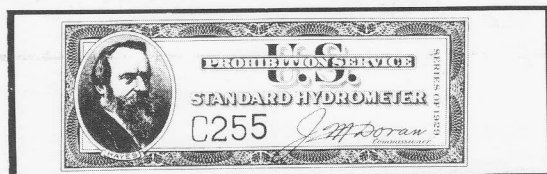
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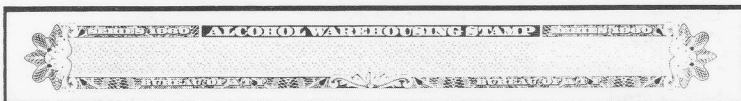
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