

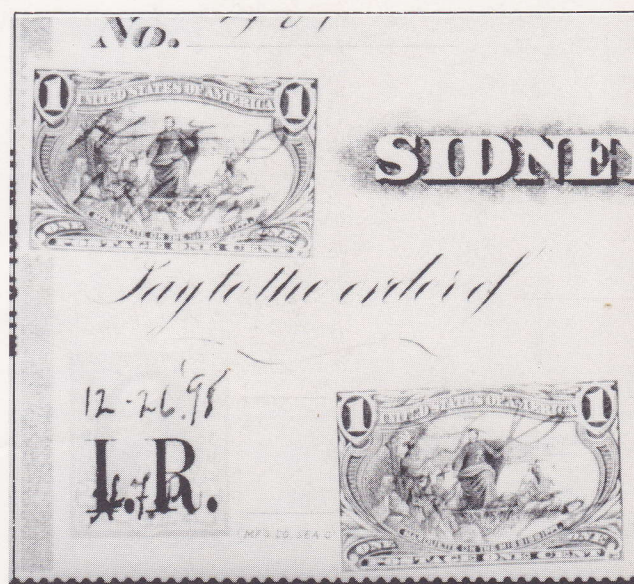


The American Revenuer

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Post-stamping of
checks was often done during
the Spanish-American War period.
But was it legal? More, inside, page 146.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JULY-AUGUST, 1989

Volume 43, Number 7
Whole Number 417

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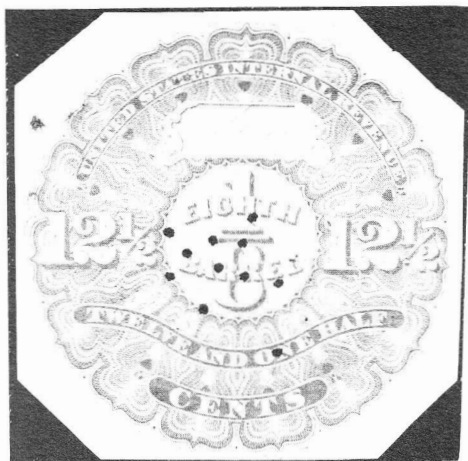
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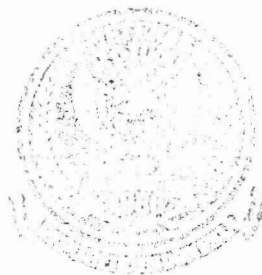
Whole Number 417

Indonesia:

New Design for Revenue Stamped Paper

by Terence Hines, ARA

Beginning in 1986, Indonesia adopted a new design for use on its revenue stamped paper. The Rp. 1000 denomination for 1986, the only one I have seen, is printed in pink (near right). The previous design, also illustrated (far right), had been used since at least 1957, with the year date changing each year. Numerous denominations for the years 1957 to 1985 are known. All that have been seen are a rust red color.



Atalaya—Summer-Autumn 1989

The main article in the Summer-Autumn 1989 issue of *Atalaya* is a listing of the revenue stamps of Åland. These are a series of thousands of small islands in the northern Baltic Sea midway between Sweden and Finland. The inhabitants all speak Swedish and the province has considerable independence. The issues listed are from 1928 through 1978. They are used mostly in connection with entertainment taxes, car control fees and hunting licences. The stamps have never been very easy to obtain but every copy of this issue of *Atalaya* contains a mint copy of the 1979 10 penni stamp courtesy of B. -E. Saarinen of Finland.

There is also an article about the letter service of the Welshpool and Llanfair Light Railway in Great Britain, book reviews and news of recent local post stamps and cinderella stamps from around the world.

Atalaya is published on a non-profit basis by Christer Brunström (Kungsgatan 23, S-302 45 Halmstad, Sweden) in English. This marks the end of 14 years of publication. A two issue subscription is available for US \$4; sample copy US \$2 via airmail. A list of available back issues and their contents is listed in this current issue.

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Luxembourg:

Revenue Catalog Additions, Corrections and Comments

by Donald Duston, ARA

Recently the time was taken to sort out a small accumulation of Luxembourg revenues, and to set up my collection according to the new J. Barefoot *Benelux Revenues* catalog. The time was available because of my recent retirement, and the completion of the third of the five part French Colonies revenue catalogs that are being prepared. The following is an update, with comments, on the Barefoot catalog. The catalog is meant to be a general listing. Many of the references that follow are only of interest to the specialist collectors, and would not necessarily be included in a general catalog listing.

Referral was made to A. Forbin's edition of the *Catalog de Timbres-Fiscal*; his *Chronique Fiscaliste* which extends the listing to 1929; Josef Schonfeld's "Revenue Stamps of Luxembourg" published in the *Luxembourg Philatelist* May 1955 issue; and his supplement to that listing. Information taken from these sources, without other verification is indicated by (F) or (S).

The perforations listed have been personally verified, and are for any value in a series found with that perforation. A more detailed listing, by value, will have to await information from someone who has a large stock of these stamps to examine.

Affiches

1882 Issue: Perfs: 11, 11.5, 12, 13.5, 14, 11.5 x 11, 11, 11.5, 13.5 x 11.5, 13 x 13.5. The perforations 15 and 14 x 11.5

mentioned by Forbin, have not been verified.

The price of No. 2 is out of line. This stamp is comparatively common.

1883 Issue: Perfs: 11, 11.5, 11 x 11.5, 12, 14, 14 x 11.5, 13.5.

1914 Issue: new values. Only perf 11 x 11.5 verified.

1920 Issue: Perf 11.5, 11 x 11.5.

1920-27 surcharges with bars: Only perf 11 x 11.5 verified.

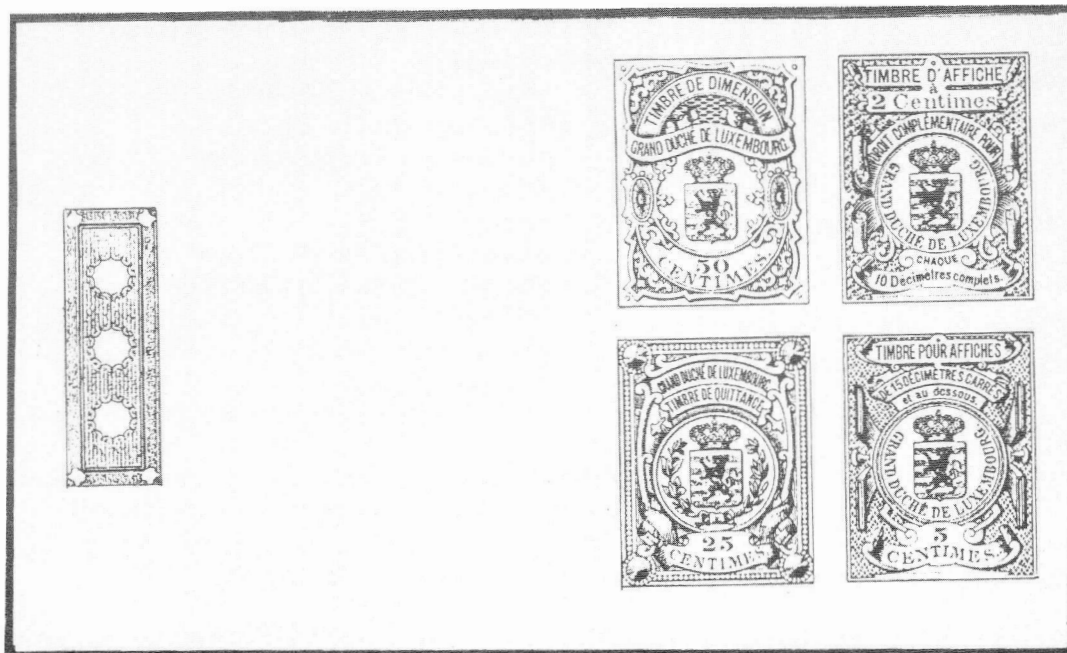
No. 20 is surcharged on No. 11 (10 Dec.).

Surcharges on 1883 issue, without bars: Only perf 11.5 verified.

Surcharges on 1882 type: Only perf 11 and 11 x 11.5 verified.



Pair showing both types of 5 on the 1surcharged 882 type.



Imperf proof sheetlet with impressions of Affiches 1 and 4, Dimension 1 and Quittance 1.

The small "5" occurs on the last stamp in the sheet (F), and pairs exist with both the large and small "5."

Proofs: Besides No. 1, the listed imperf stamp in brown (which is possibly a proof although copies have been found (S) with a cancel), imperf proofs exist in violet, red and green of Nos. 1 and 4. These proofs are in a 165 x 100 mm sheetlet with four impressions at right consisting of the No. 1 and No. 4 Affiches, the No. 1 Dimension, and the No. 1 Quittance, and with a 10 x 44 mm rectangle design at the far left. The 1883 issue, Nos. 3-9, exists imperf with gum (S).

Chancellerie

1934 Issue: Add: 5F yellow brown (Could it be possible that the listed 10F brown is actually the 5F? Can anyone verify the existence of the 10F?) What are the colors of the 150F and 200F?

Perfs: 13.5, 11 x 13.

This issue exists on thin white and thick, yellowish paper.

Last Issue: The colors are: 10F dark brown and 30F orange. The perf is 12. The 13.5 perf has not been verified.

Chiffre D'Affaires

The values of 5c to 70c exist with and without a roulette, horizontally through the center. The values above 70c have not been seen with the roulette.

The second color listed is the underprint of an all-over design with the words "GRANDUCHEDELUXEMBOURG" across the center. No inverted underprints have been seen.

Compensation



Compensation stamp listed by Forbin (left) and the Courtage stamp (right).

The illustration is shown in the Forbin supplement. The size is 24 x 29 mm, perf 14 x 14.5 (F).

Courtage (Bourse)

The underprint reads "SOCIETEDELABOURSEDELUXEMBOURG" repeated. No inverted underprints have been seen.

Dimension

1882 Issue: Perfs: 11.5, 14, 13.5 x 11.5, 11.5 x 11, 11 x 11.5, 11.5 x 12.

1920 Surcharged Issue: Perfs: 11.5 x 11, 11 x 11.5.

The surcharge on Nos. 6 and 9 reads "2 FRANCS," on Nos. 7 and 10 "2FR50," and on No. 11 "3FR50."

1921 New Colors: Perfs: 11.5, 11.5 x 11, 11 x 11.5.

1928 Surcharges: Perfs: 11.5, 11 x 11.5, 11.5 x 12.

The surcharge on No. 17 "un franc" as shown in the illustration. Nos. 18 and 19 are probably the same (S), instead of "UN FRANC" as shown by Forbin. The surcharge on the 25c Quittance listed by (F) and (S) is now listed under Quittances.

No. 18 is on the 2F green not red. (typo error)

1931 Issue and Surcharges: Perfs: 11.5, 12.5.

1949 Issue: The 10F is rose instead of red. The 20F is green instead of red (unless both colors exist).

Perfs: 14, 11.5 x 11, 11 x 11.5, 13.5 x 14.

Effets

1867 Issue: The normal color of the figures of value and ornaments is light blue. The 5c to 50c values also exist with the value figures in dark blue.

Varieties: no point under "Cs" at bottom left: 15c, 20c, 25c, 4F50; no point under "Fcs" at right: 15c, 25c, 50c, 1F, 6F; no point under "Fcs" at left: 1F, 2F50; Period instead of comma in "2.000" of 1F value. Essays or proofs exist, without value, in violet and in purple-lilac. Also, with denominations per Schonfeld.

1875 Issue Perforated: Varieties: ultramarine instead of blue: 50c; missing stop after "Cts": 1F50, 4F50; missing stop after "Frs" at left: 10F; missing comma in "10 000" of 5F value.

Values between 5F and 10F were probably prepared, but were not issued (S).

1880 Issue Imperf: Add: No. 39a value of effet (1000) 7 mm long without comma, instead of 8 mm long with comma. (This setting is the same as for the following series of 1899. See No. 55).

No. 49a (error) has commas in both values of the effet (10,000-20,000) instead of periods as shown By Schonfeld and Barefoot.

Varieties: no stop after "Frs" at right: 10c, 15c.

Proofs (all imperf):

blue on yellow: 5c, 10c, 20c, 50c (S)

blue on rose: 5c, 10c, 20c (S)

blue on green: 5c, 10c, 20c, 50c

red on white: 10c

black on white: 10c

blue on salmon: 10c (S)

blue on orange buff: 15c, 20c, 50c

red on orange buff: 1F

blue on orange: 10c, 20c

blue on purple: 20c.

The blue colors on yellow, orange and buff appear to be dark green.

1889 Issue: Two type of ornaments appear on this issue with the right and left cones either close to the center circle or spaced away from the center (7 mm or 7.5 mm wide).

Varieties: ultramarine: 15c, 20c, 50c

Proof: 5c blue on yellow (S).

1898 Issue: All values from 10c to 50c exist in the grey blue

shade. Light ultramarine: 10c, 50c, also 5c (F).

The size of the roulette is 16.

Varieties 5c with thick "1" in "100."

The values of 2F50, 3F, 4F and 4F50 were not issued, but exist with surcharge applied in 1920 (F).

Proofs:

blue on orange: 5c (S)

blue on buff: 5c, 10c, 20c, 50c, 50c. The 10c and 20c (S) exist in tete-beche pairs. The 10c exists with double impression.

red on orange: 4F50

red on yellow buff—imperf: 2F50 (S), 3F (S), 3F50, 4F, 4F50, 5F (S), 20F (S).

red on yellow buff—rouletted: 1F, 2F50, 3F, 3F50 (S), 4F, 4F50 (S), 5F, 10F.

1900 Issue: Variety: missing stop after "Cts": 10c

*Two examples of the
unlisted issue of 1903.*



1903 Issue (unlisted): Two copies of a 10c value were found with ornaments as on the 1912 issue (Forbin type i) but with the small, thick value figures of the 1898 issue. Both are cancelled 1903, one with manuscript and the other with handstamp.

First 1907 Issue: The illustration is in error. For this series, the ornament is in the center between the value and "Cts" (see Forbin type e). This issue also has two types of stop after "Cts" at left, and after "Frs" at right. The periods are either round or diamond shaped, the same or in combination.

Second 1907 Issue: The commas are in two types as the prior issue.

Third 1907 issue.



Third 1907 Issue: The commas are in two types as before. The ornaments exist either normal or inverted on all values. The normal position is as shown by Forbin type g with the heavy line at the *bottom* of the ornament.

Varieties: Ornament (inverted) *under* "Cts": 5c; Comma instead of period after "Frs": 50c.

First 1912 Issue-perforated: Add: 50c blue

Add: Imperforate: 5c (see illustration above No. 72, with 1912 cancel).

Add: Perf 12: 5c

The 1F50, 2F and 10F red values of this design are found only surcharged in 1920 (F).

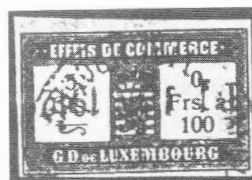
Note: The ratio on this issue is 5c per 100F. The similar design in blue with values of 1F to 9F have a ration of 10c per 100F, and are part of the 1922 issue.

Second 1912 Issue (?): Cancels on this issue are as early as August 1910 indicating the issue date is incorrect.

Add: Errors: 95a 5c Rate "1 - 100" instead of "0 - 100"; 98a 20c Rate "200 - 300" instead of "300 - 400."



*Three unidentified
ornament varieties of
1912.*



The unidentified ornament issues of 1912: I have two unlisted ornament types that are possibly the issued so listed. [1] Ornament similar to a cotter pin or hair pin with straight line at top and curled clip below. One with clip opening to left, and the other with clip opening to right. Both are 5c values with the ornament under "Cts." [2] A straight line with a design below the line that looks like a dragon fly's wings. A 5c value with the ornament below "Cts," and a 10c value with the ornament in the center between the "10" and "Cts."

1914 Issue: The two values examined are perf 11 x 11.5.

The ratio on this issue is still 5c per 100F. The series is rare per Forbin.

First 1920 Surcharged Issue: Numbers 120 to 124 and 129 are on the blue 1912 issue and are perf 11.5 or 11 x 11.5 with a red overprint.

Numbers 125 to 128 are on the green 1914 issue, perf 11 x 11.5, red overprint.

Number 130 imperf red is on the 1912 issue (Number 101) with a black overprint.

Number 130a (?)

Numbers 131, 132 and 141 are on the red un-issued series of 1912, perf 11.5 with a black overprint.

Numbers 133-134 and 134-138 are on the un-issued 1898 series (F), overprint color unknown.

Number 135 10F lilac is on the 1880 issue, overprint color unknown.

Numbers 139 and 140 are on the long blue issue of 1867,

overprint color is unknown.

Second 1920 Surcharged Issue: The green values examined are perf 11 x 11.5. The surcharge on Number 157 is black.

1922 Issue: Perfs: 11, 11.5 and 11 x 11.5.

1928 Issue: Perfs: 11 x 11.5, 12 x 11.5 and 12.5.

1950 Issue: The 2F is brown; the 50F is light blue. All copies examined were perf 11.5 x 13.

Lettere de Voiture

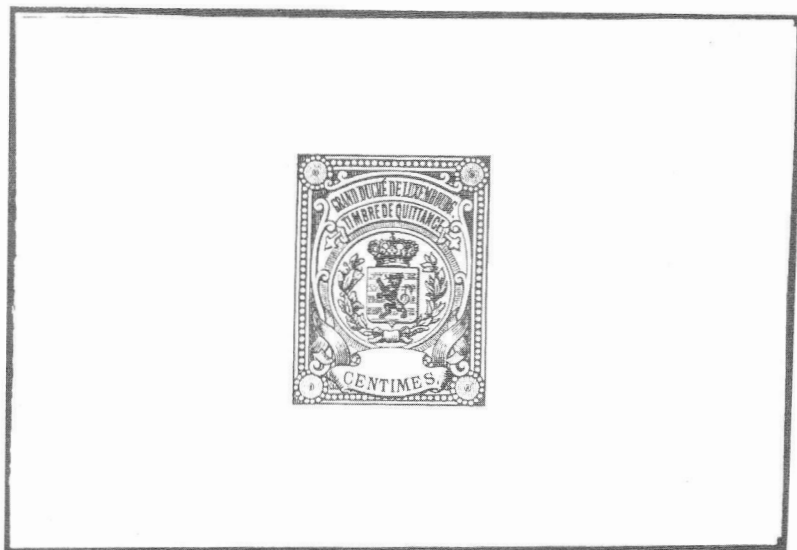
1922 Issue: Vermilion: 10c, 2F. Also 20c, 50c (F).

Second Issue: (Cancels dated 1939 to 1941) Add: 1.5F orange; 2F yellow; 3F orange; 3F dark green.

Licenses



Size 21 x 29 mm. See Forbin Supplement for illustration.



Quittances

The stamps of Numbers 2-4 examined were perf 14 or 11.5. The surcharge on Number 3 is a small, red "50" over the inscribed "25."

The surcharge on Number 4 is a black "1 Fr." with two bars on old value.

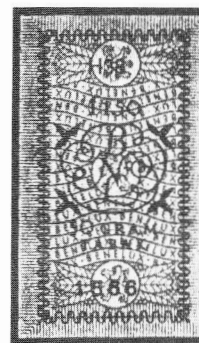
1933 Issue: Perf 12.5.

Imperf proof exist of the 1882 design in 12 colors: yellow, orange, orange bistre, bistre, red brown, brown, carmine, violet, light blue, ultramarine and green.

Tobacco Bands

Since 1949, a common series of stamps (bands) has been used for the three Benelux countries, differing only in the denominations and imprints. The designs show the three

slightly different lions of the respective coats-of-arms (per Schonfeld). Common issue cigarette stamps were also used. See illustration for an example.



Verband der Wirte

These stamps were issued by or for the Association of Restaurant (Hotel) Proprietors, for Old Age Insurance. This set is not mentioned in any of the old catalogs, probably because it is most likely of non-official character, and are unusual in that they are inscribed in German. They were most likely issued around 1900. (per Schonfeld)

Epargne Scolaire



25 x 30 mm, perf 11.5, large figure of value plus scroll design which is different for each denomination. Black handstamped serial number vertically, either up or down.

10c light olive green; 1 f light ultramarine

Municipals

Arsdorf: Key type, 10F red and dark red, perf 11.

Clemency: 30 x 21.5 mm, perf 11, Modern building. 5F purple, values in blue.

Clervaux: 23.5 x 36 mm, perf 11.5, view of city. 3F plum
Differdange: On the 3F brown (Number 3), and on the base stamp of Number 4, the bottom inscription is DeDUDE-LANGE instead of DIFFERDANCE. See illustration.

Echternach: 25.5 x 36 mm, perf 11.5

1F dark olive green (St. Willibord)

2F green (Pavillion in the park)

Both values have the words "Villa" and "Communal" inked over.

Esch-sur-Alzette: Add: 2F rose (manufacturing plant with chimneys); 44 x 26 mm, perf 11.5.



Municipal tax stamps: Clemency (above, left), Clervaux (above, center), Luxembourg City (above, right), Esch-sur-Alzette (lower, left) and Echternach (right).

Folschette: 29.5 x 46 mm, roulette 9, Coat of Arms in typeset frame. 5F blue on pink.

Luxembourg City: Number 1 — the color is purple.

Add: same, 10F green

Number 4 exists with short and tall figure "3" (4 mm or 4.5 mm high)

Number 8 — the 20F is blue, perf 11.~

Autobus Number 1 — the perf is 10.5.

Add: Police Des Etrangers, 17.5 x 22 mm, perf 11.5. 5F

light blue (Loi du 15 Jun 1923)

Perle: Key type, perf 11; 10F vermilion and red.

Collectors who can furnish additional information are encouraged to contact the writer so that the information will become available when the catalog is up-dated. The pricing for many of the listings in the catalog appear to be on the low side. However, if I am wrong, my want list is long, and it will gladly be sent to anyone with a supply of these issues. Donald L. Duston, 1314 25th Street, Peru, Illinois 61354.

Dr. Samuel B. Frank

Dr Samuel B. Frank died on May 4, 1989, as the result of a massive heart attack, four months before reaching age 80.

He was an ARA member since 1954 and Vice President from 1962 to 1966. He also was a member of the American Philatelic Society, the Royal Philatelic Society, the Eire Philatelic Association, and the Cinderella Stamp Club. He wrote several articles for *The American Revenuer* about British embossed stamps and was co-author of the Frank/Schonfeld/Barber catalog of these stamps. He had an extensive collection of this material, most of which he donated to the American Philatelic Research Library three years ago.

Dr. Frank was Professor of Clinical Dermatology at the New York University School of Medicine. He was a well known authority on acne, wrote several textbooks on this disease, and travelled to countless universities across the U.S.A. and in Europe, India and China to lecture on this subject. He retired from his position at NYU in 1975 but continued his private practice for several more years.

I have collaborated with Sam for over 35 years in the pursuit of our common interest, British embossed duty stamps. There are more than 600 of his letters in my files, and I must have written a similar number to him. We were constantly exchanging information and ideas relating to this

little-known branch of fiscal philately. Sam also maintained a large correspondence with other collectors and researchers in this field and his devotion to it was outstanding. We all shall miss him sadly.

Josef Schonfeld, ARA

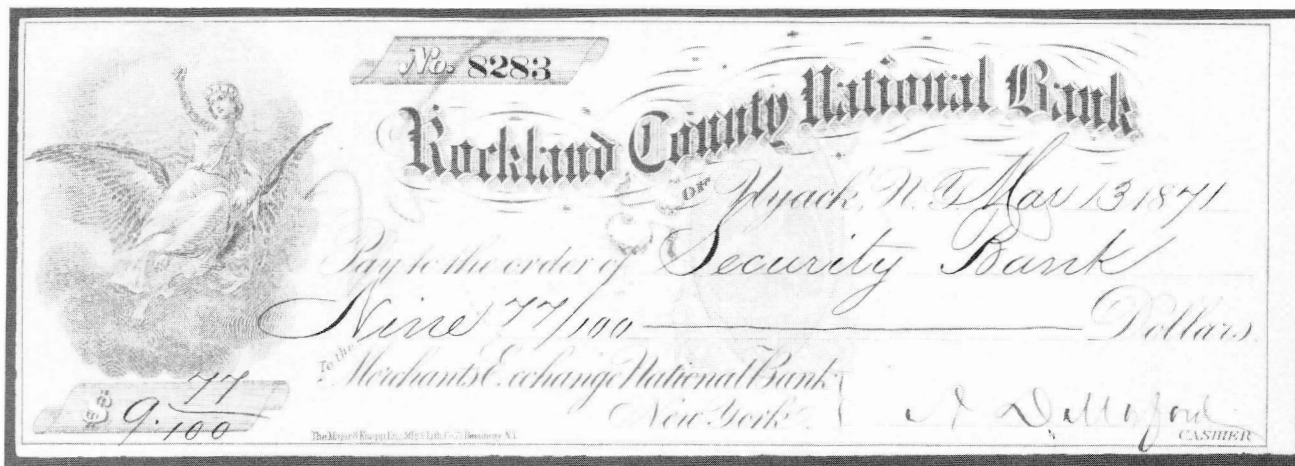
Mexican Revenue Catalog

The last edition of Stevens *The Revenue Stamps of Mexico* was published in 1979. Now, under the guidance of Sheldon Beigel a new catalog will be appearing under the editorship of Dr. Herman J. Almquist. Much work has been done on the new catalog in effort to rectify many errors regarding dates, types of paper, and inks that occurred in the previous Stevens catalog.

However, the group working on this new catalog collect little modern Mexican revenues. They are requesting that anyone having information about any stamps or methods of taxation since 1978 contact the catalog's editor, Dr. H.J. Almquist, 5231 Mississippi Bar Drive, Orangevale, CA 95662. Of course credit will be given where due and submissions will be returned of course.

Pay to the order of...(2)

A Bank Cashier's Check



by Ben Czech

The item to be examined in this column is a cashier's check with an imprinted stamp of the B design of the American Phototype Company of New York. Collectors of the RNs will immediately recognize the check face as the most frequently encountered example of RN-B4, the brown B. The numbers on the check with the brown imprint (RN-B4) that I have seen are all less than 1000, suggesting that perhaps that is the number that were printed with the brown imprint.

The delightful vignette of Liberty riding an eagle and holding a lightning bolt in her upstretched right arm certainly enhances the popularity of this check. This check with the brown imprinted Type B, while at one time scarce, turns up frequently in auctions.

The illustrated check is number 8283 and has the common orange Type B imprint. The high check number is evidence that Rockland County National Bank wrote a lot of cashier's checks. The dates found on the brown imprints are in 1866; five years later they are over 8000, an average of over 1300 checks per year for the six years in which they were used. There should be many examples available. However, in my experience the orange imprint on this check is less frequently encountered than the brown.

Properly speaking this is a bank draft. It is an order of the Rockland County National Bank to the Merchants Exchange National Bank of New York City to convey to the payee a given amount from its account in New York. It was a common practice for banks outside the major banking centers to maintain accounts in New York, Philadelphia, or other large cities. No doubt patrons had more confidence when the check was drawn on the account of a large bank located in one of the

nation's banking centers. Put another way, a check drawn upon a big city bank normally would have more credibility than one drawn on a bank located in the middle of a corn field. A look through your collections will no doubt turn up many similar examples.

[Editor's note: It is still the common practice over a century later for country banks to maintain correspondent accounts with larger urban banks, often several in various cities. This practice is done for a variety of reasons including the facilitating of clearing customer's checks, the discounting of financial paper and easier acceptance of the check when sent outside of the U.S. Normally the correspondent bank is a National bank while often the country bank is a state chartered bank, so the small bank is gaining access to the services of the Federal Reserve System through its correspondents. Additionally, today the larger banks maintain computerized accounting services for the small banks with records and checks in the process of being cleared transferred by an overnight courier service.]

Both the illustrated check and the RN-B4s have the check face printed in a shade of brown; it should be noted that the brown Type B imprint is a different shade of brown than the check face, evidence that the two were printed at different times. American Phototype printed the brown imprinted stamp and Major and Knapp printed the check face.

Finally note both the hand written and handstamped number 25 on the check. This is the New York Clearing House number of the bank at which this check was cashed. The significance of these numbers and the identity of bank number 25 will be left to the next column when we turn to another fascinating example of revenue stamped paper.

First Issue Varieties

Compiled by Karl Lackemacher, ARA

20¢ INLAND EXCHANGE R42

Major Shift

Confirming copies of the illustrated shift have been found. The shift is approximately 2.5 mm west and shows clearly in the "U.S." as well as bottom margin. This shift has been seen only on perforated copies but should also be found on imperforates and proofs of this position. The stamp has not yet been plated but is in the bottom row.

This would be cataloged as T42a and is the only shift yet seen on this sheet. Photocopies of and multiples or any other plating information would be greatly appreciated.



The dotted line to the left of the drawing is to indicate the amount of the shift and is not actually visible.

Scandinavia Volume 2

Volume Two of the *Catalog of Scandinavian Revenue Stamps—Denmark* by Peter Poulsen and edited by Paul Nelson is now available through the ARA. It is priced at \$14; orders should be sent to the ARA Catalog Sales Manager, Duane Zinkel, 2323 Hollister Avenue, Madison, WI 53705.



STaMpsHOW 89 Literature Competition

Preliminary information has been received that in the literature competition at the recent STaMpsHOW 89 held in Anaheim, California, August 24-27, three revenue publications were exhibited. Receiving a Gold was *The Second Federal Issue 1801-1802: U.S. Embossed Revenue Stamped Paper* by W.V. Combs. *The State Revenue Newsletter* published by the State Revenue Society was awarded a Silver and *The American Revenuer* gained a Vermeil.

Post-Stamping of Checks During the Spanish-American War Era

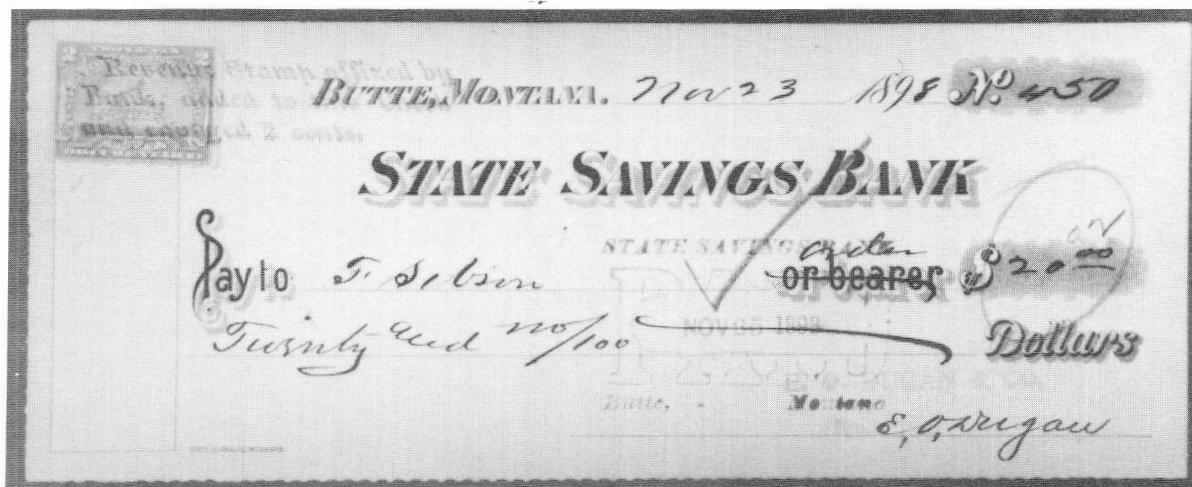


Figure 1. An 1898 check with a three line handstamp indicating the stamp was added by the bank. The figures amount has been increased in pencil by 02."

by Bob Patetta, ARA

A number of articles have appeared in these pages over the last several years on the subject of post-stamping of documents that had illegally been either left unstamped or stamped with non-documentary adhesives.

Much research has been done on the Civil War era, while little mention has been made of the Spanish-American War era, the apparent assumption being that the laws of the latter period were nearly identical to those of the former.

This was not always the case, and this article will address those differences and illuminate the practices of the turn of the century, especially through citation of the *Treasury Decisions Under the War Revenue Act of 1898*.

First, with regard to checks, drafts and notes, the consensus has been that a bank officer could have applied a proper documentary stamp upon an instrument that had previously been unstamped or incorrectly stamped, thereby validating the instrument.

Mahler (1988) provided a strong argument in favor of this view, quoting various rulings and decisions of the Civil War era, in illustration of an item similar to that in Figure 1, a Spanish-American War item. The handstamp canceling the two-

cent battleship revenue reads, "Revenue Stamp affixed by Bank, added to this Check and charged 2 cents." One may also note that "02" has been added in pencil to the \$20.00 amount in which the check was originally written.

Section 10 of the War Revenue Act of 1898, which was based on Section 100 of the Act of July 1, 1862, stated

"...that if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, or shall accept or pay, or cause to be accepted or paid, with design to evade the payment of any stamp tax, any bill of exchange, draft, or order, or promissory note for the payment of money, liable to any of the taxes imposed by this Act, without the same being duly

Figure 2. Post-stamping of a check by some other party. The handwriting on the revenue stamp differs from that on the postage stamps.



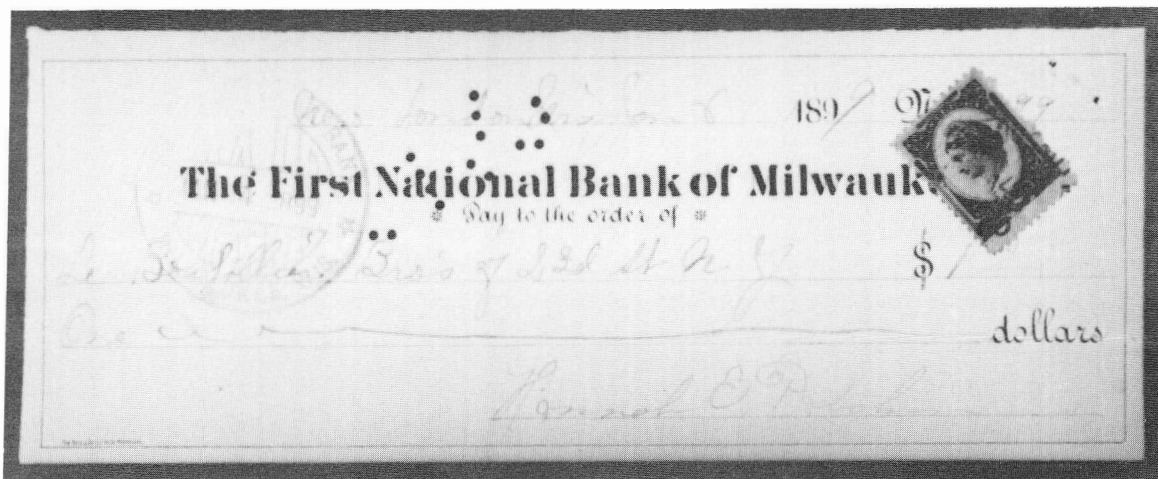


Figure 3. An 1875 revenue stamp improperly used to pay the Spanish-American War period tax. Furthermore, this stamp was already used.

stamped, or having thereupon an adhesive stamp for denoting the tax hereby charged thereon, he, she, or they shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding two hundred dollars, at the discretion of the court."

Notice the position of liability in which the bank is placed with the words "shall accept or pay, or cause to be accepted or paid." A bank officer would be required to refuse any such instrument that was not properly stamped. But would he also have the option of correctly post-stamping the instrument?

Two Treasury decisions of 1898 were quite explicit in addressing this issue. Decision No. 19568 dated June 24, 1898, stated, "a bank officer receiving a check on which a stamp is required to be affixed, and which is without the stamp, becomes liable under section 10 of the act, unless at the time of receiving the check the bank chooses to affix and cancel the stamp itself." The Commissioner of Internal

Revenue further reinforced this ruling with decision No. 19606 on June 29, 1898, "Where a check drawn subsequently to July 1 is presented at a bank without having the requisite stamp affixed, the bank, if it pays such unstamped check, becomes liable to the penalty provided by section 10 of the act of June 13, 1898." and further, "There is no objection, under this act, to the affixing by the bank of the requisite stamp to an unstamped check presented for payment and to the bank's collecting the amount from the drawer or drawee of the check."

There can be no doubt as to the legality and propriety of the post-stamping of the item in Figure 1.

I feel compelled at this point to enter the debate surrounding the check that originally appeared on page 11 of the January 1988 issue of *The American Revenuer*, and further discussed on page 31 of the February 1989 issue. It was stated that each of the stamps had been canceled by the maker of the check, but

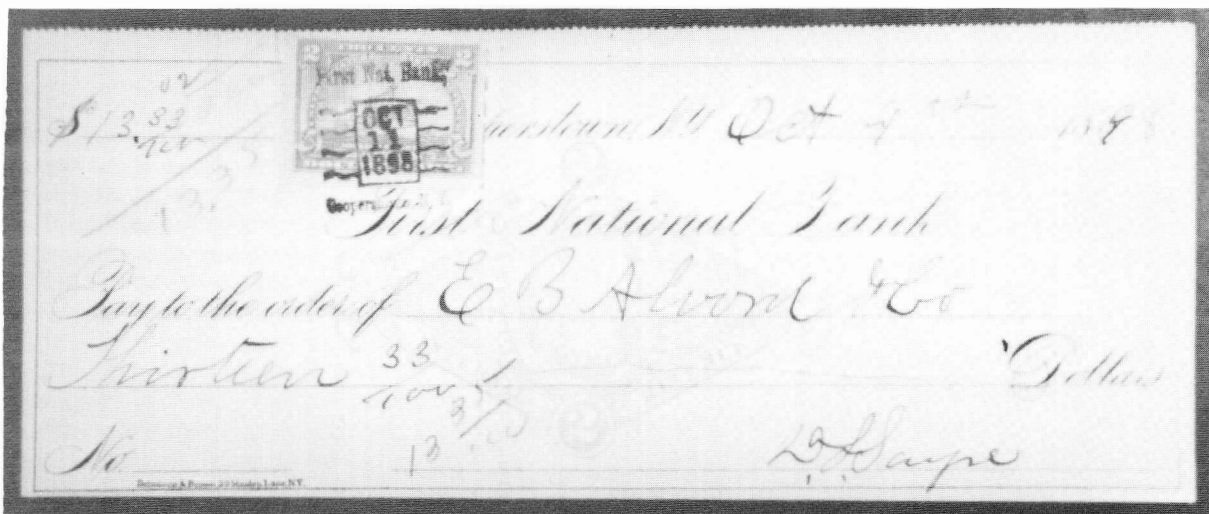


Figure 4. A G-type revenue stamped paper of the Civil War period improperly used to pay the Spanish-American War period tax.



Figure 5. An example of post-stamping by a bank officer from 1900 which would appear to be correct but was in reality improper.

this is not the case. Figure 2, a photographic detail of the item in question, reveals that the handwriting upon the revenue stamp differs from that on the two postage stamps, which were, indeed, signed by the maker of the check. The revenue stamp was added by some other party, most likely either the payee or a bank officer. This is simply another case of post-stamping of an incorrectly stamped instrument.

A short digression is in order at this point to familiarize ourselves with a situation that existed during the Spanish-American War era, but not during the Civil War era of taxation. That concerns the use during the later period of tax stamps issued during the earlier.

An illustration of this usage appears as Figure 3. In this case, a two-cent fifth issue documentary stamp of 1875 has been illegally used to pay the tax on a check written in January 1899. Notice the handstamp cancel on the stamp, indicating it had been previously used in 1875.

This was an improper usage, taken up by the Commissioner in Decision No. 19608, dated June 29, 1898, "stamps issued under acts now repealed can not be used in lieu of stamps required by the war-revenue law of 1898."

A similar usage appears as Figure 4, in this instance an example of G-type revenue stamped paper, which was unredeemed after the repeal of the Civil War tax, and later used on October 4, 1898. Here the First National Bank of Cooperstown has added a two-cent documentary and handstamped it on October 11. A two-cent charge was added to the original amount of \$13.33, and totaled up to read \$13.35. This was, of course, perfectly proper.

The item in Figure 5 also appears to be a perfectly proper example of post-stamping by a bank officer. In this case a two-cent red regular postage stamp of 1898 (Scott 279B) was incorrectly used to pay the tax on a bank check dated October 9, 1900. The drawer's intentions were obviously good, the postage stamp providing ample evidence that there was no

desire to evade the tax, and so a bank officer added a two-cent documentary stamp in order to validate the check. This has been canceled with a circular datestamp reading, "The Geo. Harter Bank," and dated October 11, 1900. Again, note the added inscriptions, "02 stamp," "02" and "43.29" charging the drawer's account for the stamp. Perfectly proper, right?

Wrong! Commissioner G. W. Wilson, on July 14, 1899, issued Decision No. 21395 stating

"certain banks are encouraging a practice of allowing their customers to give checks without stamping same, and when the checks are brought to the bank the bank stamps them. As the check is delivered to the payee before it reaches the bank...such a practice is illegal.... Many of the checks never reach the bank upon which they are drawn, being taken up before being presented for payment, and the Government would, therefore, lose entirely the amount of the stamp in that particular case.... The bank has adopted this practice as an advertisement to secure patronage as against a rival bank which requires the customers to stamp their checks at the time they are executed."

He goes on to rule,

"...that banks must not affix stamps to *unstamped checks presented* [italics are the commissioner's], and must return to the drawer any unstamped check presented for payment.... Banks that are guilty of the practice herein described... will be reported to the United States district attorney for prosecution.

"The instruction contained in Treasury decision 19606, under date of June 29, 1898, to the effect that there was no objection to the affixing by the bank of the requisite stamps to an unstamped check presented for payment, is hereby revoked. This instruction was given to meet an emergency immediately preceding the taking effect of the stamp act on July 1, 1898, in order to obviate the necessity of returning by the banks thousands of unstamped checks issued by drawers in ignorance of the law. The law being now generally understood, there is no further need of such permission."

(Post-Stamping—Continued on page xx)

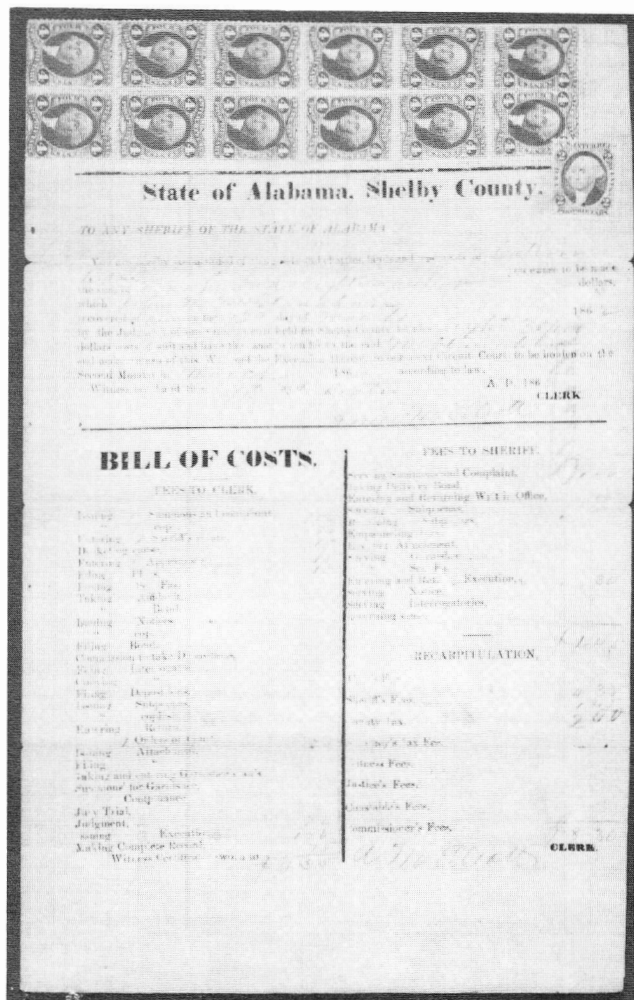
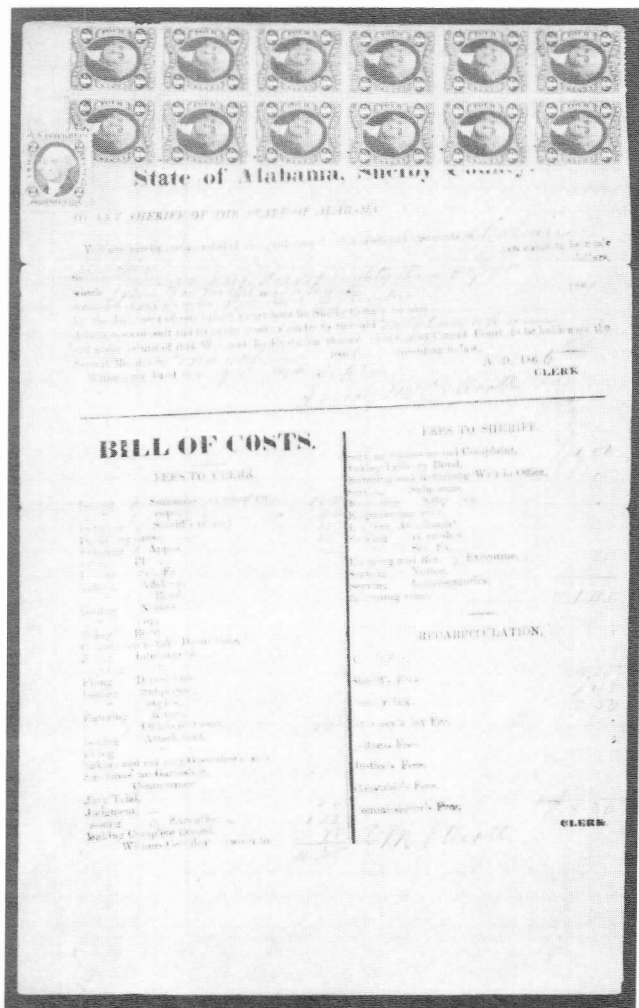
More Proprietary, Playing Cards and Private Die Stamps on Document

by Michael Mahler, ARA

About two years ago I compiled an extensive listing of documents bearing Proprietary, Playing Cards and Private die stamps of the Civil War era (Mahler, 1987). Since then, responses to that survey and the churning of the marketplace have made me aware of a number of pieces that deserve to be added to that listing. They include documents bearing stamps not previously listed, or stamps that are sufficiently scarce on document that any example deserves to be recorded, and new or interesting types of documents bearing more common stamps. As before, I have classified documents according to the principal stamp affixed, and for a given stamp, according

to the type of document, in alphabetical order,* and for a given type of document, by date. Thus a bank check is listed before a promissory note (type Inland Exchange), which is listed before a receipt, and so on. The present examples have been

*See the tables in Mahler (1988) or Mahler (1982a, b) for a listing of these types. There were 31 major types of documents taxed, of which several had distinct sub-types (for example, five different kinds of certificates), for a grand total of at least 48, with a few more possible depending on one's interpretation.



The remarkable pair of summonses executed in Shelby County, Alabama, September 9, 1865, each bearing a block of twelve of the 4c Proprietary and a single 2c orange Proprietary.

given numbers which integrate them into the previous listing.

1¢ Proprietary

1.5. *1¢ Proprietary* single copy on check of the Safety Fund Bank of Boston for \$54, December 4, 1863. One seldom sees a check with the 2¢ tax underpaid, and in this case even the 1¢ payment was nominally illegal.

8.5. *1¢ Proprietary*, 2¢ U.S.I.R. pair, Nevada 5¢ roulette, on certified statement forming part of a large Abstract Statement of the Quarterly Roll of Proceeds of Mines, Esmeralda County, Nevada (county name filled in by hand), for the quarter ending June 30, 1870, executed September 5, 1870. The stamps were canceled the same day and initialed by the County Auditor. There was only one producing mine listed, the "Deloras" of Rockland, and this provides a poignant testimony to the "boom and bust" nature of Nevada mining. During the "Esmeralda excitement" of 1861-1865, its county seat of Aurora rivaled Virginia City as the West's most celebrated mining town. Among the thousands who flocked there was the young Sam Clemens, whose first contributions to the *Virginia Territorial Enterprise* were reports sent from Aurora. Both California and Nevada Territory laid vigorous claim to the area, with Aurora designated the county seat of both Mono County, California, and Esmeralda County, Nevada. In early September 1863 dual elections were held, and two completely different sets of officers selected, pending the fixing of the California-Nevada border by a survey team then working its way southward. Three weeks later, it was determined that Aurora lay in Nevada. By 1870, though, as this document attests, the "excitement" had moved elsewhere.

Incidentally, I have seen one other such Nevada document, this one for Nye County for the first quarter of 1870. When two similar documents are in philatelic hands, there are likely to be others, and I would very much appreciate hearing about any more of this type.

9.5. *1¢ Proprietary*, 10¢ Contract, on memo for sale of securities for \$1,077 by brokers DeHaven & Bro. of Philadelphia, stamps tied by faint company handstamp dated November 20, 1867.

10.5. *1¢ Proprietary*, 40¢ Inland Exchange, two \$1 Inland Exchange, on memo of sale of securities for \$24,012 on form of brokers Greene and Cranston of Providence, dated December 10, 1868. A similar memo dated five days later for a sale of \$14,577 bears a *1¢ Proprietary*, 5¢ Certificate, and two 70¢ Foreign Exchange. Another dated October 6, 1871, for \$19,541 bears a *1¢ Proprietary*, two 10¢ Inland Exchange, 25¢ Entry of Goods, and three 50¢ Entry of Goods.

10.6. *1¢ Proprietary*, 2¢ U.S.I.R., 5¢ and 10¢ Foreign or Inland Exchange (both slightly overlapped), on handwritten memo of sale of securities for \$1750, Baltimore, June 9, 1871, with heading, "Discounted by Central Nat. Bank," and correctly taxed at 18¢. I have recorded only a few such memos made at banks, the overwhelming majority being executed by brokerage firms.

14.5. *1¢ Proprietary* strip of four and single, 5¢ Certificate, all uncanceled, on promissory note handwritten at Placerville,

I.T. (Idaho Territory), November 28, 1870, for "one hundred and fourty Dlr. in gold baar." A scarce territorial usage of Proprietaries.

2¢ Blue Proprietary

6.5. *2¢ blue Proprietary* pair, 1¢ Express, on certified statement appended to Guardian's Letters, Morgan County, Ohio, April 10, 1866.

3¢ Proprietary

7.5. *3¢ Proprietary*, 2¢ Bank Check, on generic time draft printed in red, for \$94 on the Masillon Paper Co. executed at Masillon, Ohio, February 11, 1868.

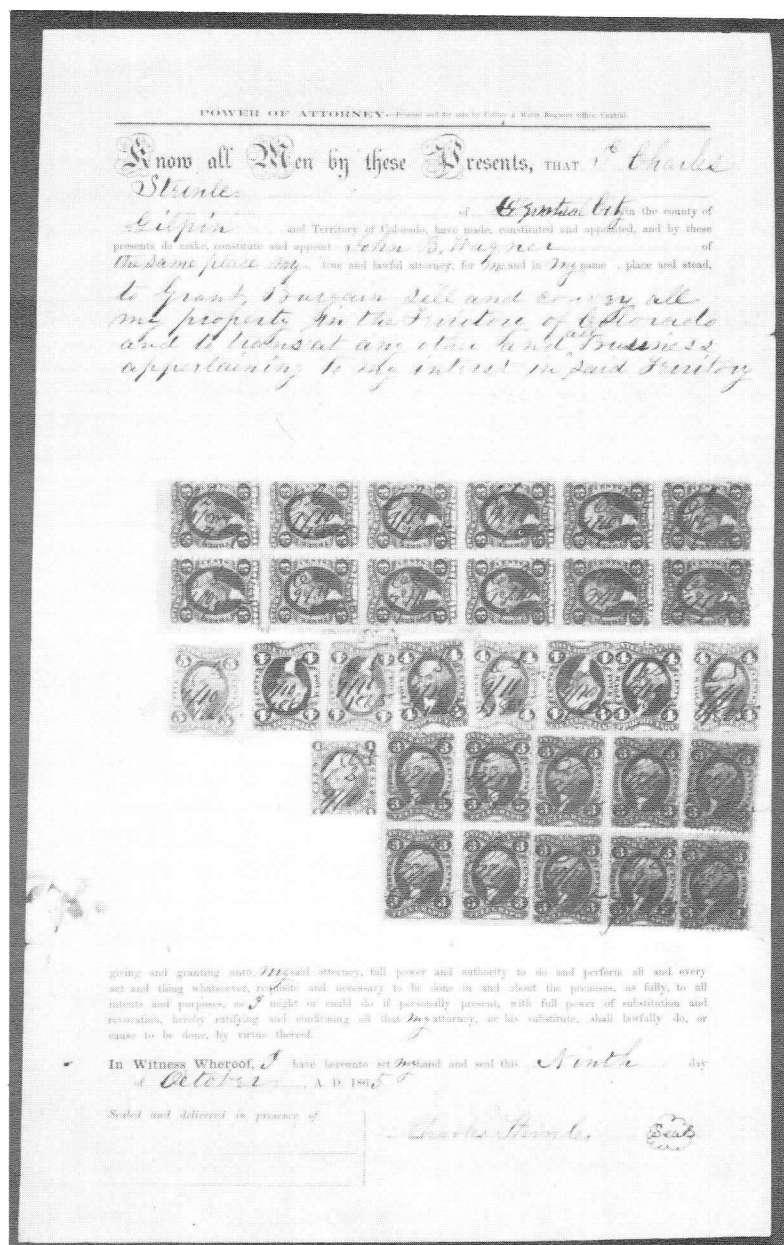
4¢ Proprietary

0.5. *4¢ Proprietary* (brownish gray shade), *1¢ Proprietary*, on certified oath appended to U.S.I.R. Form of Manufacturer's Monthly Return, for tin, iron and copper ware manufactured by Jas. A. Watrous & Co. of Green Spring, Ohio, during May 1864. Executed June 3, 1864, with stamps initialed by the Justice of the Peace who administered the oath.

5.5. *4¢ Proprietary* (deep brownish gray shade), *1¢ Proprietary*, on deed for 160 acres in Solano County, California, sold for \$500 to John Logan and W. Henry Allen of San Francisco on July 20, 1864. On the inside is a handwritten statement by which Logan, for value received, sells his rights to the land to Allen, executed at San Francisco, December 19, 1864, again with *4¢* and *1¢ Proprietary* stamps affixed. Each of these transactions should have been stamped at the rate for a Conveyance, which at that time was 50¢ per \$500.

6.5. *4¢ Proprietary* (x 2), 2¢ U.S.I.R. (x 11, including a block of eight), 5¢ Agreement (x 4), all on reverse of printed summons executed at Rocky Bar, Alturas County, Idaho Territory, filed August 21, 1865. The stamps are each canceled "H.M.B. Aug 21/65," the initials those of Deputy Clerk H.M. Bailey, who filed the summons. Another scarce territorial use of Proprietary stamps on document.

7. In the previous survey I described an extraordinary summons from Shelby County, Alabama, executed September 9, 1865, with the 50¢ tax paid by a block of twelve of the *4¢ Proprietary* plus a *2¢ Proprietary*. I am delighted to report here an almost identical piece. One summons commands the seizure of \$483.03 worth of "the goods and chattles, lands and tenements" of Calvin Bass, the amount due John McClanahan on account of a judgement rendered by the Shelby County circuit court September 17, 1861. The other, executed the same day, involves all the same parties, and an additional \$418.64 due from a judgement of March 12, 1862. Evidently the wheels of civil justice had ground slowly in the South during wartime. Each summons has on reverse a long handwritten sheriff's statement attesting to the levy of "...six mules, one blind mare, one 3/4 waggon, one 4/4 waggon, one double buggy & harness, three cows & calves, fifteen head goats, one 40 saw gin, 23 head pork hogs, and...the lands owned by said deft. ...including the jug factory lands...nine hundred acres more or less..." This had the desired effect, for two subsequent payments of \$100 each by Bass are also noted.



8. 4¢ Proprietary (x 7, in two distinct shades), 1¢ Express, 3¢ Telegraph (x 22, including a block of twelve and two blocks of four), 5¢ Express, on power of attorney to sell property executed October 9, 1865, in Central City, Colorado Territory. The 31 stamps add to \$1.00, the correct tax.

5¢ Proprietary

3.5. 5¢ Proprietary on certified statement of Court Clerk, Henry County, Illinois, attesting to genuineness of oath by one Olof Larson of his intention to become a citizen of the U.S. and to renounce allegiance to the King of Sweden, October 22, 1866.

10¢ Proprietary

2.5. 10¢ Proprietary on handwritten promissory note for \$73 executed at Dunkirk (Ohio) on May 3, 1864, payable on or before October 1, 1864. The cancel is also dated May 3,

4¢ Proprietary (x 7, in two distinct shades), 1¢ Express, 3¢ Telegraph (x 22, including a block of twelve and two blocks of four) and 5¢ Express, paying the \$1.00 tax on a power of attorney to sell property, Central City, Colorado Territory, October 1865.

with the initials of the maker of the note, but in a different hand. This is not surprising given that the 10¢ Proprietary was first delivered by the printers in August 1864, proving that the cancel was back-dated.

2.6. 10¢ Proprietary (x 7, including a block of four), 10¢ Contract, 5¢ Express pair, on handwritten promissory note for \$1800 payable in one year, March 7, 1865. The place of execution is not stated, but on the back is written "Miss. County Court April 9, 1866 allowed for Eighteen hundred and sixteen dollars..." which evidently refers to Mississippi County, Missouri.

2.7. 10¢ Proprietary on handwritten promissory note for \$130, executed at Barryville, New York, June 4, 1866. The stamp may have been washed and re-used.

2¢ Blue Playing Cards

1.5. 2¢ blue Playing Cards (x 2), 1¢ Proprietary, on handwritten certified statement that a debt was just and right, sworn before a Justice of the Peace of Hardin County, Ohio, on April 23, 1865. The stamps are canceled by penstrokes.

2¢ Orange Playing Cards

5.5. 2¢ orange Playing Cards on check of the Treasurer of Berks County (Pennsylvania) with printed dateline "POOR HOUSE," April 18, 1864.

3¢ Playing Cards

Previously I stated that I was unaware of any examples of this stamp on document, except for a fabulous piece sold in the 1923 Eagle sale and whose existence today is questionable. Several readers reported *carte de visite* photographs bearing single copies of the 3¢ Playing Cards. I was aware of similar usages, but had omitted them from the listing because, strictly speaking, a photograph is not a document. They were taxed not by the documentary tax schedule, but by Schedule A, which also taxed proprietary medicines, matches, playing cards, and the like (Mahler, 1988). A photograph bearing a 3¢ Playing Cards is certainly a desirable piece, though. I have seen only about ten of them over the years; specialists in photographs can no doubt give a better estimate of the number in existence.

4¢ Playing Cards

0.5. 4¢ Playing Cards, 1¢ Express, on a handwritten certified statement sworn before a Justice of the Peace of Auglaize County, Ohio, November 13, 1863, that a debt owed

2. 1¢ 1875 Proprietary (x 2, on watermarked paper) on check of the Bucksport National Bank of Bucksport, Maine, dated May 31, 1882, the stamps pen canceled.

2¢ 1875 Proprietary

1. 2¢ 1875 Proprietary on silk paper, on check of Harbold, Alkire & Co., Bankers, of Greenview, Illinois, dated May 18, 1878, the stamp tied by a bank handstamp.

5¢ 1875 Proprietary

1. 5¢ 1875 Proprietary on silk paper, on certified oath of office of N. Pendleton Schenck as Commissioner of Deeds for the State of West Virginia in New York, executed August 8, 1877. The stamp is canceled "N.P.S. 8-8 1877" in the same hand used to date the document, probably Schenck's. When I first saw this piece, my reaction was surprise tinged with disbelief. The stamp tax on such a certificate had indeed been 5¢, but it had been rescinded nearly five years earlier, effective October 1, 1872, along with all other documentary taxes except that on checks. It was hard to imagine why anyone would have thought this document needed to be stamped. Closer examination, though, provided a perfectly plausible explanation, and an impressive testimonial to the power of the printed word. With a very strong light one can see beneath the stamp a rectangle enclosing the words "FIVE CENT INTERNAL REVENUE STAMP." The document has printed date "187" (the fourth space left blank) and evidently dates from 1870-1872. N. Pendleton Schenck was evidently not willing to let anything jeopardize his appointment as Commissioner of Deeds. A 5¢ documentary stamp would have been almost impossible to obtain in 1877, so he procured

the only "5¢ Internal Revenue Stamp" to be had, a 5¢ Proprietary, and affixed it as instructed!

Private Die Stamps

4. 4¢ S.L. Scovill & Co. proprietary stamp on handwritten receipt for \$304 from an estate, August 11, 1868, as stipulated by a decree of the Clackamas County (Oregon) Court during its July 1868 term. Oregon documents are scarce, especially from places other than Portland, so this piece is doubly rare.

I thank Ed Andrews, Yancey Green, Max Lynds, Mike Morrissey, Bob Patetta and Earl Stritzinger for responding to my earlier article, and our dealers who keep turning up new and interesting material.

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Mahler, M. *Civil War Revenue Stamp Taxes. A Compendium of Statutes, Decisions, Rulings and Correspondence.* Pacific Palisades, CA: Castenholz and Sons, 1988.

Troutman, S. Documentary Usage of Proprietary Stamps. *The American Revenuer* 1987 January; 41:7-8.

What is it?

IRS Facsimile

by Terence Hines, ARA and Anthony Giacomelli, ARA

The document in question is not illustrated because the stamp, or whatever it is, that is affixed is so faded that the illustration would show nothing other than a dark rectangle. So, a description will have to do. The document itself is a receipt dated "Portland, Dec. 2, 1867." It is from "Jewett & Stone" to "F.V. Parker & Co." for \$62.82. So far, so good, but the real puzzle is the stamp that is affixed. At first glance this appears to be nothing more than a bright orange piece of paper, 22 x 30 mm. Closer inspection reveals, however, some inscriptions, which are very faint. The numeral "2" is found in each corner. At the top is "U.S./INTERNAL" and at the bottom "REVENUE." The word "CENTS" can just be made out running vertically along the left side. Other details are too faint to make out.

It seems most unlikely that this stamp was produced to defraud the government. Printing such an obviously fake stamp is a lot of work to go for to save 2¢ per receipt, while running the risk of legal penalties. A more likely explanation is that it is a college stamp. It is not listed in Springer's 9th

edition, but that listing is not complete. One fact that may argue against the college stamp explanation is the specific wording "U.S. Internal Revenue" that appears on the stamp. College stamp inscriptions were more general, as in "college stamp" or "internal revenue." It was probably against the law for a privately produced stamp to be inscribed "U.S. Internal Revenue." On the other hand, if the stamps themselves were produced by the students, such an error could have been made. Anyone with further information on this interesting item is invited to communicate with the Editor.

Linn's/Scott Tour at Convention

Plans for the tour of Linn's Stamp News and Scott Publishing Company during the ARA 1989 Convention are being concluded. The Dayton Philatelic Society, the host of the show, will provide free transportation for those wishing to participate. The tour will be Friday, October 13 in the early afternoon. If you would like to attend, please send a postal card to ARA President Richard Friedberg as soon as possible.

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 Driskel 4689, Box 1030, Palm Desert, CA 92261, by Ronald E Leshner. Collector/Dealer, "4 x 4 Stamps"—all US revs.

Darus W Greathouse 4697, 126 Ashley Court, Cherry Hill, NJ 08003, by Ronald E Leshner. General, Indian states.

Frank W Hammelbacher 4692, 65-09 99th St, Rego Park, NY 11374, by Ronald E Leshner. Collector/Dealer—stocks and bonds.

David J Howard 4690, 12216 Horado Rd, San Diego, CA 92128, by Secretary. US and foreign revs, labels and cinderellas.

Kennie M Linn 4695, 755 N Saginaw St, Owosso, MI 48867, by Frederick Ross. Hundies, revs and stamped paper of India.

Daniel J McGuire 4698, Box 815, Frazer, PA 19355, by Richard Friedberg.

C John Olafson 4694, 8104 McGuire Dr, Raleigh, NC 276904, by Richard Friedberg.

Roosevelt Redd, Jr 4696, Rt 3, Box 303, Wynne, AR 72396, by Kenneth Trettin.

Thomas L Reynolds 4688, 3830 Lomita Blvd, Torrance, CA 90505, by Ronald E Leshner. Dealer, Five Star Stamps—worldwide.

Marvin A Sweet 4691, 3 Capri Court, San Rafael, CA 94901, by Richard Friedberg.

Walter B Zachritz 4693, by Linn's. British, German, French, US, canadian and worldwide cinderellas.

Highest membership number assigned on this report is 4698.

New Members

Numbers 4668-4676

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: Joseph S. Einstein and 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 Bcx 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.)

Applications for Reinstatement

Richard W Canupp 2186, Box 240155, Charlotte, NC 28224, by Ronald E Leshner. Dealer, Richard Enterprises, Inc./Richard's Stamp Shop—"all."

Robert S Freeman 3287, 7809 N 37th Ave, Phoenix, AZ 85051, by Secretary. Dealer—US revs Scott and non-Scott, cinderellas.

Reinstated from 1989 NPD List

Martin Paley 2421

Post-Stamping—continued from page 146

This ruling put an end to the legality of the practice of bankers post-stamping checks, and it was to remain illegal through the end of the Spanish-American War era.

References

———. An Act To provide ways and means to meet war expenditures, and for other purposes. U.S. Statutes at Large, 55th Congress, Session II, Chapter 448, June 13, 1898.

Anonymous. *Compilation of Decisions Rendered by the Commissioner of Internal Revenue under the War-Revenue Act of June 13, 1898*. Washington: Government Printing Office, 1899.

Anonymous. *Compilation of Decisions Rendered by the Commissioner of Internal Revenue under the War-Revenue Act of June 13, 1898. Volume 2*. Washington: Government Printing Office, 1900.

Anonymous. Information sought. *The American Revenuer*

Membership Summary

Previous membership total	1438
Applications for membership	11
Applications for reinstatement	2
Reinstated from 1989 NPD list	1
Current membership total	1452

1988 January; 42:11.

Anonymous. T-M/R155 Usage on 1898 Check. *The American Revenuer* 1989 February; 43:31.

Mahler, M. Postage Stamps were Invalid for Payment of Documentary Taxes of the Civil War and Spanish-American War Periods. *The American Revenuer* 1987 February; 41:24-6.

Mahler, M. 1898 Bank Checks with Stamp Added by the Bank and Canceled with Three-line Explanatory Handstamp. *The American Revenuer* 1988 April; 42:63-4.

Mahler, M. *Civil War Revenue Stamp Taxes. A Compendium of Statues, Decisions, Rulings and Correspondence*. Pacific Palisades, CA: Castenholz and Sons, 1987.

Troutman, S. The War Revenue Laws of 1862 thru 1898 as They Apply to Postage Used as Revenues. *The American Revenuer* 1986 July-August; 40:148-9.

The Check Collector: August 1989

The August 1989 issue of *The Check Collector* features three major articles: "The Rambling Collector—U.S. Government Checks" by Bob Spence, "Some RN Facsimiles on Checks" by Ed Lipson, "Looking for a Collection Theme? Try Bank Robberies!" by Lee Poleske. Additionally there are several short items on interesting pieces, an update on Florida checks, and a question and answer column in addition

to normal society business.

The Check Collector is published four times per year for members of The American Society of Check Collectors. Membership is \$10.00 per year. Information can be obtained from the President and Editor, Robert Spence, Box 69, Boynton Beach, FL 33425.

Robbins Collection at Spellman Museum

The Kenneth X. Robbins collection of the Indian Princely States will be on exhibit at the Cardinal Spellman Philatelic Museum from October 3 through December 31, 1989. The Museum is located on the campus of Regis College in Weston, Massachusetts, at 235 Wellesley Street. The Museum is open Sunday, 1-5 PM, Tuesday, Wednesday, Thursday 9 AM to 5 PM, and other times by appointment (telephone 894-6735).

No single political entity has ever directly controlled the entire Indian subcontinent. Though the British Indian Empire included what is not India, Pakistan, Burma and Bangladesh, large amounts of land were under the rule of native princes who owned suzerainty to the British Crown.

In an effort to raise revenue and emphasize their privileges, hundreds of princes and their nobles issued an impressive variety of stamps and fiscal documents. Fiscal items have been used to tell the story of the Indian princes and their states during the period of the British Raj. Additionally, the story is told with pictures of art, paintings, photographs, coins, medals, books and other items of historical interest. The exhibit has been divided into nine sections dealing with geography, rulers, legitimacy of rule, administration, life style of the princes, monetary and financial affairs, industry and commerce, incorporation into India and Pakistan, and philatelic items.



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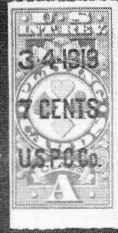
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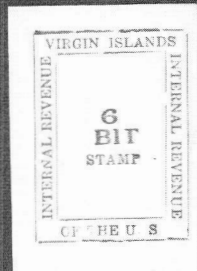
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172 EX



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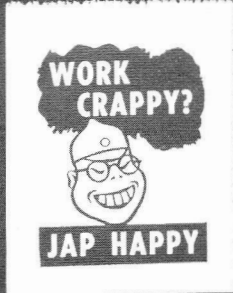
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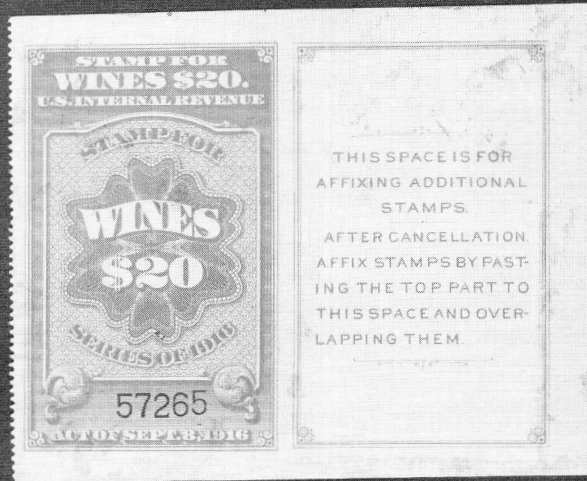
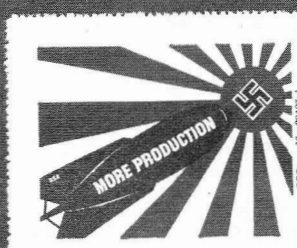
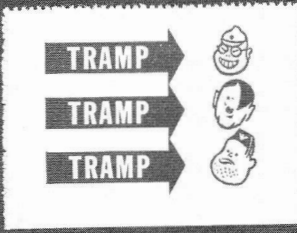
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179 EX



24

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MAIL AUCTION #45

CLOSING DATE: October 11, 1989

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	Mining Stock Certificates, 9 different, most 1920's, F-VF	-----
2	Postage used as Revenue, #567 pair used on the back of a Joseph Dixon Crucible Co. stock certificate, issued 1929, F-VF	-----
3	"USED FOR 50 CENT STAMP" fraudulent hand-stamp on R44c on Entry of Merchandise from Philadelphia Customs House, F	-----
4	R159 F staple holes PHOTO	125.00
5	R179 F-VF cut cancel	13.00
6	R213 pair, 215 punch cancelled plus British impressed revenue on an Entry of Merchandise & attached Bill of Lading, used 1915, F	-----
7	R215 punch cancelled plus French revenue on an Entry of Merchandise & attached Bill of Lading, used 1915, F	-----
8	R257 F-VF straight edge	25.00
9	R259 F short perfs, straight edge	32.50
10	R347* VG	8.50
11	R355 F-VF cut cancel	6.00
12	RB7a VG faulty	125.00
13	Stock Transfer collection balance of 197 different, most used, many perfin.	125.00+
14	RD23a F perfin, CV as uncut \$125.00 PHOTO	-----
15	RD32* F straight edge	8.00
16	RD54* F	9.00
17	RD59 F straight edge	3.50
18	RD60 F-VF cut cancel	6.00
19	RD107 VG	4.50
20	RD133 F	21.00
21	RD156 F	22.50
22	RD281 VF crease	12.00
23	RD304 VF small sealed tear	35.00
24	RE56 F-VF light soiling PHOTO	35.00
25	RE143 F varnished	35.00
26	RE163 F-VF faulty	50.00
27	RE196a F varnished	12.50
28	RF2b single, F crease ending in tear	-----
29	RF4 VF thin & small tear PHOTO	27.50
30	RF6a F PHOTO	32.50
31	RF9 violet surcharge, F	8.00
32	RF9c violet surcharge, VG	10.00
33	RF10a F-VF PHOTO	25.00
34	RF11 F PHOTO	25.00
35	RF13 F PHOTO	27.50
36	RF18 VG	32.50
37	RF21* VG	10.00
38	RI1-13* F-VF	37.05
39	Tax-Exempt Potatoes, complete set of four values, F	-----
40	RK39 F thin PHOTO	45.00
41	RL1-5 F-VF	7.75
42	RL7 F thin PHOTO	55.00
43	RY4* VF	10.00
44	Federal Firearms Act, Application for License, Form 7 (May 1939), VF unused	-----
45	RM260a F-VF note, signature torn away	15.00
46	RM261a F-VF note, crease through stamp	15.00
47	RM275a VF note, crease through stamp	10.00
48	RM276a VF note, crease through stamp	10.00
49	RM276b F-VF note, crease through stamp	10.00
50	RM277a VF note, crease through stamp	10.00
51	RM278a VF note, crease through stamp	10.00
52	RM278b VF* note, crease through stamp	10.00
53	RM279a VF note, bit of ink erosion	13.00
54	RM280a F note, toning	13.00
55	RM558 F import certificate for white wine	22.50
56	RN-P5 Cleveland, Columbus, Cincinnati & Indianapolis RR Co. \$1000 bond, printed in black (nice vignette) on red background and border, a beauty	35.00+
57	TAXPAIDS mounted collection of about 450 stamps incl tobacco, cigarette, cigar, tobacco strips, oleo, etc., mixed condition	-----

59	FE67a F faulty	12.00
60	FE93 F-VF	15.00
61	SNUFF SPECIMENS TES1 VF PHOTO	12.00
62	TES3 F-VF	12.50
63	TES4 F-VF	12.50
64	TES5 VG	10.00
65	TES6 F-VF	10.00
66	TES7 F-VF	10.00
67	TES8 F	12.50
68	TES9 F-VF	12.50
69	TES10 VF	10.00
70	TES11 F-VF	10.00
71	TES12 VF PHOTO	12.50
72	TES13 VF	10.00
73	TES15 F-VF	12.50
74	TES18 F-VF	12.50
75	TES19 F	10.00
76	TES22 F-VF	12.50
77	TOBACCO TF341 F	5.50
78	TF343 VF	2.50
79	TF354 F-VF thin	5.75
80	TF355 F-VF thin, cut cancel	9.50
81	TF363 VF perfin	1.80
82	TF367 F cut cancel	3.00
83	TF369 F	2.25
84	TF370 F	5.75
85	SPECIAL TAX STAMPS- Dealer in Manufactured Tobacco 1874, F creased & edge faults	-----
86	-1875 VF few small faults	-----
87	-1876 F water stain, tack holes	-----
88	-1877 F water stain, tack holes	-----
89	-1878 F water stain, tack holes	-----
90	-1879 VF tack holes	-----
91	-1880 F water stain, tack holes	-----
92	-1881 VF edge faults	-----
93	-1882 F-VF edge faults, flyspecks	-----
94	-1883 F-VF edge faults, flyspecks	-----
95	-1885 F hole, flyspecks	-----
96	-1886 VF tack holes, flyspecks	-----
97	-1887 F-VF tack holes, flyspecks	-----
98	-1888 F water stain, edge faults	-----
99	-1889 F-VF edge faults, flyspecks	-----
100	-1890 VG edge faults, flyspecks	-----
101	Dealer in Tobacco 1915 F-VF creases, couple small tears	-----
102	Manufacturer of Cigars 1885 F-VF small faults	-----
103	Brewer of less than 500 Bbls. per year, F light soiling, edge faults	-----
104	Retail Dealer in Malt Liquors 1876, F-VF edge faults, small stains	-----
105	-1877 F-VF edge faults, small stains	-----
106	-1878 F edge faults, soiling	-----
107	-1879 F edge faults, stains	-----
108	-1880 VF tack holes	-----
109	-1881 VF tack holes, small stains	-----
110	-1882 VF small stain, few edge faults	-----
111	-1883 VF tack hole	-----
112	-1885 VF punched remainder with Deats & Sterling advertisement on back	-----
113	NATIONAL PROHIBITION ACT Liquor Prescription Blank, series D, VF unused, crease	-----
114	FEDERAL FUEL ADMINISTRATION 3G1-5*, F complete set PHOTO	39.00

HAWAII - Scott Catalogue Numbers

116	R1* F	7.50
117	R2 F	7.50
118	R3 F-VF	5.00
119	R4 F	25.00
120	R5 F-VF PHOTO	25.00
121	R7* F-VF	10.00
122	R8 F PHOTO	30.00
123	R9* F-VF gum crease PHOTO	125.00
124	R9a* F-VF crease in top margin PHOTO	125.00

125	R10* VF couple short perfs PHOTO	175.00
126	R12* F-VF PHOTO	37.50
127	R13* VG	12.50
128	R14* F	15.00
129	R15* F	27.50
130	R16* F-VF PHOTO	27.50

DANISH - U.S. VIRGIN ISLAND REVENUES

Catalogue numbers used are from the listing by L. J. Baird in the March 1977 issue of The American Revenuer

131	R1* F-VF	-----
132	R2* VF	-----
133	R3* F-VF PHOTO	-----
134	R4* F-VF PHOTO	-----
135	R6* VG PHOTO	-----
136	R8* F-VF PHOTO	-----
137	R23* F-VF PHOTO	-----
138	R45b* F-VF	-----
139	R45c* F-VF	-----
140	R46* F-VF	-----
141	R47* F	-----
142	R48 F-VF PHOTO	-----
143	R49* F-VF	-----
144	R50* F-VF PHOTO	-----
145	R52* VG	-----
146	R68* VF	-----
147	R69* F-VF perf faults	-----
148	R70* VF	-----
149	R71* F-VF	-----
150	R73* F-VF PHOTO	-----
151	R74* VF PHOTO	-----
152	R75* VF PHOTO	-----
153	RJV3 F-VF crease in right margin PHOTO	-----
154	RJV4 F PHOTO	-----
155	RJV7 F-VF thin, crease, bit of toning PHOTO	-----

LOCALS - Scott Catalogue Numbers

156	87L13* F	15.00
157	87L17* F	15.00
158	87L18* F	15.00
159	87L20* F	12.00
160	87L21* F	12.00
161	87L27* F	8.00
162	87L28* F	12.00
163	87L29* F crease	15.00
164	87L32* F	10.00
165	87L33* F	20.00
166	87L38 F	12.00
167	TELEGRAPH Marconi Wireless Telegraph Co., VF mint PHOTO	-----
168	Telepost Co. type 1, VF mint PHOTO	-----
169	Telepost Co. type 2, VF mint PHOTO	-----
170	United Fruit Co. 1912 VF mint, thin PHOTO	-----
171	Wells Fargo & Co. Express Frank, 1906 booklet pane of 2, VF mint PHOTO	-----
172	Gargoyle Motor Express set of 1¢, 5¢ & 25¢, VF mint. PHOTO	-----
173	Business College Revenue Stamp, 2¢ blue Battleship type, F-VF used	-----
174	Movie Stamps, set of 3, blue, green & red VF mint PHOTO	-----
175	Movie Stamps, same as above but imperf set PHOTO	-----
176	National Association of Commerce and Labor 2¢ black & brown, F-VF thin spot PHOTO	-----
177	-5¢ light & dark green, VF thin PHOTO	-----
178	United Association of Journeymen Plumbers & Steam Fitters of the United States & Canada, dues book containing 48 \$2 stamps, VF	-----
179	WORLD WAR II patriotic labels, selection of 26 different, F-VF PHOTO EX	-----

INDIA - PRINCELY STATES Koepel Catalogue Numbers

180	Camby 310; Chuda 501; Baroda 321, 321a; Indore 411; Jasdian 201, 211; Rajkote 410; Surgana 101, 103; Vadia 151; Vittalgarh 221; 5 copies of each, total 60 stamps. ECV \$200	1,105.00
181	Baoni Court Fee 56 F-VF ECV \$20	80.00
182	Beri Court Fee 101, 102 ECV \$50	200.00
183	Dhenkanal Court Fee 71, 105 & 105 ECV \$40	230.00
184	Hindol Court Fee 96, 2 copies ECV \$10	50.00
185	Jasdian 20 receipts bearing #251 ECV \$10	60.00
186	Jashpur Court Fee on documents, 4 an (x2); 8 an; KGV overprinted Jashpur State 2 an, 8 an & 12 an; all of these are unlisted	-----
187	Khadal Court Fee 54 ECV \$15	70.00
188	Miraj Junior Court Fee 52, 56, 76 plus 4 an unlisted ECV \$40	230.00+
189	Miraj Senior Receipt 101 10 copies ECV \$75	750.00
190	Punadra Court Fee 50, 59, 60, 101 & 102 ECV \$100	400.00
191	Rewa Court Fee 201, 203, 403, 405, 406, 622 & 623 ECV \$25	127.00

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R216 CC	1.00	.75	R336 PI	.08	.15
R266 CC	.70	1.00	R338 PI	.15	.35
R269 PI	2.00	2.50	R339 PI	.20	.30
R284 CN	850.00	600.00	R362 PI	.06	.18
R285 CN	1200.00	900.00	R363 PI	.30	.60
R289 PI	.75	1.00	R364 PI	.05	.15
R291 PI	3.75	2.00	R722 CN	1250.00	900.00
R297 PI	2.00	1.85	RB49 CN	2.50	1.50
R306A CN	800.00	600.00	RB51 CN	2.00	1.75
R309 PI	160.00	100.00	RB55 CN	2.50	1.50
R311 PI	.60	1.00	RD348 PI	1.10	2.25

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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

Would like to trade my RF16a (inverted) and RO24d (wmk USIR) for U.S. revenues documentary or proprietary before R151 or RB20. Write Joe Siemion, Box 158, Errol, NH 03579. *709*

Switzerland Revenues: Breaking

up collection, lots for sale by Canton. Collections of Basel, Geneva, Fribourg, St. Gallen, Schwyz, Ticino, Uri, Valais, Vaud and Zug available, also railway stamps. Send for detailed descriptions. Donn Lueck, Box 11582, Phoenix, AZ 85061. (602) 841-1322. *710*

Selling My personal collection of state Duck Major Freaks and Errors. Prices range from \$150 to \$5,000. Will trade for state duck, game, fishing stamps or cash. List \$1.00. David H Curtis, 1806 Sycamore Drive, Killeen, TX 76543-3239. *711*

Does any revenue collector collect battle-ship plate number singles? Would you be interested in trading? Do you have any multiples with margins markings to sell. Accumulations? Contact Anthony Giacomelli (ARA 448), 10917 Manzanita Drive, Sun City, AZ 85373. *712*

Wanted: Backissues of *The American Revenuer* prior to 1978. Write or phone with best sales offer to: Garvin F Lohman, 1541 Sacramento St, Apt 3, San Francisco, CA

94109 or phone: (415) 776-0306.

713

Wanted: US First Revenue Issue on the following documents: telegram, passage ticket, express receipt, bill of lading or any other unusual item. Send description or photocopy, along with the price of what you have to offer to: John Allmaier, Box 2853 Eads Station, Arlington, VA 22202. *714*

M&M Collectors—How about giving me a try? Want to help you fill those empty spaces, find that elusive item or upgrade. Collateral material here too. Offer personalized service. Gene R Gauthier, Box 2548, Oshkosh, WI 54903. Also interested in purchasing anything and everything in US revenues, Tax-pays, etc. *715*

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