

# The American Revenuer

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A printing variety  
found on one of the 1986 Bridge stamps  
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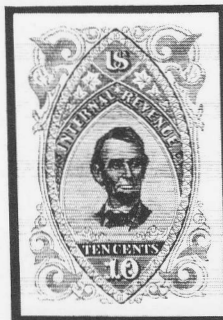
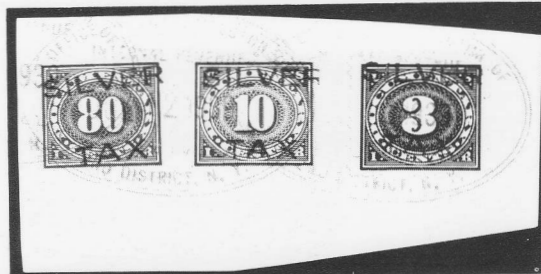
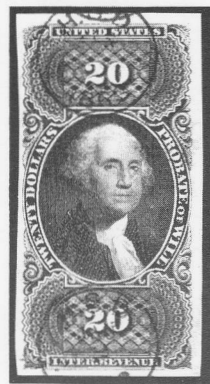
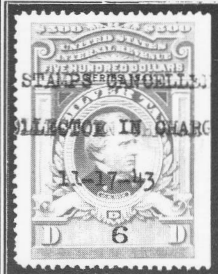


◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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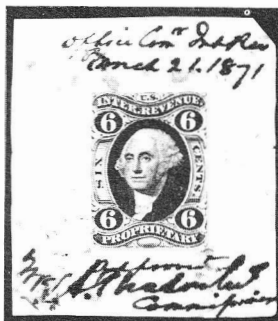
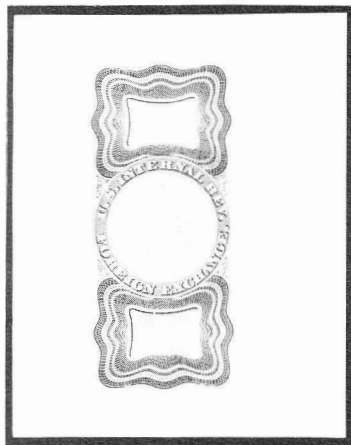
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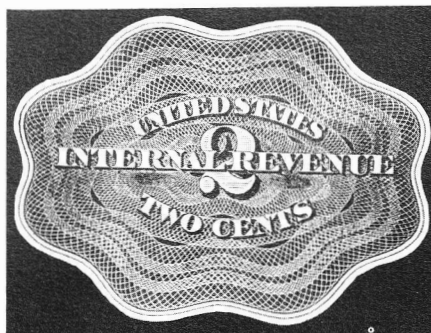
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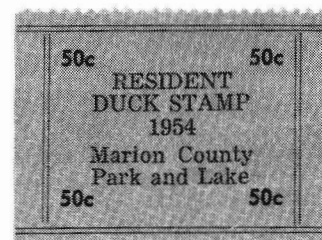
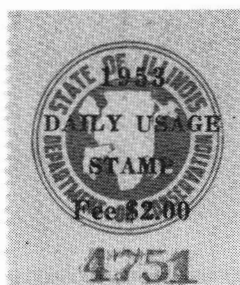
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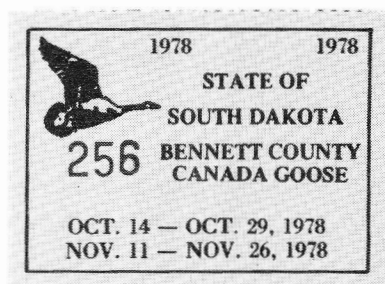
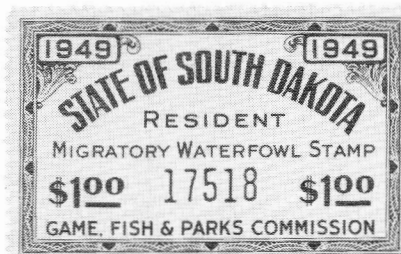
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# The American Revenuer

## *The Journal of International Fiscal Philately*

Volume 45, Number 3

March 1991

Whole Number 433

### Follow-up Commentary on Aberrant Perforations

by George W. Brett, ARA

The article by Michael Mahler "Diagonal Perfs on Document," in the January 1991 issue of *The American Revenuer* (page 16) is interesting but he could have gone farther. Of course maybe he had the same problem that all of us have—a lack of material. The article does add a bit to the revenue perforation picture in presenting freak part perforations on documents of the first issue. This is something with which I have no quarrel whatsoever as they are different animals from the fake perforations that I was dealing with in my article in the September 1990 (page 163 ff) issue of *The American Revenuer*.

Perhaps revenue collectors would like something to shoot at so I will setup a few points and let us see if anyone can knock them down, or at least enlarge upon them. These will be points that can be developed from my article or were even given therein. After all these klunkers are still showing up in the market (for example a March 1991 auction by a well-known New York auction house) and I am waiting to see if any show up in the Joyce amassment.

O.K., here we go with my points:

1. I have not actually seen any of the fake perforations on first issue revenues although there is certainly no reason to doubt their probable existence as indicated in my prior article—in fact any revenue issues prior to about 1900 are allegedly possible though the closer to 1900 the less likely.
2. I have never seen any of the fake perforations on

stamps on documents or on piece.

3. I have not seen the fake perforations on any multiple.
4. I have never seen the fake perforations on an item that was originally at least an imperforate or a part perforate.
5. As I mentioned in the article all items seen with fake perforations *also had genuine perforations*.
6. I also cautioned that items with wild perforations were probably no good in general but they would have to be examined to be certain. Illustrations by themselves are seldom enough.
7. Yet, there can be illustrations definitely showing fake characteristics like my Figures 2 and 3 in the September 1990 *The American Revenuer* and a similar item currently being offered by this well-known New York auction house.
8. I cannot tell most of the fakes off-hand; I have to have some equipment such as a strong magnifying glass, a good light and a measuring scale—but I would figure that most collectors realize that.

Yet I am limited to what I have seen, but if any fakes show up on document or piece that will extend the *modus de operandi* of the faker that we presently see. That would mean a level of sophistication not shown thus far and one to be concerned about, the same with fake perforations added to imperforates or part perforates.

*[Editor's note: Shortly after receiving this article (Perforations—continued on page 62)]*

#### THE AMERICAN REVENUER

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



# Post-Stamping of Documents During the Spanish-American War Era

by Bob Patetta, ARA

In the summer of 1989, an article in these pages discussed the methods available to bankers and the

like for post-stamping checks, drafts and orders-to-pay that had originally been left unstamped; these options became invalid as of July 14, 1899.

**Figure 1.** Page one of the three-part form required when a document was not properly stamped at the time of its execution. This particular form was filed by Lewis J. May of Pulaski, New York in October of 1899.

Form No. 456.

U. S. INTERNAL REVENUE.

POST-STAMPING OF INSTRUMENTS TAXABLE UNDER SCHEDULE A  
OF THE ACT OF JUNE 13, 1898.

The following forms of Notification, Marginal Note, and Affidavit are supplied for use of Collectors in the cases of parties who have issued instruments taxable under Schedule A of the Act of June 13, 1898, without affixing proper stamps:

U. S. Internal Revenue,  
COLLECTOR'S OFFICE.  
21 District of New York  
Syracuse Oct 29 1899

Lewis J May  
Pulaski  
NY

SIR:

You are hereby notified that a certain instrument, executed and issued by you \* a Supervisor  
bond dated Apr 22-99  
was, at the time of its execution, subject to United States Internal Revenue adhesive stamp duty, and that the same was executed and \* filed in the treasury office without being duly stamped or having thereupon an adhesive stamp for denoting the tax chargeable thereon, and canceled in the manner required by the Act of Congress approved June 13, 1898, and in force July 1, 1898.

You are further notified that said instrument is consequently invalid, and that you are liable to a fine of not more than one hundred dollars, under Section 7, of the Act of June 13, 1898. You are,

\* Describe instrument or instruments. If recorded, state the fact, and give book and page of record, if known.  
Ed. 4 11 1900 15,000.

But post-stamping of documents in general had been treated in the Act of June 13, 1898, the law that had originally enacted the taxes. The procedures to be followed would seem extreme when applied to a common bank check that was refused for want of a two-cent stamp, but after the decision of July 14, 1899, this would have been the only way to validate any document, including checks, and certainly

affected all instruments besides checks and drafts from the inception of the Spanish-American era of taxation.

In cases where the lack of proper revenue stamps was intentional, Section 13 of the Act of June 13, 1898 reads:

"in all cases where the party has not affixed to any instrument the stamp required by law thereon at the

**Figure 2.** Page two of the three-part form, delineating procedures to be followed by the applicant, and assessing the cost: "Stamp Tax 50c."

however, notified that, if the omission to affix proper stamps was not intentional, the Collector is authorized by law to remit the penalty (not the stamp tax) if presented within twelve months from date of issue, upon your taking the following steps:

1. Remit to this Office by draft or money order, or in cash (and not in stamps) the amount of the stamp-tax chargeable upon said instrument.
2. Send or bring to this Office the instrument in question.
3. Attach to said instrument your sworn statement as to the cause of the failure to affix the proper stamp, a form of which is appended for use if desired.

If, from your affidavit or other evidence, the undersigned is satisfied that the failure to duly stamp the instrument was due to *accident, mistake, inadvertence or urgent necessity*, he will remit the penalty, under the provisions of Section 13 of the Act of June 13, 1898, and Section 3422, Revised Statutes, and will cause the instrument to be properly stamped, and will note upon the margin of the same that he has done so, and will return the same to you by ordinary mail, unless you direct otherwise and prepay all charges of express or registry.

If the instrument is a deed or similar document requiring record, you must, upon getting it back, take it to the recording officer and ask him to note upon the original record the fact that the error or omission in stamping has been corrected, pursuant to law.

Stamp Tax 50c

Respectfully,



Collector.

NOTE.—The forms on the following page are not printed for use as blanks, but only to show the *form* in which the note by the collector is to be made on the margin of the document to be post-stamped, and the *form* of affidavit to be attached to the document, the post-stamping of which is desired. The affidavit should be written on a separate paper, and should state all the facts with as much particularity as possible.



time of issuing, selling, or transferring the said bonds, debentures, or certificates of stock or of indebtedness, and he or they, or any party having an interest therein, shall be subsequently desirous of affixing such stamp to said instrument...he or they shall appear before the collector of internal revenue of the proper district, who shall, upon the payment of the price of the proper stamp required by law, and a penalty of ten dollars, and, where the whole amount

of the tax denoted by the stamp required shall exceed the sum of fifty dollars, on payment also of interest, at the rate of six per centum, on said tax from the day on which such stamp ought to have been affixed, affix the proper stamp...and note upon the margin thereof the date of his so doing, and the fact that such penalty has been paid; and the same shall thereupon be deemed and held to be as valid, to all intents and purposes, as if stamped when made or issued."

**Figure 3.** Page three of Form No. 456, outlining the forms that were to be used by both the tax collector and the applicant.

FORM OF MARGINAL NOTE TO BE MADE BY THE COLLECTOR UPON THE DOCUMENT.

U. S. Internal Revenue,

District of .....

I HEREBY CERTIFY that it has been shown to my satisfaction that the failure of .....  
..... to duly and properly stamp .....  
.....  
at the time of the execution thereof was due to\*.....  
.....  
and as authorized by Section 13 of the Act of June 13, 1898, by Section 31 of said act, and under Section 3422 of the Revised Statutes, the omission having been supplied, the ..... has  
been stamped in the manner required by law and the penalty has been remitted.

[SEAL.]

Collector of Internal Revenue,

FORM OF AFFIDAVIT BY APPLICANT FOR STAMPING OF DOCUMENT.  
(No stamp is required on the Affidavit.)

State of ..... }  
County of ..... } ss :

THE UNDERSIGNED, being first duly sworn, on oath states that his failure to attach proper internal-revenue adhesive stamps to the instrument to which this affidavit is attached, at the time of the execution thereof, was due to\*.....  
.....  
and was without any willful design to defraud the United States of the tax, or to evade or delay the payment thereof; also, that this affiant has this day paid to the collector of internal revenue of the proper district the amount of the stamp tax chargeable on said instrument.

SUBSCRIBED and sworn to before me this ..... day of ..... A. D. 190 .....

\*State whether accident, mistake, inadvertence, or urgent necessity.

If on the other hand, the lack of a proper stamp was accidental or inadvertent, and:

"duly proven to the collector, [the instrument] shall, within twelve calendar months after the making or issuing thereof, be brought to the said collector of internal revenue to be stamped, and the stamp tax chargeable thereon shall be paid, it shall be lawful for the said collector to remit the penalty aforesaid and to cause such instrument to be duly stamped."

Perhaps the greatest hardship inherent in this law was the requirement that the instrument in question be brought to the collector, a requirement that could easily be construed that the interested party had to make a personal appearance. This was addressed by the Commissioner in decision No. 20696 on February 10, 1899, which reads:

"This should receive a liberal rather than a strict construction, the better to effectuate justice and carry out the reason and policy of the law. Accordingly, it has been held that the party can make an affidavit and forward it to the collector with the tax due and the instrument which it is desired to have validated."

The form for accompanying such an affidavit is illustrated here. It is a three-page form, "Form No. 456." This particular example was used in the 21st District of New York, and is datelined Syracuse, October 29, 1900. the party involved was Lewis J.

May of Pulaski, New York, and the instrument in question was "A Supervisor's bond dated Apl 22-99."

Page two gives explicit instructions as to the procedures to be followed, and toward the bottom of the page appears the notation: "Stamp Tax 50c." The collector's signature has been handstamped below.

Page three, as noted at the bottom of page two, contains the *forms* to be used by the collector and the applicant. There were intended as guides and not to be filled out.

It would be interesting to find a document with the collector's note of certification in the margin, and with the applicant's sworn affidavit attached.

#### References

Anonymous. 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, 1899. Washington: Government Printing Office, 1898.

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.

Patetta, R. Post-Stamping of Checks During the Spanish-American War Era. *The American Revenuer* 1989 July-August; 43:146-8, 155.

## Israel

### Revenues of the West Bank of Jordan Territory

by H. Saul Sugar and Aryeh Lapid

Trucks transporting goods to neighboring countries across the Jordan River bridges pay a tax according to the goods transported. The stamps are attached to the exit permit and are sold only at the bridges such as at Jericho. The set consists of 1, 2, 5, 10, 50 and 100 new sheqel values.

The 1 sheqel of 1986 is particularly interesting since there are three colors: red, lake and deep brown. All colors have the offset varieties. The red 1 sheqel sheet is rose in the upper half and red in the bottom half. The reason for this is a philatelic mystery. Similarly, the lake colored sheet is pale lake in the upper half and deep lake in the lower.

The red colored sheet of 1986 has two layers of bottom tabs, the upper one is as large as the stamp itself and is blank. The lower one is the regular narrow tab. This sheet has a plate number on the extreme left bottom but is *inverted*. Circle varieties have been noted on this value but are not constant and scattered at random. A few sheets show 2 circle

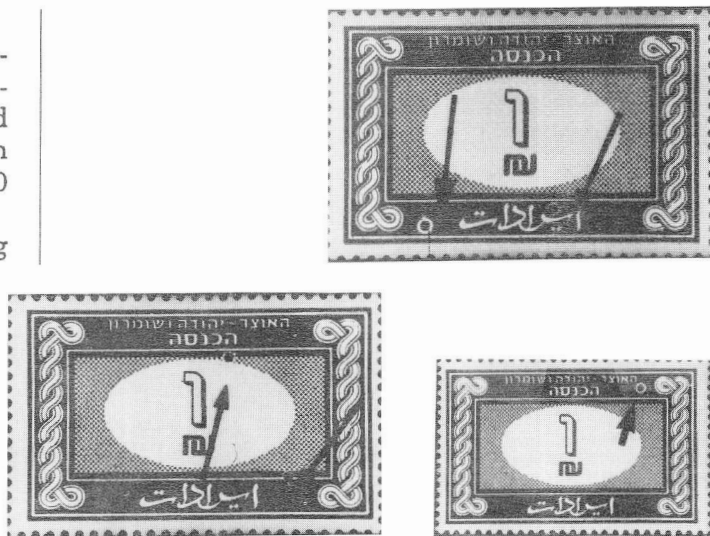
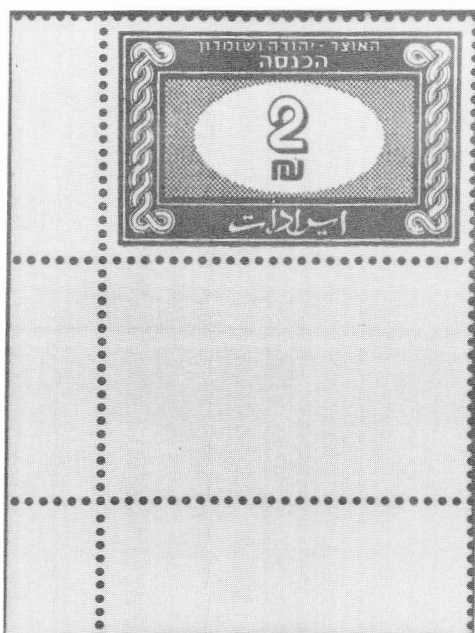
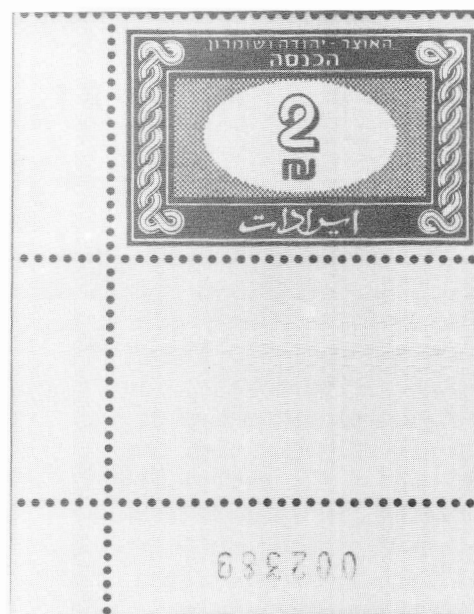


Figure 1. Three circle varieties on the 1 sheqel stamp.

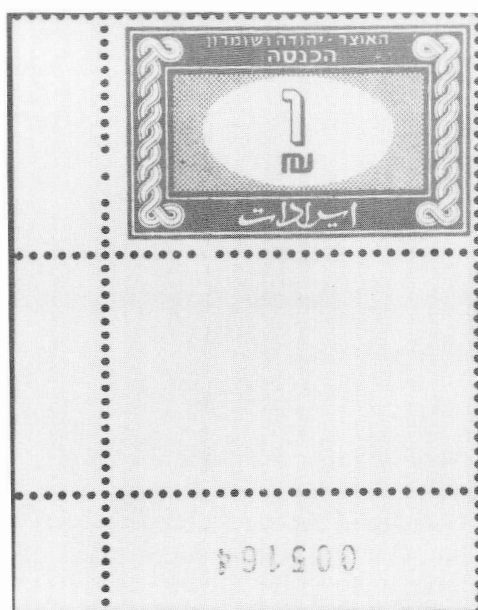




**Figure 2.** The 2 sheqel without plate number. The second layer blank tabs are shown.



**Figure 3.** The 2 sheqel with two tabs and inverted plate number. The second layer blank tabs are shown.



varieties.

Some 2 sheqel values have two layers of blank tabs and some have one layer. The upper layer is as large as the stamp and apparently missed the printing process. It has an inverted plate number at the extreme bottom left. The offset variety is present. In the four other values there were no varieties and no offsets found.

**Figure 4.** 1 sheqel red with two tabs and inverted plate number. The second layer blank tabs are shown.

## State Revenue Newsletter—March-April 1991

The March-April 1991 issue of *The State Revenue Newsletter*, published by the State Revenue Society features a variety of news articles of interest to state revenue stamp collectors. News about issues for hunting, fishing drugs, tobacco and beer for the following states were represented: Nebraska, Kansas, New York, Oregon, Washington, Oklahoma, Texas and Utah. Additionally there is an article by Terence

Hines tells of a large holding of Arizona state revenues owned by the Postal History Foundation in Tucson.

The *State Revenue Newsletter* is published bimonthly by The State Revenue Society. Subscription is by membership which cost \$4 per year. Information is available from the Secretary, Terence Hines, Box 629, Chappaqua, NY 10514-0629.

# Unique and Unknown Usages in Civil War Fiscal History

by Michael Mahler, ARA

Not long ago I submitted for publication the manuscript for a comprehensive catalog of revenue-stamped documents of the Civil War era. In it, documents are classified, and rarity ratings assigned, not by the stamp(s) on a document, but by the *usage* of those stamps—that is, by the type of document and the tax rate paid.

The documentary tax laws (Mahler, 1988) show that by the strictest count there were some 185 distinct usages. However, for the purposes of the catalog some of these have been combined,\* so that there are only about 160 listed usages. It is a source of considerable satisfaction to report that examples have been recorded for 90% of these. Put in more pessimistic terms, there remain sixteen usages for which I have yet to record an example. Moreover, there are seventeen more for which only a single example has been recorded. Both groups are listed here in the hope that readers will be able to whittle them down a bit before publication of the catalog.

Table 1 gives the as-yet-unknown usages. There is a hierarchy within the listing, the absence of the different usages having varying degrees of significance. The least significant are individual rates from

\*There were two types of foreign exchange taxed at the same rates as Inland Exchange: bills made otherwise than in sets of three or more (i.e., singly or in duplicate) and payable other than at sight; and incoming bills payable other than at sight. Since there were, over the years, seventeen different rates for Inland Exchange, these two types of foreign exchange could have been taxed at 34 distinct rates. However, surviving examples are known for only a few of these, and I have chosen to consolidate the 34 rates into only four listings.

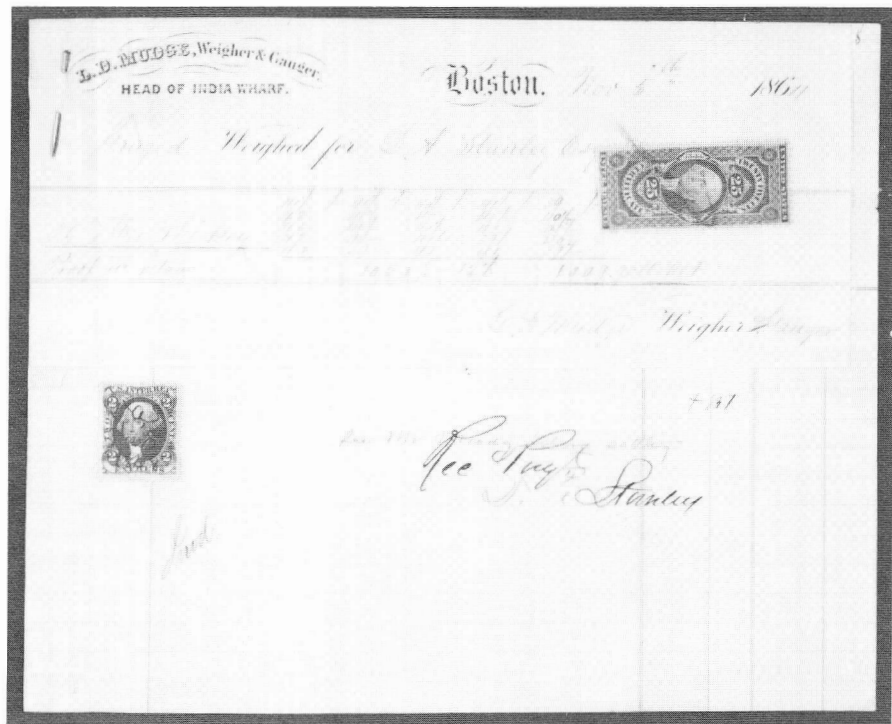


Figure 1. The only recorded Gauger's Return.

among a table of rates. For example, the original 1862 Act specified ten rates for Foreign Exchange; no foreign bills taxed at the \$1.00 rate have been recorded, but since the other nine rates are all known, this single omission is not of great consequence. At the next level of significance are what I refer to as subtypes. For example, no marine protests are known, but there is one other type of protest, that on checks, drafts, or notes, of which many exist, so the general type Protest is well represented, even if one of its two subtypes is not. However, there are two types that are completely unknown, Lottery Ticket and Measurer's Return, the latter comprised of two rates. These are the most significant of the unrecorded usages.

Lottery tickets are unlikely to be found. The tax of 50¢ per \$1.00 ticket price was so onerous that it practically eliminated all legal lotteries. Measurer's returns have probably survived, but gone unrecognized. They can be expected to have survived along

Table 1

## Documentary Taxes with No Recorded Examples

Document Type	Tax Rate	Period of Use
Contract, gold or silver	0.5% plus 6% per annum	3/3/1863–7/31/1864
Foreign exchange, \$5,000 to \$7,500	\$1.00	10/1/1862–7/31/1864
Gauger's return, up to 500 gals.	10¢	8/1/1864–8/1/1866
Lottery ticket	50¢ per \$1.00 ticket price	5/1/1863–7/31/1864
Manifest, vessel over 300 to 600 tons	\$3.00	10/1/1862–10/1/1872
over 600 tons	\$5.00	10/1/1862–10/1/1872
Measurer's return, up to 1000 bushels	10¢	8/1/1864–8/1/1866
over 1000 bushels	25¢	8/1/1864–8/1/1866
Mortgage, over \$15,000 to \$25,000	\$15	10/1/1862–3/2/1863
over \$25,000	\$15 plus \$10 for each \$10,000 or fraction above \$25,000	10/1/1862–3/2/1863
above \$2,000,000	Tax limited to \$1,000	3/3/1863–7/31/1964
(Original Process) Warrant of distress, amount of rent claimed to \$100	25¢	8/1/1864–2/28/1867
over \$100	50¢	8/1/1864–2/28/1867
Power of attorney, for sale of scrip, amount to \$50	10¢	3/3/1863–7/31/1864
Protest, marine	25¢	10/1/1862–10/1/1872
Warehouse receipt, value over \$500 to \$1,000	20¢	8/1/1864–8/1/1866

with stamped receipts for sale of the goods whose volume was measured; this has been the case for two similar types, Gauger's Return and Weigher's Return (Figures 1 and 2).

Table 2 lists the usages which are so far unique. The most significant among them is the gauger's return taxed at 25¢; since no examples of the corresponding 10¢ rate have been recorded, this is only known Gauger's Return. This is undoubtedly an ob-

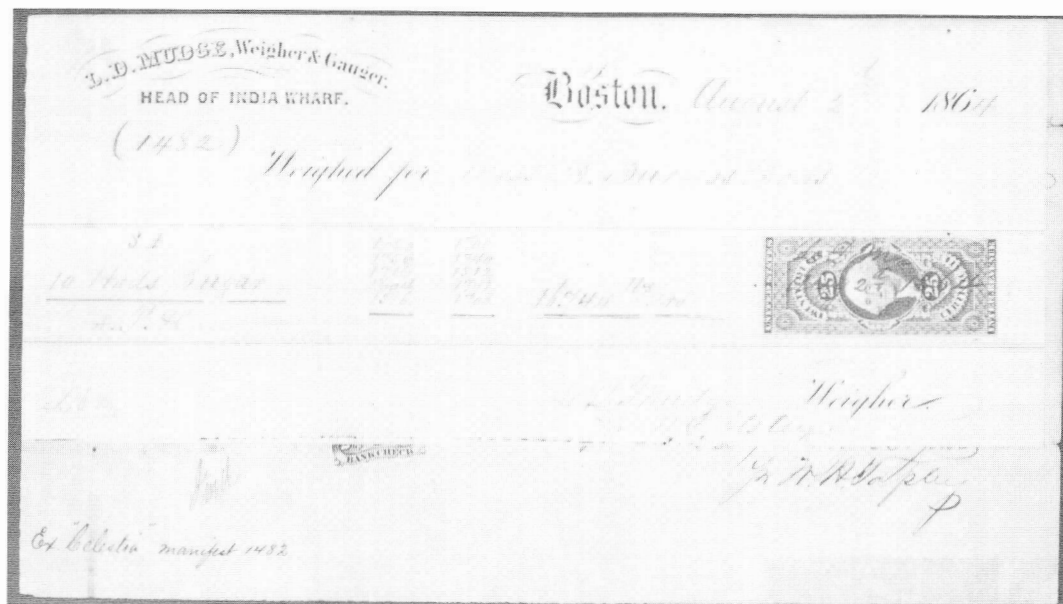
scure usage to many, but no less important from the viewpoint of fiscal history than any other of the 39 general types of document that were taxed. Its obscurity is certainly due in part to its rarity, but more to the fact that gauger's returns were first taxed in 1864, by which time stamps with matching titles were no longer required. Gauger's Return stamps in 10¢ and 25¢ would have done wonders to give this rare usage the recognition it deserves. The lone recorded ex-



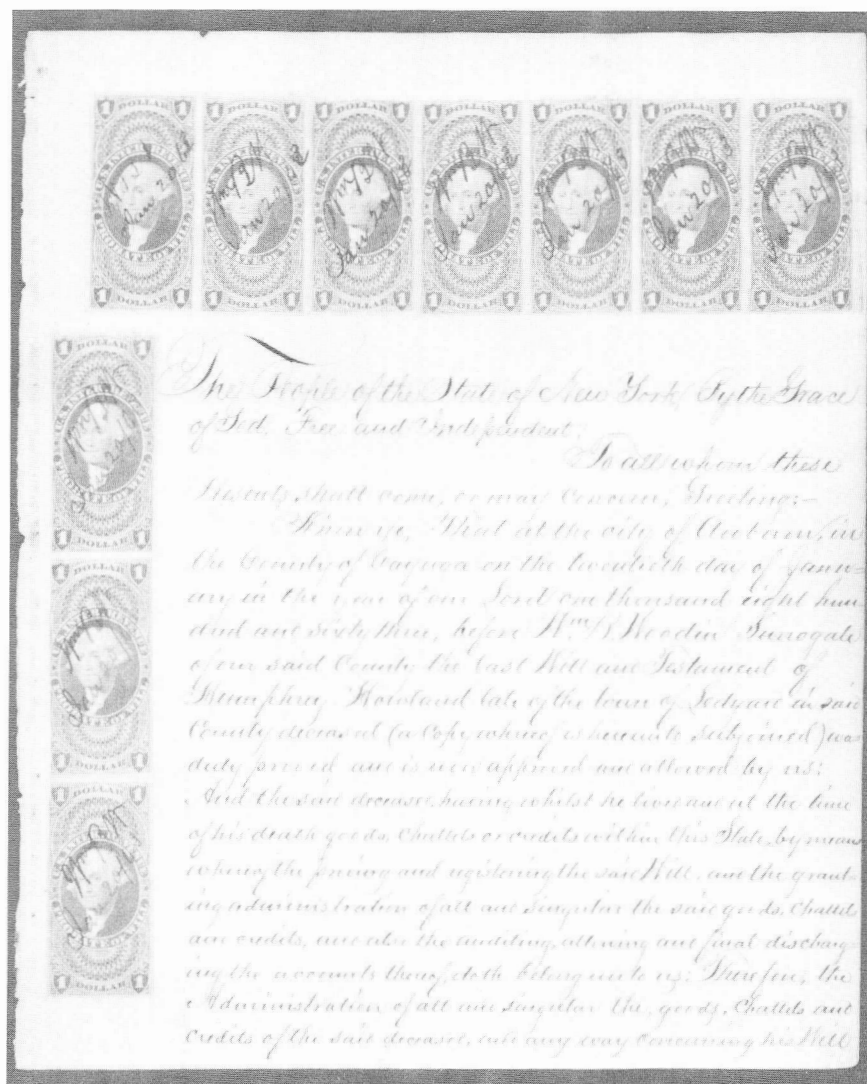
Table 2

## Documentary Taxes with One Recorded Example

Document Type	Tax Rate	Period of Use
Contract, for sale of securities by person other than broker	5¢ per \$100 or fraction	8/1/1866–10/1/1872
Conveyance, over \$510,000	Tax limited to \$1,000	3/3/1863–7/31/1864
Foreign exchange, over \$150 to \$250	5¢	10/1/1862–7/31/1864
over \$1,000 to \$1,500	20¢	10/1/1862–7/31/1864
Foreign exchange, made singly or in duplicate, payable other than at sight	Taxed at same rates as Inland Exchange	10/1/1862–10/1/1872
Foreign exchange, incoming, payable other than at sight	Taxed at same rates as Inland Exchange	10/1/1862–3/2/1863
Gauger's return, over 500 gallons	25¢	8/1/1864–8/1/1866
Inland exchange, over \$5,000	\$1.50 plus \$1.00 for each \$2,500 or fraction over \$5,000	10/1/1862–3/2/1863
(Original Process) Confession of judgment or cognovit note (over \$100)	50¢	8/1/1864–2/28/1867
Passage ticket, to \$30	50¢	10/1/1862–7/31/1864
over \$50	\$1.00 plus \$1.00 for each \$50 or fraction over \$50	8/1/1864–10/1/1872
Power of attorney to collect rent	25¢	10/1/1862–10/1/1872
Probate of will, over \$50,000 to \$100,000	\$10.00	10/1/1862–7/31/1864
over \$100,000	\$10 plus \$10 for each \$100,000 or fraction over \$100,000	10/1/1862–7/31/1864
Warehouse receipt, value to \$500	10¢	8/1/1864–8/1/1866
over \$1,000	20¢ plus 10¢ for each \$1,000 or fraction over \$1,000	8/1/1864–8/1/1866
Weigher's return, over 5,000 pounds	25¢	8/1/1864–8/1/1866



**Figure 2.** The only recorded Weigher's Return taxed at the 25¢ rate.



ample is shown in Figure 1. It is a form of L. D. Mudge, Weigher and Gauger, Head of India Wharf, Boston. The printed words "Weighed for" have been changed by hand to read "Gaused for," and at bottom the printed "Weigher" has had "& Gauger" added by hand; evidently most of Mudge's business was as a weigher. On November 5, 1864, he measured the contents of 25 barrels of whiskey for D. A. Stanley, Esq., which totalled 1009 gallons. A 25¢ Certificate is tied by a crayon stroke. The document is fastened by a pin to a receipt on Stanley's ornate billhead, for sale of the whiskey to Silas Pierce & Co. on the same day.

Figure 2 shows very similar pair of documents, the top one a weigher's return of L. D. Mudge issued to B. Burgess & Sons on August 2, 1864, attesting that ten hogsheads of sugar had a gross weight of 16,744 lbs. A 25¢ Certificate is canceled by Mudge's initials and the date. The weigher's return is attached by a wafer seal to a handwritten receipt for sale of the sugar by Burgess & Sons to Silas Pierce & Co. the same day. Note that August 2, 1864, was only one day after the

**Figure 3.a** The only recorded example of the 1862 Probate of Will rate of \$20 and above. (First page)

stamp taxes on weigher's returns and receipts had gone into effect. It is virtually certain that these two pairs of documents survived together in the archives of Pierce & Co., and presumably other weigher's returns, gauger's returns, and measurer's returns survived with them. My hope is that some are in philatelic hands, and that this article will alert collectors to their significance.

Figure 3 illustrates another usage that is so far unique, this time from a more familiar type, Probate of Will. It is the sole recorded example of the open-ended rate of \$20 and above exacted in 1862, for which the rare \$20 Probate of Will stamp was intended. Probate files are, essentially, public records, since normally anyone professing an interest in an estate can examine them. Over the years, these files have been systematically stripped of valuable stamps, the turn-of-the-century philatelic press containing several references to such "finds." The present example perhaps owes its existence to the fact that it bears "only" \$1 stamps! These are twenty copies of the \$1 Probate of Will imperforate, including strips of five, four, and three (x2), on handwritten letters of administration for the estate of one William Howland of Ledyard, New York, executed at Auburn, Cayuga County, on January 20, 1863, closely written in a fine hand and bearing the seal of the County Surrogate. Based on the \$20 tax, the value of the estate was between \$100,000 and \$150,000.

One more item on this list, a passage ticket of the National Steam Navigation Company with \$6.00 tax paid by three copies of the \$2 Mortgage, was described and illustrated in the inaugural article of this series (Mahler, 1987). Profiles of the other as-yet-unique usages listed in Table 2 will appear in the forthcoming catalog.

Readers with information on documents illustrating any of usages listed in Tables 1 and 2 are respect-

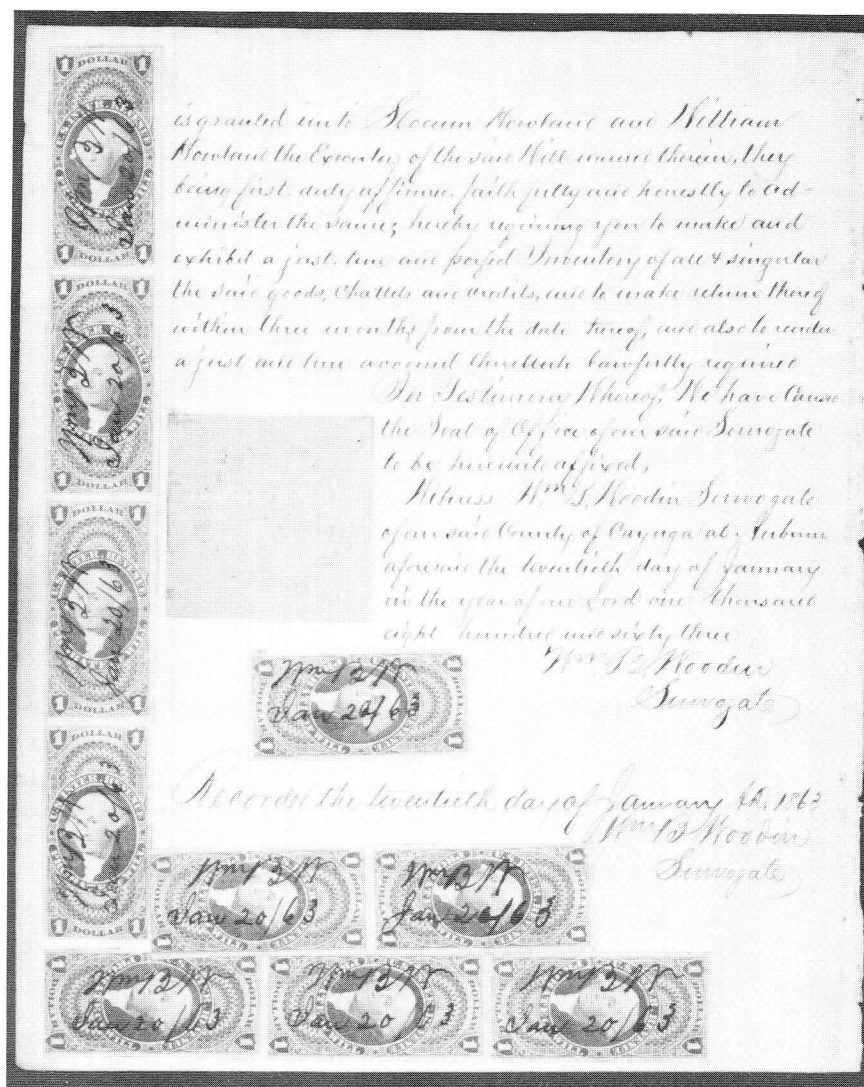


Figure 3b. Page two of the Probate of Will shown in Figure 3a.

fully requested to contact the author at 1725 The Promenade #204, Santa Monica, CA 90401.

#### References

- Mahler, M. An 1867 Steamship Ticket. *The American Revenuer* 1987 June; 41:114.
- Mahler, M. *Revenue Stamped Documents of the Civil War Era. A Catalog of the Usages.* (Submitted for publication; preliminary title).
- Mahler, M. *United States Civil War Revenue Stamp Taxes.* Pacific Palisades, CA: Castenholz and Sons, 1988.

# A Revenue Stamp from the Muscogee Indian Nation

by Scott Troutman, ARA

Last fall, Alma Benedict, who runs the Edmond, Oklahoma, Youth Stamp Club, picked up a discarded cigarette pack from her lawn and went to throw it away. But she noticed an odd green sticker on the package. Curious, she brought it to me and it is shown in Figure 1. It turned out to be the first revenue stamp to my knowledge issued by a sovereign nation within the boundaries of the United States.

The Muscogee Nation, also known as the Creek Indians, have a long and proud heritage here in Oklahoma. One of the Five Civilized Nations, they administered their lands long before the treaties with the U.S. government were made. These treaties established them as a sovereign nation with control over their lands and their own taxation (not that the federal and state governments are not forever trying to get a piece of the action).

Like other governments, the Muscogee needed revenue for health, education and other social services; tobacco seemed like a good source of revenue. On February 27, 1986, they passed tribal law NCA 86-80 which established tribal smokeshops, taxes on tobacco and a tax commission to administer the program.

In order to operate a smokeshop the applicant has to be a registered Muscogee Indian. The shop has to operate on restricted property, that is reservation controlled land, free from state taxes. The operator

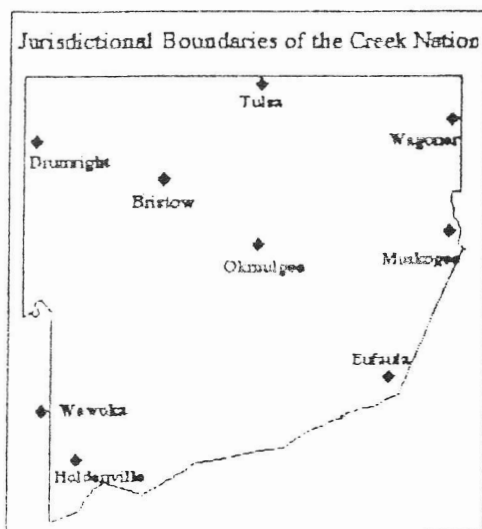


Figure 2. The Muscogee Nation.



Figure 1. Cigarette pack with Muscogee Nation Revenue.

also has to pay a \$50 annual application fee. Also provided in the law were certain limits on how close one smokeshop could be to another. The map in Figure 2 shows the tribe's jurisdictional boundaries.

Control of the smokeshop operations fell to the Tax Commission, a division of the Office of Public Gaming and Taxation. This agency also controls bingo operations.

Tax rates on cigarettes were set at 5¢ per pack. Other taxes on cigars, pipe tobacco, chewing tobacco, snuff and smokeless tobacco were set at 5% of the distributors invoice price. Note that all tobacco products are procured and distributed by the tribe to

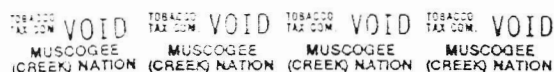


Figure 3. Specimen cigarette revenue stamps.



the smokeshops, thus the cigarettes Alma found have a generic label.

The State of Oklahoma was incensed at all this and tried to also tax the tobacco products. The result was a Supreme Court decision (Oklahoma Tax Commission vs Potawatomi Smokeshop) in which it was ruled that the Muscogee Nation was free to tax their tobacco products and the State was prohibited from collecting taxes on sales to tribal members. Sales to non-tribal members could be taxed.

## ***Perforations—continued from page 50***

*from George I attended a stamp show in Des Moines. There a part-time dealer had a small stock book with several hundred first issue revenues all with one to several rows of extra perforations, almost always at strange angles to each other. All were on single stamps. All were used stamps. All were on fully perforated stamps. Most were pen canceled but some were handstamped. Most titles from the one-cent through the dollar values were represented, most in multiples. George was also at this show and I alerted him to the presence of these stamps. Neither of us had eye loupes or stereo microscopes with us to properly examine them.*

*Based on other stamps similar to this, my off hand*

The stamps used on cigarettes are a bright fluorescent green with black lettering. These are adhesives which come in rolls. Stamps are not sold to collectors, but the Tax Commission was kind enough to provide me with the voided specimens shown in Figure 3.

My thanks to Tim E. Harper of the Muscogee Tax Commission and Principal Chief Claude A. Cox of the Muscogee Nation for the tribal laws and the specimen stamps. I will place the tax laws in the ARA library.

*impression was that the vast majority, if not all, were fakes. The character of the holes of the extra perforations was different from that of the regular outside perforations. The edge of the holes seemed to be more squarely cut and not pressed and rounded off. On other fakes I have seen (in one instance a full book of them in an APS sales circuit) also give this same impression. In the case of the circuit book, one side of some of the perforations tore slightly rather than cut possibly due to worn pins on a straight line perforator. This pattern of partially torn holes repeated in each line of extra perforations and repeated from stamp to stamp. This pattern was not noticed in any of the outside, and presumably genuine, perforations...KT]*

## **Literature in Review**

***Local Tax Stamps of the Spanish Civil War***, by Paulo Barata. 44 pages, A5, card cover, saddle stapled, priced, illustrated. Published by author. Available from author (Rua Ricardo Jorge, 9/2/E, Lisboa 1700, Portugal) for US \$10.

This is a companion volume to the author's *Catalogue of Spain Revenues*. It covers a very few years of a most interesting time in Spanish history, the civil war of the mid 1930s. This small volume lists 1450 stamps for 180 different cities; cities from both the nationalist and republican factions.

Many of the issues of this time were voluntary charity issues rather than compulsory tax issues. The author's purpose is to list those compulsory issues although he admits that many were actually semi-compulsory due to political pressure, common sense and survival instinct.

The catalog is in English, illustrated throughout in reduced size and priced in U.S. dollars.

Kenneth Trettin

***United States Internal Revenue Tax-Paid Stamps Printed on Tin-Foil and Paper Tobacco Wrappers: A History and Catalog***, by John Alan Hicks (ISBN 0-9619611-0-4). 217 + x pages, 11 x 8.5

*inches, hard cover Smyth sewn dust jacket, unpriced (scarcity index), illustrated, 600 numbered copies. Published by Hicks Philatelic Company, 11 Warren Place, Brooklyn, NY 11201. Available from the publisher for \$95.00 plus \$5.00 shipping.*

Quarter bound in gray with a blue spine, one first notices this book is bound along the short dimension; not unusual for a coffee table book, but this is a scholarly piece of philatelic research. Yet, in keeping with its appearance, there is a lot to read and many quality photographs to look at.

The format serves this book well, although I would only recommend it for special instances such as this book. The major portion of this book is a well illustrated catalog listing of both the tin-foil and paper tobacco wrappers with imprinted taxpaid stamps. These listings are by issue and denomination giving a catalog number, the proprietor, brand, factory number, stamp color, foil color scarcity code and notes. A listing of this much material demands a wider than normal page.

The book is a complete work of the classic type; this is not just a catalog listing but a complete study of the subject. A history of the tin-coated lead-foil wrappers begins the study that then covers patents, government

contracts to various foil manufacturers, charts summarizing the tax acts and rates along with the printers and quantities issued, and collecting lore. This last area tells of some of the earlier collectors and of some of the earlier printed listings of these stamps.

Included in the catalog section are separate sections listing both the tin-foil and paper wrappers. Each section includes essays, specimens and issued stamps along with charts showing average die and wrapper sizes, earliest and latest known usages and cross-reference with Bartlett and Prevost catalog numbers.

The book concludes with a guide to handling and

mounting these often fragile items along with references and a bibliography, a glossary and finally an index.

It is obvious that the author intended this volume to be the definitive work on this subject. He was successful; little will probably ever be added to our knowledge of these now obsolete issues. Of immense value to a collector as a catalog, the book is also informative and pleasant reading to the philatelist, historian and fiscal stamp collector.

Kenneth Trettin

## Private Die Essay & Proof Census

Phil Bansner (Box 2529, West Lawn, PA 19609, phone 215-678-5000 or FAX 215-678-5400) is soliciting your help in completing the first ever census of U.S. private die proprietary proofs and essays. The census will include Die Proofs, Trial Color Die Proofs and position pieces of Plate Proofs of both issued and unissued stamps.

Bansner will be using the Morton Dean Joyce collection as the basis for the census. The Joyce collection was the main source of information used by George Turner when compiling listings for his 1974 book *Essays and Proofs of United States Internal Revenue Stamps*. It is the intent to expand the information provided in the Turner book. The census will show quantities known in collector's hands by each of the printers of these proofs.

Bansner feels that publication of the census will heighten collector knowledge and interest in this fascinating field. Your contribution will be of great

value to you and to Philately

According to Bansner, the best way to complete the census is to see your collection. It can be sent to him by Express Mail, Federal Express or Registered Mail; the collection will be returned promptly by the same method.

If you find it impossible to send the collection at least the following is needed: a full size photocopy of the proof, and the color of the proof.

For plate proofs, the census takers are interested in looking for pieces showing imprints, plate numbers, sheet margins and corner sheet margins.

The goal is to complete this census by the end of June, so prompt response is important. If you desire, your name will be included in the list of credits. If you do not want your name included in the credits, please indicate your desire. All contributors will receive a complimentary copy of the published census.

## Foreign Sales Notes

### Additions/Corrections to ARA Revenue Catalog Pricelist

Price increases are noted for several catalogs. This is due to the declining value of the dollar in respect to other currencies. Other increases will be announced as present stock is exhausted and new supplies are obtained.

#### Additions:

##### France

Local and Specialized Revenues of France .....\$26.00

##### Germany

Erler Volume XI (Berlin) .....\$8.00

#### Corrections:

##### Scandinavia

Barefoot .....\$10.00

Nelson Vol. I (DWI, Færos, Greenland  
Iceland, Norway).....\$12.00  
Vol. II (Denmark) .....\$14.00

#### Cinderellas

Hiscocks Telegraph & Telephone Stamps  
of the World .....\$30.00

The new reprint of the Forbin catalog is now available and shipping for \$30 postpaid in the U.S., foreign orders should add shipping. Checks should be payable to Duane Zinkel and not the ARA for this item. All profits will be given to charity as was the last reprinting.

### ARA Foreign Sales

Duane F. Zinkel  
2323 Hollister Avenue  
Madison, WI 53705

# 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.

**John N Crook** 4847, 660 Wilhelm Place NE, Concord, NC 28025, by Ronald E. Leshner. US-State Hunting & Fishing.

**Vimal Dhawan** 4851, 150 Church Rd, Ajit Nagar, Patiala 147 001, India, by Secretary. Dealer, Filatelico—India, Indian States, British Commonwealth.

**E J Guerrant, Jr** 4849, Box 909, Antlers, OK 74523, by Secretary.

**John C Kelly** 4840, 2526B 25th Ave SW, Fargo, ND 58103, by Eric Jackson. Worldwide, US-Savings, US-Wines, US-Motor Vehicle Use.

**Se Hyuk Bang** 4848, 979-24, Bongduk-Dong, Nam-Ku, Taegu, Seoul 705-021, Korea, by Ronald E Leshner. Korea.

*Highest membership number assigned on this report is 4851.*

## New Members

Numbers 4829-4836

## Applications for Reinstatement

**Beck Stamp Auctions** (Sam S. Beck) 2290, Box 2506, Mesa, AZ 85214, by Secretary. Auction dealer—Worldwide, Cinderellas, Local posts, United States, US-Stamps on Documents.

**Dr Dale W Ritter** 1460, 572 Rio Lindo, Suite 102, Chico, CA 95926, by Secretary. US-19th Century, Lithuania.

## Resigned

Edward J Kirchgessner

William C Metcalfe

Dennis R Sievers

William L Young

Deceased

Oscar W Oberlander, Jr

## Directory Update

*The following members have had changes posted to the Editor's ARA membership computer database since the*

## Board of Directors:

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

**Vice President:** Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 215-926-6200.

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

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

**Eastern Representatives:** Brian Bleckwenn and Ernest Wilkens

**Central Representatives:** Kenneth Trettin and Martin Richardson

**Western Representatives:** Richard Riley and Scott Troutman

**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. Phone 608-238-4420

**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., Peitou, 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, Chikusa-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

publication of the last Secretary's Report. In some instances changes may involve collecting interests which will not show on this listing.

**Angenend, Paul D** 4714, Box 410, Austin, TX 78767  
USA Phone 512-476-6391

**Brown, Jerry M, PhD** 1432, Box 1321, Springfield, VA 22151-0321

**Caso, Michele** 3923, CP 14225, 00149 Roma Trullo, Italy

**Dow, Jeffrey M** 2648, Box 89, 189 Water St., Exeter, NH 03833 USA

**Eвраets, John C** 1727, 2823 Westwood Blvd, Los Angeles, CA 90064

**Koller, Kenneth M** 1405, 407 Evans Savings Building, Akron, OH 44308

**Massler, Jerold M** 2972, Apartado 545, Sevilla, 41080 Spain

**Murty, Y S** 3518, Charge Officer, Cuttack, Major Settlement, Jobra Road, Cuttack, Orissa 753 003 India

**Primus, Brent Wm** 4727, 630 Northwest Midland Bldg, Minneapolis, MN 55401 USA

**Ross, Robert A** 4559, Box 21292, Columbus, OH

43221

**Schuepbach, Fred** 1461, 9042 SW 175th Ave, Aloha, OR 97007

**Sleevar, John D** 4790, Box 3735, Peoria, IL 61612-3735

**Somani, Bhag Chand** 3272, Somani Sadan, Kishangarh City, 305 802 India

**Spaeth, Albert G** 4273, 1955 Gulf of Mexico Dr #207, Longboat Key, FL 34228 USA Phone 517-856-2464

**Stewart, Michael J** 4183, Loring AFB Box 991, Loring AFB, ME 04751

**Wilcox, Peter M** 3998, 1960 Kapiolani Blvd #113-386, Honolulu, HI 96826

**Willey, John B** 911, HCR 35 Box 639, Tenants Harbor, ME 04860

### Membership Summary

Previous membership total .....	1461
Applications for membership .....	5
Applications for reinstatement .....	2
Resigned .....	-4
Deceased .....	-1
Current membership total .....	1463

### Contributing Members for 1990

*An asterisk (\*) denotes members who contributed in excess of the minimum \$22.50.*

Louis S Alfano  
David J Anderson  
Joseph F Antizzo  
Fred C Ballman\*  
Philip T Bansner  
William A Barber\*  
Cyril F Bell\*  
Dr James S Benedict  
Thomas A Black, Jr\*  
Brian M Bleckwenn  
Bruce A Bly\*  
George Q Booth  
R G Booth  
Wilson E Born\*  
William E Buford  
Jonathan D Bulkley\*  
William E Carrick\*  
Richard C Celler\*  
Vincent Champagne  
Dr Victor J W Christie\*  
Tommy D Clark  
Larry Cohn  
John M Conklin\*  
Henry H Conland\*  
John M Dean

W R DeKay  
Robert A Dewey, Jr\*  
Steven R Eckerman  
Abraham Endicter  
Glenn R Faust\*  
Andrew P Ferry\*  
Richard Friedberg\*  
Gene R Gauthier  
Charles N Gish\*  
Myrna Golden\*  
Michael A Gromet\*  
Hans Paul Hager  
Cline A Handy\*  
Roy E Hansen  
Thomas L Harpole, Jr  
Marcus Hartinger  
Peter H Hazdovac\*  
Frank F Himpsl\*  
Walter H Hoffmann\*  
William W Hunnell\*  
Henry G Ibsen  
Hermann Ivester  
Eric Jackson\*  
Larry Joseph  
Howard Karlin\*  
John Keck  
Adolph Koeppele\*  
Fred J Kolcz  
George J Kramer\*

William G Kremper\*  
L Landau\*  
Coleman A Leifer  
Dr Erwin Lindenfeld\*  
Edward N Lipson\*  
Carter Litchfield\*  
Russell J Logan  
Marsden W Longden  
Arnold Lorbeer\*  
Rodney Lukas  
Stewart R Manville  
Joseph L Markey  
Jerold M Massler\*  
William T McDonald\*  
Harold McLaughlin\*  
Michael J Morrissey  
Glen J Morton\*  
Ira L Moss\*  
Howard D Nelles  
Frank Q Newton, Jr\*  
S R Noble\*  
George S Norton\*  
Peter V N Philip\*  
Peter V Pierce\*  
Elwood S Poore  
Thomas W Priestner\*  
Daniel L Rhoades\*  
George L Richards, II\*  
Sanford Riesenfeld

Paul Rosenberg\*  
Dr Seymour L Rudman\*  
Charles Russ\*  
Fred N Satterstrom  
Ralph F Saucedo\*  
Fred Schuepbach\*  
Eric J Scott\*  
Richard Simchak\*  
John L Slane  
Samuel S Smith  
J Robert St. Germain  
John Stippick\*  
Thomas T Tibbitts  
Stanley R Trychel\*  
Walter P Vetter\*  
William H Waggoner\*  
John B Webster\*  
Abner Weed, Jr  
Raymond H Weill  
Leroy D Willey\*  
Darwin R Williams\*  
Roger C Wullen  
Nathan Zeitlin\*





# ERIC JACKSON

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

## MAIL AUCTION #61

**CLOSING DATE: June 19, 1991**

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	R20d F-VF corner crease & thin spot	25.00
2	R189 F-VF cut cancel, small sealed tear	70.00
3	R225 VF	40.00
4	R281 F	20.00
5	R458 F	8.00
6	R616 VF PHOTO	30.00
7	R682 F-VF	7.00
8	R683 VF punch cancel	18.00
9	R691 VF	7.00
10	R693 VF PHOTO	35.00
11	R700 VF	10.00
12	R701 F-VF PHOTO	75.00
13	R702 F-VF PHOTO	50.00
14	R709 VF	12.50
15	R710 F-VF PHOTO	85.00
16	R725 F-VF	7.00
17	RD59* F-VF straight edge at top	35.00
18	RD380 F cut cancel	22.50
19	RD282 F-VF PHOTO	160.00
20	RD282 F cut cancel PHOTO	90.00
21	RD283 VF cut cancel	30.00
22	RD286 VF cut cancel PHOTO	50.00
23	RD306 F-VF cut cancel, light stain PHOTO	40.00
24	RD311 VF cut cancel PHOTO	375.00
25	RD330 VF cut cancel	22.50
26	RD365* VF	20.00
27	RD366* F	15.00
28	RD334 VF cut cancel PHOTO	90.00
29	RE59 VF crease in tab PHOTO	125.00
30	RE81* F-VF	22.50
31	RE83* VF PHOTO	100.00
32	RE106* VF PHOTO	27.50
33	RE125* F-VF	5.50
34	RE126* VF light toning	17.50
35	RE127* VF	4.00
36	RE128* F-VF	5.50
37	RE134 VF	5.00
38	RE143 F-VF light creases PHOTO	35.00
39	RE144* F-VF	12.50
40	RE154* VF PHOTO	60.00
41	RE157* F	17.50
42	RE160* F-VF	17.50
43	RE163* VF corner crease PHOTO	110.00
44	RE173* F	3.25
45	RE174* F	5.00
46	RE181* VF	20.00
47	RE196* VF	4.25
48	RE197* F-VF PHOTO	100.00
49	RE198b* F-VF PHOTO	65.00
50	RE203* F-VF	15.00
51	RF10a F	25.00
52	RF14 VF PHOTO	70.00
53	RFV2 F-VF usual crease	37.50
54	RG1-10, 12* VF	40.00
55	RG14* F	15.00
56	RG16 VG	15.00
57	RG17 VG	14.00
58	RG18 F	14.00
59	RG19 VF	45.00
60	RG19 F-VF staple holes	17.50
61	RG20 VF PHOTO	70.00
62	RG20 F-VF staple holes	25.00
63	RG21 F thin spot	30.00
64	RG37-48* VF	184.00
65	RG74 F heavy cancel PHOTO	60.00
66	RG77 F-VF small thin PHOTO	70.00
67	RG127 F-VF small faults PHOTO	90.00
68	RG130 F	30.00
69	RG132 F-VF short perf PHOTO	150.00
70	RH3-4* F-VF	6.50
71	RJ1-11 F-VF	33.50
72	RJ4a F	6.50
73	RJA11* F	22.50

74	RJA14 F	9.00
75	RJA15* F-VF PHOTO	40.00
76	RJA17* F	35.00
77	RJA19* F	15.00
78	RJA35 F small faults	20.00
79	RJA36* F	5.00
80	RJA37 F	10.00
81	RJA38* F-VF	20.00
82	RJA40* counterfeit overprint F-VF	-----
83	RJA41* VF straight edge at top	30.00
84	RJA64b* VF crease	45.00
85	RJA77 F-VF	5.00
86	RK20 F	10.00
87	RM72 clear strike on 1800 promissory note, F-VF, crease affects stamp	55.00
88	RM128 sharp strike on 1799 estate inventory, F-VF small document flaws	110.00
89	RM232 sharp strike on 1800 estate inventory, F-VF small document flaws, crease affects stamp	110.00
90	RM240 sharp strike on 1799 promissory note, F crease affects stamps, repaired split	17.50
91	RM246 sharp strike on 1799 debt bond, VF usual pinhole in stamp	25.00
92	RM261a clear strike on 1801 promissory note, F creases affect stamp	15.00
93	RO5a VG PHOTO	80.00
94	RO177b F few short perfs	2.75
95	RS40d VF small sealed tear & thin, crease PHOTO	200.00
96	RS41a VF perf faults at bottom PHOTO	175.00
97	RS65e F creases	10.00
98	RS73d VG PHOTO	60.00
99	RS99c F scissor clipped perfs as usual PHOTO	200.00
100	RS114a F creases PHOTO	40.00
101	RS117d F-VF small faults	25.00
102	RS132d F-VF couple sealed tears	20.00
103	RS159b F sealed tear, creases, light soiling PHOTO	150.00
104	RS159d F sealed tears, creases, soiling PH	110.00
105	RS243b F small thin, light staining PHOTO	75.00
106	RS246a F reduced margins, usual faults PH	60.00
107	RS247b F-VF reduced margins, few tiny flaws PHOTO	1,000.00
108	RS276b VG thin	30.00
109	RU3a F small sealed tear	30.00

### BEER STAMPS - Priester Catalogue Numbers

110	4A F-VF creases & wrinkles, small tear	10.00
111	16B F-VF creases, small sealed tear	10.00
112	23C F-VF thin spot, internal tear	7.50
113	27D F-VF appearance, faulty	30.00
114	32 F	15.00
115	33 VF thin, internal tear	4.00
116	38F left sheet margin F-VF corner crease	15.00
117	39B VF creases	4.00
118	39D F-VF faulty	12.50
119	40D VF faulty	1.50
120	42B F-VF small internal tear	5.00
121	42C VF creases, small abrasion PHOTO	35.00
122	42D F-VF wrinkles, thin	7.50
123	42E F-VF crease, small thin	5.00
124	42F VF light crease	6.00
125	43E top sheet margin F-VF PHOTO	20.00
126	48A F crease PHOTO	40.00
127	51B F-VF small abrasion	12.50
128	52A F faulty, small repair at left, soiled	30.00
129	55A F-VF wrinkles, some bleaching in paper	15.00
130	55B VF light crease, some bleaching in paper	5.00
131	68 top sheet margin, F-VF	3.00
132	83D VF crease PHOTO	15.00
133	85A F-VF pinholes	10.00
134	87C F faulty	7.50

135	88D F creases, internal tear	30.00
136	94 VF	2.50
137	97 VF light crease, two tack holes PHOTO	25.00
138	98 VF small hole	5.00
139	127 left sheet margin with partial plate number, VF	8.00
140	127 bottom sheet margin, VF	1.50
141	190A F-VF faults	10.00
142	190B VF crease, tack hole	3.00
143	192A VF thin	3.00
144	192B VF tack holes, rust stains	8.50
145	194A VF	1.50
146	194B VF creases	7.50
147	195A VF internal tear	12.50
148	195B VF internal tears	12.50

### TAXPAIDS - Springer Catalogue Numbers

149	CIGARETTE TB23a F	12.00
150	CIGARS TC15, 16 & 18, full sheets of 20 each, multiple creases from folding, few stamps with faults	111.00
151	TC118A VF	25.00
152	TC121C VF	5.00
153	TC128B VF	8.00
154	TC147 VF repaired split	4.50
155	TC164Aa VF	9.50
156	TC722a VF	2.00
157	SMALL CIGAR TD17a VF, crease, pinholes	8.00
158	GENERAL BONDED WAREHOUSE STAMP Series of 1894 sheet of 4, VF folded between stamps	-----
159	WHOLESALE LIQUOR DEALERS STAMP Series of 1910 VF unused	-----

The following 25 lots are all Deats & Sterling remainders and have the punched hole familiar with these issues. Most have minor edge faults.

160	DISTILLED SPIRITS FOR EXPORTATION Series of 1878, sheet of four, VF	-----
161	DISTILLERY WAREHOUSE Series of 1875, sheet four, control # preceded by black Z, VF, top stamp with few tears	5.00
162	-Series of 1878, large format, sheet of four, VF	8.00
163	-Series of 1878, small format, sheet of four, VF	2.60
164	SPECIAL TAX STAMP One Worm, 1873 VF	10.00
165	-One Worm, 1874 VF	10.00
166	-One Worm, 1875 VF	9.00
167	-One Worm, 1876 VF	9.00
168	-One Worm, 1877 VF	9.00
169	-One Worm, 1878 VF	9.00
170	-One Worm, 1879 VF	12.00
171	-One Worm, 1880 VF	9.00
172	-One Worm, 1881 VF	9.00
173	-One Worm, 1882 VF	9.00
174	-One Worm, 1883 VF small corner tear	9.00
175	-One Worm, 1884 VF	12.00
176	-One Worm, 1885 VF	12.00
177	-Retail Dealer in Leaf Tobacco, 1874 VF	45.00
178	-Retail Dealer in Leaf Tobacco, 1875 VF	45.00
179	-Retail Dealer in Leaf Tobacco, 1876 VF	35.00
180	-Retail Dealer in Leaf Tobacco, 1877 VF	35.00
181	-Retail Dealer in Leaf Tobacco, 1878 VF	45.00
182	-Retail Dealer in Leaf Tobacco, 1881 VF	35.00
183	-various 13 diff, 8 diff titles, VF	26.85
184	-Retail Liquor Dealer, 1873, 74 & 75; Dealer in Manufactured Tobacco, 1873, 74 & 75; all in vertical panes of two, VF vertical crease	3.55
185	HYDROMETER LABEL Series of 1929 F PHOTO	-----
186	LOCK SEAL Priester #72A Series M, sheet re-construction of all 54 positions, F	54.00
187	-same as above lot but Series P, F	54.00
188	Detroit, MI 1¢ Bedding Tax Stamp, 25 position printing plate, VF	-----
189	-same as above lot but 2¢ value	-----
190	PUERTO RICO Excise Tax, Class A, 15¢ a 25¢, numerals with serifs, F mint	-----
191	-\$0.15-\$0.25, numerals sans serif, F mint	-----
192	-25¢ a 50¢, numerals with serifs, F unused	-----
193	-.25-.50, numerals with serifs, F mint	-----
194	-\$0.25-\$0.50, numerals sans serif, F mint	-----
195	-\$0.50-\$0.75, numerals sans serif, F mint	-----
196	-\$0.75-\$1.00, numeral sans serif, VG mint	-----
197	-Class B, \$1.00-\$2.00, numerals sans serif, VF mint	-----
198	-\$2.00-\$3.00, numerals sans serif, F mint	-----
199	-\$3.00-\$5.00, numerals sans serif, F-VF mint	-----
200	Documentary, 1936 1¢ with Special Tax overprint, VF mint	-----
201	-5¢ with Special Tax overprint, F-VF	-----
202	-10¢ VF	-----



## Member's Ads

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

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

**Wanted: Used** VF single of R338, 347 and 404. H. Ritter, 68

Headtherwood, Norristown, PA 19403-1944. •887•

**For Sale:** Scarce revenue plate blocks. US #S3, 50¢ Savings Stamp; fresh very fine N.H. LR #166742, net \$30. US RS13 Duck, \$1 red-brown, UL #158448, very fine N.H. plate block of six; few small gum skips in selvage, as issued, none on stamps, Net \$185. Phone (904) 448-6214. Doug Swisher, Box 52701, Jacksonville, FL 32201. •888•

**German Revenues:** Selling collection Federal and State. Catalog value over \$500.00. Over 900 stamps. 500 plus are mounted and cataloged. the rest, mostly duplication are loose. \$300. 00 + Postage. Phone (718) 457-2709, Roger Wullen, 4609 - 65 Place, New York City, NY 11377.

**Haiti Revenues** overprinted "specimen for sale. Two lots of 92 items (e.g., visa, cigarette, etc.) from ABN

Co., plus some Haiti oddments. For more details and photocopies, write: Dr. Gerald L Boarino, 834 Pierce, Port Townsend, WA 98368. •890• **Traiding cigarette**, cigar and tobacco taxpays. Also seeking cancels on "Class A20" cigarette stamps. Will buy or trade for your area. Andrew Cooper, 124 Dogwood Dr., Loveland, OH 45140. •891•

**For Sale:** US R39c VG \$7; R60a VF-XF \$2.50; R76c VG \$15; R77c VG \$20; R78c F-VF \$15; XF \$20. SASE please. McNeil, box 16584, Panama City, FL 32406. •892•

**Old Home Week** Seals and labels, etc. wanted. Terence Hines, Box 629, Chappaqua, NY 10514-0629. •893•

**Wanted: Van Dam's** price lists for Canadian revenues. Please contact Steven Zirinsky, P.O. Box 49, Ansonia Station, New York City, NY 10023. •894•

## The American Revenuer Advertising Rates

**Rates:** (Effective January 1, 1991)

Ad Size	One Time		Five Times		Ten Times	
	Net	Gross	Net	Gross	Net	Gross
Full Page	\$120.00	\$144.00	\$110.00	\$132.00	\$100.00	\$120.00
1/2 Page	62.50	75.00	57.00	68.50	52.00	62.50
1/4 Page	32.50	39.00	30.00	36.00	27.00	32.50
1/8 Page	17.50	21.00	16.00	19.00	14.50	17.50

Typesetting charges: \$20.00 per page, prorated according to ad size.

### Advertisement Sizes:

Full Page 42 x 57 picas  
Half Page 42 x 28 picas  
or 20 x 57 picas  
Fourth Page 20 x 28 picas  
Eighth Page 20 x 13.5 picas

### Terms:

- The above rates are exclusive of typesetting charges. Minor changes (dates, addresses, show names) and correction of errors will be done without charge. Advertisers may submit appropriate camera ready artwork (appropriate is considered of professional quality as determined by the editor) or compatible electronic submissions. Contact editor in advance for compatibility of micro computer formats.

- Advertisers will be billed within 7 days of when issue is sent to the printer. The Net rate applies if account is paid within 21 days (45 days for overseas advertisers) of billing date indicated on invoice or for ads paid for in advance.
- Minimum billing is for a total of one and one-fourth pages. Orders for less than one and one-fourth pages over the run of the ad must be paid for in advance.
- Charges for ads canceled before the end of the contract term will be recalculated at any higher appropriate rate.
- Ads of more than one page will be charged at the proportional full page rate; example: a one and 3/4 page ad will be charged 1.75 times the page rate.

- Advertisement sizes may be mixed in order to obtain long term rates.
- In the event of error, our liability is limited to reprinting the ad. Accuracy of copy cannot be guaranteed if not typewritten.
- All advertisements must contain the name(s) of the firm's principals and their status as ARA members may be noted, if their name is not part of the firm name.
- Ad copy and all payments shall be sent to the Editor. Payment shall be made in U.S. funds unless arranged previously with the Editor. All checks shall be made payable to "The American Revenue Association."



25c Blue & Black inverted center (Sc. R112a). P.F. certificate. Estimate \$3,000



\$500.00 Blue, 'Series 1940' in black two-line handstamp (Sc. R285a). P.F. certificate. Estimate \$1,500



\$2.50 Claret & Black inverted center (Sc. R146a). P.F. certificate. Estimate \$6,000

## United States and Confederate Stamps and Covers

including **The Governor  
Pierre S. du Pont IV Collection and  
Property from The Frank G. Back Stock**

**New York, June 12-13, 1991**

This sale offers a very fine collection of revenue issues including several of the rare inverted center varieties.

The catalogue is available in mid-May and is \$23 each by mail. A one-year subscription for the New York sales is \$65. To order a catalogue, contact Christie's Publications, 21-44 44th Avenue, Long Island City, NY 11101, 718/784-1480. For further information about the sale, contact Tor Bjork, Elizabeth Pope or Robert Scott.

502 Park Avenue, New York, NY 10022  
Tel: 212/546-1089 Fax: 212/980-8163

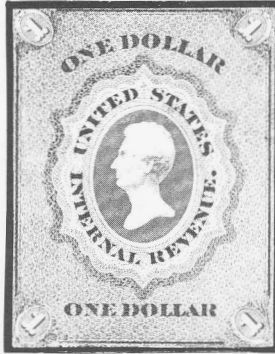
8 King Street, St. James's, London SW1Y 6QT  
Tel: (71) 839-9060 Fax: (71) 839-1611



**CHRISTIE'S  
ROBSON LOWE**



# THE MORTON DEAN JOYCE COLLECTION



## THE OPPORTUNITY OF A LIFETIME

Major portions of the Morton Dean Joyce Collection of United States Revenue Stamps will be sold at auction on June 4, 5 and 6 in Boston, Massachusetts, by the Daniel F. Kelleher Co., Inc.

This sale represents an unparalleled opportunity to acquire major rarities, many of which will not appear on the market again for many years.

I will be attending the auction and would be pleased to represent you in order to secure lots for your collection.

Interested parties should contact me without delay.

**ERIC JACKSON**

215-926-6200 FAX 215-926-0120

P.O. Box 728 Leesport, PA 19533

**AUCTION AGENT**

**APPRAISALS**

**REVENUES BOUGHT & SOLD**

