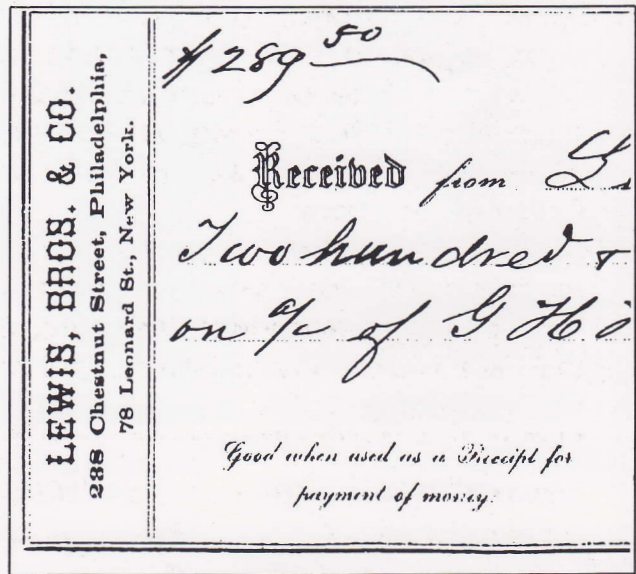


# The American Revenuer

## IN THIS ISSUE:

The restrictive clauses that exist in conjunction with the  
 Type RN-H stamped revenue paper ..... 195  
 India: Cow Fund Labels ..... 200  
 ARA Library Update ..... 201  
 Index to Volume 46, 1992 ..... Center insert

**R**estrictive clauses  
 that appear on Type RN-H stamped revenue paper  
 are examined. More, inside, page 195.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

NOVEMBER-DECEMBER 1992

Volume 46, Number 10  
 Whole Number 450

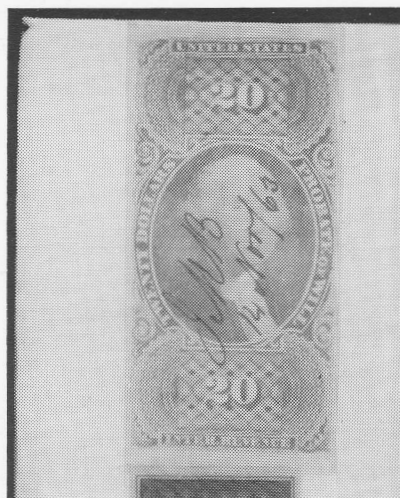
# United States Revenues at Public Auction

including

## The Edward Bushnell Collection

of First issues on Original Documents

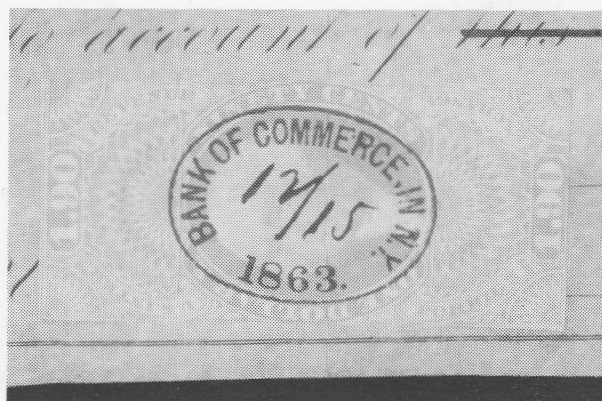
### February 1993



R99a, GEM single used with (2)  
R95a on 1863 deed.



R21c, 4¢ Playing Cards on  
1864 Draft.



R80a, \$1.90 Imperf, on 1863 foreign exchange.



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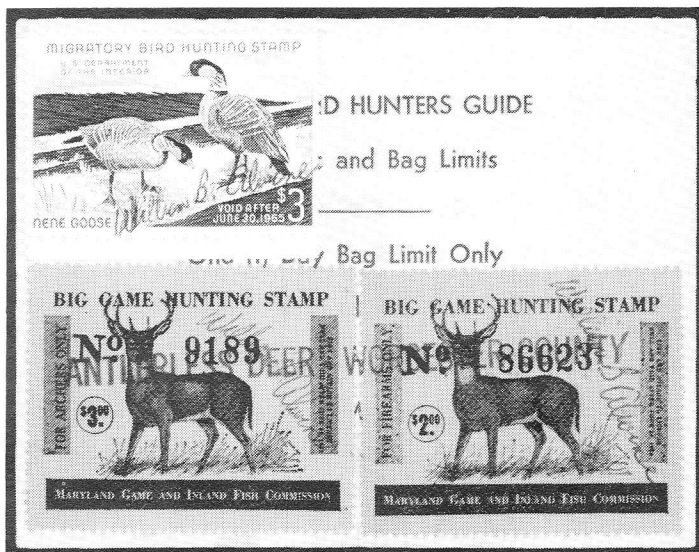
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# The American Revenuer

*The Journal of International Fiscal Philately*

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Volume 46, Number 10

November-December 1992

Whole Number 450

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an editorial

## What is meant by "American" Revenuer a statement of policy and purpose

It has become evident to your editor for some time that the adjective *American* as used in "The American Revenue Association" and "*The American Revenuer*" need some defining. There are serious misconceptions on the part of two differing groups of thought—those who believe that *American* should exclude anything except U.S. revenues and those who believe that it does exclude anything except U.S. revenues.

The first group is comprised of those collectors who only collect the United States and whose definition of *American* ends at the U.S. border. They probably also include U.S. possessions such as the Virgin Islands as *American*, but Canada and Mexico, despite their being in North America are not *American*. These collectors feel that this society and this journal should not concern itself with anything non-U.S. and that there has been too much emphasis placed on foreign revenues at the expense of their collecting area. For these collectors *American* means "The Revenues of the U.S. Only Association" and "*The U.S. Revenues Only Journal*."

Then there is the second group—those who feel that the ARA and *The American Revenuer* are U.S. only despite our efforts to be international in scope. These collectors have the belief that this society and

this journal does not want to concern itself with collecting areas outside of the U.S. and that this is evidenced by few non-U.S. articles appearing in *The American Revenuer*.

Despite verbal and written comments to the contrary, this is not a U.S. only publication. There is not a need for other publications to cover areas that we ignore or refuse to cover.

### Reality

The adjective *American* as used in The American Revenue Association and in *The American Revenuer* refer only to the base of operations of the organization. Unfortunately there has never been another adjective to describe residents of or things from the United States than *American*. A more understandable name for our organization would be "The Revenue Association Based in the United States" and for our journal "*The Based in the United States Revenuer*."

Although based in the U.S., the ARA has members in many countries around the world. Many of these members collect U.S. revenue stamps, many do not, just as many of our members who reside in the U.S. collect the revenues of this country, many do not. Our membership directory reflects the col-  
*(Editorial—continued on page 202)*

### THE AMERICAN REVENUER

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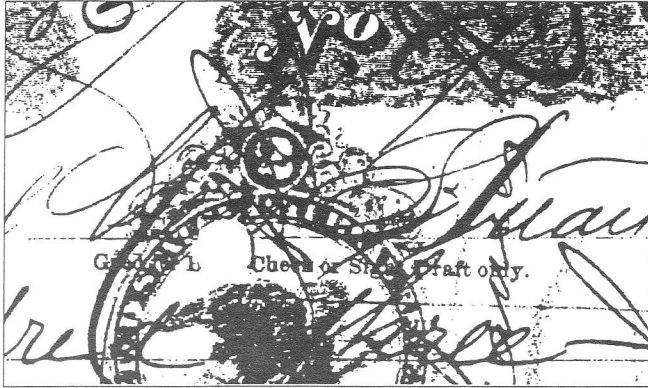
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# the restrictive clauses that exist in conjunction with the Type RN-H stamped revenue paper



**Figure 1.** The restrictive clause on a S.C. Day and Sons sight draft, similar to Figure 1 in Czech 14. Note that when comparing the position of the restrictive clause on that draft with this one and the ones shown here in Figures 2 and 3, that the position of the clause is not constant with either the stamp or the face printing.

by Edward Lipson, ARA

Ben Czech's "Pay to the Order of...(14)" deals basically with the restrictive clauses that exist on the various RN-H type revenue stamped checks, drafts and receipts. The restrictive clause which appears on RN-H5 is part of the die: its use and pur-

pose is quite obvious. Hence, as does Ben Czech, I see little value in any writing as relates to its restrictive clause.

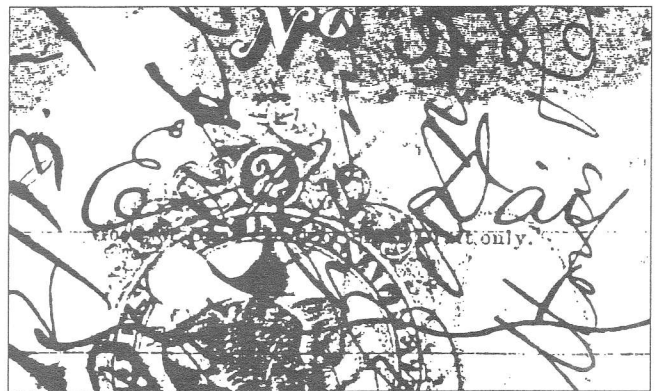
The purpose of this article is to present another view of the use of the various restrictive clauses that exist in conjunction with the Type RN-H imprint as reported in *The American Revenuer* of September 1992. Reference to Ben Czech's "Pay to the Order of...(14)" will be by the use of the phrase "Czech 14."

Let us begin with a discussion of RN-H3f. To date we only know of one user whose drafts carry the imprinted RN-H3f which includes the restrictive clause, "Good for Bank Check or Sight Draft Only." Czech 14 states, "An examination of the positioning of the restrictive clause shows that it is constant with respect to the face of the document, leading one to the conclusion that it was printed by Lippincott (Lippincott) and not by the Carpenter firm."

The positioning of the restrictive clause on the document is *not* constant. I support this assertion with several illustrations of S. C. Day and Sons sight drafts, all of which show the restrictive clause in positions that are *not* constant. As a matter of fact, the one line clause as printed is not parallel to the horizontal line directly above it thus giving credence to my belief that the restrictive clause and the face



**Figure 2.** Another S. C. Day and Sons draft; note the restrictive clause is not parallel to the line above it.



**Figure 3.** Yet another S. C. Day draft; this time the restrictive clause runs into the line above it.

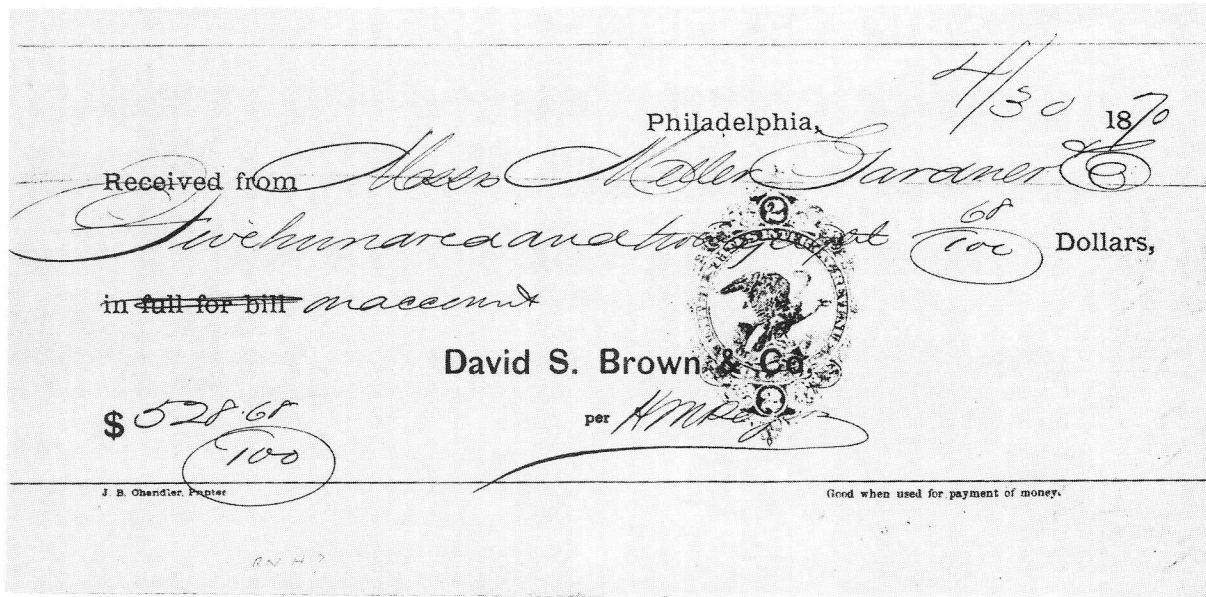


Figure 4. A seven word restrictive clause rather than the ten word clause that is on the Franklin Sugar Refinery receipt described in Czech 14 and shown here in Figure 5.

printing were done separately.

Further, one of the illustrations shows the restrictive clause printed directly on top of the blank line which in most cases does not even touch any part of the restrictive clause. This leaves unanswered the question as to who printed the restrictive clause. However, it is proof beyond question that the restrictive clause was not printed at the same time as the face of the document. In fact, it presents the possibility that receipts submitted to Carpenter for imprinting but which lacked the required restrictive clause might have been imprinted with the restrictive clause

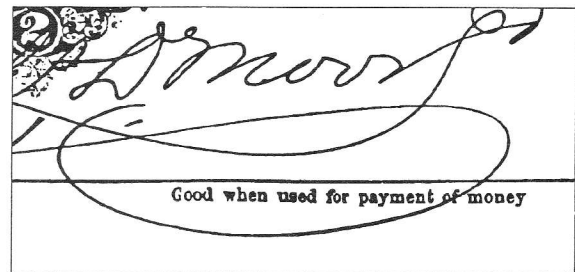
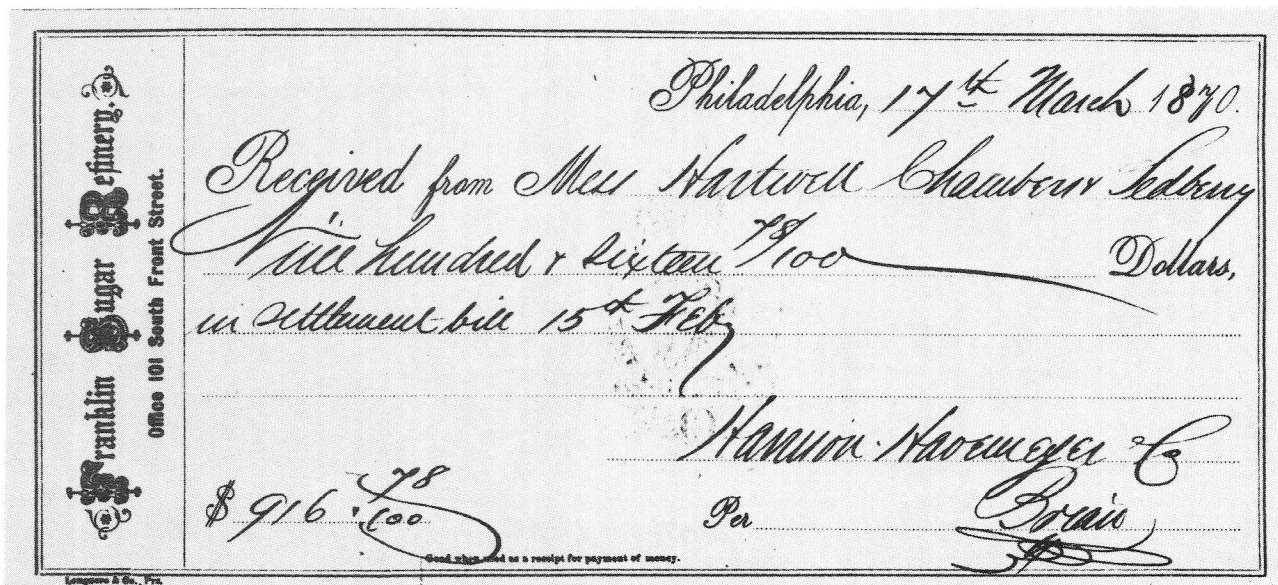
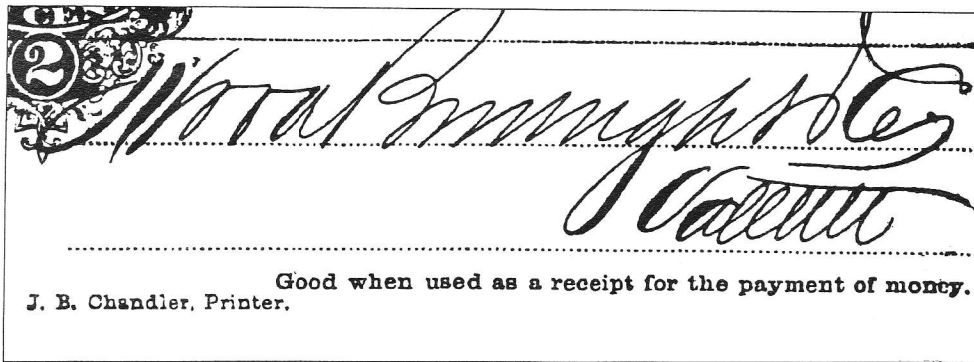


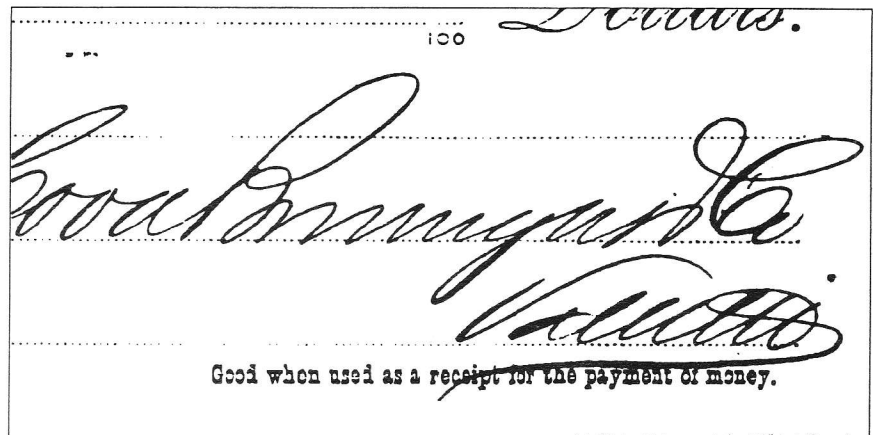
Figure 4A. A variant of the seven word clause on the David S. Brown & Co. receipts has no final period.





**Figure 6.** The restrictive clause on the Chandler printing of the Hood, Bonbright & Co. receipt similar to Figure 2 in Czech 14.

**Figure 7.** The restrictive clause on the Zane printing of the Hood, Bonbright & Co. receipt. This receipt is shown in its entirety in Figure 10.



by Carpenter so as not to delay the return of the finished imprinted product to the user (Figures 1, 2 and 3).

A letter from Butler and Carpenter to Thomas Calvert of Detroit (January 15, 1868) appears to indicate the minimum wordage for a restrictive clause on receipts that would be acceptable to the Commissioner of Internal Revenue and the necessity of the restrictive clause being on the receipts before being imprinted with the revenue stamp. From my reading of this paragraph, it would make little difference who printed the restrictive clause on the drafts so long as it was done "ere we print stamps thereon."

The same letter specifies that the words "Good when used for payment of money" must be printed on the receipts. This phrase consists of seven words, and, as of this time, it is known to have been used in a one line horizontal format only on the receipts of David S. Brown & Co., Philadelphia. J.B. Chandler is the security printer (Figure 4) The statement in Czech 14 indicating that this same restrictive clause appears on the Franklin Sugar Refinery receipt is in

error. The restrictive clause on the Franklin Sugar Refinery receipt reads "Good when used as a receipt for payment of money." and consists of ten words (Figure 5).

The long form of the restrictive clause reads "Good when used as a receipt for the payment of money." and is used on the Hood, Bonbright & Co. receipts. These receipts exist in two different printings: one by J.B. Chandler (Figure 6) and the other by Zane (Figure 7). The restrictive clause on the Chandler printings is about one-half inch longer than the clause on the Zane printing. The Chandler printing is the earlier of the two and a used example dated "Feby 25 1868" which is about two months earlier than the earliest reported date of use in Czech 14.

Czech 14 discussed at some length the variation in the exact wording of the clauses while referring to Wald and Castenholz. Reference is made to "the presence or absence of 'the' before the word 'payment'." There is no mention of the words "as a receipt" which must not be omitted from this discussion.

The January 15, 1868, letter from the Butler and Carpenter correspondence clearly establishes a seven word phrase "Good when used for payment of money" as a phrase that fulfills the requirement for the restrictive clause. Thus, it must be recognized that although ten and eleven word restrictive clauses do exist, the seven word restrictive clause would have

**Figure 5. (left)** A Franklin Sugar Refinery receipt with a ten word restrictive clause shown for comparison with Figure 4.

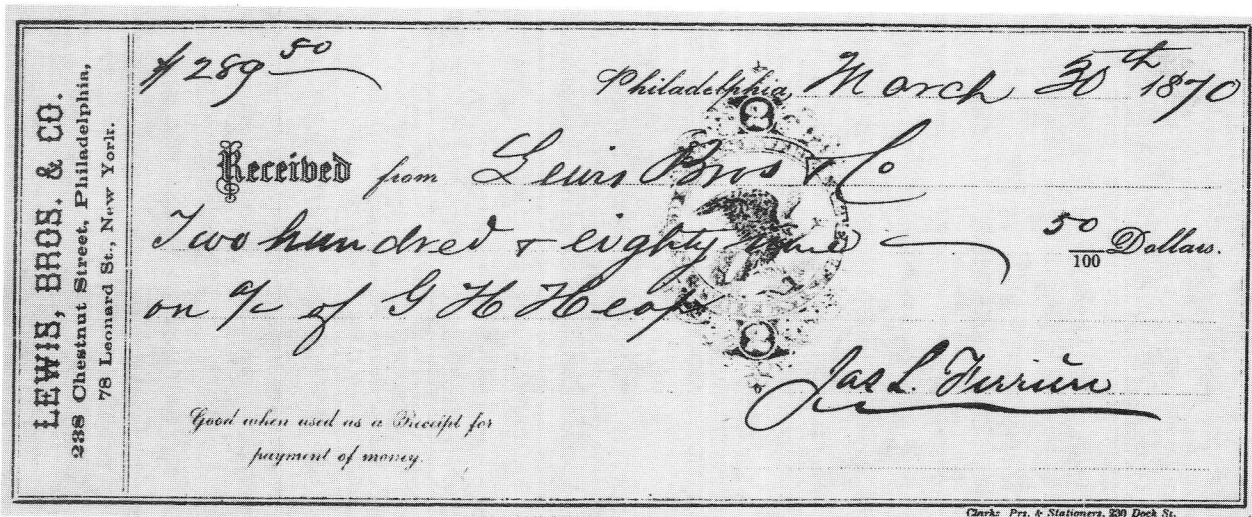


Figure 8. The restrictive clause on this receipt is unusual in that it is at the lower left in two lines and printed in red.

been sufficient. A ten word restrictive clause printed at the lower left in red exists on a receipt issued by Lewis Bros. & Co., Philadelphia, dated March 30th,

1870 (Figure 8).

A ten word restrictive clause in black also exists at the bottom edge of a vertical form receipt issued

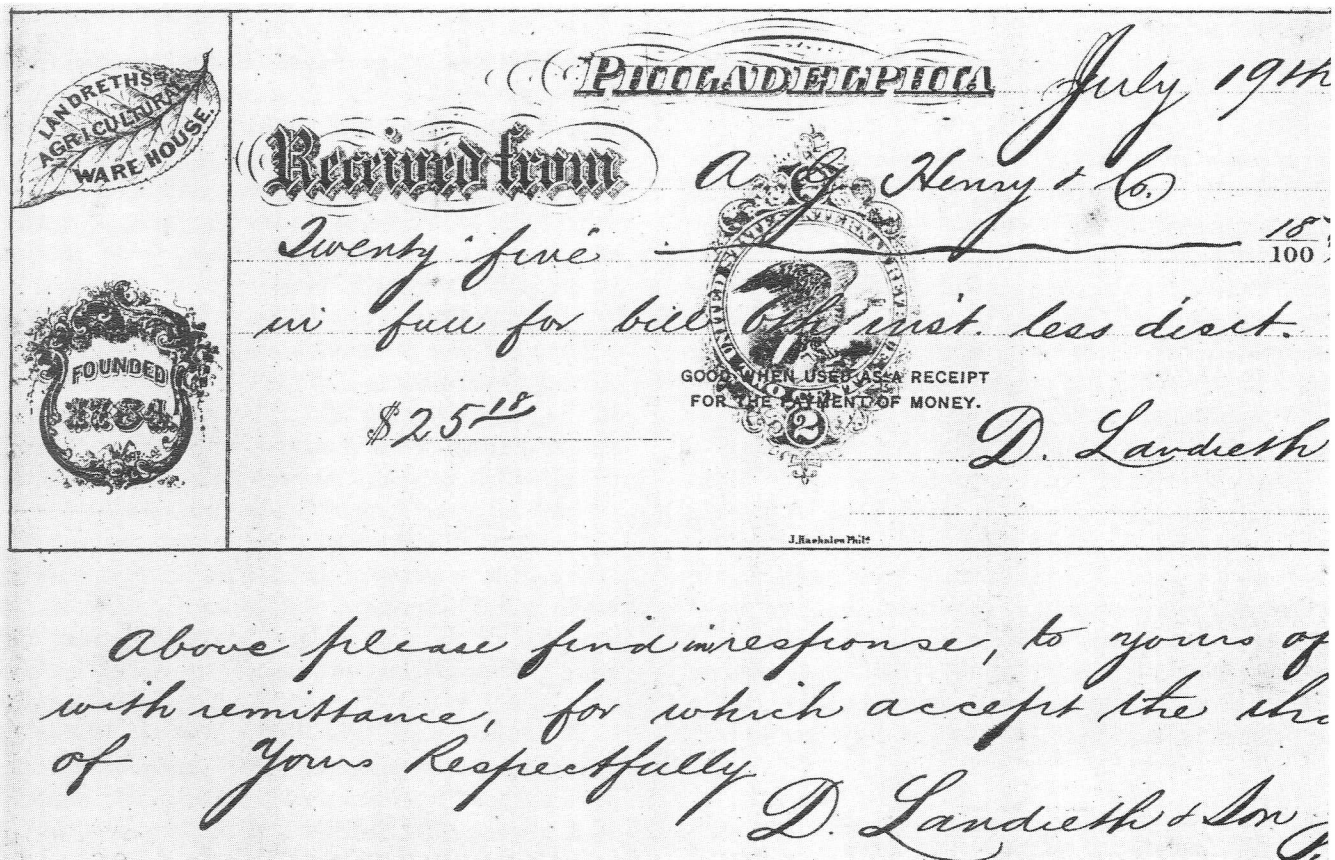


Figure 9. An eleven word restrictive clause in two lines. Someone clipped the right side of this document so that the year of usage is unknown.



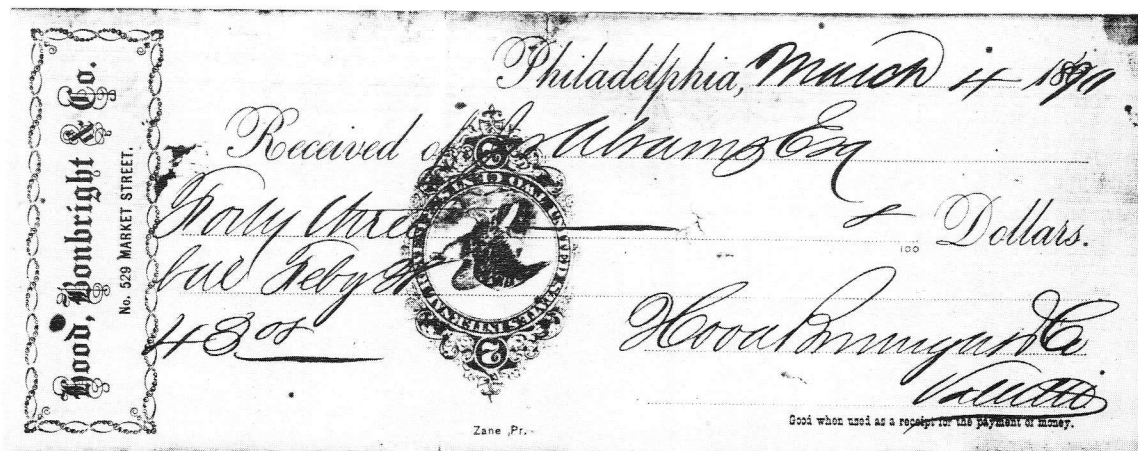


Figure 10. A Hood, Bonbright & Co. receipt with the RN imprint inverted.

by Hall & Carpenter of Philadelphia dated May 24th, 1870.

In terms of the hitherto unreported, there exists a receipt printed in black at the top of a large vertical format lettersheet that was used by Landreth's Agricultural Warehouse of Philadelphia. This receipt bears the eleven word restrictive clause in two lines reading: "GOOD WHEN ISSUED AS A RECEIPT / FOR THE PAYMENT OF MONEY." All of this restrictive clause is set in capital letters. The restrictive clause is printed directly over the RN imprint with the bottom line of the clause covering the top portion of the white circle that surrounds the lower number 2 of the RN-H imprint (Figure 9).

A Hood, Bonbright receipt printed by Zane and dated March 4, 1870, also exists. This receipt is most unusual in that the RN imprint is *inverted*. Other RN inverts do exist, but this type H invert is different. In the case of other RN inverts, the RN was first imprinted on blank paper by the various printers authorized by the government to do so. The face printing of the document was then printed by a security printer. In the case of this invert, it was actually created by the printer of the revenue stamp who fed the already face printed sheet into the press so the the revenue stamps might be imprinted. Thus it must be recognized that the invert was the work of the printer of the stamp and not the printer of the document. In actual fact, this is the only *true* invert of an RN known as of this time (Figure 10).

The last paragraph of Czech 14 poses the query as to how receipts printed from 1868 through 1870 without the restrictive clause came into existence. Only if it can be established that Butler and Carpenter *never* sold or imprinted revenue stamped paper (face unprinted) for stationers or security printers should there be any mystery as to why some of the

Type H receipts *without* the restrictive clause exist regardless of the date of usage printed or written on them. If it can be established that the views of the Commissioner of Internal Revenue was made known to every possible face printer of receipts, etc., then the explanation and reason for the Union League receipts not having the restrictive clause would not come easily. With the facts as they are, the reason is quite apparent.

Section 102 of the Revenue Act of July 1, 1862, clearly establishes and confirms as legal the practice of providing stamped paper to stationers who could at a later date print the face on the paper in accordance with their individual needs.

It was a practice among stationers to have in their possession some sheets of paper that were otherwise blank except for the RN imprint. This practice is clearly established by some of these items in my collection. If a stationer had revenue stamped paper Type H with the face of the document unprinted, what would have prevented the printer from using the revenue imprinted stock to produce some receipts? For certain, receipts produced in this manner clearly were paying the 2¢ tax as required by law. This could easily explain the lack of a restrictive clause on The Union League of Philadelphia receipts as well as other similar usages of the Type H imprint on receipts that are known to exist.

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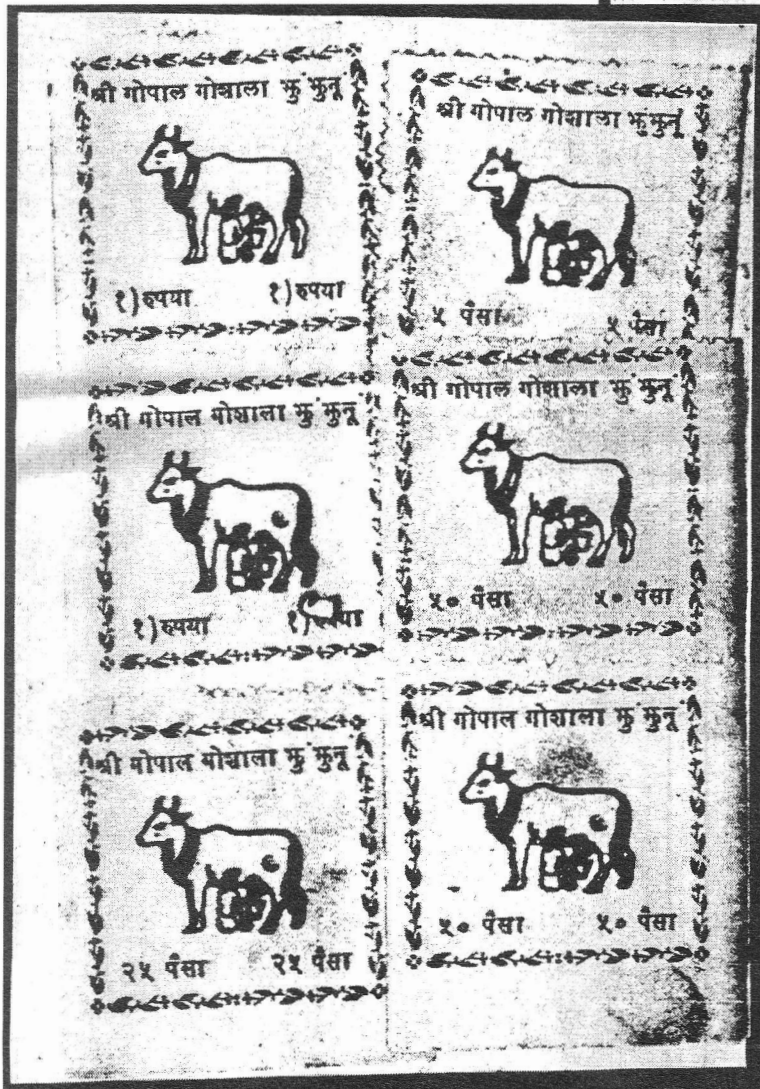
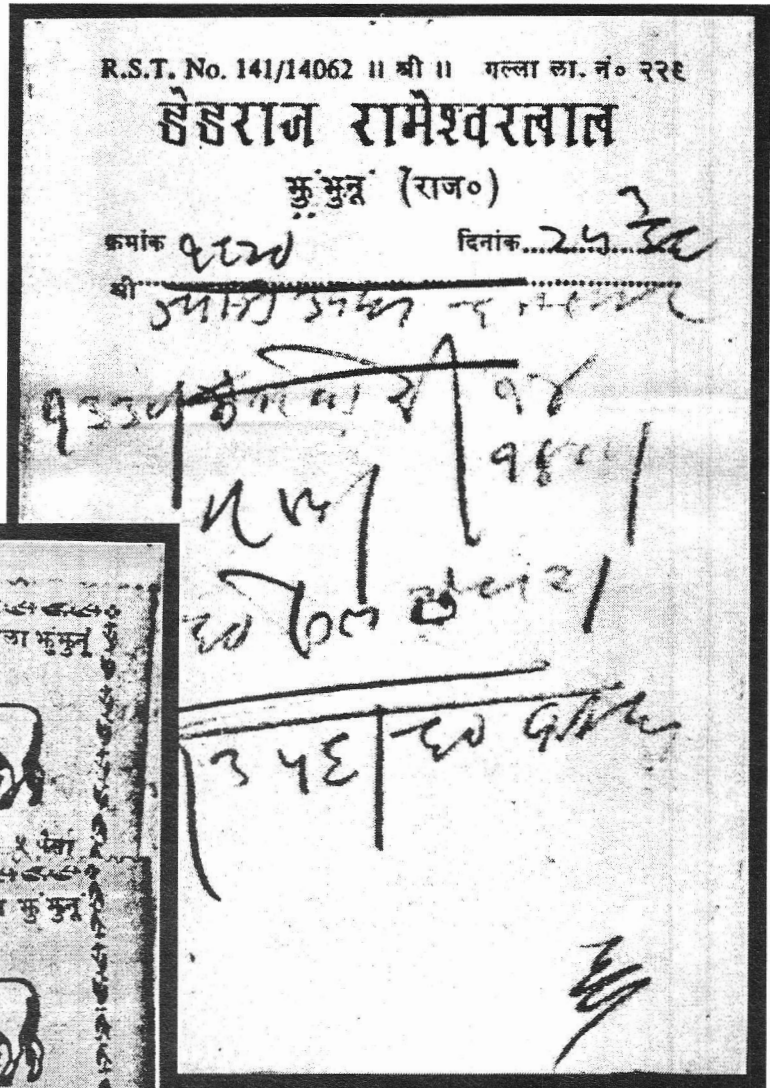
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# Cow Fund Labels

by A. M. Mollah, ARA

Some time ago we had the opportunity of illustrating in the pages of *The American Revenuer* some Traders Labels from Swai Madhopur area in Rajasthan. More such labels for many different charities have now been found from widely separated areas like Rajasthan and West Bengal. These are all from the late 1960s period.

Today we illustrate the front and back of a cash memo from a trader in Jhunjhunu in northern Rajasthan. The back of the receipt shows labels denoting contribution for development of local habitats for cows. The



labels are printed in black or blue on colored paper. Denominations have been seen from five paise to one rupee.

We plan to show more of such issues in future issues of *The American Revenuer*.

# The American Revenuer

## Journal of The American Revenue Association

### Index to Volume 46 1992

#### Airport Departure Tax

More Information on Airport Departure Taxes  
(Albert L. Batik) [Zimbabwe, Nauru,  
Singapore, Brunei, Philippines,  
Vanuatu, Malaysia, Thailand] .... 48-50

#### American Revenue Association

##### ARA Auction

ARA Auction No. 44 (Closing June 24, 1992) ...  
..... 71-79  
Prices Realized ..... 162  
Auction Manager appointed, consignments  
needed ..... 152

##### ARA Conventions and meetings

(See also: Clubs and Study Groups)

ARA at STaMpsHOW [pre-show] ..... 109  
[additional pre-show] ..... 125  
News [Westpex, schedule] ..... 30  
News addendum [addition to list of dealers]  
..... 58  
Update [Westpex, room reservation card] 14  
Stamporee '93 [revenueurs to meet, revenue ex-  
hibits invited] ..... 163

##### Editor Notes...

[An Index to Revenue Articles, reprints of early  
issues] ..... 115  
[reprint project tabled, mailing dates] ..... 152  
[lost photos, Chicagopex 1993 convention] . 189  
[revenue winners at PHILITEX 92] ..... 205

##### Elections

ARA elections coming up this year ..... 109  
ARA election ballot ..... 165  
1992 ARA Election results ..... 209

##### Foreign Sales Notes

ARA Revenue Catalog Pricelist-1992 .... 39, 41  
ARA Foreign revenue catalog and stamp packet  
pricelist—1992 ..... 175-176  
[New catalog listing and specials] ..... 6  
[Current catalog specials] ..... 119

##### Library

ARA Library Update ..... 201-202

##### Obituaries

Kenneth Goodfellow, Sr. (Timothy M. McRee) 6  
Ogden D. Scoville ..... 112

##### President's Column

[post convention] ..... 94  
[final letter to members] ..... 174

##### Secretary's Report

New Members 4908-4917, Contributing Mem-  
bers for 1991 ..... 15-16  
New Members 4918-4928 ..... 40-41  
New Members 4929-4935 ..... 60-61  
New Members 4936-4945, Dropped for Non-  
Payment of Dues ..... 84-85  
New Members 4946-4957 ..... 108-109  
New Members 4958-4970 ..... 144-145  
New Members 4971-4983, 1992 ARA Election  
Ballot ..... 164-165  
New Members 4984-4991 ..... 188-189  
New Members 4992-4998, 1992 ARA Election  
Results ..... 208-209

##### The American Revenuer

The American Revenuer: 1947-1992 (Kenneth  
Trettin) ..... 104-107  
An editorial: What is meant by "American" Rev-  
enuer, a statement of policy and pur-  
pose ..... 194, 202-203, 205

##### U.S. Sales Circuit Notes

[General information] ..... 161-162

#### Canada

Canadian sales tax tickets (Merlin K. Malehorn)  
..... 178-180

#### Chile

##### Consular fees

The Revenue stamps of Chile: Section 3 Adhe-  
sives—Special documentary tax stamps  
with respect to travel. Consular fees.  
(Leland L. Crane and Richard F. Riley)  
7-10

##### Documentaries

The Revenue stamps of Chile: Section 4 Docu-  
mentaries—General fiscal overprinted  
for departmental use (Leland L. Crane  
and Richard F. Riley) ..... 156-158

#### Clubs and Study Groups

ARA regional held, CA chapter organized .. 158  
Cal-ARA chapter convenes ..... 174, 189

Scandinavian revenue study group formed 122

**Collectors' and Exhibitors' Forum**

FIP approves revenues [Special Regulations for Evaluation of Revenue Exhibits, Guidelines for Judging] ..... 23, 34-36

Opinion: Revenues: philatelic royalty (Paul Fresco) ..... 121

[letter to editor, reply to Fresco] (William Ittel) ..... 152

Revenue Society of Great Britain hosts revenue judging seminar ..... 132-133, 137-138

**Danish West Indies**

1801 revenue stamped paper (Timothy McRee) ..... 123

Revenue stamps of the Danish West Indies and the United States Virgin Islands (Timothy M. McRee) ..... 181-186

**India**

Alwar and Bharatpur common designs (A. M. Mollah) ..... 159-161

Cow fund labels (A. M. Mollah) ..... 200

**Indonesia**

Wage tax stamps of the Netherlands Indies and Indonesia (Terence Hines) ..... 95-100

**Libya**

Libyan revenues to British Library ..... 58

**Literature**

**Current Literature**

Arbeitsgemeinschaft Fiskalmarken: II/1992 .... 119

Atalaya: Winter 1991-21 ..... 14, 17

Summer 1992 ..... 121

Check Collector: February 1992 ..... 58

Further Words on Current Literature [various current journals] (R. F. Riley) .... 13, 83

[The International Revenuer, Luren, The Revenue Journal of Great Britain] 123

Gene Kelly's Revenue Philatelist ..... 32

Penny Post: April 1992 ..... 100

August 1992 ..... 177

State Revenue Newsletter: November-December 1991 ..... 14

May-June 1992 ..... 142-143

July-August 1992 ..... 161

**Index to articles**

An Index to Revenue Articles which have appeared in Serial Publications (Riley) ... Supplement to June issue

Supplement to accompany June TAR ... 94, 100

**Reviews**

Germany, Catalogue of the Adhesive Revenue Stamps of, Volume XIII: Municipal Rev-

enue Stamps of the Saargebiet (G. M. Abrams, M. Erler and J. Norton) ..... 38

Hungary, Handbook of the, Revenues (Istvan Floderer) ..... 82

Spain, The College Stamps of (P. Barata) 38-39

U.S., The Combs Catalog of Usages and Varieties of, Embossed Revenue Stamped Paper 1791-1817 (W. V. Combs) ..... 100

[letter to editor] (Henry Fisher) ..... 124

**Netherlands Indies**

(See Indonesia)

**United States**

**1898**

Imprinting the 1898 revenue stamps (Herman Herst, Jr.) ..... 142

**Beer Stamps**

Paper colors of the 1871 issue (Thomas Priester) ..... 120

**Boating**

A history of small boat numbering (William A. Smiley) ..... 51-58

Boating census under way ..... 138

**Documents**

Document of the Month: (39) Civil War and World War I stamp taxes paid on the same document (Michael Mahler)... 37-38

**Firearms Transfer**

New \$200 Firearms Transfer tax stamp (John C. Rehner) ..... 103

Update (Peter Martin) ..... 141-142

**First Issue**

[letter to editor: sheet of 5¢ Certificate] (Robson Lowe) ..... 124

Discovery of J.C. Ayer & Co. 4¢ blue die cut stamp (RS9) on experimental silk paper (Andrew P. Ferry) ..... 47

Dr. D. H. Seelye cancellations on the 4¢ First Issue Proprietary stamp (R22c) (Andrew P. Ferry) ..... 134-137

Dr. D. H. Seelye cancellations on the 4¢ First Issue Playing Cards stamp (R21c) (Andrew P. Ferry) ..... 176-177

First Issue Precancels: a call for assistance (Michael J. Morrissey) ..... 17

First Issue precancel project update ..... 120

**Local Revenues**

Fish and Game Stamps of the Crow Creek Sioux Tribe (David R. Torre) ..... 24--30

Correction ..... 59

**Motor Vehicle Use**

Motor Vehicle Use stamps: a point of common interest between two hobbies (Timothy M. C. Ree) ..... 139-140

### Private Die Proprietary

- Mr. Kensett revisited [Thomas Kensett & Co] (W. H. Waggoner) ..... 68-70  
Not all of them were Quacks: a letter from the Dr. Williams Medicine Co. (Bert Kiener) ..... 12-13

### Stamped Revenue Paper

- RN Report: Earliest Dates and More [list of earliest known uses from various sources] (Bob Patetta) ..... 31-33  
Many more earlies [updated listing of earliest known uses] (Bob Patetta) . 116-119  
Discovery of a used [typo in title says unused] RN-C15 (Bob Hohertz) ..... 11  
Pay to the Order of...: (12) The American Phototype Company, Samuel Booth and Julius Bien [Types RN-A and-B] (Ben Czech, Ronald E. Leshner, Sr.) ..... 80-82  
A reply: who was Julius Bien? (Jacob Kisner) ..... 122  
(13) Sight and time drafts and the origin of the restrictive clauses (Ben Czech/Ronald E. Leshner, Sr.) ..... 101-102  
(14) The check printers' restrictive clauses on the instruments imprinted by Butler and Carpenter (Ben Czech/Ronald E. Leshner, Sr.) ..... 153-155

Restrictive clauses that exist in conjunction with the Type RN-H stamped revenue paper, another view (Edward Lipson) ..... 195-199

### Third Issue

The Skeptic's Corner: 2¢ third issue color error—claret or vermilion? (Michael Mahler) ..... 59

### Virgin Islands

Revenue stamps of the Danish West Indies and the United States Virgin Islands (Timothy M. McRee) ..... 181-186



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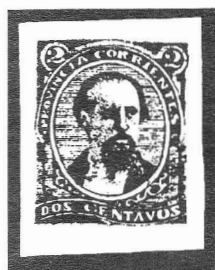
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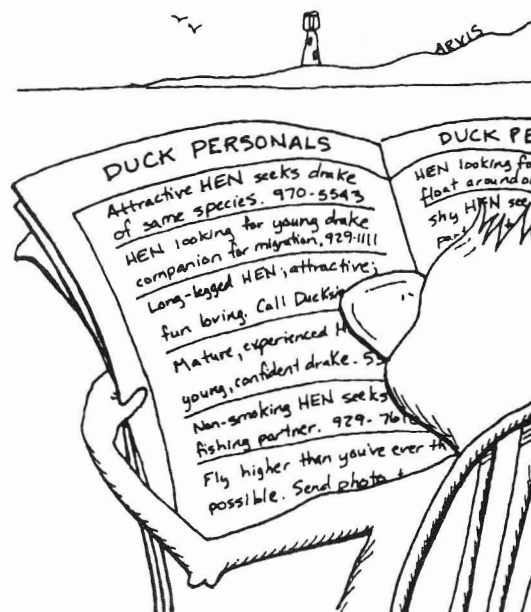
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# ARA Library Update

Items received since December 1991 and corrections to the Library supplement of the November-December 1991 issue of *The American Revenuer*.

- A-30 **The Liquor Tax in the United States 1791-1947**, Tun Y. Hu, 1950, Columbia University Press, B, 188pp.
- A-997 **Field Guide to Revenue Stamped Paper**, B. J. Castenholz, Castenholz and Sons, priced.
- f. Part 6, New York State, 1990, 128pp., il.
- g. Part 7, Stocks, Bonds and RR Tickets, 1991, 128pp., il.
- A-998 **Security Printers**, Third Edition, 1991, The American Society of Check Collectors, Inc., C, 30pp.
- C-264 **The Court Fee and Revenue Stamps of the Princely States of India**, Adolph Koepfel & Raymond D. Manners, The Fiscal Philatelic Foundation, Inc.,
- a. 1983, B, 319pp., il.
- aa. Supplement, 1986, 196pp., il.
- b. 1989, Volume II, B, 331pp + 74pp supplement, il.
- D-83 **Catalogue des Timbres Fiscaux et Sociaux de France**, ARA France,
- a. 1982, C, 135pp., il., f/l.
- b. 1990, C, 151pp., il., f/l.
- (D-83b is from ARA Foreign Sales Department.)
- D-90' **French Colonies Revenues**, Abrams & Janton, Edited by D. Duston
- c. Part III; Colonies in the Mid-East, 1989, 130pp., il., SB.
- d. Part IV; Colonies in the Far-East, 1990, 101pp., il., SB
- (D-90c and d are from ARA Foreign Sales Department.,)
- D-91 **Catalogue des Timbres Fiscaux Locaux et Speciaux de France**, S.F.P.F., 1990, C, 94pp., il., f/l
- (D91 is from ARA Foreign Sales Department.)
- D-112 **Catalogue of the Adhesive Revenues of Germany**, Martin Erler & John A. Norton
- d. Part IV, Old German States to 1945, Lippe to Wurttemberg, 1979, C, 179pp., il.
- dd. 1992 ed., C, 173pp., il.
- k. Part XI, Berlin, 1990, C, 55pp., il.
- l. Part XII, SBZ/DDR, 1992, C, 73pp., il.
- (Parts IVdd, XI, and XII are from ARA Foreign Sales Department.)
- D-786 **Catalog of the Fiscal Stamps of the Kantone and Gemeinden of Switzerland**, G. Kelly
- b. Vol. 2. Kantone of Basel-Land, Zurich and their Gemeinden, 1987, C, 208pp., il.
- c. Vol. 3. Proofs, Color Test Proofs, Paper Test Proofs, Advertising Test Proofs, Printers Waste, Counterfeits, 1990, C, 99pp., il.
- d. Vol. 4. Supplement to Vol. 1, 2, and 3, 1991, C, 98pp., il.
- (Vol. 2, 3, and 4 donated to ARA Library by Robert de Violini with a second copy of Vol. 2 donated by Gene Kelly.)
- E212 **United States Intervention in Mexico - Revenue Aspects**, Mark Banchik, 1991, Photocopy of Award Winning Exhibit, 48pp., il.
- E-265 **Spanish Philippines Revenues - Update and additions**, D. L. Duston, 1991, C, 10pp., il.
- F-21 **An Index to Revenue Articles which have appeared in Serial Publications**, R. F. Riley, ARA, 1992, C, 192pp.
- F-22 **Katalog Philatelistische Bibliothek München**, (Municipal Philatelic Library of the City of Munich), Part 2, 1990, C, 74pp., f/l
- F-23 **Arbeitsgemeinschaft Fiskalmarken**, Im Bund Deutscher Philatelisten, 1988 No 1 through 1991 No. 3, il., f/l. Only 1 year loaned at a time. Donated by R. Riley.
- F-24 **Congress Books Index**, Philatelic Literature Review, 1987, C, 100pp.
- F-25 **Fiscali**, Bollettino dell' AFISCAL-Associazione Fiscalisti, No 1 through No 18, 1986 through 1991, il, f/l. Only 1 year loaned at a time. Donated by R. Riley.
- The following numbers G-18 to G-36 are photocopies that were donated by Terrance Hines.
- G-18 **Regulations Concerning the Redemption of or Allowance for Internal Revenue Stamps**, Government Printing Office, 1900, C, 7pp.
- G-19 **Regulations Concerning the Establishment of General Bonded Warehouses for the Storage of Spirits Made from Materials other than Fruits**, Government Printing Office, 1920, C, 38pp.
- G-20 **Regulations 40: Relating to the Stamp Tax on Issues, Sales, and Transfers of**

- Stock and Sales of Products for Future Delivery under the Revenue Act of 1918**, Government Printing Office, 1919, C, 45pp.
- G-21 **Regulations 40: under the Revenue Act of 1921**, Government Printing Office, 1922, C, 45pp.
- G-22 **Regulations 40: under the Revenue Act of 1924**, Government Printing Office, 1924, C, 45pp.
- G-23 **Regulations 55: Relating to Stamp Taxes on Documents (Except on Issue, Sales and Transfers of Certificates of Stock and Sales of Products for Future Delivery), under the Revenue Act of 1918**, Government Printing Office, 1919, C, 58pp.
- G-24 **Regulations 55: 1920 Revised Edition**, Government Printing Office, 1920, C, 63pp.
- G-25 **Regulations 55: under the Revenue Act of 1921**, Government Printing Office, 1922, C, 56pp.
- G-26 **Regulations 55: under the Revenue Act of 1924**, Government Printing Office, 1924, C, 38pp.
- G-27 **Regulations 59: Relating to the Special Taxes upon Businesses and Occupations and upon the Use of Boats, under the Revenue Act of 1918**, Government Printing Office, 1920, C, 31pp.
- G-28 **Regulations 59: under the Revenue Act of 1921**, Government Printing Office, 1922, C, 29pp.
- G-29 **Regulations 59: under the Revenue Act of 1924**, Government Printing Office, 1924, C, 26pp.
- G-30 **Regulations 59: Relating to the Special Taxes with respect to Coin-Operated Amusement and Gaming Devices, Bowling Alleys, Billiard Tables and Pool Tables, etc. under the Revenue Act of 1941**, Government Printing Office, 1941, C, 22pp.
- G-31 **Regulations 71: Relating to Stamp Taxes on Documents, under the Revenue Act of 1926**, Government Printing Office, 1926, C, 58pp.
- G-32 **Regulations 71: Relating to Stamp Taxes on Issues of Stocks and Bonds, Sales of Produce for Future Delivery, Passage Tickets, Foreign Insurance Policies and Deeds of Conveyance, under the Revenue Acts of 1926, 1928, and 1932**, Government Printing Office, 1932, C, 70pp.
- G-33 **Regulations 71: 1946 edition**, Government Printing Office, 1941, C, 78pp.
- G-34 **Regulations 85: Relating to Tax on Transfers of Interest in Silver Bullion, under the Revenue Act of 1926 and the Silver Purchase Act of 1934**, Government Printing Office, 1934, C, 42pp.
- G-35 **Regulations 88: Relating to Taxes on Certain Firearms and Machine Guns under the National Firearms Act of 1934**, Government Printing Office, 1934, C, 42pp.
- G-36 **Regulations 88: 1941 edition**, Government Printing Office, 1941, C, 46pp.
- G-37 **A Descriptive Checklist of the Annual Reports of the Postmaster General, the Secretary of the Treasury and the Commissioner of Internal Revenue of the United States of America**, E. Stanford, 1991, C, 13pp. Donated by Author.
- H-137 **United States Telegraph Stamps and Franks**, In 2 parts, George J. Kramer, 1992, Collectors Club of New York, B, 189pp + 48pp price guide, il. Donated by the Collectors Club of New York.

### **Editorial—continued from page 194**

lecting interests of our members.

Out of 16.5 pages of names listed by collecting interest in the *1990 Membership Directory*, nine pages list names of those collecting various areas of the United States. This does not necessarily translate directly to 55% of the total membership since U.S. collecting is broken into small interests areas while most other national collecting areas are not. There is also considerable duplication of names within the various U.S. area as many, if not most, collectors have multiple areas of interest; this is also true of collectors who collect non-U.S. areas.

A rather large percentage of our members are not

represented in any of these listings. (Take this as a request to update your directory listing. If the 1990 does not reflect your current collecting interests, take one of the application blanks used as a mailing wrapper for TAR and mark your collecting interests on list found on the back. Send this to the editor marked with your name and the words "Directory update.")

The point is that there is considerable interest among our fellow members in the revenue stamps of the entire world. This then dictates the outlook our society should take and the direction this journal will take under my editorship.



## Realities of Publishing

*The American Revenuer* is dependent upon the literary contributions of its readers. We do not go out and hire authors to write about various subjects. Those who have been members for a long time have probably noted that subject content of *The American Revenuer* has varied over the years. This has been largely influenced by strong writers with an interest in various areas for a period of time. In recent years some of these areas of strong influence have included foreign catalog listings, U.S. documents and usage of the mid 1800s, the German-Austrian area, U.S. stamped revenue paper, Argentina, India, and revenue collecting and exhibiting. Many other areas have received coverage although to lesser degrees.

If an area of collecting interest has not received as much coverage as you would like to see it receive, the reason is that there has been a lack of writers writing about and contributing to this journal. To gain that coverage we need authors; the needed author can either be you or someone you know. If you would like to write for *The American Revenuer* contact this editor. If you know someone who could write, encourage them to do so and contact this editor so that I can also encourage them to write. If there is an area you would like to see covered but cannot write yourself or do not know of anyone who can, contact your editor and I will try to find someone to write about it.

The publication of this journal requires a large number of contributions to continue with the size publication we have and an even larger number to expand. This editorial is an indirect solicitation for contributions to your publication. Please respond. Some of you will be contacted directly. Please respond. In the future I will continue to ask for articles to maintain a better balance of subject matter.

Contributions of all types can be used; long or short, general or detailed, illustrated or not. Catalog listings, discussions of the revenue laws, examples of usage, stamp production methods and history—political, social, economic and of the stamps themselves—are all possibilities for articles about any revenue stamp or series of stamps from anywhere in the world. Everything is wanted.

While we have often had detailed articles about the early U.S. adhesives, discussing their background, production and use, this type of research has been lacking for other areas worldwide. I have been told by those I consider potential authors that this type of coverage is not wanted by revenue collectors for Canadian Bill Stamps, or U.S. state revenue issues, or German revenues or French revenues or any other area of which you can conceive. This is not true. Simply because your fellow member does not collect an area you do, does not mean they are not inter-

ested. There is a waiting audience for articles about any revenue stamp.

*The American Revenuer* has an established tradition of being an internationally recognized leader in the subject of fiscal stamps. This publication has earned a reputation as being one of the better philatelic journals. While it is realized that authors may wish to have a smaller more specialized publication print their article, it is requested that you consider the potential audience, presentation and distribution your article will have here. Yes, the other publication may "need all the support it can get," your area of fiscal study will be best served by publishing here. We can and will then give subsequent technical and editorial assistance to other specialized publications often providing them with things such as halftoned illustrations and typesetting they otherwise may not be able to provide.

Translations into English of articles from other sources are also sought. However, we must be able to obtain the permission of the foreign language source of such translated reprints.

There is a small guide book available free to potential authors from this editor. Assistance with writing and editing is available as is assistance with any required illustrations including reimbursement for the cost of photographs. You are encouraged to contact the editor by mail, by telephone or by FAX. (Write: Kenneth Trettin, Editor, *The American Revenuer*, Rockford, Iowa 50468-0056; phone: 515-756-3542 [this is a home phone that will not be answered unless I am at home]; FAX: 515-756-3352.) Your inexperience as a writer is not a hindrance to your writing for TAR.

### A Statement of Policy

It is held by the editors of this publication that the adjective "American" in *The American Revenuer* only describes the publication's base of operation and not its content. "Revenue" describes the content of this publication. Any of the fiscal stamps of the world are germane to this journal.

It is held that this publication is the journal of record in the English language for fiscal philately. It is the goal of the editors to maintain this internationally acknowledged level of quality and leadership among philatelic journals.

As a journal of record, primary emphasis shall be on the publication of original material. Consideration to reprint from other sources will be given to the importance of the article and its availability to the ARA membership; this consideration will include the recentness of publication and the circulation of the source. To promote the field of fiscal philately, permission and assistance will be given to

*(Editorial—continued on page 205)*

# 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 R Becker, III** 4996, 412 E Nitsche Dr, Terre Haute, IN 47803, by Kenneth Trettin. US-State: Indiana.

**Dr Charles C Brock, Jr** 4997, 1611 Martin St, Blytheville, AR 72315, by secretary. US-Documentary, US-Proprietary, US-Future Delivery, US-Stock Transfer, US-Private Die Medicine.

**Herman W M Hopman** 4994, Haringvliet 23, 2401 DD Alphen aan den Rijn, Netherlands, by Ronald E. Lesh. US-Scott Listed, US-Telegraphs.

**Ky Maria** 4995, 228 Clermont Ave, Clarks Summit, PA 18411, by Eric Jackson. Collector/dealer, Ky Maria Philatelist. US-Scott Listed, US-Non-Scott Listed, Canada-Federal.

**J Donald Pauley** 4992, Box 1552, Estes Park, CO 80517, by Secretary. United States.

**The Postal History Foundation** 4993, Box 40725, Tucson, AZ 85717, by Richard Friedberg. Postal history and research.

**Peter A Robertson** 4998, 7315 Blvd East, North Bergen, NJ 07047, by Eric Jackson.

*Highest membership number assigned on this report is 4998.*

## New Members

Numbers 4971-4983

## Deceased

3604 Harold McLaughlin

3239 Joseph A Murphy

## Directory Update

*The following members have had changes posted to 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.*

**Dunker, William W** 1620, 30-14 150th St, Flushing, NY 11354-2452 USA

## 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



### Statement of Ownership, Management and Circulation

(Required by 39 U.S.C. 3685)

1A. Title of Publication <i>The American Revenues</i>		1B. PUBLICATION NO. 0 1 6 3 2 6 0 8						2. Date of Filing Sept. 24, 1992	
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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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**Herst, Herman, Jr** 265, Box 1583, Boca Raton, FL 33429-0494  
**Willey, John B** 911, 360 Park Road, Pleasant Valley, CT 06063

## 1992 ARA Election Results

### President

Ronald E Leshner ..... 30  
 Richard Friedberg ..... 1

### Vice-President

Eric Jackson ..... 30  
 Richard Walla ..... 1

### Secretary

Bruce Miller ..... 31

### Treasurer

Larry Cohn ..... 31

## Membership Summary

Previous membership total ..... 1357  
 Applications for membership ..... 7  
 Deceased ..... -2  
 Current membership total ..... 1362

### Eastern Representative

Brian M Bleckwenn ..... 28  
 Noward Nelles ..... 1

### Central Representative

Kenneth Trettin ..... 27  
 Kenneth Pruess ..... 1

### Western Representative

Scott Troutman ..... 25  
 Sherwood Springer ..... 1

## The Editor Notes...

...that Ed Lipson, editor of the article on the facing page, has indicated that as this article was in pre-press, he has made some very significant purchases. Additional previously unreported items are now available and will be discussed in these pages.

...that at PHILITEX 92, the first international philatelic literature exhibition in North America there were a number of revenue items entered in the competition. Receiving Gold medals: *Lombardo-Veneto 1854-1858* by Dr. Helmuth Avi (a specialized catalog of postally used fiscal stamps) and *Catalogue of the Revenue Stamps of the United Kingdom, Isle of Man, Channel Islands and Eire* by Roger Booth (also Best in Section). Receiving Large Vermeil medals were *United States Telegraph Stamps and Franks* by George Kramer and *Catalogue of Egyptian Revenue Stamps* by Peter Feltus. Receiving a Vermeil medal was *The American Revenuer*. Large Silver medals were earned by *United States Internal Revenue Tax-*

*Paid Stamps Printed on Tin-Foil and Paper Tobacco Wrappers* by John Alan Hicks (with Felicitations of the Jury), *Priced Catalog of the Revenue Stamps of Cuba* by William Jones and *Revenue Journal of Great Britain* edited by Clive Akerman. Recipients of Silver medals include *An Index to Revenue Articles Which Have Appeared in Serial Publications* by Richard Riley, *Index to The Cinderella Philatelist 1961-1985 and to The Private Post 1977-1985* by Ian Crane, L. N. Williams (ed.), *Great Britain Commemorative Labels Pre-1950, A Catalogue* by Chris Chatfield, L. N. Williams (ed.), *The Revenue Stamps of Peru, Volume I* by Herbert Moll and *The Cinderella Philatelist* edited by L. N. Williams. Among those earning Bronze medals was *The State Revenue Newsletter* edited by Peter Martin. All authors, contributors and editors of these publications are to be congratulated. This was a strong showing for revenue and cinderella material.

### Editorial—continued from page 203

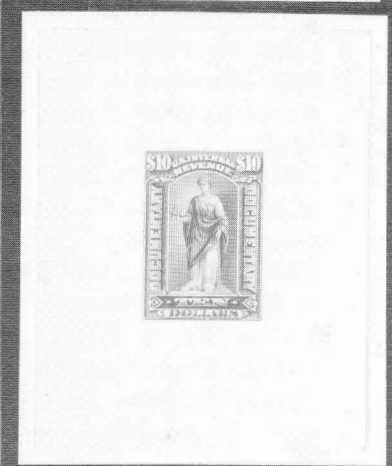
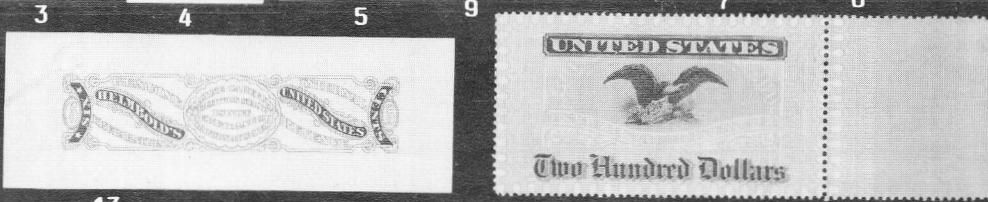
other publications to reprint from our pages.

This is an English language publication and it is readily acknowledged that there is a need for fiscal philatelic publications in other languages. It is also acknowledged that due to our base of operations in the United States, our society emphasis is on activities within the U.S. As a result there is a need for other revenue oriented publications in other nations to meet the needs of their residents. It shall be the

goal of this journal to cooperate with these other organizations and their publication.

It is the ultimate goal of this journal to provide its readers the most accurate, most interesting and varied information possible so that they might enjoy their hobby to the fullest extent possible.

Kenneth Trettin





## 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

Will buy the following book: *Forged Stamps of Two World Wars*, by L.N. and M. Williams (London, 1954). Will pay \$10 for a good, clean, complete copy. Less if marked up. Please write first. John Semeniuk, Box 070452, Brooklyn, NY 112087.

\*1014\*

Trade various China documents with 1949 stamps for Turkish Revenues (starting collection). Value ignorant, will comply with trade offers until I run out of documents. Dominique Johns, 3900-24th Ave S, Seattle, WA 98108-1504. \*1015\*

**Bonded Warehouse** receipts for liquor in storage. Fancy printed documents but not government issued, \$10.00 each. Bill Downing, Box 9248, Cincinnati, OH 45209. \*1016\*

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**Chauffeurs badges**, paper automobile drivers licenses, auto registrations and windshield stickers. Dr.

Edward H. Miles, 888-8th Avenue, New York City, NY 10019. \*1018\*

**Wanted—paper** items to go with private die proprietary medicine collection. Need advertising (facsimile) banknotes for patent medicines (not required—Morse's Indian Root Pills). Also want early patent medicine covers and postal cards. The items need not be for a product for which a specific revenue stamp exists. Ben Swanson, 616 South Hanover, Baltimore, MD 21230. (414) 385-1606. \*1019\*

**Horizontal Pair #R57**, 50¢ Lease, pen cancel, 1992 Scott is \$100. Postpaid, \$45. Scarce ornate 1865 stock certificate "People's National Bank of Waterville, Maine" with R44, documented lightly folded, \$35. Identical certificate except 1869, R46 with file fold, \$30. (Photocopies, SASE). Many other Maine and Kentucky documents available. Doug Swisher, Box 52701, Jacksonville, FL 32201, phone (904) 448-6214. \*1020\*

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