

The American Revenuer

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Stamps to Pay Documentary Taxes of the
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Chewing Gum and the 1914 Black Proprietary Stamps . 16

Chewing gum was
one of the items taxed to pay for
“the War to end all Wars.” More, inside, page 16



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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1) R1a*	FVF OG FRESH	ECV 75/100	69) R50a	VF MS CCL FERSH	CAT 35.00
2) R1a*	VF OG FRESH CHOICE	ECV100/125	70) R50a	HC(O.H. INS CO 2-26-68) VF TIED TO PIECE	ECV 50/60
3) R1a	VERTICAL PAIR FVF MS CCL FRESH	CAT 130.00	71) R50C	F MS CCL FRESH	CAT 21.00
4) R1b	IMPERF VERTICAL FVF MS CCL FRESH	CAT 35.00	72) R50c	FVF MS CCL FRESH	CAT 21.00
5) R1b	VERTICAL PAIR IMPERF HORIZ MS CCL FRESH	CAT 100.00	73) R50c	HORIZ PAIR HC(PHILADELPHIA) FVF FRESH	CAT 65.00
6) R4a	FVF RED MS CCL FRESH	CAT 275.00	74) R51a	SON HC(REYNES BROS 2-17-70 N.Y.) JF FRESH	CAT 60.00
7) R5a	SON RED HC(JAN 31'63) FVF FRESH	ECV 10.00	75) R51a	FVF MS CCL FRESH	CAT 60.00
8) R5a	HORIZ PAIR FVF MS CCL FRESH	CAT 15.00	76) R51c	HORIZ PAIR MS CCL FVF FRESH	CAT 150.00
9) R6b	HORIZ PAIR IMP HORIZ (CPL SHT PERF) VF	ECV250/300	77) R51c	SON HC OVAL(NY CENTRAL 11-5'64)PAYMASTER	ECV 50/75
10) R6b	IMPERF HORIZ FVF MS CCL FRESH	CAT 75.00		BUFFALO)FVF FRESH	ECV 50/75
11) R7a	XF LGE MGNS MS CCL FRESH	ECV 15/20	78) R51c	SON HC(AUGUST BELMONT & CO. 6-3-64 N.Y.)	ECV 50/75
12) R8c	FVF MS CCL 4CLR MGNS FRESH	CAT 20.00		SLATE F FRESH	ECV 50/75
13) R9a*	VF OG NH 4CLEAR MGNS FRESH CHOICE	ECV 50/60	79) R52a	VF-XF MS CCL FRESH CHOICE	CAT 40.00+
14) R9a	XF CENT (CREASE) MS CCL	CAT 10.00	80) R52b	UNUSED FVF LGE IMPERF MGNS FRESH	ECV 50/60
15) R9a	VF MS CCL FRESH	CAT 10.00	81) R52b	HC BLUE FVF FERSH	ECV 40/50
16) R9b	IMP VERT FVF MS CCL FRESH	CAT 20.25	82) R53a	3LGE MGNS MS CCL JF FRESH SCARCE	CAT 425.00
17) R10c	SON HC (R.I.&CO.FEB 6 '63)	CAT 280.00	83) R54a	HF(1-2-68) BLUE JF FRESH	CAT 10.00
18) R13b	HORIZ PAIR VF MS CCL FRESH CHOICE	CAT 120.00	84) R54a	FVF MS CCL FRESH	CAT 10.00
19) R13b	VF MS CCL FRESH	CAT 30.00	85) R56a	VF MS CCL FRESH	CAT 35.00
20) R14c	SON HC (APR 22'68)BLUE CCL FVF FRESH	CAT 150.00	86) R56a	DBLE HC FVF FRESH	CAT 35.00+
21) R16b	FAINT TRACE OF HC IMP HORIZ FVF FRESH	CAT 150.00	87) R56b	VF MS CCL FRESH	CAT 30.00
22) R16B	VF MS CCL FRESH	ECV 10/15	88) R57a	VF(PRESS CREASE) MS CCL	CAT 20.00
23) R16c	SON HC(FEB 16 '63) FVF FRESH	ECV150/200	89) R57a	VF-XF MS CCL FRESH CHOICE	EDV 20/35
24) R17c	SON HC (DEC 24'68) VF- CENT. FRESH	ECV100/150	90) R57a	SON HC(BOARD OF -? 3-1-186-)FVF FRESH	ECV 25/35
25) R17c	VF MS CCL	CAT 100.00	91) R57a	SON HC (BOARD OF-?)XF JUMBO CHOICE	ECV 50/75
26) R17C	FVF MS CCL FRESH	ECV125/150	92) R57a	XF HUGE MGNS MS CCL FRESH CHOICE	ECV 40/60
27) R17c*	UNUSED FVF OG SHARP FRESH	CAT 175.00+	93) R57c	HORIZ PAIR MS CCL F FRESH	CAT 100.00
28) R18b	SON OVAL HC(BASSETT 9 16'64) F FRESH	CAT 15.00	94) R58a	FVF MS CCL FRESH	CAT 25.00
29) R18c	BLK 4 F MS CCL	ECV 75/100	95) R58a	VF MS CCL FRESH	CAT 25.00
30) R19a	VF NO GUM UNUSED SHARP FRESH	CAT 45.00	96) R58a	FVF(PRESS CREASE) FRESH	ECV 35/45
31) R19a	VF MS CCL FRESH	CAT 160.00	97) R58a	HC(DUTY-?)RED VF FRESH	ECV 15/20
32) R19a	VERTICAL PAIR FVF MS CCL FRESH	CAT 50.00	98) R59a	HC RED FVF FRESH	ECV 50/80
33) R27a	BLK 4(CPL PIN HOLES)VF CENT. FRESH	ECV 10.00	99) R59b	HC BLUE *CRACKED PLATE VAR.C-59*XF CHOICE	ECV 10/15
34) R27b	SON HC BLUE VF FRESH	ECV125/150	100) R60a	XF JUMBO MGNS MS CCL FRESH CHOICE	CAT 30.00
35) R28c	HORIZ BLK 8 F MS CCL NEAT FRESH	CAT 38.00	101) R62a	VF MS CCL FRESH	CAT 30.00
36) R28c	HORIZ STRIP-3 FVF MS CCL	CAT 26.00	102) R62a	FVF MS CCL FRESH	CAT 15.00
37) R28c	HORIZ PAIR F MS CCL FRESH	CAT 38.00	103) R62c	VF MS CCL FRESH	ECV 25/35
38) R28c	VERTICAL STRIP 3 F MS CCL FRESH	CAT 60.00	104) R62c	SON HC RED FVF FRESH	CAT 40.00
39) R28c	BLK 4 HC F FRESH	ECV 60/75	105) R62c	HORIZ PAIR MS CCL(1SHT PERF)VF FRESH	CAT 110.00
40) R32a	XF 4 LGE MGNS MS CCL FRESH CHOICE	ECV 41.00	106) R62c	3LAGE MGNS MS CCL FRESH	CAT 110.00
41) R32a	FVF 4 CLEAR MGNS MS CCL FRESH	ECV 60/75	107) R63a	4 CLR MGNS FVF FRESH	ECV15/25
42) R32a	SON OVAL HC(ASSOCIATION)VF FRESH CHOICE	CAT 95.00	108) R63a	SON HC (JOHN BONNER & SON 5-30 '67NY)F	ECV125/50
43) R33b	HC JF(TONE SPOTS)IMPERF HORIZ	ECV 35/45	109) R64c	VF(XF MS CCL FRESH CHOICE	CAT 300.00
44) R40a	XF 4 LGE MGNS SHARP FRESH CHOICE	ECV 10.00	110) R63a	4CLR MGNS FVF MS CCL SCARCE	CAT 300.00
45) R40b	HORIZ IMPERF HC VF FRESH	ECV 50/60	111) R65a	SON OVAL HC(C.F.WOFRISHOFF 5-10'70 NY)CPL	CAT 80.00
46) R41a	XF 4 LGE MGNS SHARP FRESH CHOICE	ECV 50/60	112) R65a	(T-THINS)VF-XF	ECV 100/125
47) R41c	SON HC(W S & CO 11 '61) FVF FRESH	ECV 40/50	113) R65b	HC (T-THIN) VF CENT FRESH	ECV125/150
48) R41c	SON HC(L MARX & CO 3-14 '64) F-FRESH	CAT 30.00	114) R65b	SON HC (DEVLIN 10-30 '65 NY)FVF FRESH	CAT 80.00
49) R41c	HC FVF FRESH	ECV 20/25	115) R65b	DBLE HC(A&H 2-10-65) XF FRESH CHOICE	ECV 25/50
50) R42a	XF 4 LARGE MGNS MS CCL FRESH CHOICE	CAT 45.00+	116) R66b	HC 3 LGE MGNS F+ FRESH	ECV 25/351
51) R42b	VERTICAL PAIR XF CENT MS CCL FRESH	CAT 80.00	117) R66a	SON HC (D&B 8-1-63) VF BEAUTIFUL CCL FRESH	CAT 10.00
52) R43a	VF/XF MS CCL FRESH	ECV 10.00+	118) R66a	JUMBO MGNS XF FRESH CHOICE	CAT 10.00
53) R44b	HORIZ PAIR VERT IMPERF VF MS CCL FRESH	ECV 10.00	120) R66a	FVF MS CCL FRESH	CAT 10.00
54) R44b	SON HC(PHILADELPHIA 1-3-'88)IMP HOZ FRESH	CAT 15.00	121) R66b	FVF MS CCL FRESH SCARCE	CAT 25.00
55) R45a	MGN COPY VF MS CCL FRESH	ECV 25/30	122) R67a	FAINT TRACE OF RED HC VF FRESH	CAT 25.00+
56) R45a	XF MS CCL FRESH CHOICE	CAT 15.00+	123) R67a	VF-XF MGN COPT MS CCL FRESH CHOICE	CAT 45.00
57) R45a	VF MS CCL SHARP FRESH CHOICE	ECV45/60	124) R68a	SON HC(---? N.Y.) FVF FRESH	CAT 45.00
58) R45b	SON OVAL HC (ASSOCIATION 34 NO 6TH ST F	CAT 35.00	125) R68a	VF-XF MS CCL FRESH	CAT 10.00
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60) R46a	VF- MS CCL FRESH	ECV 15/20	127) R70a	FVF MS CCL FRESH MGN COPY	CAT 30.00
61) R46a	XF 4 LGE MGNS FRESH CHOICE	ECV 50/60	128) R70a	FVF MS CCL FRESH	ECV 35/50
62) R47a	SON(O.H.INS.CO. 2-18-'68) XF TIED TO PIECE	CAT 80.00	129) R70a	XF 4LGE MGNS FRESH CHOICE	CAT 50.00+
63) R49a	HORIZ PAIR VF FRESH	CAT 20.00	130) R72a	HC (DUTY PAID)RED FVF FRESH	ECV 60/75
64) R49a	VF MS CCL TAN SHADE FRESH	ECV 40/50	131) R72a	XF MS CCL 4 LGE MGNS FRESH	CAT 21.00
65) R49a	FVF MS CCL FERSH	ECV60/75	132) R72c	F MS CCL FRESH	CAT 50.00
66) R49a	XF MS CCL FRESH CHOICE	ECV40/50	133) R72c	HORIZ PAIR MS CCL	CAT 21.00
67) R49a	UNUSED HORIZ PAIR FVF FRESH	ECV40/50	134) R72c	SON HC(2-26-'68)BLUE JF FRESH	CAT 100.00
68) R50a	XF 4 LGE MGNS MS CCL FRESH CHOICE	ECV40/50	135) R73c	F MS CCL	CAT 150.00
			136) R74a	HC RED VVF FRESH	CAT 150.00
			137) R74a	MS CCL VF FRESH	CAT 150.00
			138) R74a	F MS CCL FRESH	CAT 125.00+
			139) R74c	UNUSED VF FRESH CHOICE	CAT 60.00
			140) R75a	FMF CCL FRESH	ECV 70/80
			141) R75a	VF MS CCL(HARTFORD JNS CO 7-14-'63)	ECV 70/80
			142) R75a	XF MS CCL FRESH CHOICE	CAT 60.00
			143) R75a	VF MS CCL	CAT 120.00
			144) R75TC	TRIAL COLOR VERY SHARP FRESH	

145)R76a	SON HC MGN COPY XF FRESH CHOICE	ECV 75/100	237)R114*	UNUSED VF(DBLE PERF VAR. AT B) FRESH	ECV 35/40
146)R76a	HORIZ PAIR MS CCL FVF FRESH	CAT 140.00	238)R116	HC(1-3-72) F FRESH	CAT 60.00-
147)R76c	FVF MS CCL FRESH	CAT 27.50	239)R116	VF MS CCL FRESH	CAT 60.00
148)R77c	HC(BABCOCK BROS.WILLIAM ST N.Y.)FVF FRESH	ECV 55/65	240)R116	FVF MS CCL FRESH	CAT 60.00
149)R77c	HC(GILLIS, HARVEY & CO) F FRESH	ECV 45/55	241)R122*	UNUSED FVF IMPRINT MAY 16-1871 FRESH	ECV 175/200
150)R77c	SON HC(THE B&A E.B. CL.3-31-58 NY)FVF FRESH	ECV 60/75	242)R122*	UNUSED F FRESH	CAT 125.00
151)R77c	SON HC(W.C.TAYLOR 1-31-68 NEW-?)F FRESH	ECV 50/60	243)R122	F MS CCL FRESH	CAT 125.00
152)R77c	FVF MS CCL FRESH	CAT 45.00	244)R125	VF MS CCL(PR CREASE) FRESH	CAT 30.00
153)R77c	SON HC FAINT(—? A.E.B. NOV 63)FVF FRESH	CAT 45.00	245)R125	FVF MS CCL FRESH	CAT 30.00
154)R77c	SON HC(CHAS LULING & CO. 6-2-64)F-FRESH	ECV 50/60	246)R127	F MS CCL FRESH	CAT 15.00
155)R77c	HC(FORTE & CO.) F FRESH	ECV 50/60	247)R128	FVF MS CCL	CAT 80.00
156)R77c	HC(KIMBALL & MOORE 3-8-69 N.Y.)FVF FRESH	ECV 60/75	248)R136	HC FVF FRESH	CAT 27.50
157)R77c	HC OVAL(LAKE BROS. & CO. BOSTON 3-28)F FRESH	ECV 50/50	249)R138	FVF MS CCL FRESH	CAT 30.00
158)R77c	VF MS CCL FRESH	CAT 45.00	250)R138	HC FVF FRESH	CAT 30.00
159)R77c	HC(PITZPIS 2-28-68)FVF FRESH	ECV 60/70	251)R141	HC F FRESH	CAT 20.00
160)R78a	HC(A&W SP—? 9-28-63)VF FRESH	ECV 25/35	252)R142	HC(1872-NY)	ECV 45/55
161)R78a*	UNUSED XF FRESH CHOICE	ECV 40/50	253)R142	SON HC(JOHN MASON & CO 4-2-72)PERFIN F	ECV 45/55
162)R78a	XF LGE MGNS MS CCL FRESH CHOICE	ECV 30/40	254)R145	FVF MS CCL FRESH	CAT 18.00
163)R78a	VF MS CCL FRESH	CAT 20.00	255)R146	SON(STANTON & SHELTON 5-16-72 N.Y.)F FRESH	ECV 50/60
164)R79a	FVF(PR CREASE)NOT NOTICABLE MS CCL SCARCE	CAT 600.00	256)R149	F MS CCL FRESH	CAT 60.00
165)R79a	HC FAINT(N.Y.)FVF FRESH SCARCE	CAT 600.00+	257)R149	XF CENT (SLT WRINK) MS CCL	CAT 60.00
166)R79c	HC RED(D&—? 11-24-68)VF FRESH	CAT 85.00-	258)R152c	ROULET FVF MS CCL FRESH	CAT 32.50
167)R79c	HC BLUE XF FRESH CHOICE	CAT 85.00-	259)R152c	HC ROULET FVF FRESH	CAT 32.50
168)R80c	HC BLUE F FRESH	CAT 60.00	260)R55b	HC(7-20-81) GREEN PAPER F FRESH	CAT 95.00
169)R80c	HC BLUE FANCY (ILCLAN—? 10-12—?)F FRESH	CAT 60.00	261)R225	VERTICAL STRIP 4 TIED TO PIECE CUT CCL	CAT 65.00
170)R80c	HC BLUE(—? 12-29-'66)FVF FRESH	CAT 60.00	262)R88a*	UNUSED VIOLET VERY FRESH LOVELY FVF SCARCE	ECV 700/800
171)R80c	HC BLUE(—? 9-27-'69 N.Y.) VF FRESH	CAT 60.00	263)RW1	F OG NH	CAT 425.00
172)R80c	SON HC(H & H 4-26- '64)VIOLET F FRESH	CAT 60.00	264)RW2	XF OG LH HUGE MGNS	CAT 450.00
173)R80c	SON HC BLUE(GENE KELLEY & CO 7-27-66 NY)FVF	ECV 75/85	265)RW2	VF OG NH PL# SINGLE	CAT 450.00-
174)R81a	XF 4 LGE MGNS (PR CREASE)	CAT 85.00	266)RW2	FVF OG NH PL# SINGLE	CAT 450.00-
175)R82a	F MS CCL (MAY 30, '63 MARION CITY OHIO) TIED	ECV 75/100	267)RW2	VF OG NH	CAT 450.00
176)R82a	TO DEED	ECV 75/100	268)RW3	XF OG LGE MGNS VLH	CAT 250.00
177)R83c	FVF MS CCL FRESH	CAT 75.00	269)RW4	VF OG NH PL#SINGLE	CAT 160.00
178)R83c	F MS CCL FRESH	CAT 45.00	270)RW4	SUPERB CENT OG H	CAT 160.00-
179)R85a	HC(—? NEY & CO 1-4-'66)F FRESH	CAT 45.00	271)RW4	XF OG H W/SELV.	CAT 160.00-
180)R85a	FVF MS CCL FRESH	CAT 90.00	272)RW8	XF OG NH CHOICE	CAT 120.00-
181)R85c	4 LGE MGNS XF FRESH CHOICE	CAT 90.00-	273)RW9	VF OG NH PL#SINGLE	CAT 120.00-
182)R86a	HORIZ PAIR HC (APRIL 10'89)FVF FRESH	CAT 50.00-	274)RW9	XF OG NH CHOICE	CAT 120.00-
183)R86a	APPEARS UNUSED FVF FRESH	CAT 85.00	275)RW12	F OG NH	CAT 35.00
184)R86a	VF-XF TOP MGN COPY FRESH MS CCL	CAT 85.00-	276)RW12	VF OG NH	CAT 35.00
185)R86a	HORIZ PAIR HC(APRIL 10'89)FVF FRESH	CAT 50.00-	277)RW12	FVF OG NH	CAT 35.00
186)R87a	VF MS CCL FRESH	CAT 85.00	278)RW13	FVF OG NH	CAT 35.00
187)R87c	FVF MS CCL SHARP FRESH VERY SCARCE	CAT 800.00+	279)RW13	VF OG NH	CAT 35.00
188)R87c	SON HC(W.H.N.S. & A 5-2-? PHILADELPHIA)FVF	ECV 40/60	280)RW14	XF OG NH CHOICE	CAT 35.00-
189)R87c	HC FAINT CCL VF FRESH	CAT 37.50	281)RW15	XF OG NH CHOICE	CAT 35.00-
190)R88a	MS CCL FVF FRESH	CAT 37.50	282)RW15	XF OG NH(TINT STAIN) PL# SINGLE	CAT 35.00
191)R88c	HC(FEB 1871) BLUE HERR. BONE 3 LGE MGNS F	CAT 200.00	283)RW17	SUPERB OG NH JUMBO MGNS GEM	ECV 80/100
192)R88c	HORIZ PAIR MS CCL VF FRESH	CAT 50.00-	284)RW22	XF OG LH	CAT 55.00
193)R89a	HORIZ STRIP-3 MS CCL FVF FRESH	CAT 54.50	285)RW23	XF OG NH CHOICE	CAT 55.00-
194)R89a	XF MS CCL FRESH CHOICE	ECV 35/45	286)RW23	BLK 4 XF OG NH CHOICE	CAT 220.00-
195)R89a	XF JUMBO MGNS MS CCL FRESH	ECV 50/60	287)RW24	XF OG LH	CAT 55.00
196)R89a	VF MS CCL FRESH	CAT 30.00-	288)RW25	XF OG NH CHOICE	CAT 55.00-
197)R90a	SON HC(—? 2-14-'66 SAN FRANCISCO)FVF FRESH	CAT 30.00-	289)RW25	SUPERB OG NH JUMBO GEM	ECV 80/100
198)R90a	XF JUMBO MGNS MS CCL FRESH CHOICE	ECV 125/150	290)RW27	XF OG NH W/SELV CHOICE	CAT 65.00-
199)R90c	FVF MS CCL FRESH	CAT 90.00	291)RW27	XF OG NH PPL# SINGLE CHOICE	ECV 75/85
200)R90c	HORIZ PAIR FVF MS CCL FRESH SCARCE	CAT 200.00	292)RW27	VF OG NH W/SELVAGE	CAT 65.00
201)R90c	HORIZ PAIR XF CHOICE TRACE OF CCL SCARCE	ECV 250/300	293)RW28	XF OG NH W/SELVAGE CHOICE	CAT 70.00
202)R90c	HC(FIRST NAT'L BANK 2-27-'67 CANADAIGUA)F	ECV 80/90	294)RW30	SUPERB OG NH GEM	ECV 110/130
203)R90c	FVF MS CCL	CAT 70.00	295)RW30	VF OG NH	CAT 80.00
204)R91a	HC(D. WARD—? AUG.—? CHICAGO)F FRESH	CAT 70.00-	296)RW31	XF OG NH PL#SINGLE CHOICE	CAT 80.00-
205)R92c	FVF MS CCL FRESH	CAT 80.00	297)RW32	XF OG NH CHOICE	CAT 80.00-
206)R92c	HORIZ PAIR MS CCL VF FRESH	CAT 70.00	298)RW32	FVF OG NH	CAT 80.00
207)R93c	SON HC(A&W SPRAGUE MFG.CO.8-3-68	ECV 25/35	299)RW35	F OG NH	CAT 50.00
208)R93c*	PROVIDENCE R.I.) F FRESH	ECV 25/35	300)RW39	XF OG NH CHOICE PL# SINGLE CHOICE	CAT 25.00
209)R94a	FVF MS CCL FRESH	CAT 20.00	301)RW42	FVF OG NH W/SELV	CAT 12.00
210)R94a	UNUSED FVF FRESH	ECV 40/50	302)RW49	BLK 4 OG NH VF W/SELV	CAT 60.00
211)R94c	VERTICAL PAIR FVF MS CCL FRESH	CAT 160.00	303)RW49	VF OG NH	CAT 15.00
212)R95a	XF MS CCL(TINY NICK AT L)FRESH	CAT 70.00	304)RW50	XF OG NH W/SELV	CAT 15.00
213)R95c	FVF MS CCL MMGN COPY FRESH	CAT 50.00	305)RW17	BLK 6 XF OG NH CHOICE	CAT 375.00-
214)R96c	XF MS CCL FRESH CHOICE	CAT 300.00-	306)RW26	BLK 4 XF OG NH CHOICE	CAT 325.00-
215)R97a	VF MS CCL FRESH	CAT 20.00	307)RW27	BLK 4 (DIST GUM)	CAT 325.00
216)R97c	HORIZ PAIR MS CCL FVF FRESH	CAT 60.00	308)RW27	BLK 4 CENT. HEAVY HINGE	CAT 325.00
217)R97c	F 3LGE MGNS MS CCL FRESH SCARCE	CAT 900.00	309)RW32	BLK 4 VF OG NH	CAT 400.00
218)R97c	VF MS CCL FRESH	CAT 100.00	310)RW33	BLK 4 VF/XF OG NH	CAT 400.00-
219)R97c	FVF MS CCL FRESH	CAT 100.00	311)RW34	BLK 4 XF OG NH CHOICE	CAT 400.00-
220)R100c	HORIZ PAIR(PR CREASE) MS CCL	CAT 275.00	312)RW34	BLK 4 FVF OG NH	CAT 400.00
221)R100c	DBLE PERF VAR. VF MS CCL FRESH	CAT 80.00	313)RW35	BLK 4 FVF OG NH	CAT 250.00
222)R100c	FVF MS CCL	CAT 80.00	314)RW36	BLK 4 VF OG NH	CAT 250.00
223)R101c	XF 4 LGE MGNS MS CCL FRESH CHOICE	ECV 90/100	315)RW42	BLK 4 VF OG NH	CAT 55.00
224)R101c	VF MS CCL(SHT PERF AT B) FRESH	CAT 65.00	316)RW43	BLK 4 XF OG NH CHOICE	CAT 50.00-
225)R101c	FAINT HC VF FRESH	ECV 85/100	317)RW45	BLK 4 XF OG NH CHOICE	CAT 50.00-
226)R103*	UNUSED VF FRESH CHOICE	CAT 1000.00	318)RW45	BLK 4 VF OG NH	CAT 50.00
227)R105*	FVF 3 LGE MGNS FRESH SCARCE	ECV 50/60	319)RW44	BLK 4 XF OG NH CHOICE	CAT 50.00-
228)R105	UNUSED F FRESH	ECV 25/30	320)RW46	BLK 4 XF OG NH CHOICE	CAT 75.00-
229)R106	HC VF	CAT 12.00	321)RW46	BLK 4 VF OG NH	CAT 75.00
230)R106	HC VF	CAT 45.00	322)RW47	BLK 4 XF OG NH CHOICE	CAT 75.00-
231)R106	SON HC(CHAUNY 5-12-'72)VF FRESH	ECV 60/70	323)RW48	BLK 4 VF OG NH	CAT 75.00
232)R108	HC (CARUTHERS & CO 7-8-?)FVF FRESH	CAT 45.00	324)RW48	BLK 4 XF OG NH CHOICE	CAT 75.00-
233)R110*	FVF MS CCL(CPL SHT PERF AT R) FRESH	CAT 65.00	325)RW49	BLK 4 XF OG NH CHOICE	CAT 75.00-
234)R110*	UNUSED VF FRESH CHOICE	ECV 40/50	326)ALASKA	1985 BLK 4 SUPERB OG NH CHOICE	ECV 60.00-
235)R110*	FVF MS CCL FRESH	CAT 20.00	327)ALASKA	1985 SET OF 4 POSITIONS SUPERB OG NH	ECV 250.00-
236)R113	FVF MS CCL FRESH	CAT 45.00			
237)R113	F MS CCL FRESH	CAT 45.00			

END OF SALE- THANK YOU

J. Nicosia

The American Revenuer

The Journal of International Fiscal Philately

Volume 44, Number 1

January 1990

Whole Number 421

1990 ARA Convention

Winand Hess reports that plans are progressing toward our 1990 ARA Convention which will take place at SESCAL on October 12-14, 1990, at Los Angeles, California. A prospectus for this show will again appear on the February mailing wrapper of TAR. The show will be holding at least 100 frames for ARA exhibitors until about the middle of May. There will be revenue exhibits invited to exhibit in the Court of Honor.

As the time for the convention approaches we will be publishing more information. The show hotel will be the Hyatt at Los Angeles Airport Hotel; show rates will be \$79 for either single or double rooms. There will be an ARA Dinner on Friday night, no details yet worked out. Plans are also being made for several revenue seminars; if you are interested in making a presentation please write to Winand (Box 931, Del Mar, CA 92014).

ARA Medal and Awards

by Alan Hicks, ARA

I would like to expand on the article in the October issue of TAR regarding the Editor's comments about the ARA Awards. Being closer to the subject than most, I wanted to offer the following information.

I chose the design of the ARA Medal from the central vignette of the eight ounce denomination of the 1883 Issue of Tin-Foil Tobacco Wrappers. It features the Head of Liberty with a Liberty Cap on a pole behind her head. I thought Liberty was appropriate for the medal, considering that her image recurs on many revenue stamps. Dom Facci collaborated with me on the layout of the lettering and of course executed the sculpture.

Of almost equal importance to me are the Certificates which accompany the medals. The photography of the art work, from plate proofs and essays, was a

challenge. I was fortunate to have the help of my friend and designer, Manuela Paul, to complete the design I wanted. Her use of additional graphic flourishes on the mechanical completed the overall design.

These certificates are printed for: Grand Award, Gold Award, Silver Award, Bronze Award, Certificate of Appreciation, Best Revenue Exhibit and Honorary Life Member.

The certificates bear 11 engravings from various sources. At the top centered is "E Pluribus Unum," a bald eagle with his wings spread. It was engraved by; Charles Burt of Rawdon, Wright, Hatch and Edson and is seen on various bank notes, bonds and stock certificates.

In the upper left is a vignette [of Commerce? with ships in the background] seen on the Export Stamp

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

for Fermented Liquor, Act of June 18, 1890, and also seen on the 22 pound stamp of the 1869 and 1870 issues for Tobacco.

The vignette of "Fruit" in the upper right is seen on the Imported Spirits stamps of the Series of 1879. The words "AMERICAN REVENUE/ASSOCIATION" appear in an arc below these vignettes with three additional vignettes below these words.

Central is the vignette of Liberty taken from the Eight Ounce value of the 1883 Issue of Tin-Foil Tobacco Stamps that is also on the ARA medal.

Liberty is flanked on the left by George Washington taken from the \$200 First Issue revenue stamp and on the right by Abraham Lincoln taken from the 1870 Issue of Strip Tobacco Stamps, Class .16, 4 ounce denomination. The area below these vignettes is occupied by the wording for which the certificate is given.

Flanking this area are two copies of rose engine

counters taken from the Wholesale Liquor Dealers Stamps of 1875.

The lower left contains a head and shoulder vignette of a woman wearing a wreath. This comes from the Mixed Flour stamp of the Series of 1898.

The lower center contains a vignette of a sidewheel steamer as seen on the Sixteen Ounce Snuff stamp of the Series of 1872.

The lower right vignette is a horn and banner found on the Two Hundred Cigar stamp of the Series of 1883.

Surrounding the certificate is a border taken from the Special Tax Stamp for Dealer in Leaf Tobacco, Series of 1883. It also includes the following clause in the far bottom right, "SEVERE PENALTIES are imposed for neglect or refusal to place and keep this Stamp conspicuously in your establishment or place of business."

1990 Scott Specialized

Prices for First Three Issues Left Largely Unchanged

1990 Specialized Catalogue of United States Stamps, edited by William W. Cummings (ISBN 0-89487-124-2). 555 + lxiv pages, 8.5 x 11 inches, soft cover, perfect bound, priced, illustrated. Published by Scott Publishing Co., 911 Vandemark Road, Sidney, OH 45365. Available from most stamp dealers. \$25.00

While lying at home with a bug that kept me pretty much in a daze, I relieved the boredom by comparing prices in the newly-arrived 1990 *Scott Specialized Catalogue* with those in the 1990 *Scott Volume 1*. As most readers cannot help but be aware, Scott's announced intention has been that its 1990 catalog prices should reflect the full retail value of stamps in F-VF condition. The 1990 *Volume 1* had left prices entirely unchanged for revenues of the first three issues (R1-R150), but like many collectors I suspected that this was a holding action, and that only with the 1990 *Specialized* would we see the effects of Scott's new policy. Having finally scanned the new prices, I can report with some relief that, at least for R1-R150, they have been left largely unchanged. This is as it should be, reflecting the common experience that nice copies of these stamps have generally changed hands over the past few years at something close to full catalog.

To be sure, there *were* decreases, most noticeably in the \$200 and \$500 Second Issue, the former dropping from \$5,250 to \$4,750 and the latter from \$15,00 to \$12,500. However, among the total of 229 Scott-listed

First Issue perforates, imperforates and part-perforates,* only 17 had their prices decreased. With the exceptions noted below, most changed by roughly 10%. Seven perforate stamps dropped [R2c (\$125 to \$100), R73c (\$125 to \$100), R76c, R87c, R90c, R91c and R101c (\$85 to \$65)], six imperfcs [R32a, R36a (\$120 to \$90), R63a, R73a, R87a and R95a], and four part-perfs (R1b, R11b, R13b and R81b). Among the Second Issues, the \$1.90 and the \$10 through \$50 values all decreased, in addition to the aforementioned \$200 and \$500, and the Third Issue \$10 was clipped from \$85 to \$60, percentagewise the largest drop in the listings.

Underscoring the strength in the revenue market, even with the change in Scott's pricing policy, there was a nice sprinkling of increases. These included imperfcs (R17a, R52a, R71a, R90a, R100a), part-perfs (R18b, R33b, R49b, R51b, R62b and R66b, also the ultramarine R34eb), and even perforates (R83c, R98c and the ultramarine R97e). These changes were generally in the range 5-15%. The silk paper varieties saw heftier increases, almost across the board. Of the 43 listed silk papers (two of which are unpriced), 28 prices rose, by an average of about 25%.

Michael Mahler, ARA

*Never having counted before, I was a bit surprised that as many as 24 of the 102 First Issues are not listed imperforate, and that fewer than half (49) are listed part-perforate.

Usage of Proprietary Stamps to Pay Documentary Taxes of the Spanish-American War Era

by Michael Mahler, ARA

Because the payment of Civil War documentary taxes with Proprietary, Playing Cards or private die stamps was at least nominally illegal, the search for documents bearing these stamps is potentially interesting. Fortunately, while such documents are certainly not common, they do exist in sufficient quantity and variety to make this collecting area one of the more rewarding byways of fiscal history (Troutman, 1987, Mahler, 1987, 1989). It is natural to expand the scope of this field to include documents taxed during the Spanish-American War era.

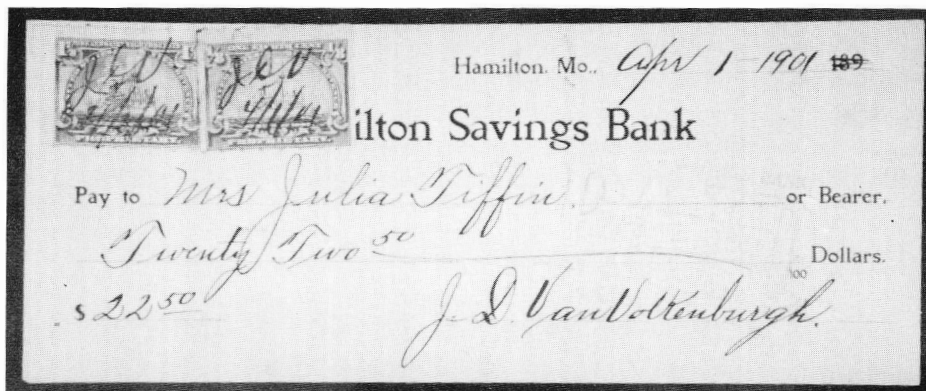
In this case it is clear that from the outset, the intent of the lawmakers was that only documentary stamps should be used to pay documentary taxes. Section 16 of the Act of June 13, 1898, (effective July 1, 1898) states,

"That no instrument, paper, or document required by law to be stamped shall be deemed or held invalid and of no effect for the want of a particular kind or description of stamp designated for and denoting the tax charged on any such instrument, paper or document, provided a legal *documentary* stamp or stamps denoting a tax of equal amount shall have been duly affixed and used thereon."

(Italics mine) The wording of this sentence may be clumsy, but there can be little doubt as to its intent. There is an interesting explanation for the peculiar wording of this Section, but before pursuing this point, let me proceed to the main purpose of this article, a listing of documentary usages of 1898 Proprietaries that I have recorded.

1/8¢ Proprietary

1. *1/8¢ Proprietary* and *1-7/8¢ Proprietary* on check of the Hamilton Savings Bank, Hamilton, Missouri, April 1, 1901. The check was made by one J.D. Van Volkenburgh (see the following listing), and possibly was philatelically inspired.



1/8¢ and 1-7/8¢ Proprietaries on 1901 check of the Hamilton Savings Bank, Hamilton, Missouri.

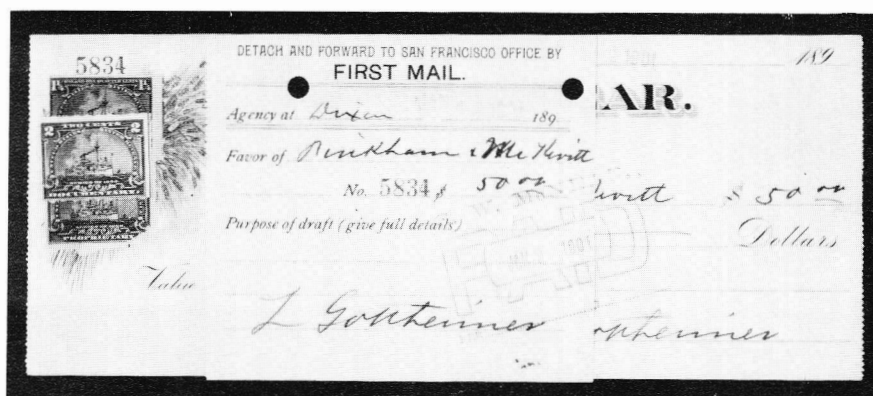
1¢ Proprietary

1. *1¢ Proprietary* (two copies) on check of the Hamilton Savings Bank, September 17, 1898, also made by J.D. Van Volkenburgh.

2. *1¢ Proprietary*, *2¢* and *5¢ Documentaries*, on front of policy of The Farmers' Fire Insurance Company of York, Pennsylvania, on farmhouse and barn in East Franklin, January 10, 1901, the premium \$15.85. The tax was *1/2¢* per \$1.00 or fraction in premium, thus the *8¢* paid was correct.

1-1/4¢ Proprietary

1. *1-1/4¢ Proprietary* (two copies, one faulty), overlapped by *2¢ Documentary*, on sight draft of G.W. McNear, San Francisco, with facing slip of Agency at Dixon, California, January 2, 1901. None of the stamps are canceled, but all are tied by filing pinholes. The tax on a draft was *2¢*, implying that the



Two 1-1/4¢ Proprietaries overlapped by a 2¢ Documentary on 1901 draft of G.W. McNear, San Francisco, with facing slip of the company's agency at Dixon, California, where the Proprietary stamps were probably affixed. (Entire, above; close-up, right).

Documentary stamp was added in the belief that the use of Proprietaries was invalid; this may have been done at the San Francisco office, where the draft was paid on January 9.

1-7/8¢ Proprietary

1. See listing under 1/8¢ Proprietary.

2¢ Proprietary

1. 2¢ Proprietary on blue check of Fifth Avenue Bank, Brooklyn, New York, November 7, 1898. A similar item is dated November 8, and several more exist.

2-1/2¢ Proprietary

1. 2-1/2¢ Proprietary on promissory note for \$100, October 10, 1900, Taylorsville (California, present population 150). The stamp is tied by a manuscript cancel. The tax was 2¢ per \$100.

2. 2-1/2¢ Proprietary, 5¢ and 50¢ Documentaries, on Assignee's Bond of the Probate Court of Richland County, Ohio, December 9, 1898. One T.Y. McCray, as principal, and the Fidelity and Deposit Company of Maryland, as sureties, were held bound to the State of Ohio for \$6000, conditioned upon McCray's proper performance of his duties as Assignee of a trust. The tax on the bond itself was 50¢, and that on fidelity insurance on the bond, 1/2¢ per \$1.00 premium. The 50¢ stamp is canceled "T.Y. McC," and the 5¢ and 1-1/2¢ stamps, "F & D Co. of M," each with date. The amount of the premium is not stated, but was evidently \$15, and the tax on it 7-1/2¢. It was for precisely such situations—insurance policies with tax in odd multiples of 1/2¢—that the 1/2¢ Documentary was created. Possibly in this case there were no 1/2¢ stamps on hand, and the use of a 2-1/2¢ Proprietary was considered an acceptable alternate method of paying the exact tax.

3. 2-1/2¢ Proprietary, 50¢ Documentary, on a



similar document from the same county and involving the same insurance company, this one an administrator's bond for \$500 executed November 23, 1898. The lower amount would be consistent with a lower premium for the fidelity insurance, evidently 2-1/2¢.

1894-96 2¢ Lake Playing Cards

1. "2¢ lake Playing Cards used on 1899 bank check, manuscript cancel, tied by handstamp." From the description of lot 211 in Michael Aldrich's 24th auction, November 1986. It realized \$231, against a catalog value of 25 cents for the stamp itself!

2. 2¢ lake Playing Cards on sight draft of Robt. Bell's Sons of Alexandria, Virginia, drawn on the First National Bank of Alexandria, the stamp tied by manuscript cancel dated January 27, 1900.

In summary, documents bearing the 1898 Proprietary

ARA Auction No. 38

Closing Date: March 14, 1990

ARA Auction Rules

These rules apply to the ARA auction in this issue.

1. Only ARA members in good standing are eligible to participate in the auction.
2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.
3. Bids should be in even dollar amounts only. All lots sold to the highest bidder at a slight advance over the next higher bid. A 10% buyers premium will be added to all successful bids. Bidding increments are as follows:

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5

- \$200 and over by 5% over next higher bid
4. If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated value, whichever is lower.
5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids, the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed to the buyer, \$1.50 minimum.
12. Make all checks payable to "The American Revenue Association."
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.

14. A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA auctions will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot.
15. Mail bids to: ARA Auction, Box 577, Garrett Park, MD 20896.

The next ARA Auction will appear in the April 1990 issue of *The American Revenuer*. Anyone wishing to consign material to this sale should ship it to reach the Auction Manager by March 1.

ARA Auction No. 38
Closing Date: March 14, 1990
ARA Auctions, P.O. Box 577
Garrett Park, MD 20896

Use this Bid Sheet or a photocopy for the ARA auction found in this issue. Placing a bid indicates your acceptance of the rules as given with this auction.

Name _____

Address _____

City, State, Zip _____

ARA # _____ Phone _____

(Phone # is for use by the Auction Manager and will be kept confidential)

Lot #	Bid	Lot #	Bid
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[illegible]

A 10% Buyer's Premium will be added to all bills.

ARA Auction 38 /Closing Date: Month 0, 1990

SCOTT LISTED REVENUES

CV value from 1990 Scott Specialized except for lots with more than one stamp. All stamps are used and first three issues have manuscript (MS) cancels unless otherwise stated.

001	R21P	Card, 4 margins; thin; F/VF (ph)	135.00
002	RB4P	Card, 4 margins, VF	12.00
003	RB11P	India, 4 margins, VF (ph)	47.50
004	RB12P	India, 4 margins, VF (ph)	47.50
005	RB13P	India, 4 margins, VF (ph)	50.00
006	R7a	4 good/large margins, tiny thin caused by MS ccl; VF appearance	10.00
007	R32a	4 margins, large at R; F/VF	40.00
008	R42a	4 good/large margins; VF	12.00
009	R45a	4 good/wide margins; touches BR; F/VF	15.00
010	R50a	4 good margins; F	35.00
011	R54a	4 large margins, sheet margin at top; Nov. 24, 1862 MS (7 days after delivery to Treasury), unusually early date; VF	10.00+
012	R56a	4 margins, slightly rounded UL; F	35.00
013	R57a	4 good margins; small thin; VF appearance	20.00
014	R59a	4 margins; Dec 5, 1862 MS (13 days after delivery to Treasury); F	10.00
015	R62a	4 margins, irregular at B; F	30.00
016	R64a	4 good/large margins; rounded BR; F (ph)	75.00
017	R69a	4 margins; F	10.00
018	R72a	4 good margins; HS and punch ccls; F	50.00
019	R73a	4 margins, close at top, part of next stamp at bottom; F/VF	15.00
020	R75a	4 margins, light MS; attractive, F/VF	60.00
021	R78a	4 margins, close BL, tiny scissors cut in L margin; fresh and F/VF	20.00
022	R81a	4 margins, F (ph)	85.00
023	R50c	2 margins; light Washington & Walnut Bend Oil Co. HS ccl; F	21.00

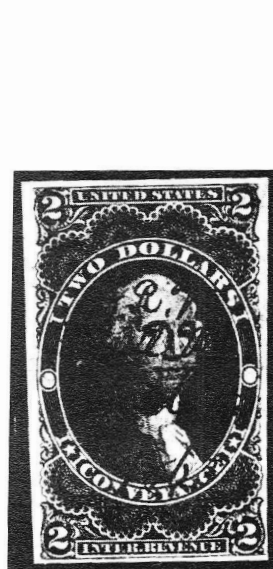
024	R76c	3 margins, in at top, pulled perf, pen cancel; F	27.50
025	R77c	3 margins, touches top; blue HS; F/VF	45.00
026	R80c	3 margins, touches B, tiny corner crease, blue HS; nice stamp, F/VF	60.00
027	R83c	3 margins, cuts T; F	45.00
028	R95c	2 margins, touches T and R; fresh and F	20.00
029		Stocksheet w/over 300 1st issue singles; no faulty or questionable; CV \$335+	EV \$95

FIRST ISSUE MULTIPLES

030	R24a	Vert. pair; in at T and B; F	25.00
031	R42a	Vertical pair; touches L; F/VF	50.00
032	R45a	Horiz pair; 4 margins; R margin irregular; small closed tear at L; F	55.00
033	R27b	Vertical pair; VF	15.00
034	R8c	Horiz. pair; slight separation; bright color, scarce, F (ph)	125.00
035	R24d	Silk paper; block of 10; uncanceled; F	12.90+
036	R38c	Horiz. pair; 3 margins, small faults	30.00
037	R45c	Horiz pair; 4 margins; F/VF	35.00
038	R83c	Horiz pair; perfs cut L; touch B; sound but for ironed-out corner crease; fresh (ph)	100.00
039	R5a/71c	12 diff. pairs; minor faults, fresh and F	75.35

Lots 40-69 are all First Issue stamps with extra perfs.; the condition refers to centering.

040	R1c/20c	R1c, 8c-10c, 20c; F-VF	9.10
041	R2c	Fine (ph)	100.00
042	R7c	VF	21.00
043	R8c	Fine	20.00
044	R22c	4 copies, each a different shade; VF-XF	10.00
045	R28c-29c	VF-XF	28.00
046	R32c/38c, R32c-33c, 34c (pr), 34e, 35c, 35e, 36c-38c; all F/VF		24.65
047	R39c-40c	One of each; Fine	13.00



022



001



003



004



005



034



016

048	R41c	Average	30.00	078	2 stock sheets w/over 550 dated documenta- ries; only a few w/cut ccls; dups but wide variety; mixed condition; CV \$335+	EV \$85	
049	R42c-49c	One of each; F-XF	20.00	079	RB1a	Bl/4; cuts R, OG, reinforced, extra row vertical perfs; F/VF	20.00
050	R51c	2 copies, different shades; F-VF	70.00	080	RD20	4 margins, usual SE; F/VF	50.00
051	R52c/61c	R52c (2), R53c, R56c-R57c, R61c F-VF	18.25	081	RD258	4 margins but trimmed R; cut ccl, stain BL (ph)	350.00
052	R62c	VF	15.00	082	RD259	4 margins, cut ccl; F/VF/ (ph)	350.00
053	R63c/75c	R63c-71c, R63e, R75c (11 stamps); F-XF	22.55	083	RD260	4 margins, cut ccl, VF (ph)	65.00
054	R72c	Fine	21.00	084	RD286	4 margins, cut ccl; VF	60.00
055	R73c	2 diagonal rows of perfs; some clipped perfs; F/VF (ph)	100.00	085	RD312	4 margins, reinforced cut ccl; VF	30.00
056	R76c	Creased, F	30.00	086	RD337	4 margins, reinforced cut ccl; VF (ph)	275.00
057	R77c	Fine	45.00	087	RD338	4 margins, cut ccl; VF	60.00
058	R83c	Stain LL; VF	45.00	088	RD364	Centered, 2 SE, cut ccl, corner crease; VF appearance	65.00
059	R81c/84c	R81c-R82c, R84c (3, different shades) F-VF	13.00	089	65 Playing Card stamps, both Bureaus and locals, all with printed ccls, clean lot	40.55	
060	R84c/89c	R84c-R85c, R88c-R89c; R85c with red ms ccl; others with SON HS ccls	open	090	RJA55a	4 margins, red 1965 ENDO printed ccl; couple light scuffs from folds; VF appear.	50.00
061	R86c	SON HS ccl; XF	20.00	091	RJA69a	4 margins (3 large); couple neatly filled thins	10.00
062	R87c	4 extra rows; double SON HS; thin; XF	37.50	REVENUE STAMPED PAPER			
063	R90c	Light SON HS; XF	70.00	092	RM110-1	MA 4c & 10c; folds through fine impressions	16.00
064	R91c-92c	XF	32.00	093	RM129	NH 75c; Rockingham Co., performance bond, partially printed; clear superb strike	100.00
065	R93c	XF	20.00	094	RM201	SC 4c; fold through VF and clear impression	50.00
066	R94c	Fine	50.00	095	RM240	VA 4c; writing through VF strike	17.50
067	R95c	Fine	20.00	096	RM241	VA 10c; penal bond, clear and F/VF	15.00
068	R96c	Sealed tears, XF	20.00	097	RM243	VA 25c; writing over VF strike	17.50
069	R98c	2 diagonal rows of extra perfs; VF	50.00	098	RM260a	Clear and F	15.00
070	R114	3 margins, cuts T; HB ccl; F	27.50	099	RM260b	Fold thru mostly clear & F strikes; payment to be in 20 pounds Virginia currency	15.00
071	R145	Horiz, pair; slightly cuts B; touches L of left stamp only; sound and bright	40.00	100	RM261a	Mostly clear and VF	15.00
072	R152c	4 good/large margins; F/VF	32.50	101	RM261b	Fold thru mostly clear and VF strike; issued in Boston	15.00
073	R458,560	Former small scuff; latter cut ccl; VF centering	26.00	102	RM261b	Writing over VF strike, issued in Lebanon, New Hampshire	15.00
074	R673	Bl/4; OG, NH, SE top; VF	12.00				
075	R4c/RE21	50 different on dealer pages, all more or less faulty	244.75				
076	Accumulation 1900 and after low CV revenue stamps, about 2000 stamps, includes Wines		EV \$10				
077	Accumulation of several 1000 revenues in envelopes; no first three issues; wide range of issues with some better; fun lot		EV \$100				



038



041



055

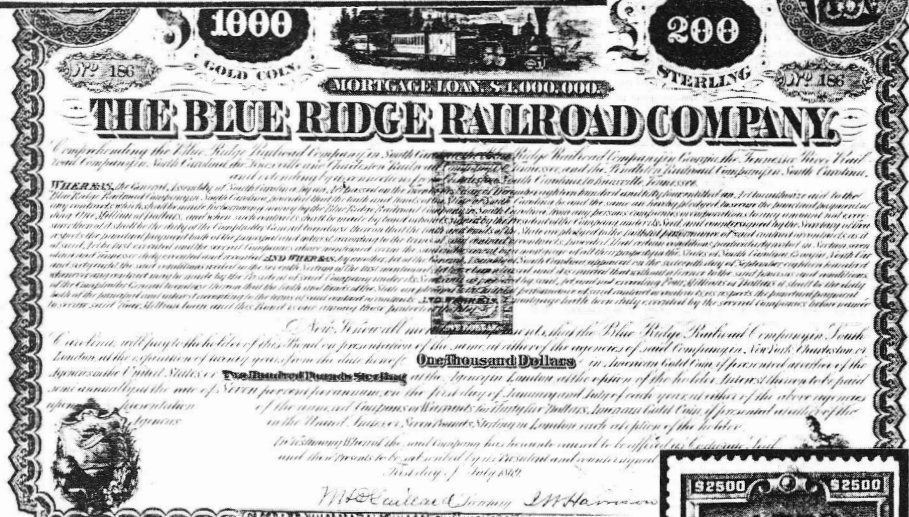


082 083 086

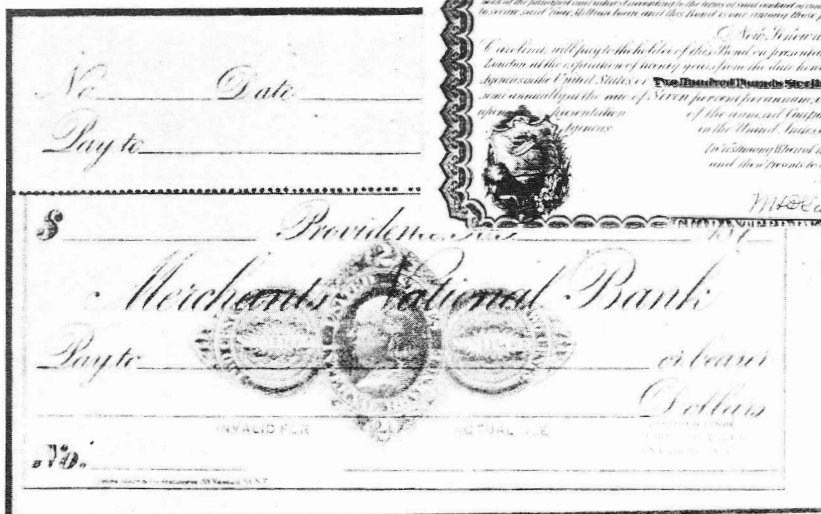
103	RM261b	Mostly clear and F/VF strike, issued in Burlington (probably NJ)	15.00	113	RM283b	Fold through mostly clear and F strike; issued in Steubenville, Ohio	55.00
104	RM261c, 263c	On separate documents attached by notary public seal relating to shipping of merchandise to Havanna (sic); writing over F strikes	67.50	114	RM561	Massachusetts; partially printed document regarding importation of claret wine from Bordeaux	22.50
105	RM262a	Writing over F strikes; issued in New York; signature line blotted out	55.00	115	RN-B3/D9	Cut squares; RNB3 w/gold HS; RNC9 and D9 both from Colorado. CV full documents	110.00
106	RM263a,b	263a bit faded, 263b some staining, both with decent strikes	30.00	116	RN-B16	Check, Bank of Calif., SF; No. Pacific Transportation Co., ship vignette; Vitale ad on back	12.50+
107	RM264a	Fold thru clear and VF strike, couple of toning spots	37.50	117	RN-B17	As above, no Vitale ad	12.50
108	RM265a	Estate inventory; fold splits; fold through written over F strike	50.00	118	RN-C22	As lot 114, no Vitale ad	22.50
109	RM276b, 277b	Both with folds through clear and F/VF strikes; 276b issued in Cornwall, NY, 277b in Washington	20.00	119	RN-D1	Sample check; Corless, Macy & Co; Merchants NB, Providence; stub at top; scarce (ph)	EV \$50.00
110	RM277a, RM280a	Fold thru clear and F strikes, both with fold splits	23.00	120	RN-G3	Unused check, German American Bank, NY, trimmed close top & bottom; vignette (ph)	100.00
111	RM282b	Fold touches VF strike	27.50	121	RN-P5 (2), RN-W2	Blue Ridge RR \$1000 bond; 38 coupons (w/cut ccls); one ccl in bond away from RR vignette and imprints; RN-P5's on back; quite attractive (ph) ...	135.00
112	RM283a	Fold through mostly clear strike; issued in Steubenville, Ohio	27.50	122	RN-P5 (2), RN-W2	Boston, Hartford & Erie	



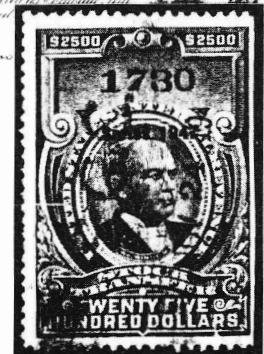
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081

The American Revenuer

Journal of The American Revenue Association

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Worldwide	More on Airport Departure Taxes (Gahana, Mali, Nigeria, Rawanda, PR China, Bolivia, Ecuador, Columbia, Paraguay, Uruguay)	Batik, A.L. 29-30

		RR \$1000 bond; 60 coupons; uncut, RR vignette, pretty 135.00
123	RN-U2	Chicago & Southwestern RR stock cert.; blue and black with RR vignette; unissued, with "stamp redeemed" over RN 45.00
124	RN-X5a	Pere Marquette Parlor Car Ticket 15.00
131	RO39d	Repaired at L; thin spots, clean and fresh; F appearance (ph) 150.00
132	RO52a	Trimmed to size of stamp, Septem 1866 date 55.00
133	RO55a	Trimmed to size of stamp, minor faults, July 1, 1876 date 17.50
134	RO86c	3 margins, touches L; fresh and VF (ph) 90.00
135	RO92c/98b	RO92c, 92d(2), 98b; minor faults; F 20.00
136	RO110b/ 122a	RO110b, 112a, 116b, 122a; minor faults; above average 22.50
137	RO122a/ 130b	RO122a, 123a, 128d, 130b(2); 3 sound, 2 w/ faults; R123a w/printed ccl; above average 26.75
138	RO126b	Sound and VF 20.00
139	RO126d	4 wide margins, centered; small thin and neat repair to upper margin; XF appearance 30.00
140	RO130d/ 140d	13 stamps, mostly different; usual faults 30.75
141	RO138a	Carefully rejoined, thin spot; fresh; VG/F appearance 25.00
142	RO148a/ 161d	13 stamps, no more than two of a kind, minor faults; clean lot 24.50
143	RO163b, 168d	Both sound and Fine 21.00
144	RO171b/ 184d	22 stamps, no more than two of a kind, some with small faults, clean and generally F ... 23.25
145	RO179d	3 margins, touches L, sm thin; fresh and F 40.00

146	RS37d	Faults incl. small scrape, still F 45.00
147	RS117b	3 margins, thin, F 25.00
148	RS243a	2 margins, small faults; F 25.00
149	RS174bi	3 margins, touches B, F/VF (ph) 90.00

M&M Trade Cards

see lot 176

150	RW5	4 margins, unsigned 35.00
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CANCELS

151	R3c	H. Hutchins/Springfield, Mass printed ccl, Beaumont type 1; 2 margins, sound EV \$15
152	R7a	2-line N.Y.G(as)L(Light) Co. ccl; VF CV \$10
153	R9a	SON 2nd NB, Sandusky OH HS; VF/XF EV \$10
154	R12c	SON State Bank of Iowa, Dubuque HS; tiny tear; bright color EV \$25
155	R13c	4 margins, W & Co./October/1866 printed cancel, OG, NH; VF EV \$10
156	R22c	J. Burnett/Nov 29/1866 HS; M&M provisional type 2; nearly full strike, stamp is VG EV \$14
157		42 1st-issue stamps (37 items) all with RR cancels; partials to SON's, many diff. EV \$65
158	R163-4	27 diff. printed RR or express ccls plus 4 dups on documents; Fullerton article on these included EV \$40
159		3 large stocksheets with 1135 battleship stamps; all with HS cancels (few printed); mixed strikes EV \$95

REVENUES ON DOCUMENTS

160	R1c	Receipt, United States Express Co., Goshen, NY; 12/26/1862; early matched usage EV \$15
161	R4c,R5c(2)	1864 legal judgement from Muskegon, MI EV \$10
162	R6c,15c	Receipt book, Thompson & Co's American Express; 21 pages, 4 entries per page; Nov. 1864-Dec. 1865; stamps start on Dec.



131 134 149



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201

		6, 1864; rare item EV \$50
163	R5c	Check, Mechanics Bank, Newark, NJ; double transfer (T5); stamp tied w/HS ccl 45.00
164	R6c	Check, Mechanics NB, Newark, NJ; extra vertical perfs L and R; stamp tied w/HS ccl EV \$15
165	R15c	On back of billhead of publisher of Sunday School, Theological and Subscription Books; shows list of 15 books sold to Yale College open
166	R33c	Foreign Bill of Lading for shipment on brig Emma Dean from NY to Curacao; vignette of ship EV \$25
167	R36c	Contract for Lake Superior ingot copper, 1865; with embossed logo of metal broker, scarce example of 10c contract rate open
168	R36c(2)	Certificate of Incorporation, Butte Gold & Silver Mining Co.; for mining Rattlesnake Quartz Lode, Butte Co., Calif; doc. with Wheeler's Express, LaPorte HS EV \$50
169	R155	Vert. pair on 1898 check, Aetna State Bank, Oelwein, Iowa; volcano vignette; HS open
170	R163	7 copies with printed cancel on front and back of American Express receipt, one stamp cut from top open
171		42 checks and drafts, 1853-1900's incl. 18 RN's; 16 w/o stamps, very light dups open
172		44 docs with 1st issue thru 20th century revenues; incl. stock certs., RR's, banks; mixed cond.; some 1st issue revs oxidized EV \$38
173		1858 RR tax receipt convertible into stock of Pensacola and Georgia RR Co.; scarce early Florida financial doc; no stamps EV \$65
174		11 diff. 1891-1911 medicine-related bill-heads; couple with vignettes, no stamps EV \$30
175		11 tax documents from Hancock Co., MS; 1855-1875; includes receipt for Mississippi Central RR tax (1855); no stamps EV \$100
176		53 trade cards plus 4 dups, from 15 diff. M&M companies; excellent variety EV \$200
177		5 different M&M advertising trade cards; Ayer (2), Hoyt (2), Runford (1) EV \$20
178		10 early trade cards, all diff., nice group open
179		11 diff. advertising cards, including oysters, Bugicide powder, etc. EV \$20

STOCK CERTIFICATES

180	R44c	Kensington NB, Phila., 1870; vignettes of shipbuilding and Penn meeting indians; cut into left border EV \$15
181	R44c	Galesburg Hotel Co. (IL), 1870, vignette EV \$25
182	R112	Davis Sewing Machine Co., Watertown, NY; allegorical vignette EV \$35
183	R197	New Lisbon Farm Telephone Co., 1905; also 3 NY stock transfer stamps, eagle vignette, stamps on back EV \$15
184	R480,482	D.O. James Manufacturing Co., stamps on back w/4 other red documentaries CV \$19
185	R688	Michigan Tool Co., stamp on back stamp CV \$9
186		Various red documentaries on back of 7 stock certificates for Willey's Carbide Tool Co., 1952-6, green & white; in binder EV \$40
187		Oklahoma Oil Co., brown and black, 1916, oil derrick vignette, no stamps open

RR STOCK CERTIFICATES

188	R112	Baltimore & Ohio preferred stock; much scarcer than B&O common stock certs., RR vignette; stamp with dated HB ccl EV \$45
189	R44c	Cleveland, Columbus, Cincinnati & Indiana-

190	R46c	polis Ry Co.; RR and ship vignettes, stamp w/light HS ccl; R44c also on back EV \$30
191	R44c	Columbus & Indianapolis RR; deep blue with RR and ship vignettes; also R47c on power of attorney clause at bottom EV \$40
192	R112	Columbus, Chicago & Indiana Central RR; black w/yellow background; 4 vignettes; stamp w/circular cut ccl; additional R44c on back with HB ccl affecting 1 vignette EV \$30
193	R44c	Old Colony & Newport Railway Co.; red seal with RR vignette; ms ccl (O-4D) EV \$30
		Panama RR Co.; 7 1/2 x 4 1/4", stamp with HS ccl (P-2E) EV \$40

BEER STAMPS

CV from Priester (1979)

194	16B	4 margins; HS ccl; tack holes; CV \$3 EV \$8
195	26A	4 margins, fresh; few minor faults; CV \$4 EV \$12
196	27C	2 margins, couple of thins; bright; CV \$3 EV \$8
197	31-33	32 minor faults, others fresh and VF; CV \$7 EV \$15
198	34	Thinned, repaired right side, scarce; CV \$75 (ph) EV \$150
199	35	Pin holes and creases; bright color; CV \$3 .. EV \$8
200	36	Small tear, crease, bright color; CV \$5 .. EV \$15
201	37	In at upper left; imprint at bottom; CV \$20 (ph) EV \$50
202	38E	Two huge margins; fresh and VF; CV \$4 EV \$15
203	39D,40D	40D cut close, minor faults; CV \$5.75 ... EV \$12
204	41B	Repaired tear, crease; rough at top; still a nice copy with excellent color; CV \$15 EV \$50
205	42E	Corner creases; fresh and bright; CV \$2.50 EV \$8
206	43B	Close B and R; small thin; bright; CV \$5 EV \$15
207	44B	Slightly in at L; excellent color; CV \$10 .. EV \$35
208	48A	Cut close; sound; fresh; CV \$15 EV \$40
209	52B,55B	Both cut close; fresh; CV \$5.50 EV \$12
210	57B	3 margins, crease; very fresh; CV \$6 EV \$15
211	64B	In on two sides; small faults; CV \$8 EV \$15
212	65	4 margins, repaired right side; very fresh; CV \$12 EV \$30
213	66,68,69	Latter with small faults; others fresh and and fine; CV \$9 EV \$20
214	75	3 margins; usual perfin; creases; CV \$3 .. EV \$8
215	190A	4 margins, translucent areas in side margins; F; CV EV \$10

OTHER TAXPAIDS

231	TA32/62	Cigarette stamps; 30 TA32, 1 TA33, 26 TA61, 8 TA62 open
232	TF1	3 fine copies 6.75
233	TF1	4 margins, small faults; W.S. Kimball printed cancel open
234	TF1	4 margins, faults; Beck & Co./Baltimore, Md. printed cancel open
235	TF2	4 margins, small faults 20.00
236	TF3	Clipped left side, small faults 15.00
237	TG1	Repaired 7.00
238	TG2	Faults include thins 15.00
239	TG16A	Minor faults, nice copy 17.50
240	TG45A,46A	Faults but decent copies 4.50
241	TG69B	Ends trimmed slightly but fresh 75
242	TG74A,76A,78B	Minor faults but fresh 9.00
243		Oleomargine stamps, series 1902, nos. 47 and 60, nail holes, latter repaired 20.00
244		Oleomargine stamps, FE91(5) and FD92(3); usual condition for these open
245		8 3-gallon distilled liquor case stamps; KY, MD and PA; usual condition open

246	Distillery Warehouse stamp; punched remainder, includes stub	open			
247	Rectified Spirits stamp; punched remainder, series of 1875; all coupons and stub	open			
248	General Bonded Warehouse stamp, series of 1894; unused and unpunched with stub	open			
SPECIAL TAX STAMPS					
249	Billiard or Pool Room Premises; \$60 (written), 1945; all coupons at top, some at leftopen				
250	Brewer, 1875; signed punched remainder; all coupons and stub	open			
251	Coin-Operated Amusement Devices; \$1.67 and \$4.17, \$20 (2), 1944; \$20, 1945; \$2.50, 1946; some w/coupons	open			
252	Dealer in Opium, Coca Leaves, etc.; 1934-1942, 9 years incl. 2 diff. 1942	open			
253	Dealer in Untaxed Opium, 1927 and 1934	open			
254	Dealer in Tobacco; 1915; \$2.40, 6 coupons; several folds				
255	Opium, Coca Leaves, Marihuana, etc.; 1954	open			
256	Practitioner Dispensing Opium, etc.; 1922, 1925-26, 1928-31, 1933-34, 1936, 1944-48 plus couple dups (17 total)	open			
257	Retail Dealer in Fermented Malt Liquor 1936-1946; 11 years plus 2 dups	open			
258	Retail Dealer in Uncolored Oleomargarine; 1950; minor faults	open			
259	28 Original or Duplicate Prescriptions for Medicinal Liquor issued under National Prohibition Act, issued by same NYC doctor	open			
260	Tax assessment form, Nantucket, Mass, 1879, red and white, no stamp	open			
261	1899 Postal Money Order, issued in Salem, Oregon	open			
262	1878 German International Postal Order receipt, issued in Boston	EV \$45			
263	Two U.S. Postal Savings Certificates; issued in 1934 and 1935	open			
264	Certificate of Tagging Lint Cotton, 1935-6, issued by USIR	open			
265	5c stamp issued by Bank of Necedah, WI with "stick this stamp in a deposit stamp book" at T; green, printed by Western Bank Note	open			
266	W596 Philippines (US); 200 pesos, double numerals at left; VF	open			
FOREIGN REVENUES					
267	Great Britain; 23 1894-1906 revenue adhesives, one penny to 2 shillings; different dies or denominations	EV \$12			
268	Great Britain; 31 1895-1908 revenue adhesives, 2 shilling 6 pence to one pound; different dies or denominations	EV \$18			
269	Great Britain; 10 promissory notes, 1819-1824 each w/colourless embossed revenue stamp, 2 with vignettes	EV \$20			
270	Great Britain; 15 promissory notes, 1835- 1880, each w/colourless embossed revenue	EV \$20			
271	Great Britain; 62 used cheques, Barclays Bank, Ltd; 2p imprinted oval blue revenue on each;	EV \$20			
272	Great Britain; 22 used cheques; National Provisional Bank of England; 1p imprinted oval pink revenue on each; also 6 bills of exchange w/pink embossed revenue stamps	EV \$20			
273	Great Britain; 7 share transfer docs with 11 pink embossed revs and 4 adhesives; different denominations	EV \$15			
274	Canada; 6 1913 stock cert. w/2sh GB em-				
	bossed revs., Canadian Collieries (Dunsmuir, Ltd; green and black w/vignette (punched on some)	EV \$15			
275	Europe; odds and ends from France, Italy, Netherlands and Spain, includes 26 Dutch cigar bands with portraits of Reagan, Thatcher, etc.; post cards	EV \$25			
276	South America; group of revenue and cinderella material from Argentine, Brazil, Chile, Cuba and Peru; some Peru revenue papers damaged; about 60 items	EV \$40			
277	Belgium; 27 early 1900's bonds with stamped revenues; all different; colorful	EV \$50			
INDIA					
	and states - KM catalog; CF - court fee stamps				
278	India; CF stamps (used/punched); KGV, 1a to R20 (18 diff.)	EV \$15			
279	India; CF printed stamp papers, QV (1); KEdVII (2), KGV (4), KGV (6); colourful set of all different denom.	EV \$13			
INDIAN STATES (see lot 314)					
280	Akalot; 6 diff CF; KM12,14,15,43-45; CV \$408	EV \$40			
281	Baoni; 1 1/2an receipt.revenue stamp on receipt, KM111, CV \$65; CF KM5-50 (1 stamp); CV \$50	EV \$45			
282	Bajana; 4an6pi revenue, KM252; CV \$20; also Baroda; R1 CF ovpt For Thana Areas Only, KM228; CV \$50	EV \$23			
283	Camby; 2an and 8an CF on document; KM 51, 54; CV \$60	EV \$20			
284	Cochin; Rs5 pair ovpt United State of T. Cochin; KM189, mint; CV \$100	EV \$30			
285	Dhami; Dhami State Judicial Paper, 2 pice, (KM50) w/3 4an revenues, KM104, CV \$395	EV \$75			
286	Dhami; Rs1 stamp paper (2) w/2 4an revenues, KM104; total CV \$500	EV \$100			
287	Gwallior; 4 diff CF, KM111,115,229,235, CV \$60; also Hindol; 2a CF, KM 126, CV \$40	EV \$28			
288	Jodhpur (Thikana Auwa); 8an,12an,R1 CF; KM404-6; CV \$130	EV \$30			
289	Jodhpur (Thikana Jalem Vilas); 4an,8an CF, KM824,832; CV \$225	EV \$60			
290	Jath; R1 CF, KM86, CV \$70; also Khaniadana 4an CF, KM 53	EV \$20			
291	Jamkhamdi; 7 CF or revnuies; KM70-2,151, 151a,251; CV \$500	EV \$100			
292	Jawhar; 1an revenue, pair, KM301; CV \$200	EV \$60			
293	Jawhar; 1an, 8an CF; unlisted	EV \$40			
294	Khadal; 4an,8an,R1 CF; KM53-54,56; CV \$230	EV \$60			
295	Lunavada; revenue/receipt stamps; KM51, 81,83a; CV \$115	EV \$20			
296	Limbd, 2an CF, KM62; Pallahara, KM74; Pathari, 1an,4an CF, KM51,53; CV \$170	EV \$31			
297	Malpur; 2an-R1 CF (4), KM52-54,56; CV \$100	EV \$30			
298	Miraj; KM101, 6 on part document; CV \$450	EV \$85			
299	Pukukkotta; 1/2an entertainment tax bl/4, mint; KM251; CV \$250	EV \$50			
300	Partapgarh; 8 CF w/high catalog value	EV \$20			
301	Piploda; 2 docs w/1926-36 CF (13 stamps), CV \$990	EV \$160			
302	Punadra; R10 CF, KM 59, CV \$125	EV \$25			
303	Radhanpur; 1an, 2an CF and 1an Hundi, KM 100,101,151; CV \$155	EV \$30			
304	Rajkote; 20 diff incl. shades and varieties	EV \$20			
305	Ramdurg; 1an revenue, KM101; CV \$75	EV \$25			
306	Ratlam; 7 diff CF	EV \$15			
307	Rupal; 8an and R1 CF, KM54-55; CVZ \$170	EV \$60			
308	Sailana; 5 different (3 unlisted)	EV \$30			
309	Sambhar Samlat; 23 different including				

	shades and varieties, 1930-44 issues	EV \$50
310	Theog; R1 CF on document (2), KM 77,125; CV \$315	EV \$80
311	Vithalgarh; 8an, R1 CF and 1an, 2an revs; KM104-5,202,221; CV \$200	EV \$40
312	Wadhwan; 1890-1900 CF issues, 2an,3an,4an (2), 1/2 Rs,R1,R2,R4,R8,R16; EV \$570	EV \$150
313	Zainabad; 1940-48 comp. set of revenues except R1 (5 stamps); CV \$120	EV \$25
314	Lots 280-313 as one	EV \$1678
315	Collection of 233 diff. CF and revenues, of diff. states, fine selection, CV \$4127	EV \$800

LITERATURE

316	Springer's Handbook of North American Cin- derella stamps, 4th Edition, 1966; almost new; out of print	EV \$20
317	—, 5th Edition, 1970, like new, out of print	EV \$20
318	American Express, A Century of Service, Alden Hatch, 1950, 285 pp; invaluable reference	EV \$25
319	Pat Paragraphs; Nos 43-49 (April 1943 - July, 1945); Elliott Perry; XF	EV \$40

Prices realized - Auction 37

Lot ... Price	342 58	371 20	397 21	427 25	461 30	493 5	527 60	564 20	592 11
301 12	343 11	372 44	398 11	428 21	462 15	494 18	528 6	565 19	593 56
302 58	344 15	373 32	399 14	429 21	464 30	495 16	530 6	566 13	594 16
305 52	345 10	374 26	400 15	430 10	465 40	496 6	532 10	567 38	595 17
309 100	346 10	375 48	401 12	431 22	466 15	498 5	533 7	568 17	596 22
312 36	347 24	376 21	403 20	435 28	468 19	499 5	534 6	569 38	597 22
313 36	348 9	377 12	404 27	436 80	469 18	500 7	536 15	570 70	598 9
314 16	349 16	378 15	405 18	437 21	470 18	501 7	537 5	571 27	599 65
315 13	351 18	379 230	406 40	438 14	471 8	505 5	539 6	572 18	600 13
316 5	352 13	380 9	407 36	442 95	472 5	507 10	541 5	573 25	601 16
317 9	353 18	381 15	409 46	443 40	474 50	508 9	543 5	574 36	602 200
319 21	354 120	382 35	410 15	445 27	475 26	510 44	546 8	575 16	603 21
325 30	355 45	383 7	411 20	446 50	476 30	511 6	546 8	577 25	639 550
326 40	357 17	384 7	412 15	447 14	477 30	512 5	547 25	578 16	640 90
328 30	358 21	385 9	413 12	448 12	478 16	513 8	548 5	579 15	641 12
329 34	359 60	386 15	414 10	449 7	479 32	515 6	549 8	580 9	642 13
330 24	360 18	387 10	416 16	450 16	480 5	516 6	550 5	581 10	643 6
331 95	361 19	388 26	417 11	451 12	481 16	517 14	551 5	582 18	644 7
333 52	362 21	389 14	418 10	452 15	482 22	518 5	552 5	584 26	645 9
334 42	363 16	390 36	420 10	453 36	483 25	519 6	553 9	585 26	646 5
335 12	364 18	391 13	421 12	454 28	484 20	520 5	556 12	586 13	647 15
337 25	365 30	392 20	422 13	455 10	485 20	521 5	557 12	587 44	648 32
338 26	366 70	393 20	423 16	456 22	486 12	522 5	558 7	588 50	649 30
339 7	367 9	394 14	424 14	457 85	487 34	523 6	560 9	589 5	650 18
340 30	368 22	395 10	425 11	458 20	490 5	525 6	562 15	590 16	651 16
341 24	369 20	396 16	426 20	459 6	492 9	526 8	563 15	591 14	652 16

Chewing Gum and the 1914 Black Proprietary Stamps

by Scott Troutman, ARA

Many, like myself, may have assumed the 1914 proprietary laws continued the practice of taxing patent medicines and perfumes. While perfumes were taxed under the 1914 laws, these laws dropped the taxation on patent medicines and instead picked on two new areas: cosmetics (including a blossoming toothpaste industry) and the national rage at the time, chewing gum.

Chewing gum or processed chicle was unknown in the United States until 1866. In that year, the Mexican General Santa Anna (victor at the Alamo) made

a state visit to New York City.¹⁴ Santa Anna had acquired a taste for chicle and chewed it constantly. At a party he passed out sticks of chicle for the guests to try, and one Mr Adams, a local businessman, became convinced it would sell in the U.S. For \$35 he set up the first chewing gum operation in this country and worked out importation agreements with Mexico for raw chicle. Adams gum still exists today.

Adams got the ball rolling and did one other important thing early on. He established the standard package size of the time as consisting of 100 pieces of individually wrapped chicle. The chewing gum up

until the mid 1880s was unflavored and stiff, not unlike eating bubble gum out of an old baseball card pack. People soon realized that sales would improve if flavoring were added.

Adams introduced Beaman's gum in which pepsin was added to improve flavor and juiciness. Curtis Chewing Gum Company introduced a peppermint flavored gum and captured a large share of the market with clever advertising. C.T., Heisel, a Cleveland druggist, introduced a popular gum called "Goody Goody Gum." Adams, Curtis, Heisel and two smaller companies merged in the late 1890s to form American Chiclet Company, which by 1900 had opened the world's largest processing plant at Long Island, New York. This plant developed the Chiclet shortly after it was opened, and the gum ball would follow in 1918.

Meanwhile, William Wrigley, Junior, of Chicago, developed his spearmint flavored gum and with a massive advertising campaign quickly became a world force in chewing gum. His Juicy Fruit line followed introducing the world to fruit flavored gums.

Another early entrant to the field was Beech-Nut Packing of Canajohrie, New York. Initially a meat packer, they had expanded into packing fruit preserves of all sorts. Adding fruit flavors to gum was a natural extension of their business. Note, however, that in 1914 Beech-Nut Bacon (named for the beech nuts the hogs were fed), and Beech-Nut Peanut Butter, Tomato Catsup or Preserves were still the main line products of this company.

In the late 1890s and 1900s chewing gum swept the nation as few food items ever had. Gum company's advertised heavily that chewing gum aided the digestion. An early Beaman's Pepsin gum ad states it is a cure for grouchyness. By 1916 it had become a \$34,000,000 a year industry and it was yet to sweep Europe.

Detractors, largely spurred by the snuff and chewing tobacco industries, tried to indicate that the product itself was unsanitary through statements like this found in the August 1913 *the Practical Druggist*.²

"The sweet sticky nature of the sap attracts and holds countless insects, creeping and flying, after the manner of a strip of flypaper. The native gathers of the sap are not unduly solicitous over the presence of insects or extremely careful to avoid including pieces of bark and leaves, for they are paid by the pound."

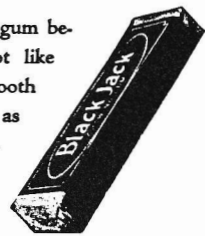
It was by and large an uphill battle for the detractors especially given the known connections between tobacco spit and tuberculosis. By 1914 it was beginning to be recognized that while gum chewing did not aid digestion, it did leave the mouth sweet smelling and was fun to chew. These are the same virtues it has today.

Given a new large industry, the government felt

when it's "knucks" and a tough shot—bite into a stick of

BLACK JACK

Then let 'er go! Get that gum between your teeth and shoot like Daniel Boone. Taste that smooth licorice flavor and keep as cool as the iceman's whistle. All the real fellows like Black Jack—the most popular licorice-flavored gum there is!



"That Good Old Licorice Flavor"

IN ANSWERING ADVERTISEMENTS, BE SURE TO GIVE YOUR FULL NAME AND COMPLETE ADDRESS, CORRECTLY

A 1913 advertisement for Black Jack licorice flavored chewing gum.

obliged to tax it and did so with the emergency revenue law of October 22, 1914. On and after December 1, 1914, stamps had to be affixed by the maker to packages of chewing gum before they left the factory for consumption or sale. Stamps of the 4¢ denomination were to be provided for the standard box of 100 pieces. Most stamps with gum company pre-cancels or cancels have this denomination. Small packages of tablets could use the 2¢ stamp, double size packages (sometimes offered during sales) would use the 8¢ stamp. Cancels on the 2¢ or 8¢ stamp are considerably harder to find. American Chiclet also sold a 120 piece box requiring a 5¢ stamp.

Samples for salesmen or free distribution were still taxed. This is unusual as free samples of perfumes or cosmetics were not subject to tax.

As the chewing gum vending machine was already in use, the law provided that the machines were to be filled only from stamped boxes, packages or container. The machines must then be locked and it was the distributors responsibility to prove that only taxed gum was being sold.

As part of our continuing study of cancellations and printed pre-cancels on the black proprietary stamps³ four gum companies cancels have been identified.

The giant American Chicle Company was the most prolific producer of cancellations. The Long Island facility used a pre-printed cancellation usually in black ink. See the accompanying listing for known cancels and denominations. In addition perfin dated July and August 1915 are thought to have been an experiment at the home plant. A rectangular handstamp is known from the Newark, New Jersey, operation. Additionally, two versions of what appear to be handstamped cancellations are known, and also an unusual circular handstamp. These were probably used at the smaller plants in Cleveland, Chicago, Kansas City or San Francisco.

Beech-Nut Packing Company used both pre-printed stamps and handstamps with either purple or blue-green inks. A listing below shows their known cancels.

A single circular handstamp in purple ink is known from the Old Odent Company of Newport, Kentucky. This may have been a forerunner of Dentine.

William Wrigley Junior Company initially used a black circular handstamp dated Nov. 23, 1914. Note that this was from before the law took effect. Stocks on hand when the law went into effect had to be invento-

ried and stamped, and this may be what was used to mark the inventory on hand. A magenta handstamp is known used from January 1915 through June 1915. The same handstamp was used with a purple ink from October 1915 on. July through September 1915 handstamps have yet to turn up.

The law of September 8, 1916, ended the taxation of chewing gum effective September 9, 1916.

References

¹A History of Chewing Gum. *The Literary Digest*, August 5, 1916.

²Gum and Its Chewers. *The Literary Digest*. January 31, 1914, page 202.

³The study of cancellations on 1914 proprietary stamps is called the Field Listing. Begun by Harold Field and the late Joe Einstein, the author is currently continuing this research. *The American Revenuer* is continuing to publish this work as a series of articles. Cancellations for gum companies can be found in April, 1985 (39:4), June 1985 (39:5) and in articles currently awaiting publication.

⁴Henrickson, R. *The Great American Chewing Gum Book*, 1968?

Chewing Gum Company Cancellations on U.S. Proprietary Stamps of 1914

(D=double line watermark, S=single line watermark)

American Chicle Company

Pre-printed



Black ink.

Dec. 1, 1914	D: 4, 5\$
Dec. 21, 1914	D: 4¢
Jan. 2, 1915	D: 4, 5¢
Feb. 1, 1915	D: 4, 5¢

Mar. 1, 1915		D: 5¢
Mch. 1, 1915	S: 5¢	
Apr. 1, 1915	S: 5¢	D: 4, 5¢
May 1, 1915	S: 5¢	D: 4, 5¢
June 1, 1915	S: 5¢	D: 4, 5¢
July 1, 1915	S: 5¢	D: 4, 5¢
Aug. 1, 1915		D: 8¢
Oct. 1, 1915	S: 5¢	D: 8¢
Nov. 1, 1915	S: 5¢	D: 8¢
Dec. 1, 1915		D: 4, 8, 8¢ inverted
Jan. 1, 1916	S: 5¢	D: 4, 8¢
Feb. 1916		D: 8¢
Mar. 1916		D: 4, 5, 8¢
April 1916		D: 5, 8¢
May 1916		D: 5, 6, 8¢
June 1916		D: 5, 8¢
July 1916		D: 2, 2 (blue ink), 4, 5, 8¢

Perfins

7-15	D: 4¢
8-15	D: 4¢

Handstamps

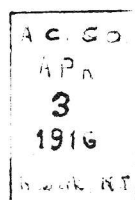
	Small "o" in "Co.," purple ink.
Apr. 1915	D: 4¢

B. N. P. CO. A. C. CO.
AUG. 1915 JUNE 1916

Small o, left, capital O right

Capital "O" in "CO.," purple ink

JUNE 1915 D: 4¢
AUG. 1915 D: 4¢ inverted
MAY 1916 D: 4¢
JUN. 1916 D: 4¢ inverted



Newark, N.J., purple ink, 17 x 22 mm

APR 3 1916 D: 4¢ reading up



Circular handstamp, purple ink

SEP 24 1915 D: 4¢

Beech-Nut Packing Company

Pre-printed cancels



Black ink

Dec. 1914 S: 4¢ (red) D: 4¢ (black, red
and blue)
Dec. 3, 1914 D: 4¢ (red)
Jan. 1915 D: 4¢

Feb. 1915 D: 4¢
March 1915 D: 4¢
April 1915 D: 4¢
May 1915 D: 4¢
June 1915 D: 4¢
July 1915 D: 4¢
Aug. 1915 S: 4¢ D: 4¢
Sept. 1915 D: 4¢

(normal and inverted)

Oct. 1915 D: 4¢
Nov. 1915 D: 4¢
Dec. 1915 D: 4¢

(also without hyphen between B and N)

Jan. 1916 D: 4¢
Feb. 1916 D: 4¢
Mar. 1916 D: 4¢
April 1916 D: 4¢
May 1916 D: 4¢
June 1916 D: 4¢
July 1916 D: 4¢
Aug. 1916 D: 4¢
Nov. 1916 D: 4¢

Handstamp

A. C. Co.
Apr. 1915

Purple ink

FEB. 1915 D: 4¢
MAY 1915 D: 4¢
(normal or inverted)
JUN. 1915 D: 4¢
(normal and inverted,
also normal in blue-green ink)
AUG. 1915 D: 4¢
JUN 19 D: 4¢
(in blue-green ink)

Old Odent Company

Handstamp



Purple ink, 21 mm in diameter

DEC 4 1914 Undetermined watermark:
4¢

(Gum—continued on page 21)

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.

M G English 4728, 3495 Bramblevine Circle, Lithonia, GA 30038, by Secretary. All revs and cinderellas.

John E Marquardt 4730, 804 N Ann St, Columbia, MO 65201, by Ron Thompson. All US BOB, Springer items, philatelic lit.

Juhani V Olamo 4732, Pihlajatie 2 A 8, SF-00270, Helsinki, Finland, by Bjorn Eric Saarinen. Ecuador, Finland.

Douglas M Patterson 4729, Rt 4, Box 38F, Blytheville, AR 72315, by Secretary. US documentary cancelled on docs, stock transfer, embossed and stamped rev. paper.

Richard P Philips 4731, 115 Florida Ave, West Palm Beach, FL 33401, by H.J.W. Daugherty. US revs and BOB.

Brent Wm Primus 4727, 432 Northwest Midland Bldg, Minneapolis, MN 55401, by Eric Jackson. India and states, incl French and Portuguese India.

John Semeniuk 4726, Box 070452, Brooklyn, NY 11207, by Ronald E Leshner. STS, taxpays, war savings. *Highest membership number assigned on this report is 4732.*

New Members

Numbers 4704-4717

Applications for Reinstatement

Eugene A Garrett 1015, 446 Stratford Ave, Elmhurst, IL 60126, by Richard Friedberg. US M&M and Philippines, incl US and Japanese occupations.

Stephen H Rapp 2380, 150 Dogwood Lane, Bloomfield, IN 47424, by Ronald E Leshner. US first 3 issues, multiples, documents.

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

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.)

Deceased
 David F Chassy
 Joseph S Einstein
 Membership Summary
 Previous membership total 1485

Applications for membership 7
 Applications for reinstatement 2
 Deceased 2
 Current membership total 1492

Gum—continued from page 19
William Wrigley Junior Co.
 Handstamps



Circular, black ink, 21 mm in diameter
 NOV 25 1914 Undetermined watermark:
 4¢

W. W. JR. CO.
 OCT. 1915

Purple ink, about 21 mm wide

JAN. 1915	D: 4¢ magenta
APR 1915	D: 4¢ magenta
MAY 19	D: 4¢ magenta
JUN 1915	D: 4¢ magenta
OCT. 1915	D: 4¢
DEC. 1915	D: 4¢
JAN. 1916	D: 4¢
MAR. 1916	D: 4¢
JUN 1916	D: 4¢ inverted

DOM 23—Continued from page 8

was largely just copied from legislation of the Civil War era. On the other hand, given the exigencies of wartime, quick results were wanted, and this Act delivered them. War had been formally declared only on April 25, 1898, yet the new taxes were operational by July 1—and while preventing documentary usage of non-documentary stamps was only a trivial aspect of the overall scheme of taxation, the 1898 Act does seem to have been almost universally obeyed in this regard, judging from the results of the present survey. No doubt an efficient distribution of documentary stamps played a greater part in this than the wording of the statute, but the results are nevertheless impressive.

November 19, 1925



A 1925 ad for Wrigley's Juicy Fruit gum. The little arrow man and "After every meal" slogan were features of Wrigley's advertising for decades. At one point Wrigley constructed the world's largest billboard, which was over a mile long, in a New Jersey trainyard.

References

- Mahler, M. Civil War Revenue Stamp Taxes. A Compendium of Statutes, Decisions, Rulings and Correspondence. Pacific Palisades, CA: Castenholz and Sons, 1988.
 Mahler, M. More Proprietary, Playing Cards and Private Die Stamps on Document. The American Revenuer 1989 July-August; 43:149-153.
 Mahler, M. Usage of Proprietary, Playing Cards and Private Die Stamps to Pay Documentary Taxes of the Civil War Era. The American Revenuer 1987 July-August; 41:131-140.
 Troutman, S. Documentary Usage of Proprietary Stamps. The American Revenuer 1987 January; 41:7-8.



28



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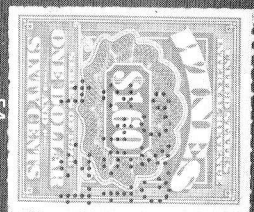
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57



84



61



62



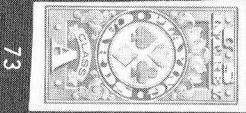
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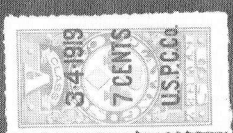
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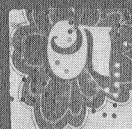
111



141



142



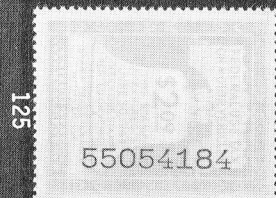
146



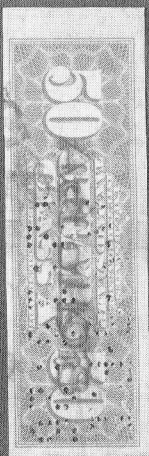
123



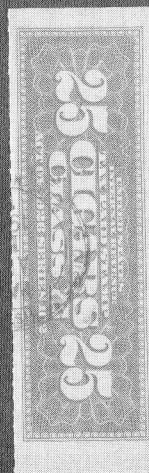
124



125



170



179



204



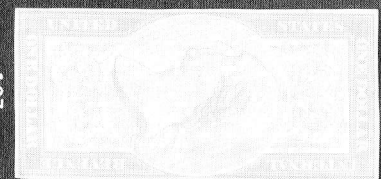
9



151



184



107



104

ERIC JACKSON

Phone (215) 926-6200 PO Box 728 • Leesport, PA 19533

MAIL AUCTION #49

CLOSING DATE: February 27, 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	NEWSPAPER PR114-25* F-VF, some with straight edges	160.50
2	CARRIERS & LOCALS L02 F toned	20.00
3	1L3 F-VF light soiling	20.00
4	3L1* F	3.00
5	4L1* F	7.00
6	5L1 reprints in six different colors	-----
7	15L18 F	5.00
8	4L11 F-VF	5.00
9	155L1* F-VF straight edge PHOTO	12.00
10	TELEGRAPH 8T1* F short perf	12.50
11	9T1* F-VF no gum	20.00
12	POST OFFICE SEALS OX1* F straight edge	25.00
13	OX3* F	35.00
14	OX8 F	12.50
15	OX11F* horiz pair imperf between, F	18.00
16	OX18d vert pair imperf horizontally, F	14.00
17	REVENUE R6C, Nevada 2d on Empire Mill & Mining Co. check, F	-----
18	R152c F-VF soiled	32.50
19	R188 F-VF	10.00
20	R190* F-VF creased	7.00
21	R198* thin spot	27.50
22	R205* F PHOTO	40.00
23	R257 F short perfs	25.00
24	R291* VF straight edge	27.50
25	R293 F	32.50
26	R304* F-VF straight edge, unpriced in Scott	-----
27	R408 F-VF short perf	8.00
28	R410 F-VF punch cancel PHOTO	40.00
29	R507 F-VF thin	17.50
30	R535 F-VF corner crease PHOTO	100.00
31	R600 F-VF straight edges, punch cancel	-----
32	R613 F-VF small thin	35.00
33	R615 F punch cancel	30.00
34	R672* VG straight edge	100.00
35	R682 F	7.00
36	R683 F-VF cut cancel, staple holes	22.50
37	R692 VF perfin, crease	20.00
38	R700 VF cut cancel, staple holes	5.00
39	R729 VF punch cancel	7.50
40	R85a VG-F small thin, pinhole PHOTO	90.00
41	R85B VG PHOTO	95.00
42	R815c F thin PHOTO	50.00
43	R816b F-VF small thin	70.00
44	R817c F thin PHOTO	125.00
45	R818c F small thin PHOTO	150.00
46	R819b VG small thin PHOTO	175.00
47	RC2* VF	25.00
48	RD20 F-VF cut cancel	17.00
49	RD62 F-VF perfin PHOTO	100.00
50	RD64 F-VF perfin, punch cancel PHOTO	60.00
51	RD157 F-VF punch cancel	17.50
52	RD162 VF cut cancel, few short perfs PHOTO	125.00
53	RE56 F-VF light staining	35.00
54	RE79 F-VF perfin, creases PHOTO	75.00
55	RE80* F-VF light crease	27.50
56	RE81* F-VF crease	20.00
57	RE143 F-VF light varnish PHOTO	27.50
58	RE152* VF light crease PHOTO	42.50
59	RE156 F-VF varnish	5.25
60	RE159 F	8.00
61	RE161* F corner nick PHOTO	125.00
62	RE162 F-VF creased PHOTO	70.00
63	RE163 F-VF staple holes, small faults	55.00
64	RE175 perfin, faults include small piece replaced at upper right PHOTO	275.00
65	RE179 F perfin, thin PHOTO	250.00
66	RE196a F-VF small faults	14.00
68	RE197 F-VF perfin, small thin	50.00
69	RE198 F-VF perfin	5.00
70	RE201* VF light crease PHOTO	50.00
71	RF4 F small thin	27.50
72	RF6a F-VF small thin	37.50
73	RF11 F-VF small thins PHOTO	27.50
74	RF13a black surcharge F-VF thin spot PHOTO	30.00
75	RF21* F	10.00
76	RG21 F-VF	30.00
77	RH1 used on empty cigarette tube package F-VF ----	6.00
78	RH2 F-VF	33.50
79	RJ1-11 F complete set	2.50
80	RJA39 VF	17.50
81	RJA40* F-VF	12.00
82	RJA41 F	25.00
83	RK1 F crease	45.00
84	RK11 VF straight edge, embossed cancel PH	12.50
85	RK12 F-VF embossed cancel, short perf	50.00
86	RK13 F-VF straight edge, embossed cancel, small tear PHOTO	50.00
87	RK15 F straight edge PHOTO	3.00
88	RK19 F	10.00
89	RK20 F-VF	17.50
90	RK21 F embossed cancel	42.50
91	RK23 F crease PHOTO	8.50
92	RK24 F straight edge, embossed cancel	12.50
93	RK27 F-VF	32.50
94	RK28 VG straight edge	9.00
95	RK30 F	30.00
96	RK33 F straight edge	25.00
97	RL6 VF	55.00
98	RL7 VF PHOTO	75.00
99	RL8 VF PHOTO	-----
100	RM558 F strike on an import certificate for brandy, toned	22.50
101	RN-A10 Tapeworm, bit of toning along left side, a bit soiled, otherwise F-VF	775.00
102	RN-B17 N. Pacific Trans. Co., Bank of California, San Francisco check, W. J. Vitale ad Bulletin No. 1 on back, F-VF	10.00
103	RN-G1a printed on back, Manville & McCarthy, Leadville, CO, draft, F-VF corner crease	35.00
104	RN-L1* P. H. Williams, Jr. & Co., New York check, F-VF reduced at left as always PH	200.00
105	RN-N4 Union Trust Co., New Haven, CT check, F slightly soiled	150.00
106	RN-P5* Chicago, Rock Island & Pacific RR Co. agreement, VF	40.00
107	RN-W2 proof on soft card, thin PHOTO	-----
108	RN-X5a Pere Marquette RR parlor car ticket VF	15.00
109	RN-X7 Bank of Ventura, CA check, VF	-----
110	RO12a F extra row of perfs at right PHOTO	40.00
111	RO61b F-VF lower right corner rounded PHOTO	50.00
112	RO67b F short perfs	15.00
113	M & M FACSIMILE Springer 35M2a F	-----
114	-101M1 F	-----
115	RV2 small faults	7.00
116	RV3* F	11.00
117	RV5* VF straight edge	11.00
118	RV13 VF	6.00
119	RV15* VF	15.00
120	RV16* F-VF	15.00
121	RV17* F-VF straight edge	12.50
122	RV20* VF	37.50
123	RV23* F-VF	50.00
124	RV24* F-VF	50.00
125	RV25* F-VF	32.50
126	RV26* F-VF	25.00
127	RV27* F-VF	25.00
128	RV29* F-VF straight edge	20.00
129	RV32 VF	12.50
130	RV35 F-VF	8.00
131	RV38* F	17.50
132	RV40* F-VF	15.00
133	RV37* VF few short perfs	20.00
134	RV49* F-VF	20.00
135	RV50* F	15.00
136	RV51* F-VF	12.00

137	RV52* VF	12.00
138	RV41* VF straight edge	8.00
139	RY2 used on transfer document for a suppressor, VF	100.00
140	RY3 used on small piece of document, F staple holes, unpriced used in Scott	-----

BEER STAMPS - Priester Catalogue Numbers

141	115A VF PHOTO	4.00
142	116A VF PHOTO	20.00
143	129a F-VF	-----
144	133 F-VF	1.50
145	150C F-VF	2.50
146	169A F-VF PHOTO	15.00
147	181A type 163 F	5.00

TAXPAIDS - Springer Catalogue Numbers

148	FERMENTED FRUIT JUICE 4 oz gray, F	10.00
149	-8 oz green, F	15.00
150	-24 oz orange, F straight edge, stain	20.00
151	-32 oz orange-red, F-VF straight edge PH	20.00
152	CUSTOMS CIGARETTES TAC5a F	10.00
153	TAC6a F-VF pinhole PHOTO	10.00
154	TAC6b F	5.00
155	TAC11 F crease, short perf	4.00
156	TAC15 F-VF	5.00
157	TAC19 F-VF corner crease	.90
158	CUSTOMS CIGARS TCC36 VF	2.50
159	TCC37 VF thin spot	7.50
160	TCC38 faulty	10.00
161	CIGARETTES TA13 F	12.50
162	TA73b VF crease	3.50
163	TA162c VF crease	5.00
164	TA263b F-VF	2.00
165	TA307b VF	1.50
166	TB25b F-VF	6.00
167	CIGARS TC267 F faults include full repaired tear	12.50
168	TC293 Specimen VF	-----
169	TC315 F-VF full repaired tear	6.00
170	TC324 F-VF PHOTO	17.50
171	TC359 Specimen F	-----
172	TC361 Specimen F-VF	-----
173	TC363 Specimen F	-----
174	TC364 Specimen F	-----
175	TC391a F perfin, creased	9.00
176	TC396a VF perfin, creased	3.50
177	TC448b VF perfin, creases	5.00
178	TC453b F-VF perfin, corner crease	8.00
179	TC491b VF small thin in top margin PHOTO	11.00
180	TC668a VF margin nick, thin	8.00
181	TC1133a VF perfin, thin spots	6.50
182	TC1264a VF perfin	5.00
183	SNUFF SPECIMEN TES3 F-VF	12.50
184	TOBACCO TF9 F-VF small piece missing in die cut cancel PHOTO	30.00
185	TF162 VF punched remainder	10.50
186	TOBACCO TINFOILS Hicks #TF2-4, 1868 Bronsons Fancy, F	20.00
187	TF12-79, 1883 Layman Solace, F on card	15.00
188	TF12-91, Lorillard Century, F-VF small flts	20.00
189	TF17-37, 1890 McAlpin Navy, VG corner off	20.00
190	TF17-39, 1890 McAlpin Virgin Leaf, VG faults	25.00
191	TF23-4, 1902 American Tobacco Virgin Leaf, F usual small faults	20.00
192	COTTON BRASS "G" VF	-----
193	SPECIAL TAX STAMPS Manufacturer of Cigars 1875, used with 2 coupons, F small faults, corner thin	-----
194	-1883 used with 3 coupons, VF couple tack holes	-----
195	-1885 used with 12 coupons, VF small flts	-----
196	-1914 used with 8 coupons, VF small faults	-----
197	-Retail Liquor Dealer 1876, 12 coupons, F usual faults	-----
198	-1877, 12 coupons, F usual faults	-----
199	-1881, 12 coupons, VF small faults	-----
200	-1882, 12 coupons, VF small faults	-----
201	-1883, 12 coupons, VF small faults	-----
202	CALIFORNIA 1944 Motor Vehicle License Decal VF	-----
203	NEW YORK CITY 1952-3 Motor Vehicle License Decal VF	-----
204	ALLIED MILITARY GOVERNMENT Travel Permit Stamps, Bush-Cass #7* VF PHOTO	-----
205	-19* F-VF	-----
206	-20* F	-----
207	-22* VF	-----
208	-23* F-VF	-----
209	GUAM 1977 Fish & Wildlife License stamp, VF	-----
210	HAWAII R1* F tone spots	7.50
211	R2 F-VF crease, toning	7.50
212	R3a F	5.00

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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 aérograms 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

Match & Medicine Stamps. Have a great selection of these interesting and attractive revenue stamps. Almost all of the less-rare (and some of the tougher ones) are available. Attractive prices! Want lists solicited...or just let me know how I might assist. Gene R. Gauthier, P.O. Box 2548, Oskosh, WI 54903. Wanted to buy—U.S. Revenue collections, accumulations. •756•

Wanted: Revenue Stamped Paper Tobacco Wrappers in fine condition or better. Send list of what you have and price to: Dennis Heffline, 211 Lexington Rd, Schwenksville, PA 19473. •757•

Automobile Windshield stickers wanted. Paper items, licenses and registrations, license plates, chauffeurs badges, disabled veterans key chain tags. Dr. Edward H Miles, 888-8th Avenue, New York, NY 10019. •758•

I want to buy groups, accumulations, shoe box lots checks with common revenues and RNs from New York City. Only requirement—mixed types/undamaged material. What can you sell me? Jacob Kisner, Penthouse F Stamps, 254 Park Avenue South, New York, NY 10010. •759•

Wanted for permanent exhibition at

company headquarters. All policies, premium receipts, etc—with or without stamps—from Germania Life Insurance Company (NOT Germania Fire Insurance Company). Ken Lebow, 14 Airdrie Court, Paou, PA 19301. •760•

Canada Alberta Wildlife certificate collection, 1964-72, used, 26 different—\$365.00. French hunting collection, 1895-1988, used, 5 permits

and 95 stamps—\$1500.00. French Algeria hunting mint 1936, 60FF, 200FF, 1937 60FF—\$125.00. Other foreign hunting collections available. David Curtis, 1806 Sycamore Dr., Killeen, TX 76543. •761•

U.S. Possession Revenues, Danish West Indies Revenues. I will buy or trade. Timothy M. McRee, Box 388, Claremont, NC 28610. •762•



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RW2	225.	425.	RW26	30.	45.
RW3	125.	175.	RW27-34 ea. ...	40.	55.
RW4	85.	115.	RW35-37 ea. ...	22.	35.
RW5	100.	200.	RW38	14.	22.
RW6-9 ea.	75.	115.	RW39-41 ea. ...	7.	10.
RW10-11 ea. ...	25.	45.	RW42-45 ea. ...	5.	5.
RW12-16 ea. ...	16.	25.	RW46-50 ea. ...	7.	7.
RW1 Imperforate Pair			4,000.		

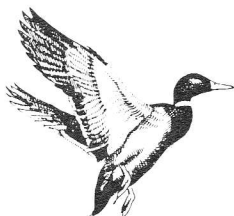
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Illinois 1978-81 ea.	65.	Ohio 1983-84 ea.	25.
Iowa 1974-75 ea.	40.	Oregon 1984-85 ea.	25.
Iowa 1980	40.	Tennessee 1979	125.
Iowa 1981	20.	Tennessee 1980 NR	300.
Florida 1979	110.	Tennessee 1982-83 ea.	25.
Missouri 1982	25.	Tennessee 1984	65.
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