

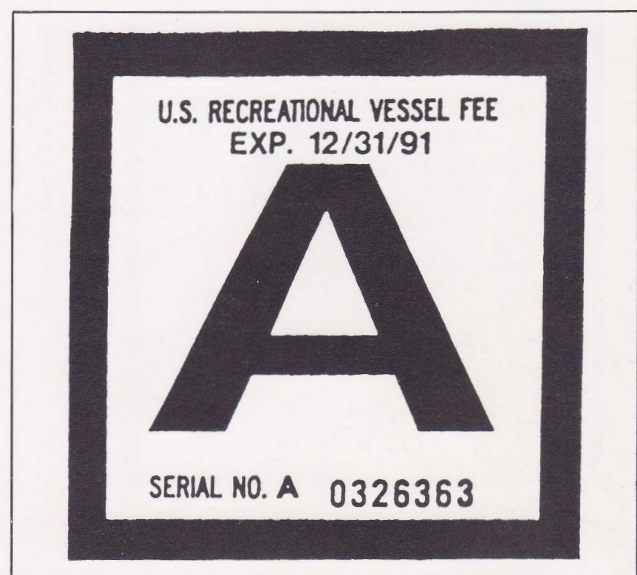


The American Revenuer

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Drawing upon a tradition going back to 1862, the U.S. Congress has again placed a tax on pleasure boats. More, inside, page 168.



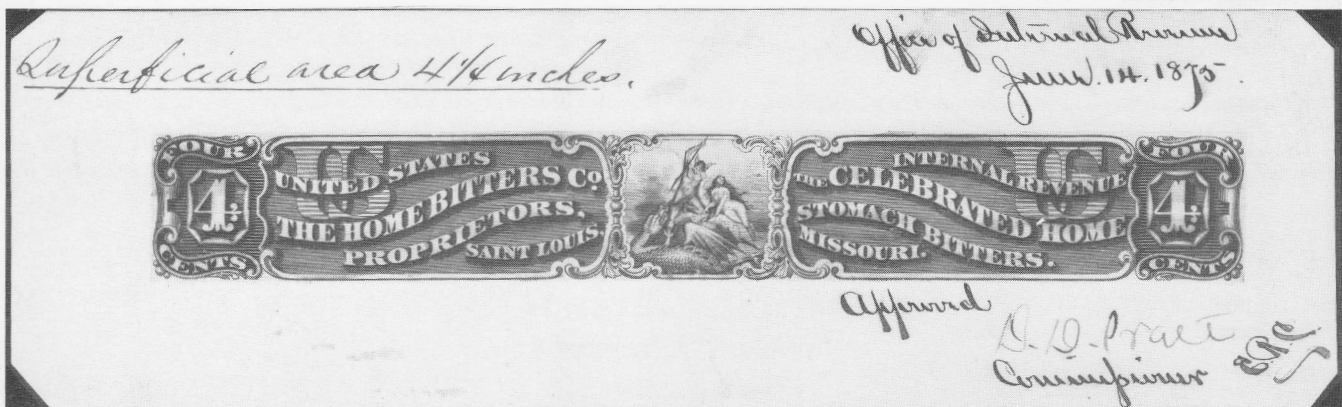
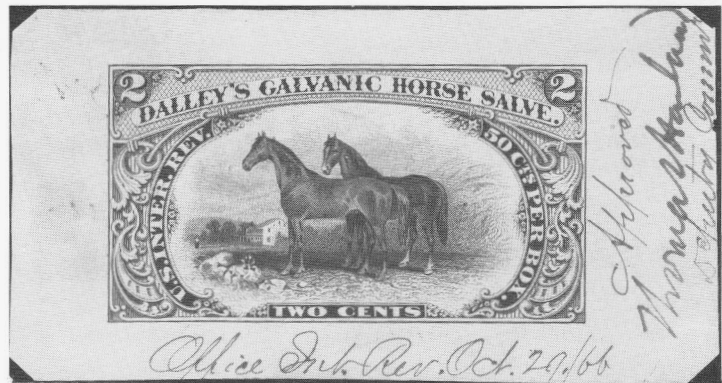
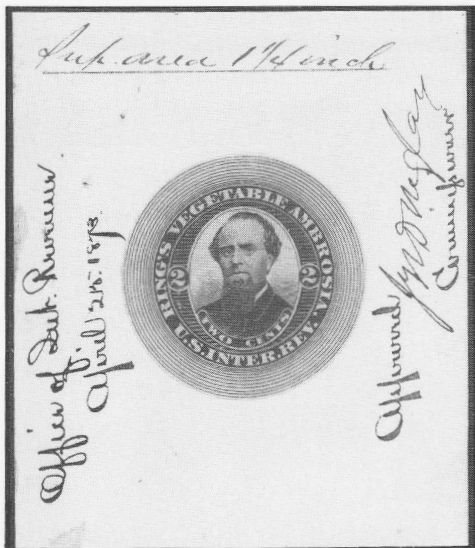
♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

SEPTEMBER 1991

Volume 45, Number 8
Whole Number 438

Private Die Proprietary Models, Essays and Proofs

We are pleased to announce our purchase of the major portion of the Morton Dean Joyce collection of these fascinating issues. Included are original models and die proofs with approval signatures of Internal Revenue officials, regular and trial color die proofs, and plate proofs. The collection originated in the archives of Butler and Carpenter, engraver and printer of many of the private die stamps. The collection was obtained from Joseph R. Carpenter by E. B. Sterling in 1890, who later sold it to Hiram Deats. Mr. Joyce acquired the collection from Deats in the 1940s. Most of these items have never before been available for purchase by collectors.



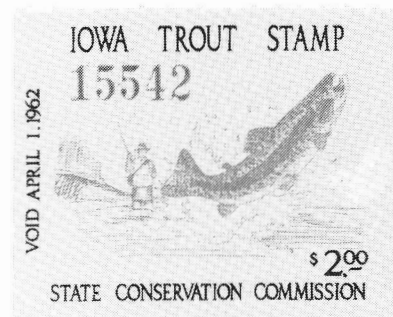
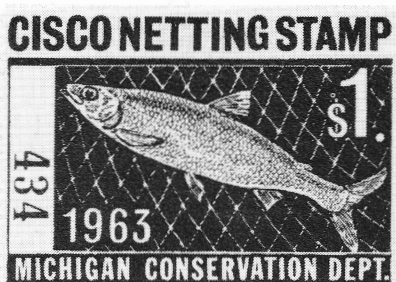
We are currently preparing this collection for sale. Collectors interested in the area are invited to contact either of us at the address or phone below:

Phil Bansner

P. O. Box 2529
West Lawn, PA 19609
215-678-5000
FAX 215-678-5400

Eric Jackson

P. O. Box 728
Leesport, PA 19533
215-926-6200
FAX 215-926-0120

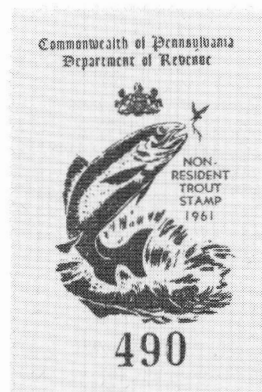
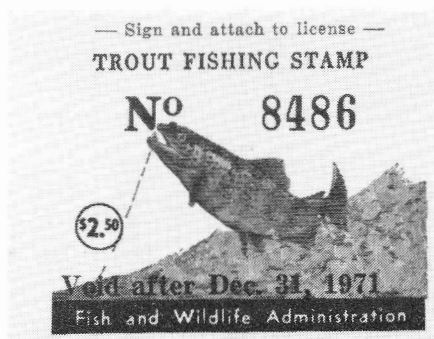
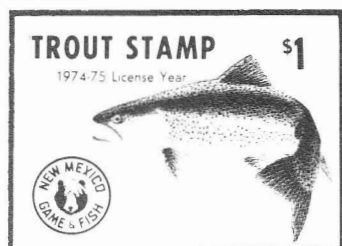


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Terms of Sale:

- 1) The highest bidder will receive the lot at a slight advance over the second high bidder. Tie bids go to the earliest bidder.
- 2) You may use any piece of paper. Please include your name, address, and signature.
- 3) Successful bidders will have lots sent if they are known to us. Others will be notified and payment must be received before lots will be sent.
- 4) There is no 10% buyer's commission for this sale.
- 5) Buyer agrees to pay \$2.50 for postage, insurance and handling. MN residents will be subject to 6.5% sales tax.
- 6) Bids may be mailed, phoned, or faxed. Payment can be made by check, money order, or VISA/MC.
- 7) Any lot that is not as described is returnable if returned within 5 days of receipt. Photographed lots are not returnable for reasons of centering, margins, perforations or any other illustrated factor.
- 8) The placing of a bid constitutes acceptance of all terms and conditions of sale.

Lot #	Description	Catalog Value
1	R1b, MC, F, Scratch plate, F (ENV. 40-50)	
2	R4a, MC, three large margins	300.00
3	R5a D.T., MC, VF, T5 D.T., nice (ENV. 60-70z) (PH)	55.00
4	R5b D.T., HC, VF, T5 D.T., scarce (ENV. 70-80) (PH)	60.00
5	* R6c D.T., F, perf. flaws, rare (PH)	150.00
6	R7c, MC, VF, huge margins, ink smear at L. (ENV. 30-40) (PH)	21.00
7	R12c, MC, VF, dry print, short transfer at R. (ENV. 75-100) (PH)	-----
8	R13b, MC, XF, deep color (ENV. 125-150) (PH)	100.00
9	R13c D.T., HC, F, T13a D.T., few tiny flaws	125.00
10	* R13e, VF, ultramarine, o.g., scarce (ENV. 175-200) (PH)	150.00
11	R15c, HC, F, huge pre-print paper fold, (ENV. 75-100) (PH)	-----
12	R15c D.T., MC, VF, "U.P.R.R.Co., T15 D.T., fresh, attractive (ENV. 70-80) (PH)	60.00
13	R15c, HC, F, pre-print paper fold, nice, (ENV. 75-100) (PH)	-----
14	R21c, MC, VF, good color, small flaws (PH)	375.00

Lot #	Description	Catalog Value
15	R22c, HC, F, major D.T. at R. unlisted (ENV. 75-100) (PH)	-----
16	R27c, V. pair imperf. between, F, couple of blind perfs, most unusual, unlisted (ENV. 100-125) (PH)	-----
17	R37a, MC, VF, fresh (PH)	300.00
18	R45c, H. pair, VG, L. stamp -D.T. T. fr. line (ENV. 75-100) (PH)	35.00+
19	R53a, Red HC, VG, good color	425.00
20	R58b, MC, F, scratch U.R., unlisted (ENV. 50-75)	50.00+
21	R62a, MC, XF, stitch wmkd, attractive scarce unlist.var. (ENV. 75-100)(PH)	30.00+
22	R63b, MC, F, imprint at B., crease (ENV. 50-75) (PH)	-----
23	R66b, MC, F, scarce (PH)	275.00
24	R69a, MC, VF, D.T. of T. Shields, scarce (ENV. 50-60)	50.00
25	R78c, Lt. HBC, XF, major overall D.T., choice, (ENV. 75-100) (PH)	-----
26	R85c, HC, F, pre-print paper fold at L.L., nice (ENV. 50-60)	-----
27	R87c, MC, F, D.T. at T., unlisted, scarce (ENV. 75-100) (PH)	-----
28	R90c, HC, VG, Dbl. L. frame line (PH)	135.00
29	R96A, MC, VG, pre-print paper fold	70.00
30	R100c, F, exceptionally dry print, most unusual, (ENV. 75-100) (PH)	80.00
31	R101c, MC, F, laid paper, unlisted (ENV. 75-100)	(65.00)
32	R116, HC, F, D.T. design of 70 cent, very sharp strike, scarce on R116 (PH)	125.00
33	R130, MC, VG, wrinkle	275.00
34	R131, MC, F, deep color, tiny flaws	325.00
35	R181, Lt. HC, XF, deep color, gem, scarce this nice (ENV. 325-350) (PH)	300.00
36	R194, HC, CC, VF, Lt. crease, deep color (PH)	225.00
37	RB8b, Blue HC, F-VG, sharp color tiny thin spot, fresh (PH)	900.00
38	RB19b, VF, huge margins, deep color, faults (PH)	175.00
39	RC3, HC, VF, huge double impress., small stain, (ENV. 50-75) (PH)	-----
40	RC4a, Blk. of 4, HC, F, Dbl. Ovpt., nice, (ENV. 50-75) (PH)	-----
41	RD259, HC, CC, XF (PH)	350.00
42	RD310, HC, CC, XF, nice (PH)	400.00
43	* RE9, O.G., VF, double impress., unlisted, rare (ENV. 75-100) (PH)	-----
44	RE19, PC, VF, "MDC 3 5-19-33", nice, (ENV. 35-40) (PH)	30.00
45	* RE47, VF, fresh	35.00
46	RE59, HC, XF, scratched plate var., w/o tab, scarce (ENV. 125-150)	-----
47	RE83, XF, small thin	75.00
48	* RE106, XF, nice	27.50
49	RE155, HC, F, good color	25.00
50	RE163, VF, tiny flaws	55.00
51	* RE164, VF, toned (PH)	250.00
52	RE166, HC, VF, faults (PH)	150.00
53	RE167, F, stained and faults	125.00
54	* RE184, F, fresh	30.00
55	* RE198b, F, fresh	65.00
56	RE202, P.I., F, stain on front	100.00
57	RF5, VF, Red "J.A. Foster" prov., tiny flaws, scarce (PH)	600.00
58	RG128, HC, CC, XF, sharp color, quite rare (ENV. 300-350) (PH)	275.00
59	RL7, VF, sm. tear, tiny stains	60.00
60	RL8, VF, tiny crease	80.00
61	RO12a, VF, sharp color choice (ENV. 75-100) (PH)	40.00
62	RO22u, F, ultramarine, thin, nibbed perf., scarce (PH)	90.00

Lot #	Description	Catalog Value
63	RO77a, VF, tiny thin, nice (ENV. 70-80) (PH)	45.00
64	* RO176D, Blk. of 4, VG, sharp color, scarce (ENV. 75-100)	-----
65	RS37b, XF, good color, slight wrinkle, (ENV. 50-60)	35.00
66	RS221P3, India Proof, nice (ENV. 75-100) (PH)	-----
67	Hembold's, Turner Essay in blue on card (ENV. 75-100) (PH)	-----
68	RT14C, XF, pink, very sharp color, fresh and quite scarce, only 15 reported (ENV. 850-900) (PH)	750.00
69	* RT18d, Blk. of 4, F, full O.G., fresh (ENV. 75-100)	-----
70	RU14d(var.), i imperf, VF, large margins, unusual (ENV. 50-75) (PH)	-----
71	5T2, VG, faults, scarce	145.00
72	* 5T4a, VF, faults (PH)	125.00
73	* 5T7, S.E., VF, good color flaws (PH)	100.00
74	* 12T1, VF, U.L. corner mar. copy, nice	45.00
75	* 13T1, XF, O.G.	25.00
76	* 13T1-5, comp. set, VF, all O.G. except 13T1 (ENV. 30-40)	-----
77	* 15T16, VF, crease (PH)	90.00
78	* 15T29, VF, O.G.	25.00
79	* 15T31, VF, O.G. (ENV. 30-35)	22.50
80	* 15T40, XF, O.G.	30.00
81	* 15T46b, XF, O.G. nice (ENV. 45-50)	40.00
82	* 15T02, XF, N.G.	30.00
83	* 15T010, VF, O.G.	30.00
84	* WS4, F-VF, N.G., tiny thin (PH)	250.00
85	* WX3a, Fine (ENV. 30-40)	-----
86	* WX13, Blk. of 4, VF, TY. III (ENV. 40-50)	-----
87	16, XF, good color tiny flaws	135.00
88	* OX1, XF, fresh, large margins (ENV. 40-50)	-----
89	OX1d, VF, imperf., scarce (ENV. 75-100) (PH)	-----
90	* OX38, XF, O.G., fresh (ENV. 40-50) (PH)	-----
91	* LO6, VG, scarce perforated (PH)	175.00
92	* LO6, F, perfed all around, scarce (ENV. 100-125) (PH)	175.00
93	* 59C, V. strip of 4, XF, fresh & scarce (ENV. 75-100) (PH)	-----
94	Hydrometer, series 1885, Joseph Miller, F, (ENV. 50-60) (PH)	-----
95	Hydrometer, series 1889, J.W. Mason, small scuff, F, (ENV. 30-40)	-----
96	* PN1-18, comp. set, VF, O.G.	35.00
97	Buffalo Savings Fund Proofs, 5 diff. proofs, scarce (ENV. 75-100)(PHex.#1) -----	

Abbreviations

HC : Hand Cancel	CC : Cut Cancel
MC : Manuscript Cancel	PI : Perfed Initial
HBC : Herring Bone	PH : Pin Hole
O.G. : Original Gum	NG : No Gum
II : Horizontal	V : Vertical
NII : Never Hinged	LII : Lightly Hinged
IIR : Hinged Remnant	S.E. : Straight Edge
B : Bottom	T : Top
(PII) : Photo Shown	(ENV.) : Estimated Net Value

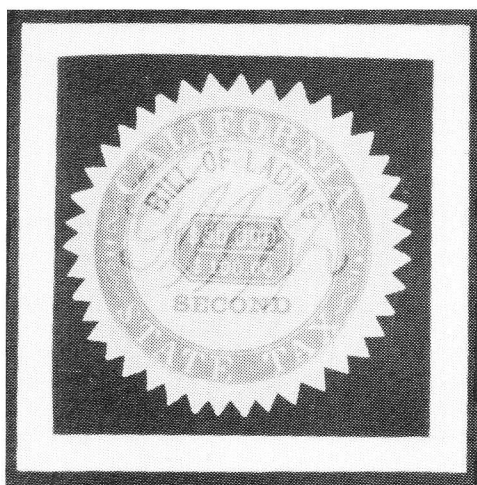
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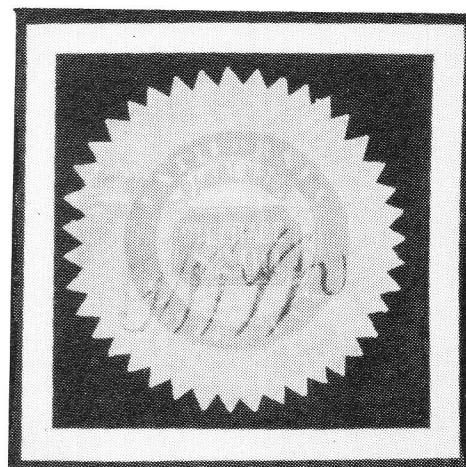
Highlights from the ELBERT HUBBARD COLLECTION



HUB #176 var Ty IV



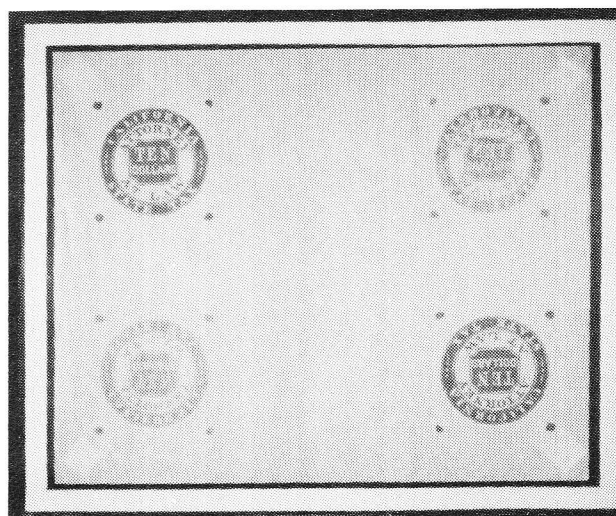
HUB #09 (Second)



HUB #177 var
40 Pt Star Ty II



HUB #207



HUB #176 Proof

ELBERT HUBBARD 1857-69 CALIFORNIA STATE REVENUE COLLECTION TO BE AUCTIONED BY SUPERIOR GALLERIES - NOVEMBER, 1991

The storied Elbert Hubbard California State Revenue Collection, rumored to exist, but virtually unknown to collectors and dealers, will be included in the November 19-22 "Beverly Hills" sale to be held in the Superior Auction Galleries in Beverly Hills.

This magnificent collection, the nucleus of which was formerly owned by Lord, Ward and Combs before being acquired by pioneer revenue dealer Hubbard several decades ago, contains virtually all known listed stamps as well as numerous "unrecorded" items. Areas covered in the collection include Bill of Lading, Exchange Insurance, Marine Insurance, Attorney at Law and Passenger issues in both circular Documentary (including round and square as well as hexagonal and star-cut varieties) and rectangular Revenue (including both round and square varieties) formats. In addition, there are proofs as well as essay issues.

Part I of this collection includes over 375 lots and will be included in the "Beverly Hills" sale. The lots, many of which have never been offered to collectors, represent one of the largest and most complete offerings of these issues ever made. This section will be presented as "Mail Bid Only", so as to offset any disadvantage to those collectors and dealers unable to attend the sale in person.

Further information as well as photocopies of individual lots will be furnished upon request. Catalogs for the sale will be mailed about October 15th to all persons on our mailing list.

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The American Revenuer

The Journal of International Fiscal Philately

Volume 45, Number 8

September 1991

Whole Number 438

Words on Current Literature

by R. F. Riley, ARA

The article on Swedish charta sigillata by Stig Kjellander started in the June 1991 issue of *Luren* noted in the June issue of *The American Revenuer* has been continued in *Luren* 1991, 23:No. 8 and 9.

Started in volume 4, number 1, of the *Revenue Journal of Great Britain*, "Signettes" of Lombardy-Venetia by Erwin Lindenfeld is continued in volume 2, number 1 as is "Postal Aspects of the Revenue Stamps of Palestine" by Arthur Hochheiser. Another major piece in the newest issue is "Russian District Court Issue from the State Printing Works" by Jack Moyes. Shorter articles include "Rhodesia/Zimbabwe School Fees" by Andrew Hall, "British Commonwealth—Update to Barefoot & Hall (4th Ed.," by Donald Duston, "Chile" by Leland Crane and "India States Revenues" by Peter Collins.

Your venerable *The American Revenuer* continues to be joined by other revenue publications. Aside from

Gene Kelly's *Revenue Philatelist* and Erler's *Arbeitsgemeinschaft Fiskalmarken*, which have been around for a while, *The International Revenuer*, a quarterly, has made its debut under the editorship of Paulo Barata as the organ of an International Revenue Exchange Center. A \$5 bill to Barata at Rua Ricardo Jorge, 9/2/E, 1700 Lisboa, Portugal, will get you started. The first issue I have seen (volume 1, number 2, 1991?) has an interesting article—"Cancellations on the Prostitute Sanitary Inspection Fee Stamps of Rosario de Santa Fe" by Paulo Barata. This alone gave me my five bucks worth. Clive Akerman reports in the *Revenue Journal of Great Britain* the appearance of *Fiscali* from Italy but a request for information has gone unanswered. Finally, we note that Leland Crane is issuing a now and then letter on *Chilean Revenues and Cinderellas* to friends and that Michael Aldrich has started a quarterly house organ, *Reve-News* containing revenue tidbits and offerings.

Collectors' and Exhibitors' Forum

An invitation to junior exhibitors has issued by WESTPEX, which will be hosting the 1992 ARA Convention, to compete at their show May 1-3, 1992, at the Cathedral Hill Hotel, Geary and Van Ness Avenues, San Francisco, California. It has been pointed out that the junior fees are \$1.00 per frame with a minimum of one and a maximum of five frames.

Winners in this section will be eligible for the "American Youth Stamp Exhibiting Championships" which are held each year in conjunction with the American Association of Philatelic Exhibitors (AAPE) Annual Convention. Use the prospectus found on the mailing wrapper for this issue.

The taxpaid albums mentioned previously in

THE AMERICAN REVENUER

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or 515-756-3680. FAX 515-756-3352.

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257 Tower II
Laguna Hills, CA 92653

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

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

this column will have to have a selling price of \$75 according to their designer Paul Fresco. This is due to much higher than expected printing costs. A sample page in reduced size is illustrated here.

Mounting large items such as documents, taxpaid strips and special tax stamps are often a major problem for revenue stamp exhibitors. AAPE recently held their annual convention at Omaha where your editor was in attendance. At AAPE's exhibiting seminar advice was solicited on how best to handle these oversized pieces from the highly experienced exhibitors in attendance. Among the suggestions were to first contact the exhibit chair or committee where you wish to exhibit; most will allow oversized pages to accommodate large items. It is suggested that your oversized pages be in multiples of standard page sizes, i.e.: the size of two, three or four 8.5 x 11 inch pages. Care must be taken to insure that these multiple size pages will fit into the frames but since most U.S. shows now use the 16 page aluminum frames there should not have to be much switching between shows.

It was further suggested that any oversized pages be shipped separately from the regular size pages or better, hand deliver the exhibit to the show. When hand delivering the pages are easily carried in an artist's portfolio which are widely available in a variety of sizes. A further advantage of hand delivering is that in most instances the owner can assist in mounting the exhibit or at least talk with those who will be doing

1901 ISSUE— Tax rate \$1.00 per barrel. Dark blue paper, watermarked USA. Portraits unchanged from previous issue. Centers engraved in black; frames typographed in colors. Cancellations required to be by perforation effective August 31, 1901.



the mounting and be able to give instructions.

Additional comments and reports of experience will be reported here. Readers' inputs are desired.

Foreign Sales Notes

Packets: A new world packet is now available, providing a new choice of three:

World	1250 different	\$ 45
	800 different	28
	660 different	\$22

and again in stock:

Great Britain and Colonies	500 different	\$ 165
----------------------------	---------------	--------

Catalogs: Overstocked specials: One each Barefoot Great Britain and Commonwealth 4th Edition—\$35 (regular \$45.50). Discount does not apply but the 10% does apply to those other catalog purchases that bring the total to >\$50 (i.e., the amount over \$35).

The 1991 edition of Erler's Germany Volume III is now available. The price remains at \$20.

French Colonies II (Sub-Sahara Africa Colonies) is again available at \$25.

Also, found in stock, Barefoot, Baltic (only three copies)—\$7.

Forbin world revenue catalog reprint of the 1915 (last) edition. Hard cover with Smythe binding in the original format—\$30. Please pay with a separate check to Duane Zinkel. Catalog discount does not apply. This reprint was privately financed with all profits above actual costs going to charity.

An up-to-date list of catalogs and packets will be sent for a stamped, addressed envelope.

ARA Foreign Sales

Duane F. Zinkel
2323 Hollister Ave.
Madison, WI 53705

Bulgaria

The Documentary Stamps After 1948

by P. Geneschki and Martin Erler, ARA

This listing is an addenda to Hilchey catalog of 1968 compiled from information received from Sofia. This addenda extends the Hilchey catalog numbers.



1948

Shield of arms of republic.

Vertical, horizontal laid or ordinary paper. Perf. 8 to 11.5.

Additional values:

205	50	L	green
206	100	L	blue & light blue
207	500	L	green & orange
208	1000	L	red brown
209	5000	L	red brown



1952

Shield of arms of state.

Vertical or horizontal laid paper, medium to strong. Unwatermarked. Perf. 10.75, 10.75 x 11.5; 11.5 x 10.75; 11.5.

Issued according to monetary reform: 25 old Lewa to 1 new Lew. Valid from May 16, 1952, to February 1, 1962.

210	20	St.	orange brown
		a.	brown red
		b.	claret
211	60	St.	dark blue green

212	80	St.	light blue
		a.	blue green
212A	80	St.	violet
213	1,20	L	red
		a.	lilac red
		b.	dark lilac red
214	4	L	blue
		a.	gray blue
215	8	L	dark lilac
		a.	blackish lilac
216	10	L	green
217	20	L	brown red



1954

Overprint on 1952 issue

Medium strong paper, Unwatermarked, not laid. Perf. 10.75 or 11.5

Valid until February 1, 1962.

218	60	St.	on 80 St.
			light blue (black overprint)



1962

Monetary reform: 10 old Lewa = 1 new Lew. Valid from January 1, 1962.

Issue of 1952 overprinted with new value. Year date 1962.

R=red overprint; S=black overprint.

219	6	St./60 St.	dark blue green	R
220	8	St./80 St.	blue green	R



221	12	St./1,20 L	red	S
			a. lilac red	S
			b. dark lilac red	S
222	40	St./4 L	blue	R
223	80	St./8 L	dark lilac	S
224	1	L/10 L	green	S
			a. dark green	S
225	2	L/20 L	brown red	S



1962

Shield of arms of state. Year date 1962.

Strong normal paper. Perforations—line perf.: 10 x 10.5; 10.25; 10.75 x 10.5; 10.5; 10.75; 11; 11.5; 11.5 x 10.75; 11.5 x 11; 12.5; —comb perf.: 12.75 x 13.25.

226	1	St.	green	
227	2	St.	orange	
228	6	St.	dark blue	
229	10	St.	dark blue	
230	40	St.	violet	
231	80	St.	yellow brown	
232	1	L	brown red	
233	2	L	blue	
234	5	L	olive green	

1970

Shield of arms of state. On wreath "681-1944" instead of 9.IX.1944.

Strong, normal paper. Perforations—Line: 10.5; 10.5



x 12.5; 12.5; —comb: 12.75 x 13.25; 13.75 x 13.25; 13.75.

235	1	St.		
236	2	St.	orange	
237	6	St.	blue	
238	10	St.	lilac red	
239	20	St.	light green	
240	40	St.	gray violet	
241	60	St.	lilac	
242	80	St.	yellow brown	
243	1	L	brown red	
244	2	L	blue	
245	5	L	olive green	



1989

New design.

Strong paper. Multicolored. Comb perf. 13.75.

246	1	St.		
247	2	St.		
248	10	St.	dark olive & blue	
249	20	St.		
250	40	St.	red brown & blue	
251	60	St.		
252	80	St.		
253	1	L	yellow brown & blue	
254	2	L	red, blue & red brown	
255	5	L	olive, yellow, red & blue	

Note: the undescribed values have been announced but have not yet been issued.

Pleasure Boat Taxes

by William A. Smiley, ARA

© 1991 William A. Smiley

Recently owners of pleasure boats in many parts of the United States received the news that they were subject to a new "Recreational Vessel Fee" (RVF) starting July 31, 1991.

These new fees are in varying amounts depending on the length of the vessel affected. Payment of the fee is evidenced by the issuance of a pair of decals to be affixed to the watercraft.

Often, new taxes (or fees, as they have been styled in recent years) are not new at all but are revived taxes from years before. The new RVF is only the latest in a series of taxes on recreational boaters. The history of these taxes can be traced to the Civil War.

On August 1, 1862, owners of yachts and other pleasure boats were taxed on their ownership of the watercraft under the act of July 1, 1862¹. The following year, the law was amended to provide that the tax be paid annually². These taxes were on yachts, pleasure or racing boats, by sail or steam, as measured by custom-house measurement as follows:

10 tons or less	\$5.00
exceeding 10 but less than 20 tons	\$10.00
exceeding 20 but less than 40 tons	\$25.00
exceeding 40 but less than 80 tons	\$50.00
exceeding 80 but less than 110 tons	\$75.00
exceeding 110 tons	\$100.00

These taxes were self-assessed on the individual

(24.)

UNITED STATES INTERNAL REVENUE.

ANNUAL TAXES, 1866.

By the eleventh section of the act of June 30, 1864, it is made the duty of any person made liable to annual tax, on or before the first Monday of May in each year, to make a list or return to the assistant assessor of the district where located, of the articles charged with special duty or tax, including income and articles in Schedule A.

Every person failing to make such return by the day specified will be liable to be assessed by the assistant assessor according to the best information which he can obtain; and in such case the assistant assessor will add twenty-five per cent. to the amount of the tax.

In case any person shall deliver to an assessor any false or fraudulent list or statement, with intent to defeat or evade the valuation or enumeration required by law, the assistant assessor will add one hundred per cent. to such duty; and in such case the list will be made out by the assessor or assistant assessor, and from the valuation and enumeration so made there can be no appeal.

The assessment list, when completed, will be returned to the collector, who will advertise in some public newspaper published in each county within the district, "If any there be, and by written or printed notices to be posted up in at least four public places within each assessment district, that the said duties have become due and payable, and state the time and place within said county at which he will attend to receive the same;" and to any sum unpaid after the thirtieth day of June, and for ten days after demand, there will be an addition of ten per cent. as a penalty for such neglect.

Guardians and trustees, whether such trustees are so by virtue of their office as executor, administrator, or other fiduciary capacity, are required to make returns of the income belonging to minors, or other persons for whom they act as guardians or trustees, and the income tax will be assessed upon the amount returned, after deducting such sums as are exempted by law; provided that the exemption of six hundred dollars shall not be allowed on account of any minor or other beneficiary of a trust except upon the statement of the guardian or trustee made under oath that the minor or beneficiary has no other income from which the said amount of six hundred dollars may be exempted and deducted.

When coupons of United States bonds, or gold received for them, are sold within the year, the amount of legal tender currency received therefor should be returned as income under paragraph 9.

When any person has gold, or coupons payable in gold, on hand at the close of the year, its value should be returned at the value of gold at the close of the year.

This value in New York was 145.

Articles embraced in Schedule A must be returned in the list printed on this sheet.

The following table may be used for converting Avoirdupois into Troy ounces:

10 ounces Avoirdupois equal 9 ounces Troy.	60 ounces Avoirdupois equal 55 ounces Troy.	100 ounces Avoirdupois equal 91 ounces Troy.
20 " " " 19 " "	70 " " " 64 " "	200 " " " 182 " "
40 " " " 37 " "	80 " " " 73 " "	500 " " " 456 " "
50 " " " 46 " "	90 " " " 82 " "	1000 " " " 912 " "

Where any articles named in Schedule A are owned, possessed, or kept by a partnership, firm, association, or corporation, they must be returned to the assistant assessor of the district in which such partnership, firm, association, or corporation has its office or principal place of business.

When such articles are held by an individual, the return will be made in the district in which he or she resides.

Assessors should ask the following questions:

- Had your wife any income last year?
- Did any minor child of yours receive any salary last year?
- Have you included in this return the income of your wife, and salary received by minor children?
- Have you any stocks, and what are they?
- Have you bought or sold stocks or other property?
- Have you any United States securities?
- Have you kept any book account?
- Is your income estimated, or taken from your book?
- Have not the expenses, &c., claimed as deductions, already been taken out of the amount reported as profits?

Figure 1 (right and facing page).
The first and third pages of the 1866 federal income tax return showing the federal tax on yachts and pleasure boats..

income tax return. Figure 1 reproduces the first and third pages of the 1866 federal income tax return which shows these taxes as well as other annual assessment taxes for personal property. The receipts for these taxes were often the normal pre-printed receipts used for many other Internal Revenue taxes as shown in Figure 2. These taxes were repealed after the end of the Civil War.

Faced with the need to raise revenue to fund the U.S. efforts in World War I, Congress again turned to taxing pleasure boats and yachts when it passed the War Revenue Act of 1917³. Under that tax law the use

yachts, pleasure boats, power boats, motor boats with fixed engines and sailing boats of over 5 ton were subject to an excise tax based on their length as follows:

length not over 50 feet	50¢ for each foot
length over 50 feet and not over 100 feet	\$1 for each foot
length over 100 feet	\$2 for each foot

Motor boats of not over five net tons with fixed engines were taxed at the rate of \$5. Exempted from the tax were vessels exclusively for trade, national defense or not built according to plans and specifications approved by the United States Navy. The regulations noted that if the boat was used to carry passengers, the determination as to whether the craft was taxable was dependent on the purpose of the trip, not on whether the owner was seeking a profit. The regulations stated that if the operation was in general commerce such as from New York to Boston, the watercraft was exempt. If the watercraft transported passengers from New York to Coney Island, or to certain fishing grounds, it was taxable⁴. The act did not provide for the use of stamps to evidence payment, and the Treasury Regulations provided that receipts be issued for the taxes⁴. It was required that the receipt be carried on the vessel.

The Revenue Act of 1918⁵ repealed and recreated the 1917 law so as to impose a special excise tax on the use of yachts, pleasure boats, power boats, and sailing boats of over 5 tons, and to motor boats of not over five tons with fixed engines, not exclusively used for trade, fishing, or national defense, or not built according to plans and specifications approved by the Navy Department. Effective April 26, 1919, the annual tax rates were as follows for watercraft over 5 tons:

Amount of income tax to be paid

12. From the payment of debts in a former year considered lost, and which have not paid a previous income tax			
13. From salary other than as an officer or employee of the United States			
14. From salary or pay as an officer or employee of the United States			
15. From profits on sales of gold or stocks, whenever purchased			
16. From all sources not above enumerated			
Gross income			
DEDUCTIONS			
1st. Losses on sales of real estate purchased within the year for which income is estimated			
2d. Interest paid out or falling due within the year			
3d. Salaries of officers or payments to persons in the civil, military, naval, or other service of the United States, above the rate of \$500 per annum			
4th. National, State, and local taxes paid within the year			
5th. Amount actually paid for rent of homestead			
Total supplementary deductions			
Net income			
Exempt by law	\$600	00	TAX
Amount in excess of \$600, and not exceeding \$5,000, subject to 5 per cent.			
" " 5,000, subject to 10 per cent.			
Total tax			
Deduct amount of tax withheld by institutions enumerated in paragraphs 6 and 7			
Amount tax due			

CARRIAGES, GOLD WATCHES, PIANOFORTES, ORGANS, MELODEONS, YACHTS, BILLIARD TABLES, GOLD AND SILVER PLATE.

SCHEDULE A—SECTION 100—ACT JUNE 30, 1864.

No.	TAXABLE ARTICLES.	RATE.	AMOUNT OF TAX.
	Carriage, gig, chaise, phaeton, wagon, buggy, wagon, carryall, rockaway, or other like carriage, and any coach, hackney coach, omnibus, or four-wheeled carriage, the body of which rests upon springs of any description, which is kept for use, for hire, or for passengers, and which is not used exclusively in husbandry or in the transportation of merchandise, valued at fifty dollars and not exceeding one hundred dollars, including harness used therewith	\$1 00	
	Carriages of like description valued at above one hundred dollars and not above two hundred dollars	2 00	
	Carriages of like description valued at two hundred dollars and not above three hundred dollars	3 00	
	Carriages of like description valued at above three hundred dollars and not above five hundred dollars	6 00	
	Carriages of like description valued at above five hundred dollars	10 00	
	Gold watches, composed wholly or in part of gold or gilt, kept for use, valued at one hundred dollars or less	1 00	
	Gold watches, composed wholly or in part of gold or gilt, kept for use, valued at above one hundred dollars	2 00	
	Pianofortes, organs, melodeons, or other parlor musical instruments kept for use, not including those placed in churches or public edifices, valued at not less than one hundred dollars and not above two hundred dollars	2 00	
	Valued at above two hundred dollars and not above four hundred dollars	4 00	
	Valued at above four hundred dollars	6 00	
	Yachts, pleasure or racing boats, by sail or steam, measuring, by custom-house measurement, ten tons or less	5 00	
	Exceeding ten and not exceeding twenty tons	10 00	
	Exceeding twenty and not exceeding forty tons	25 00	
	Exceeding forty and not exceeding eighty tons	50 00	
	Exceeding eighty tons and not exceeding one hundred and ten tons	75 00	
	Exceeding one hundred and ten tons	100 00	
	Billiard tables kept for use, and not licensed	10 00	
	Or, plate of gold, kept for use, per ounce troy	20	

length not over 50 feet \$1 per foot
length over 50 feet and not
over 100 feet \$2 foot
length over 100 feet \$4 per foot

An example of the special tax stamp used to collect this tax is shown in Figure 3. These stamps were improvised so that the tax would reflect the actual length of the boat.

Motor boats not over 5 net tons with fixed engines were taxed at the rate of \$10 per year. Figure 4 shows an example of the special tax stamp issued to the owner of a motorboat. The Treasury regulations under the 1918 act⁶ stated that motorboats under 5 tons were to be taxed at the rate of \$10 per boat regardless of the length. The regulations also provided that motor boats equipped with "Evinrude" or any other types of outboard motors which could be attached and detached were exempt from the tax. Unlike most special taxes, a change of ownership of the boat did not result in the need for the new owner to pay a new tax since the tax stamp was transferable with the boat.

The regulations also provided that a card certificate would be issued by Internal Revenue to the owners of boats showing the name or other description of the boat. If the boat was exempt from tax, an exemption card was issued. The use of exemption cards was discontinued in 1923⁷.

The Revenue Act of 1921⁸ repealed the taxes on motor boats of 5 tons or less and altered the taxes vessels over five net tons to apply only if they were over 32 feet in length. The effective date of these amendments was July 1, 1922.

The remaining taxes were repealed by the Revenue Act of 1926⁹ effective June 30, 1926. In their place, however, a new special excise tax was imposed on the use of foreign-built yachts, pleasure boats, power boats, sailing boats, and motor boats with fixed engines over five net tons and over 32 feet in length at the following rates:

length over 32 feet and
not over 50 feet \$2 for each foot
length over 50 feet and
not over 100 feet \$4 for each foot
length over 100 feet \$8 for each foot

These rates were twice the amounts that were previously in force.

The law exempted vessels used exclusively for trade, fishing, or national defense from the tax. The Treasury Regulations relative to foreign built yachts exempted any boat which was owned on January 1, 1926, by a citizen of the United States or by a domestic partnership or corporation and any boat owned by nonresident aliens which were operated only occasionally in American waters¹⁰. The tax was in effect from July 1, 1926, to June 30, 1928, when it was repealed by the Revenue Act of 1928¹¹.

The Revenue Act of 1932¹² reimposed the tax on both U.S. and foreign built boats for two fiscal years starting July 1, 1932, and ending June 30, 1934.

The 1932 tax was imposed on the use of yachts, pleasure boats, power boats, sailing boats, and motor boats with fixed or outboard engines, not used

(19.)

Collector's Office,

3 District, State of California

Div. No. 1

Mr. J. J. [unclear] } To The United States, D.C.
 [unclear] } (FOR INTERNAL REVENUE.)

Tax on Income for the year 1865, viz:		AMOUNT TAX.	
Income exceeding \$600 and not exceeding \$5,000:	Amount, \$ 37, at 5 per cent.		1 83
Income exceeding \$5,000:	" " " " " " " " " " " "		
	Total . . .		
	Less Tax withheld . . .		

Tax on the following articles, for the year ending May 7, 1867:		RATE.	
Billiard Tables, kept for private use			
Carriages			1 00
Pianofortes, &c.			2 00
Plate, &c.			
Gold Watches			
Yachts			

Amount of Tax . . . \$ 4 83

Penalty

Total \$

Received Payment, \$1000

[Signature] Collector.

Figure 2. General Civil War era tax receipt with a line for the tax on yachts.

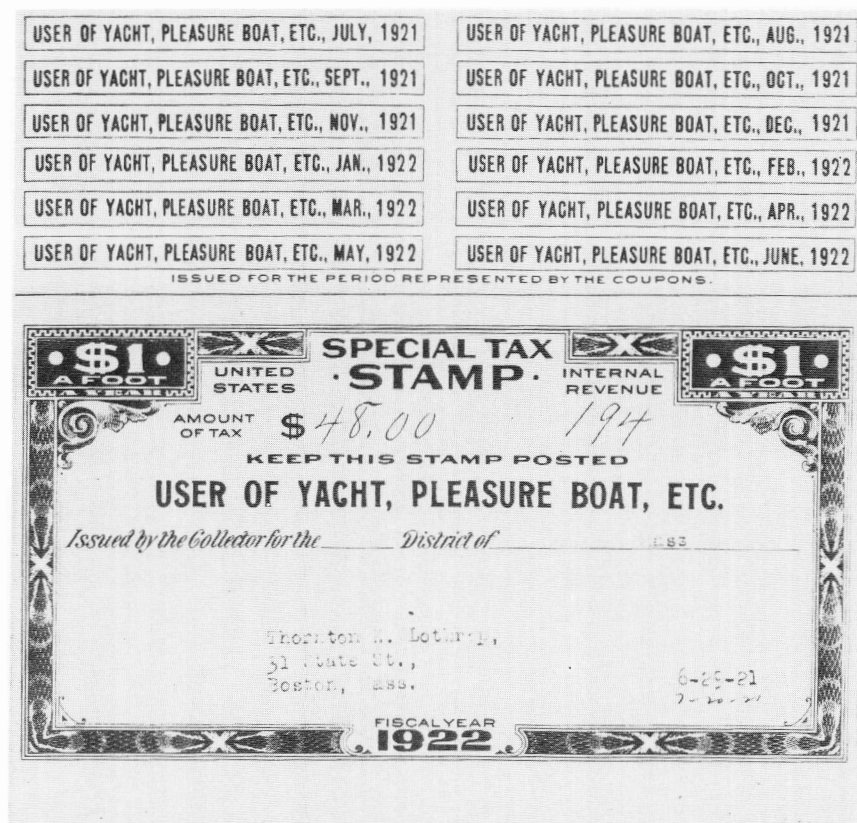
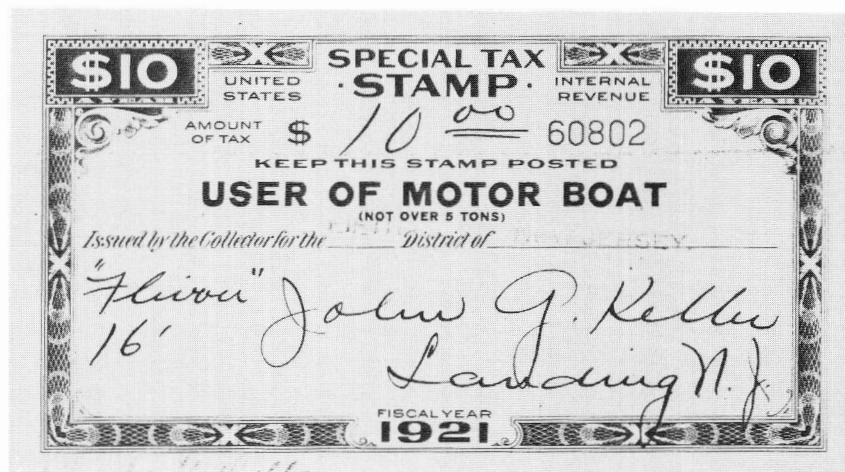


Figure 3. Special tax stamp issued under Revenue Act of 1918 for 48 foot boat taxed at the rate of \$1 per foot.

Figure 4. Special tax stamp issued under Revenue Act of 1918 to a user of motor boat (not over 5 tons).



exclusively for trade, fishing or national defense at the following annual rates:

Length over 28 feet and not over 50 feet	\$10
Length over 50 feet and not over 100 feet	\$40
Length over 100 feet and not over 150 feet	\$100
Length over 150 feet and not over 200 feet	\$150

Length over 200 feet \$200

In the event a vessel was foreign built and not owned on January 1, 1926, by a United States citizen or by a domestic partnership or corporation, the tax was double these rates.

The special tax stamps for domestically built watercraft largely followed the format of the stamps used in the 1920s¹³.

With the need for war revenue in anticipation of the beginning of World War II, a tax on recreational

Pleasure Boat or Yacht, July, 1942	Pleasure Boat or Yacht, Aug., 1942
Pleasure Boat or Yacht, Sept., 1942	Pleasure Boat or Yacht, Oct., 1942
Pleasure Boat or Yacht, Nov., 1942	Pleasure Boat or Yacht, Dec., 1942
Pleasure Boat or Yacht, Jan., 1943	Pleasure Boat or Yacht, Feb., 1943
Pleasure Boat or Yacht, Mar., 1943	Pleasure Boat or Yacht, Apr., 1943
Pleasure Boat or Yacht, May, 1943	Pleasure Boat or Yacht, June, 1943

ISSUED FOR THE PERIOD REPRESENTED BY THE COUPONS.

\$40

UNITED STATES
FEDERAL
USE TAX STAMP
 INTERNAL REVENUE

25

PLEASURE BOAT OR YACHT
OF THE TAX CLASS OVER 50 ft. to 100 ft.

THIS STAMP IS TRANSFERABLE WITH THE BOAT

EXPIRES JUNE 30, 1943

UPON CHANGE OF OWNERSHIP, CONTROL OR ADDRESS, NOTIFY COLLECTOR IMMEDIATELY

Issued by the Collector for the District of MARYLAND JUL 2 - 1942

Mr. Francis D. Wright 236,784
 c/o Mrs D. D. Wright,
 P.O. Box 28,
 Sparrows Point, Md.

KEEP THIS STAMP ON BOARD WHEN BOAT IS IN USE

Figure 5. Special use tax stamp issued under the Revenue Act of 1941 for the \$40 per year tax on boats of 50 to 100 feet..

watercraft was imposed by the Revenue Act of 1941 commencing February 1, 1942¹³. The tax was imposed on owners using boats at the following annual rates:

Length over 16 feet and not over 28 feet	\$5
Length over 28 feet and not over 50 feet	\$10
Length over 50 feet and not over 100 feet	\$40
Length over 100 feet and not over 150 feet	\$100
Length over 150 feet and not over 200 feet	\$150
Length over 200 feet	\$200

These taxes applied to all boats over 16 feet propelled by machinery, sail, or both, measuring over 16 feet and owned by a citizen or resident of the United States. The tax did not apply to boats chiefly used for trade, commercial fishing, by charitable organizations for the assistance of seamen, the sea scouts department of the Boy Scouts of America chiefly for training scouts in seamanship, the federal government or any state or local government.

Figure 5 shows an example of the special use tax stamps issued during World War II.

The penalty for failing to pay the tax was a maximum of \$25 or imprisonment for 30 days or both.

The tax was last collected for the fiscal year ending June 30, 1946.

Forty five years later, the Congress again tapped

boat owners for revenue. In the Omnibus Budget Reconciliation Act of 1990, which was approved on November 5, 1990¹⁵, the Secretary of the Transportation Department was directed to establish and collect a fee or charge (hereafter called RVF) from the owners or operators of recreational vessels greater in length than 16 feet with the following maximums being set for the following lengths of vessels:

Over 16 feet but less than 20 feet	\$25
Over 20 feet but less than 27 feet	\$35
Over 27 feet but less than 40 feet	\$50
Over 40 feet	\$100

The fee was limited, however, to boats operating on the navigable waters of the United States where the Coast Guard has a presence. Exempted from the fee are public vessels, Coast Guard auxiliary operational facilities authorized to bear a decal and wreath and other vessels the Secretary of Transportation determined was in the public interest to exempt. The "operational facilities" of the Coast Guard Auxiliary are vessels engaged in facilitating safety inspections for watercraft. Figure 6 shows an example of the safety inspection decal affixed to "operational facilities" along with the accompanying wreath.

The fees from the RVF are deposited in the Treasury of the United States and are not segregated for the use of the Coast Guard.

The fee will be collected only during fiscal years 1991, 1992, 1993, 1994 and 1995 when the fee is scheduled to expire. The maximum penalty for failure

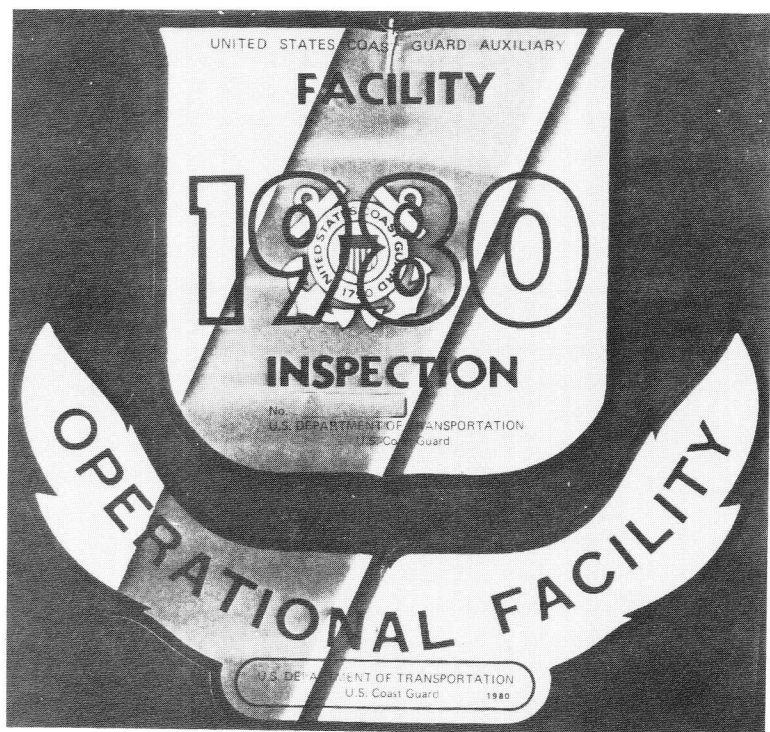


Figure 6. The Coast Guard Auxiliary operational facility decal and wreath affixed which now indicate that the vessel is exempt from the RVF.

to pay the fee is a forfeiture of \$5,000.

The Secretary of Transportation delegated the responsibility for drafting the regulations by which the RVF is to be collected to the Commandant of the Coast Guard. The final regulations were published on July 1, 1991¹⁶, and became effective on July 31, 1991.

Under the final rules, the fee will be collected from vessels operating on:

- a. The territorial seas of the United States (up to three miles offshore).
- b. Internal navigable waters of the United States subject to tidal influence.
- c. Internal waters of the United States, not subject to tidal influence, from which, during most of the boating season, a 16 foot long powered vessel with a displacement type hull can navigate (including through connecting waters, locks and canals to waters subject to tidal influence).
- d. The Colorado River between Parker Dam and Davis Dam, including Lake Havasu and the Parker Strip located in Arizona and California.
- e. The Lake of the Woods located in Minnesota.
- f. Lake Roosevelt in Washington State.
- g. Lake Tahoe located in California and Nevada.

Exempted from the fee are foreign vessels in U.S. waters for less than 30 days of each year, unpowered boats, vessel tenders, public safety government agencies and vessels owned or operated exclusively by the Boy Scouts and similar organizations chiefly to train youths in boating.

The amount of the fee was left to the discretion of the Coast Guard up to a specified maximum. The Coast Guard imposed the maximum fee allowed as the fee for each of the different lengths of watercraft.

The Coast Guard regulations adopted the use of decals to evidence payment of the RVF¹⁶. The method of identifying compliant vessels has also been influenced by history.

Since 1958, the Coast Guard has been responsible for implementing the Federal Boating Act of 1958¹⁷ and its successor law, the Federal Boat Safety Act of 1971¹⁸. Under these acts, and the regulations thereunder¹⁹, each state and territory, except Alaska, requires boats to be registered with the state or territory which, in turn, assigns a registration number. In Alaska, this responsibility is carried out by the Coast Guard. Most, if not all, jurisdictions, including the Coast Guard acting in Alaska, issue decals to show that the vessel's registration is current. By Coast Guard rule, each jurisdiction requires these validation decals to be about 3 inches square and displayed within 6 inches of the boat number. Coast Guard regulations also require that the decals indicate the year of their expiration by alternating the colors blue, international orange, green and red.

Under the RVF regulations, the RVF fee may be paid in person, by mail or by telephone with a charge card. After the fee has been paid, the payer receives a pair of decals which are required to be affixed within 6 inches of the boat's state or Coast Guard registration number or where the number would appear if the boat

was required to be numbered. The RVF decals expire at the end of each calendar year. They will be issued in the same color rotation sequence as boat registration decals. As a result, they will have the following colors:

1991	green
1992	red
1993	blue
1994	international orange
1995	green

The regulations also call for the issuance of a permanent decal for exempt watercraft. Since the RVF expires in 1995, these exemption decals will be green.

Figure 7 shows examples of the decals which will be used for the four denominated decals. The letters correspond to the following fees:

A	\$25
B	\$35
C	\$50
D	\$100

It will be interesting to see if the user fee will be repealed or otherwise modified before it expires in 1995. The past history of the taxes on recreational boats suggests it will.

References

- ¹Section 77, Chapter 119, *Statutes at Large*, 1862.
- ²Chapter 74 *Statutes at Large*, 1863.
- ³Section 603; Chapter 63, *Statutes at Large*, 1917.
- ⁴*Treasury Decisions* 2753, 1918.
- ⁵Section 1003, Chapter 18, *Statutes at Large*, 1919.
- ⁶*Treasury Decision* 2983 (Regulations No. 59), 1920.
- ⁷*Treasury Decision* 3451, 1923.
- ⁸Section 1003, Chapter 136, *Statutes at Large*, 1921.
- ⁹Section 702, Chapter 27, *Statutes at Large*, 1926.
- ¹⁰*Treasury Decision* 3923, 1926.
- ¹¹Section 431, Chapter 852, *Statutes at Large*, 1928.
- ¹²Section 761, Chapter 209, *Statutes at Large*, 1932.
- ¹³Harris, J.P. World War II Federal Use Tax Stamps for Boats. *The American Revenuer* 1971 September; 25:100-101.
- ¹⁴Section 3268, Chapter 412, *Statutes at Large*, 1941.
- ¹⁵Public Law 101-508, *Statutes at Large*.
- ¹⁶*Federal Register*, July 1, 1991, page 30244.
- ¹⁷Public Law 85-911, *Statutes at Large*.
- ¹⁸Public Law 92-75, *Statutes at Large*.
- ¹⁹Chapter 33, *Code of Federal Regulations*, part 173.

Figure 7. Coast Guard photographs of the new Recreational Vessel fee decals which are required on many U.S. waters effective July 31, 1991.



Use of Civil War Stamps for Spanish-American War Taxes

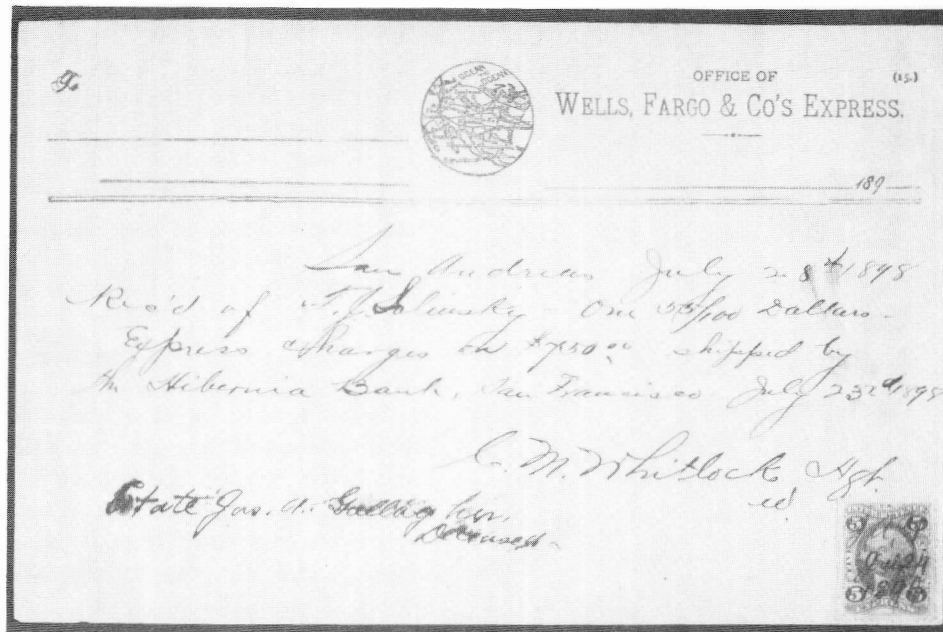


Figure 1. Receipt of Wells, Fargo & Co.'s Express dated July 28, 1898, stamped with a re-used copy of the Civil War era 5¢ Express.

by Michael Mahler, ARA

The item shown in Figure 1 was found in a small collection of express company documents. It is a pale yellow sheet with violet pictorial logo of Wells, Fargo & Co.'s Express printed at top, and handwritten text as follows: "San Andreas July 28th 1898 Rec'd of F. J. Salinsky — one 55/100 Dollars — Express charges on \$750.00 shipped by the Hibernia Bank, San Francisco, July 23rd 1898. C. M. Whitlock Agt." Appended beneath is the notation "Estate Jas. A. Gallagher, Deceased," and at bottom is a 5¢ Express revenue stamp of the Civil War era with manuscript cancel "J. A. [next letter unclear] Jul 24 1898."

I was quite prepared to accept this usage as genuine, but for the July 24 date. After all, the documentary taxes occasioned by the Spanish-American War, which had gone into effect only on July 1, did include a tax on express receipts, and it is plausible that the new stamps would not have been available yet in a smaller town like San Andreas (Lippincott's 1913 gazetter gives its population as 650). True, the tax on

express receipts was only 1¢, and technically would have applied only to a receipt issued when the goods were received for transmission in San Francisco—but neither of these objections argue convincingly against the genuineness of this usage. In the first case, the 5¢ stamp was presumably the only one available. In the second, some uncertainty as to the fine points of the new law is to have been expected, especially in a rural agency. It is worth noting that the law did specify a \$50 penalty for each express receipt issued without a stamp, when a stamp was required, and this presumably motivated agents to error on the side of caution. Finally, one simply does not expect to encounter stamped documents forged to deceive collectors, mainly because the financial incentive for such skullduggery has historically been absent.

There is that July 24 date, though. Why not the 28th? A close look at the cancel provides a surprising and satisfactory answer. The 1898 date has been written over an earlier one., which appears to be "Dec 21 1864." All of this earlier date is unmistakable, with

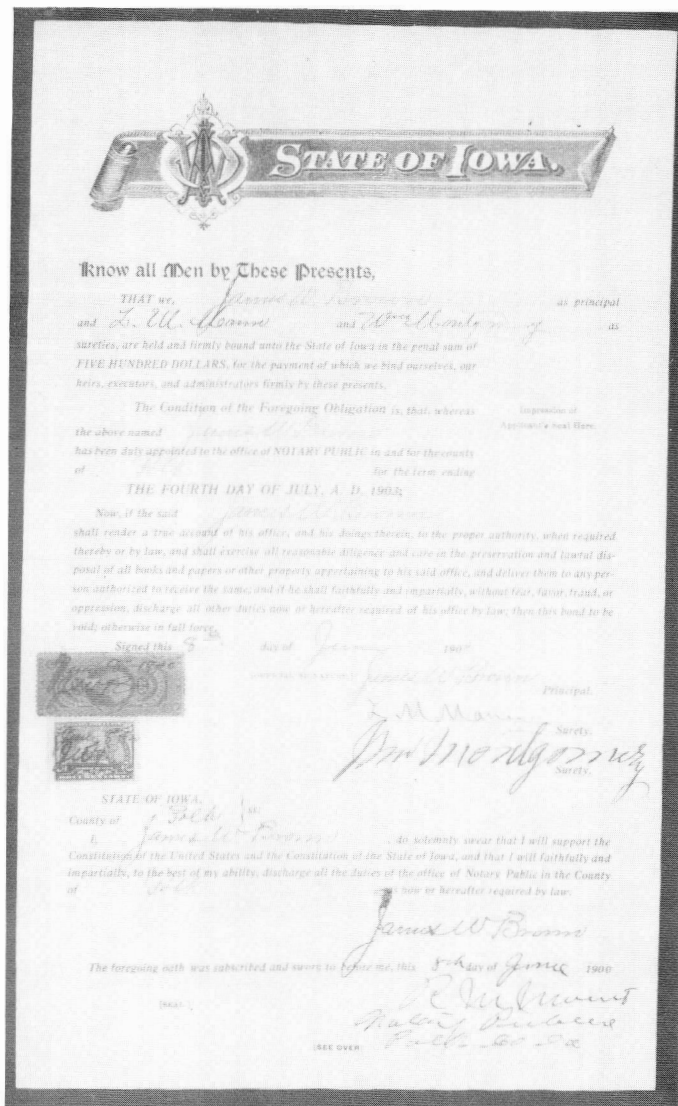


Figure 2. Notary's bond executed June 8, 1900, stamped with 25¢ Battleship plus Civil War era 25¢ Entry of Goods.

the exception of the second digit of the day, which is probably "1." Perhaps the "4" of "24" was written over a "1" because it best camouflaged the earlier date. Interestingly, the initials of the earlier cancel have been left unaltered.

It is an enjoyable coincidence that on an express receipt for which the express charge was \$1.55, a 5¢ Express stamp was precisely what had been called for by the original Civil War tax schedule of 1862!

Assuming this usage to be genuine, a little thought shows that the reuse of the stamp should not have been a surprise, for the chances are minuscule that an unused 5¢ Civil War stamp would have been on hand in 1898. Consider, though, the document shown in Figure 2. It is a surety bond of notary J. W. Brown executed June 8, 1900, in Polk County [Des Moines],

Iowa, stamped with a 25¢ rouletted Battleship of 1898 and a 25¢ Entry of Goods of the Civil War era. This piece came from a long-time Iowa collection, and has been in collector hands for at least forty years. I have no reason to suspect it is not genuine. Fifty cents was the correct tax on a notary's bond as specified by the 1898 schedule, and both stamps are tied by manuscript cancels "June 8th 1900 J.W.B." in a hand matching that on the document itself. The 25¢ Entry of Goods shows no trace of a previous cancel, and appears quite shopworn, with four creases acquired before it was affixed, light uniform soiling, and shortening of the perforations. One can readily believe it spent a quarter century in a busy drawer or wallet before finding its way onto this bond. If the stamp had indeed never been used previously, this raises the interesting question of whether its usage in 1900 was legal. After a careful reading of the Act of June 13, 1898, which established the Spanish-American War documentary taxes and treats them in great detail, it seems to me that in every critical passage the letter of the law would have been satisfied by such a usage. Tax questions of this period which went beyond the letter of the law have been conveniently collected in a volume of Treasury Decisions, and the definitive answer may be there. If so, I am content to leave the search to specialists in Spanish-American War fiscal history. It would be a surprise, though, if the usage of Civil War stamps occurred often enough to catch the attention of the government, or to elicit a ruling.

The *piece de resistance* in this small subfield of fiscal history must certainly be the item shown in Figure 3. It is a certificate for fifty shares of stock in the Eagle Lock Co. of Terryville, Connecticut, dated July 2, 1898, the day after the Spanish-American War taxes took effect, and bears a First Issue 10¢ Inland Exchange, Second Issue 10¢ and a strip of three of the 1898 2¢ "I.R." overprint. I have seen only a photocopy of this piece. It shows clearly that the Second Issue 10¢ is canceled by a handstamp reading "E.L.Co. JUL 2 1898," and that the 10¢ Inland Exchange also has a handstamp cancel, presumably the same one. Curiously, the 2¢ stamps appear to be uncanceled.

We think of the Spanish-American War era and the Civil War era as radically different times, and justifiably so. By 1898 slavery was a memory, the West had been closed and much of the country industrialized, automobiles had appeared and the Wright brothers' flight was just around the corner. Only 33 years had elapsed, though, since the end of the Civil War, and more to the point of this article, the Civil War stamp taxes had long outlasted the war itself. A broad range of documentary taxes had persisted until 1872, and the stamp taxes on bank checks and proprietary articles had not been repealed until 1883. Perhaps we



Figure 3. Stock certificate dated July 2, 1898, stamped with Civil War era 10¢ Inland Exchange and Second Issue 10¢, plus 1898 2¢ "I.R." overprint strip of three.=

should not be surprised to see occasional examples of Civil War era stamps on Spanish-American War era documents. The usage of First Issue stamps, though, seems to me quite extraordinary.

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, Approved June 13, 1898.

Corrections, additions and other notes to the British Commonwealth Revenue catalog

by Donald L. Duston, ARA

(Continued from July-August, page 153)

British Guiana (continued)

SUMMARY JURISDICTION—First series: the perf 15 set measures 15, 14.5 or combinations. The 24¢ black is found with a dark orange surcharge "Provisional / 12c / 1887." This is probably not a legitimate issue. For the watermarked stamps, the nominal perf 14 stamps actually measure 13.75.

British Honduras

The overprint lengths are 11.5 and 12.5 rather than 11 mm and 12 mm.

Ceylon

CONSULAR—The writer's copy of number 1 is perforated 11.5 x 13.

FOREIGN BILL—The 1874 issue exists watermarked both narrow and wide CA. The surcharged stamps are all with narrow CA. The First of Exchange stamps of 1874 (with narrow CA watermark) and the surcharged issues, all exist with sheet margin (straight edge), on the right side.

The issues of 1894 are all with wide CA watermark. Watermark varieties: Only one stamp (QV number

24I) has been seen with inverted watermark, and only one stamp KE number 81II) has been seen with the sideways watermarked reversed.

JUDICIAL—The first issue exists with both narrow and wide watermark. Number 14 is reddish lilac. The local overprint (B series) is in pink to vermillion. The 2c value (numbers 21, 57 and 58) is a dark olive not brown. The brown designation is very confusing. On the variety "wide U" (numbers 20a, 21a), the thick printing of the "U" makes the opening narrower than on the normal overprint. An additional constant variety on this overprint is a shorter "J." The top of the "J" is 0.5 mm below the top of the "U."

REVENUE—(This listing has been re-numbered in the 4th Edition.) For the 1872 issue, the Crown CC watermark exists upright on number 8 (perforated 12.5); both upright and sideways on number 7; and sideways on number 9. Number 13 is light blue with a purple center. Number 11 probably also has a purple center (?).

STAMP DUTY—The 2c issue of 1877 is dark olive not brown (numbers 28 and 83). Inverted watermarks

have been found on the 5c, 1R and 2R of the third series (numbers 29, 37 and 38). The color of number 44 varies from yellow olive to brownish olive. The 1882 series (numbers 46-60) exist with both narrow and wide CA watermarks. Inverted watermarks have been found on the 25c, 50c and 1R values with narrow CA and the 1R with wide CA. The 5c provisional issue (number 61) is perforated 14, watermarked Crown CC sideways. It is found with watermark reversed.

Surcharged issues—number 68 is surcharged "Five cents" instead of "5c" as shown (same as number 65 and 70). The surcharge on number 74 is in two lines with a hyphen (Twenty-five / cents). The color of numbers 82, 91 and 93 varies from yellow olive to brownish olive. The color of number 83 is dark olive. Numbers 84 and 85: The "50" on number 84 is small, thick and with serifs. The "50" on number 85 is larger, thin and without serifs. Both are illustrated in Forbin (1915) but the Forbin illustrations are compressed ("50" and "cents" close together instead of on either side of Queen Victoria's head). The writer cannot determine where the 20 mm and 22 mm dimensions shown in the catalog come from. Inverted watermarks have been found on numbers 64, 65, 73, 75, 76 and 79.

WAREHOUSE RECEIPT—number 7 exists with a thicker, larger "t" in "Warrant" being 4 mm instead of 3.5 mm high. For numbers 8 to 13, the overprint is horizontal, not the watermark as shown. For numbers 11, 12 and 13 the measurements shown are between the "W"s. All overprints are in the center and are on stamps watermarked with the narrow CA. An additional variety exists of the 2 mm spacing overprint on stamps watermarked wide CA and with the overprint in the center. This is the same as for the King Edward issues. Finally, a variety exists with a poorly printed overprint, 1.5 mm apart, on a stamp with a wide CA. The identifiable characteristic is that the balls of the "r"s are small and are on an arm that sticks straight out; there is almost no serif on the back of the "r." On the normal overprint, the large balls hang straight down from a curved arm.

Cyprus

The numbers 1 to 8, 2B and 3B exist with inverted watermarks. The number 18 (1/10) provisional exists perforated 12.5. Numbers 19-21 exist in two types: Type I—round "C" in "CYPRUS"; the tip of the bust does not touch the circle. Type II—Oval "C" in "CYPRUS"; the tip of the bust touches the circle.

1903 issue—The new edition lists numbers 34 and 35 (1 pi and 4.5 pi) watermarked Crown CA. The 2 pi also exists with this watermark.

TURKISH ZONE—number 3 should be 15 mil instead of 25 mil (see number 12 that follows). The actual colors according to the stamps in my collection are: 5 mil purple (not orange), 10 mil dark brown, 15 mil dark purple (almost black), 25 mil light brown (tan), 50 mil vermilion, 100 mil yellow green, 250 mil light blue, 500 mil dark green, £1.000 red brown, 3000 mil olive and 5000 mil yellow.

Surcharged values: number 13 is on the 10 mil brown (not black). Add: 1.00 TL on 15 mil dark purple.

Fiji

First issue: On the only two copies of this issue in my collection (both 12c on 6d), one has a black "D" 5.5 mm high by 5 mm wide, the other has a larger "D" with serifs, 6 mm high by 5.75 mm wide. Has anyone seen the other values?

1883 issue—Based on my collection, the following values exist in these perforations: perforated 12.5—all values; perforated 10—1d, 3, 6d, 1/0, 2/0; perforated 11—6d, 1/0, 2/0, 3/0; perforated 10 x 11—1d, 1/0; perforated 12 x 10—1/0; perforated 12 x 11—1/0. This issue exists with a sheet watermark of double lined letters. Four values (1d, 3d, 4/0) have been found with a constant plate scratch, diagonally down across the center, easily visible. It probably exists on most, if not all, values. The scratch has not been seen on the dark brown printing, only on the light printing.

Grenada

A number of varieties exist on the stamps of the first design, mostly concerning the spacing of the overprints.

First series (large star watermark)—Normal spacing between the two words of the value is 1.25 to 1.5 mm. The 1d exists with 2.5 mm spacing (12 mm overall length).

Second series—These exist with a sheet watermark.

Surcharged issues—number 21 (1d on 1.5d) exists with two types of "1." Type 1 has a curved serif at the top; Type 2 has a straight serif and a flat top. Number 22 (1d on 2/0) has two spacings for the surcharge. The close vertical spacing (between "d" and "1") has an overall measurement of 1.5 mm, and the wide spacing is 1 mm.

1884 series—A variety exists on all values where the "R" of "GRENADA" has a straight leg, sticking out to the right at a 45° angle.

1965 Surcharge, number 37—One type has a ball at the top of the "2," the other is wider and without a ball. A write-up on hand indicates a sheet contained 38 copies of one type and 12 copies of the other but did not indicate which is which. Only 35,000 stamps were issued and some of these were sold for postals, although issued to meet a revenue need. A two cent violet and black Queen Elizabeth postal overprinted

"Revenue" at the base is a fake.

Jamaica

JUDICIAL—Number 17 (1/0 black on green) also exists on the sub-variety blue green paper with olive back (Scott 68a, Gibbons 65b).

1953 Queen Elizabeth II issue—the perforated 14 issue (actual 13.75) measures 18.5 x 22.5 mm. The perforated 13 issue is smaller with wide margins and measures 17 x 20.5 mm. The 8/6 exists in Type A, and the 10/0 and £1 exist in Type B. The watermark on both perforation types is multiple Crown block CA, not script CA.

1969 series in new currency—the actual perforation measurement is 14.25 x 14.25. This series also exists perforated 12.5 x 13. The writer has the 5c, 10c, 20c, 40c and 85c values in this perforation. Also, a 10c value exists perforate 13.25 x 13 (nominal perforation 13).

EMBOSSSED ISSUES—Small Design: there are three major colors in this series. First, gray to gray blue, unwatermarked, cancels notes from 1902 to 1914. Second, ultramarine, unwatermarked, cancels noted from 1914 to 1919. The only values seen are 1/0 (H), 2/0 (J), 3/0 (A) and 5/0 (H). The third color, blue, comes in two distinct shades but would all be classified as blue for catalog purposes. Dull blue (light to dark) cancels notes from 1912 to 1931. Bright blue watermarked, cancels noted from 1951 to 1959. Values seen are 1/3 (O), 1/6 (C), 4/0 (N), 7/6 (T) and 10/0 (AN). Bright blue watermarked with multiple Crown script CA, cancels noted from 1956 to 1958. Values seen are 2/6 (AE), 5/0 (AF) and 15/0 (Z). The 5/0 is a new design with a crown at the top.

New Design—unwatermarked, cancels noted from 1943 to 1948. 3d (AD), 6/0 (AS) and 1/0 (AC). All have the crown at the top instead of the center. For the dull blue issue, add the following die numbers: 2/0 (G), 3/0 (L), 5/0 (K) and 6/0 (A).

AIRPORT TAX—a "TRAVEL TAX RECEIPT" exists, and although

this is not an adhesive, it serves as proof of the tax being paid. It measures 81 x 72 mm with black roulettes on two or three sides. It is black on gray card inscribed "Travel Tax Act / TRAVEL TAX RECEIPT / JA \$10.00" plus a serial number and "Valid for one departure from Jamaica." My copy has a violet triangular handstamp cancel reading "IMMIGRATION OFFICER / JAMAICA, W. I. / 3 MAR 1983."

(Commonwealth—continued on page 181)

U.S. Postal Service STATEMENT OF OWNERSHIP, MANAGEMENT AND CIRCULATION Required by 39 U.S.C. 3685		
1A. Title of Publication <i>The American Revenuer</i>	1B. PUBLICATION NO. 0 1 6 3 1 6 0 8	2. Date of Filing Sept. 26, 1991
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4. Complete Mailing Address of Known Office of Publication (Street, City, County, State and ZIP+4 Code) (Not printers) <i>The American Revenuer, Box 56, Rockford, Ia. 50468-0056</i>		
5. Complete Mailing Address of the Headquarters of General Business Offices of the Publisher (Not printer) <i>The American Revenuer, Box 56, Rockford, Ia. 50468-0056</i>		
6. Full Names and Complete Mailing Address of Publisher, Editor, and Managing Editor (This item MUST NOT be blank) Publisher (Name and Complete Mailing Address) <i>Kenneth Trettin, Box 56, Rockford, Ia. 50468-0056</i> Editor (Name and Complete Mailing Address) <i>Kenneth Trettin, Box 56, Rockford, Ia. 50468-0056</i> Managing Editor (Name and Complete Mailing Address)		
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9. For Completion by Nonprofit Organizations Authorized to Mail at Special Rates (DMM Section 423.12 only) The purpose, function, and nonprofit status of this organization and the exempt status for Federal income tax purposes (Check one) (1) <input type="checkbox"/> Has Not Changed During Preceding 12 Months (2) <input type="checkbox"/> Has Changed During Preceding 12 Months (If changed, publisher must submit explanation of change with this statement.)		
10. Extent and Nature of Circulation (See instructions on reverse side)	Average No. Copies Each Issue During Preceding 12 Months	Actual No. Copies of Single Issue Published Nearest to Filing Date
A. Total No. Copies (Net Press Run)	<i>1700</i>	<i>1700</i>
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E. Total Distribution (Sum of C and D)	<i>1551</i>	<i>1551</i>
F. Copies Not Distributed 1. Office use, left over, unaccounted, spoiled after printing 2. Return from News Agents	<i>149</i> <i>-0-</i>	<i>149</i> <i>-0-</i>
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PS Form 3526, Feb. 1989

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.

Fred G Collins 4887, 9701 Admiral Dewey NE, Albuquerque, NM 87111, by Michael E Aldrich. US-1,2,3 Issues, US-M&M.

Lance T Gunderson, II 4881, 1201 E Fairhaven, Apt 22J, Santa Ana, CA 92701, by Secretary. US-Scott Listed, US-M&M, US-Taxpays.

Arthur R Marshall 4882, 3306 Edenvale Rd, Fairfax, VA 22031, by Ronald E Leshner. United States, US-M&M, US-Ber.

Lawrence R Moriarty 4883, 48 Belview Dr, Rochester, NY 14609, by Walter Orton. Austro-Hungarian Empire, Hungary.

Tom E Nicholson 4884, 7098 Buckeye St, Highland, CA 92346, by Secretary. Collector/dealer, Tom's Phila-

telic Service—Worldwide.

George W Seibert, Jr 4885, 879 Mar Vista, Pasadena, CA 91104, by Ronald E Leshner. United States, US-Cinderellas.

Mark D Sutton 4888, 2035 St. Andrews Circle, Carmel, IN 46032, by Coleman Leifer. United States, US-1,2,3 Issues Cancels, US-1,2,3 Issues On Documents, US-1,2,3 Issues Varieties.

Lionel Ziprin 4886, 212 E Broadway, Apt G-304, New York City, NY 10002, by Ronald E Leshner. Worldwide. *Highest membership number assigned on this report is 4888.*

New Members

Numbers 4868-4872

Reinstated from 1991 NPD List

William R Benfield

Edward N Cutler

Terence E Highland

George W Vandenberg

Directory Update

The following members have had changes posted to the

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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., 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

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

Anderson, Donald 81, Box 581606, Minneapolis, MN 55458-1606 USA

Bohmie, Edward M 4749, Box 870693, Dallas, TX 75287-0693

Callis, James R Jr 4278, 5990 Richmond Hwy #501, Alexandria, VA 22303

Carol, Dr Steven 2185, Box 14142, Scottsdale, AZ 85267-4142

Coudrin, Roger 3561, 4, Sq du Roi Arthur, Rennes, 35000 France

Flynn, Gregory 3698, PSC 3 Box 1705, APO, AP 96266-1705

Gorton, Daniel 4373, 6 Hannah Dustin St, Haverhill, MA 01832-2519

Graper, Ed 3665, 5960 Mandarin Ave, Suite C, Goleta,

CA 93117

Larrabee, Allan R 2054, 23233 SE 54th Place, Issaquah, WA 98027-9228

Layman, Terrill G 2930, Box 3627, Arlington, WA 98223

Leonard, Harris K 3997, 10404 Rockville Pike #401, Rockville, MD 20852

Shay, Charles Brian 4684, Box 5025 UNT, Denton, TX 76203

Thompson, Ron 3676, 7411 Virginia Ave, St Louis, MO 63111

Wenck, Charles F 4646, 139 Snowbird Ave, #229, Homewood, AL 35209

Membership Summary

Previous membership total	1370
Applications for membership	8
Reinstated from 1991 NPD list	4
Current membership total	1382

Commonwealth—continued from page 179

Leeward Islands

FEES—(This section has been re-numbered in the 4th Edition.) The Queen Victoria issue numbers 1-5 exist with both narrow and wide watermark CA.

Malta

Some of the King George issues are listed on both white or yellow paper. It appears that most, if not all, of these issues exist on a white to creme paper and on a more yellowish paper. Others are on a distinctively yellow paper. These include the Applications, Contracts, Registers, Revenue and Stock and Bond issues.

REVENUE—(This series has been re-numbered in the 4th Edition starting with number 28.) Numbers 1, 2 and 4 have been seen with a double impression of the overprint. Constant varieties of the overprint exist including a broken "R" (right side), and "c" for "e" (broken "e"). Number 19 exists with either a gray center or bistre center. On the new listing number 28 (3d gray and purple), the overprint is in lower case, while on number 22 it is in block letters.

WORKMAN'S COMPENSATION—The stamps are found perforated 14, 12.5, 12.5 x 13.5, 13.5 x 12.5 and 13.5 x 14.

REPUBLIC OF MALTA, EXCISE DUTY—Add: Red on bluish, 46 x 20 mm imperforate with Coat of Arms of the Republic (boat and sun), inscribed "5c / DAZJU" and "5c / EXCISE / DUTY." The border consists of lines of minute lettering "EXCISE DUTY DAZJU" repeated.

Montserrat

Number 1 exists in two distinct shades, bright red (almost pink), and dark rose or plum (almost brown).

The watermark on number 2 is normal or inverted. See note after Granada number 33.

Niue

REVENUE—Add: 1967 decimal currency, black overprint, Type B, on New Zealand arms type without inscribed value. 25c on brown, 50c on green, \$1 on magenta, \$2 on rose. (Listings per Gerald Abrams, only the \$1 has been seen.)

North Borneo

Number 6 exists imperforate on thin paper with gridiron cancel.

Papua

Numbers 1 to 6 are watermarked Crown double line "A" upright. Numbers 7 to 11 are watermarked Crown single line "A" sideways. Number 5 exists with inverted watermark. Number 7 exists without stop after Duty.

Papua—Territory of New Guinea

Numbers 8, 9 and 11 exist perforated 11. The illustration in the catalog shows perforated 10. Number 10 was seen on document dated July 1934. This series comes in two watermarks, multiple Crown "A" upright (1d, 2d and 6d seen), and multiple Crown C OF A upright (2d seen). The February 1990 Hall auction lists "c1926 wmk Mult Crown A, 1d (as B&H 7 but unlisted wmk)" but this is probably one of the two watermarks shown above. CAUTION: the colors on some stamps of this issue run when soaked.

(To be continued)



ERIC JACKSON

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

MAIL AUCTION #42

CLOSING DATE: June 14, 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 (*).

1 DOCUMENTARY STATE REVENUE STAMPS OF THE UNITED STATES by Brewster C. Kenyon. 1920, 100 pages, hardbound, the definitive work on early California revenues, VF, a few pages with creases and small tears	50.00	60 R108 VG-F PHOTO	75.00	131 R730 perfin, F	50.00
2 THE UNITED STATES FIRST ISSUE REVENUE STAMPS (1862-1871) by Carl W. Georgi. 1962, 29 pages, card covers, F, corner bends	400.00	61 R113 F	45.00	132 R731 perfin, VF PHOTO	60.00
3 COMPLETE CATALOGUE OF THE REVENUE STAMPS OF THE UNITED STATES by Julius Adenaw. 1880's, 75 pages, spiral bound photocopy	100.00	62 R114 F	27.50	133 R732 perfin, F	25.00
4 AN HISTORICAL REFERENCE LIST OF THE REVENUE STAMPS OF THE UNITED STATES by Toppan, Deats & Holland, commonly known as the Boston Revenue Book, 1899, 440 pages, hardbound, 1930's Gossip reprint.	500.00	63 R115b inverted center, F repaired punch cancel, toned PHOTO	200.00	134 Documentary meter with IRS bldg, F-VF crease	-----
5 R1a F-VF thin spots	50.00	64 R119 VG-F herringbone cancel PHOTO	225.00	135 RB5b VG PHOTO	110.00
6 R2b F PHOTO	400.00	65 R120 F small thin	10.00	136 RB6b F PHOTO	75.00
7 R2c F-VF C. W. & Co. black cds PHOTO	100.00	66 R123 F	10.00	137 RB7a F thin spot, corner crease PHOTO	150.00
8 R3a F PHOTO	500.00	67 R125 F	30.00	138 RB7b F-VF	35.00
9 R4a VF tiny corner crease PHOTO	300.00	68 R126 F PHOTO	110.00	139 RB16b F-VF thin spot PHOTO	70.00
10 R7a VF	10.00	69 R127 F	15.00	140 RB17c F-VF corner crease PHOTO	150.00
11 R9a VF light toning	10.00	70 R128 F-VF PHOTO	80.00	141 RB20r used on package of Imperial Court Plaster, Snodgrass Drug Co., Kansas City, MO, VF	-----
12 R9b F-VF	15.00	71 R131 F PHOTO	325.00	142 RB23r used on St. Patrick's Pills, Chamberlain & Co. wrapper, stamp with printed cancel, VF small faults from use	-----
13 R11b VF pulled perf PHOTO	115.00	72 R135b inverted center, F thin PHOTO	250.00	143 RB29r* left margin arrow block of four, F	45.00
14 R17c VG-F	110.00	73 R136 F thin, stain on back	27.50	144 RB31p* F	15.00
15 R19b F	16.00	74 R140a inverted center, F herringbone cancel, thin, pinhole & few short perfs PHOTO	1,100.00	145 RB43 VG	65.00
16 R33a VF partial dry print at bottom PHOTO	90.00	75 F small thin	45.00	146 RB49* F short perf	4.25
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18 R37a F-VF PHOTO	300.00	77 R145 F	18.00	148 RD23 perfin, F-VF	60.00
19 R37b F	17.00	78 R146 VG thin spots	30.00	149 RD24 F PHOTO	65.00
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21 R43a F-VF PHOTO	150.00	80 R150 F thin spots PHOTO	400.00	151 RD161 perfin, F-VF	70.00
22 R45a F	15.00	81 R151a* inverted center, VG-F PHOTO	325.00	152 RD162 cut cancel, F PHOTO	140.00
23 R46a VF	8.00	82 R159 F-VF large thin PHOTO	135.00	153 RD207 cut cancel, F-VF staple holes PHOTO	150.00
24 R46b F perf faults	9.00	83 R160 VF crease PHOTO	60.00	154 RD226 VF	25.00
25 R49a F-VF	20.00	84 R170p VG-F	25.00	155 RD229 VF light crease	30.00
26 R50b F PHOTO	125.00	85 R171p* F-VF	7.50	156 RD284 cut cancel, VF crease PHOTO	175.00
27 R52a F PHOTO	40.00	86 R177 VF	30.00	157 RD306 cut cancel, F PHOTO	40.00
28 R52b F-VF couple short perfs	40.00	87 R179 VF	27.50	158 RD327* F	16.00
29 R54a VF	10.00	88 R183* F PHOTO	75.00	159 RD335 F PHOTO	70.00
30 R58a F, Char. Oak Life Ins. Co. SON cancel	25.00	89 R188 VF	11.00	160 RE40 F-VF	21.00
31 R61a VF PHOTO	60.00	90 R189 F-VF heavy crease PHOTO	350.00	161 RE57 VF crease	45.00
32 R61b F-VF PHOTO	100.00	91 R193 cut cancel, VF PHOTO	35.00	162 RE58 VF crease	30.00
33 R62a F-VF embossed cancel	30.00	92 R194 cut cancel, VF PHOTO	225.00	163 RE107D tab removed, staple holes, stained PHOTO	350.00
34 R63a F red handstamp cancel, crease PHOTO	120.00	93 R224 F-VF PHOTO	100.00	164 RE148* F-VF PHOTO	100.00
35 R65b F crease PHOTO	80.00	94 R225 F	40.00	165 RE169 F-VF usual tack holes, a nice example of this stamp PHOTO	200.00
36 R66a VG-F	10.00	95 R226 cut cancel, VF PHOTO	200.00	166 RE171 VF usual tack holes, light soiling, a nice example of this stamp PHOTO	175.00
37 R67a F crease	25.00	96 R245* F straight edge at top	20.00	167 RE196a "LLL" error, F-VF	14.00
38 R69a F-VF	10.00	97 R257 F	25.00	168 RFV2 VF usual crease PHOTO	37.50
39 R70a F thin	30.00	98 R260* F-VF	2.75	169 RG71 F-VF staple holes PHOTO	40.00
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41 R72a F pinhole	50.00	100 R286 cut cancel, VF PHOTO	375.00	171 RG73 F staple holes PHOTO	60.00
42 R73a F corner crease	15.00	101 R290* F-VF	12.50	172 RG74 F-VF staple holes PHOTO	60.00
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45 R76a F PHOTO	55.00	104 R297 F	12.00	175 RG97* F PHOTO	65.00
46 R78a VF	20.00	105 R360 staple hole, VF PHOTO	50.00	176 RG99* F-VF couple short perfs PHOTO	70.00
47 R82a F PHOTO	85.00	106 R384 cut cancel, VF PHOTO	75.00	177 RG120 F-VF straight edge at right	10.00
48 R83c F	45.00	107 R410 F PHOTO	125.00	178 RG121 VF straight edge at right	25.00
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52 R89a VF light crease, pinhole	30.00	111 R547 F-VF short perf	3.50	182 RL1c F-VF appearance, heavily creased	125.00
53 R91a F-VF 6mm tear	80.00	112 R582 VF	35.00	183 RN-J11* Hannis Distilling Co., Natl. Bank of Commerce, Philadelphia, PA check, F-VF tone spots	50.00
54 R91c F short perfs	14.00	113 R584 VG-F PHOTO	82.50	184 RN-K4* Philadelphia Trust, Safe Deposit and Ins. Co., Philadelphia, PA check, F-VF few wrinkles, thin	35.00
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RS234d purchased for a client for \$1,760

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RS271a, the only recorded example, purchased for inventory for \$20,900.

RS186 MODEL purchased for inventory for \$3,850.

