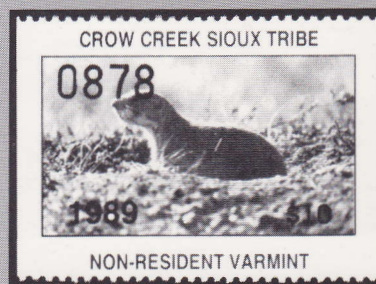


The American Revenuer

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A pictorial hunting
stamp issued by the Crow Creek Sioux Tribe
for hunting on tribal controlled lands.
More, inside, page 24.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

FEBRUARY 1992

Volume 46, Number 2
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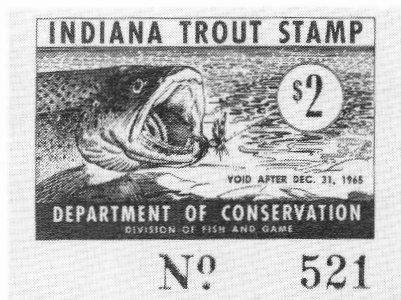
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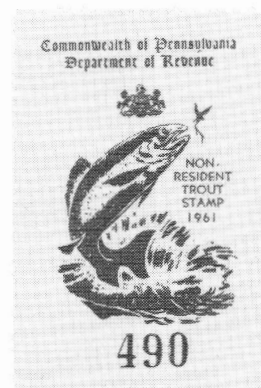
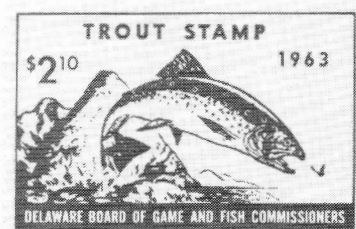
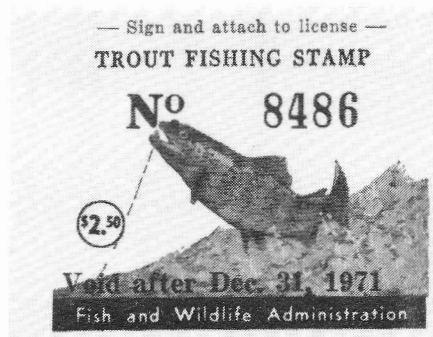
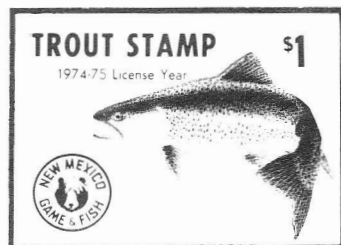
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The American Revenuer

The Journal of International Fiscal Philately

Volume 46, Number 2

February 1992

Whole Number 442

Collectors' and Exhibitors' Forum

FIP approves revenues

At the 60th Congress of the Federation Internationale de Philatelie (FIP) held in Tokyo this past November, a new Revenue Section was created and regulations were adopted concerning its operation. It took five years for the FIP to write and adopt the Special Regulations for the evaluation of Revenue Exhibits which were adopted with only a slight amendment.

Under the rules that were adopted, Revenues, now a Section, will form a sub-class under Traditional Philately. Up to now some international exhibitions accepted revenues under an experimental class. In New Zealand in 1990 for instance, more revenue exhibits were shown than in the independent full class of Maximaphilately and Astrophilately. Soon it is hoped that revenues may be given an independent class of their own. However, for the present, Revenues must remain a sub-class due to Article 3.2 of the present General Regulations of the FIP which refers to postal issues, and more importantly because modern revenues have a distinct separate use from postal use.

Accepted as Revenues are those embossed, imprinted or adhesive tax fee or credit stamps issued by or under the originating authority of a state, municipal or intermediate authority. The rules recognize many of the problems inherent with revenue stamps because of their use such as condition and scarcity,

the fact that there is probably no such thing as a complete collection and the fact that there is a lack of any literature for much of the world's revenues. Yet the rules also point out that many elements of a good revenue collection are the same as in any philatelic collection.

Gary Ryan writing in the October 1991 issue of *Stamp Mail* comments on a book written by Leon Putz, a former President of the FIP, which discusses the history of International Exhibitions from 1881 to 1927 and then follows the development of the FIP to the present. When the FIP was founded in 1926 Fiscal stamps were accepted in Class 9 under Special stamps; the Class Categories attached to the Exhibition Regulations which were expanded by the General Assembly in Brussels in 1930 show this. Since the second World War revenues have been accepted only on a very limited basis, mostly in the U.S. and Canada or only in the national section of other shows. The experimental revenue class has been in only a very few recent shows.

Gary Ryan of the United Kingdom served as Chairman of a Working Group with representatives from the U.S., India, Germany and Finland. This group made recommendations to the Board of the FIP to adopt Special Rules and Guidelines for Revenues. He was pleased to note that it was very encouraging that

(Forum—continued on page 34)

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Fish and Game Stamps of the Crow Creek Sioux Tribe

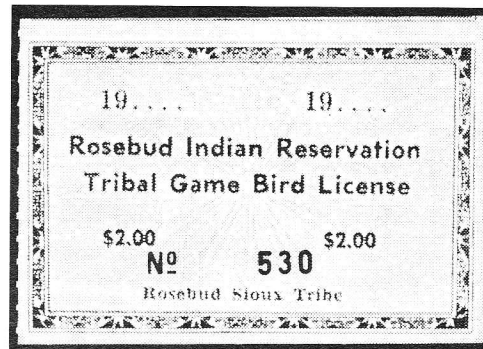
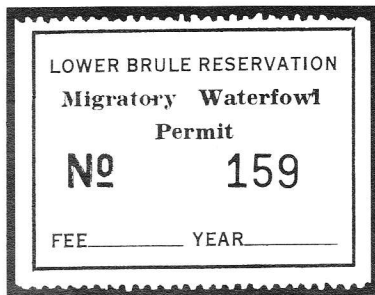


Figure 1. Examples of Indian Reservation stamps required to hunt migratory waterfowl in the early 1960s.

by David R. Torre, ARA

Information about stamps issued by Indian Reservations in South Dakota was first published in revenue publications in the early 1960s. (Strock) Since then, a relatively small group of state revenue and fish and game collectors have avidly pursued these paper artifacts. As the early tribal stamps feature printed text only, they may not appear especially attractive in comparison to many of the classic pictorial fish and game stamps issued during this period (see Figure 1). Despite this fact, they have held a special interest for many collectors as they link stamp collecting with the study of Native American culture. The choice on the part of tribal governments to adopt the system of stamps and licenses previously developed by the federal and state governments represent an effort on the part of the Indian peoples to assimilate with an American institution of special interest to revenue collectors. Collections that include these interesting stamps serve to document this accomplishment.

In the 1970s the Indian rights movement swept the country and precipitated the decline of non-tribal member hunting and fishing on the reservations. Few stamps are known to have been issued during this decade. Since then, there has been a progressively greater interest in having non-members hunt and fish on the reservations. (Moum, McGee) The interest on the part of non-members stems from the fact

that the relatively undeveloped reservations still retain abundant wildlife resources, in contrast to many areas of the country which have witnessed the phenomenon of urban sprawl. Interest on the part of tribal members may be viewed as proprietary in nature. The reservations often have a harvestable surplus, and it makes sense to allow hunters and fishermen to come into the area if they are willing to pay fees and abide by Indian laws. It should be noted that hunters and fishermen, not unlike tourists, often patronize

local eating, lodging and sporting goods establishments. In short, they positively effect the local economy.

Along with the increase in non-member hunting and fishing during the 1980s, came the ill effects of widespread poaching and over-harvesting. (McGee) Concerned tribal members brought this to the attention of the Department of the Interior, which is still somewhat responsible for maintaining the welfare of the reservations. This resulted in the U.S. Fish and Wildlife Service encouraging the tribal governments to formally organize local fish and wildlife programs whose intent is to protect, conserve and manage these vital resources. (Catlin) Tribal hunting seasons were established, game wardens were hired and many of these programs were made to include stamp and

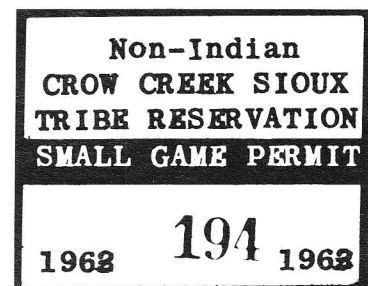
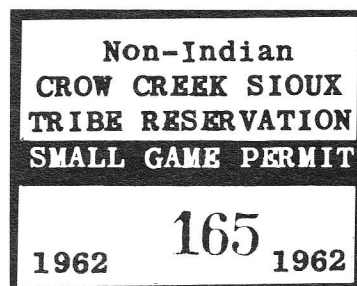


Figure 3a. Small game and waterfowl stamp issued in 1962. **b.** The same stamp was used in subsequent years by changing the date with a pen.

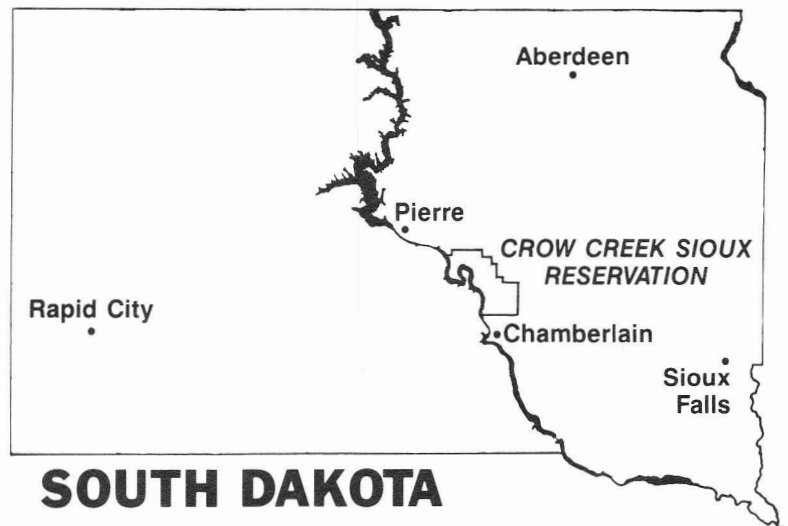


Figure 2. Location of the Crow Creek Sioux Reservation in South Dakota.

SOUTH DAKOTA

license requirements in their general provisions.

South Dakota Game, Fish and Parks officials worked with many of the tribal governments to develop their stamp and license requirements. (Catlin) The state formally recognizes the tribal hunting seasons and the validity of the stamp and license requirements when used on reservation trust lands and within the guidelines established by the tribe. (Catlin, Neilson) Additionally, specific agreements exist between the state and tribal governments. Purchase of a tribal waterfowl stamp for example, not only conveys hunting rights on the reservation, but allows hunters to transport game off the reservation, through South Dakota and to their destinations. (Neilson) When the 1980s came to an end, at least six reservations had issued fish and game stamps. In 1989 and 1990, the Crow Creek Sioux Tribe introduced several different types of pictorial stamps. These attractive stamps are likely to be of interest to a much broader spectrum of collectors, and will hopefully bring attention to this important area of American revenue philately.

The Crow Creek Sioux Tribe are descendants of a nomadic people that once occupied Minnesota. Following the invasion of their territory by whites, and the subsequent fighting that has become known as the Minnesota Uprising of 1862, the remnants of the tribe were relocated to their present home by the U.S. Department of the Interior. (Anonymous) The Crow Creek Reservation is located adjacent the Missouri River in central South Dakota between the cities of Chamberlain and Pierre (see Figure 2). Of the approximately 270,000 acres comprising the reservation, about half is Indian owned land held in trust by the U.S. Government. The state of South Dakota considers the Crow Creek Reservation, as it does all of the reservations, to be a part of the state. (Catlin)

Although they enjoy a degree of self-government, the tribes cannot be viewed as completely sovereign nations in that tribal members enjoy state benefits such as welfare, full voting privileges and are represented in the state legislature. (Catlin)

The Federal courts have confirmed that it is the tribal governments which have the authority to regulate hunting and fishing on the reservations. (Moum) There are approximately 65,000 acres of tribal land within the Crow Creek Reservation which can be hunted with a valid tribal hunting license. (Authority, 1990) Since the reservation is centered within the Central Waterfowl Flyway, there are massive numbers of migrating ducks and geese. Small and upland game is abundant, including ring-necked pheasant, sharp-tailed grouse, prairie chicken and Hungarian partridge. White tailed and mule deer are plentiful, as are a variety of animals and birds that the Indians classify as varmints. These include coyotes, skunks, porcupine, ground squirrels, prairie dogs, jack rabbits and crows. Game fish include sturgeon, salmon, trout, bass and walleye. (Authority, 1988, 1990)

The earliest known stamps used at Crow Creek were reported by E.L. Vanderford to have been first issued in 1961, and were required by non-Indian hunters only. Very little is known about these stamps, as tribal records for this period were lost in a flood. (McGee) There were at least two types, one for small game and migratory waterfowl and another for big game. The stamps are imperforate and feature printed text in black on white paper with red serial numbers. They measure approximately 44 x 35 mm. The earliest known stamp in collectors' hands has the date typeset "1962" (see Figure 3a). The same stamps are known to have been used in 1963 and 1964 with the only difference being that the date was changed manually with a ball point pen (see Figure 3b). In the

<p>Out-of-State \$3.50</p> <p>Name _____</p> <p>Street Address _____</p> <p>Town _____</p> <p>No 100</p> <p>Signature of Agent _____</p>	<p align="center">Crow Creek Reservation Boating Permit</p> <p>Out-of-State \$3.50</p> <p>Year _____</p> <p>The undersigned permittee is hereby permitted to hunt migratory waterfowl on the Crow Creek Reservation.</p> <p>Permittee _____</p> <p>Address _____</p> <p style="text-align: center;">Street Town</p> <p>Age _____ Height _____ Weight _____</p> <p>Color Eyes _____ Color Hair _____</p> <p>State Hunting License No. _____</p> <p>Signature of Permittee _____</p>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">This permit is not transferable and not valid unless signed by Permittee.</p> <p align="center">No 100</p> <p align="center">Agent</p>
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Figure 4. Boating permit which conveyed migratory waterfowl hunting rights.

1970s and early 1980s, the Crow Creek Sioux Tribe experimented with a variety of different types of licenses, but no stamps are known to have been issued during this period. Collectors of waterfowl stamps and licenses will take note of the interesting boating permit reproduced in Figure 4, which also allowed the holder to hunt migratory waterfowl (from a boat only?).

The Crow Creek wildlife program was formally established in 1988. (McGee) The following year a game, fish and parks code was published outlining hunting, fishing and licensing requirements. (Authority, 1988) In 1989, The Crow Creek Sioux Tribe also introduced their first fish and game stamps in a

quarter century which included the first pictorial stamps issued by an Indian Reservation in the United States (see Figure 5). The idea to use pictorial stamps is reported to have originated with Department of Natural Resources biologist Steven Laing. (McGee) While not a stamp collector, Laing desired to conform to standards previously developed by South Dakota Game, Fish and Parks. The stamps were printed at the State Printing Office in Pierre, and all are identical in size and format to the South Dakota state waterfowl stamps. (McGee) They were issued in vertical booklet panes containing five stamps, and are perforated 11.5 horizontally. All stamps are individually serial numbered in red and measure approximately 47 x 35 mm.

A total of sixteen different stamps were issued in 1989. (McGee) In addition to the pictorial stamps, there was a series of four sportsman stamps that featured the tribal seal (see Figure 6). Purchase of a single sportsman stamp allowed the holder to hunt all the types of game for which the Crow Creek Sioux



Figure 6. Sportsmen could buy one stamp which conveyed combined hunting and fishing rights.

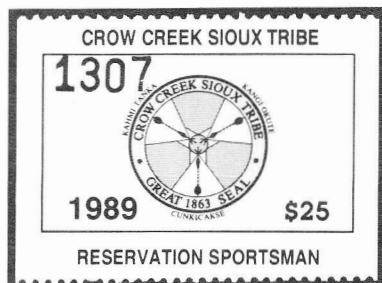




Figure 5. The Crow Creek Sioux Tribe issued twelve different pictorial fish and game stamps in 1989. There were three separate fees charged to reservation residents (that were not tribal members), South Dakota resident and non-resident hunters.

Tribe issued individual pictorial stamps. In addition, the sportsman stamp conveyed inland fishing rights. (Authority, 1988, 1990) Waterfowl hunting was allowed with the sportsman stamp in combination with a Federal waterfowl stamp. Fees charged for the sportsman stamp represented just over a 50% savings over the combined individual fees for reservation residents, just under 50% for South Dakota residents, and about 15% for non-residents. (Authority 1990) Included in the sportsman series was the only stamp

of any kind printed for use by tribal members. The fee charged to tribal members for all hunting and fishing privileges was \$10.00 which included the right to trap furbearers on tribal and trust lands within the reservation. Only tribal members were allowed to trap furbearers at Crow Creek. Two hundred of each stamp were printed and issued to vendors in 1989, with the exception of the tribal member sportsman stamp that had a printing of 300. For a complete listing of serial numbers used on specific types of 1989 stamps, see

Table I

**Serial numbers used on
1989 Crow Creek Sioux Tribe fish and game stamps**

Serial No. Range	Total Printed	Face Value	Stamp Type
1-200	200	\$10	Reservation Deer
201-400	200	\$50	SD Resident Deer
401-600	200	\$100	Non-Resident Deer
601-800	200	\$5	SD Resident Varmint
801-1000	200	\$10	Non-Resident Varmint
1001-1200	200	\$3	Reservation Varmint
1201-1400	200	\$25	Reservation Sportsman
1401-1600	200	\$50	SD Resident Small/Upland Game
1601-1800	200	\$100	Non-Resident Small/Upland Game
1801-2000	200	\$10	Reservation Small/Upland Game
2001-2200	200	\$10	Reservation Waterfowl
2201-2400	200	\$30	SD Resident Waterfowl
2401-2600	200	\$65	Non-Resident Waterfowl
2601-2800	200	\$250	Non-Resident Sportsman
2801-3000	200	\$100	SD Resident Sportsman
3001-3300	300	\$10	Tribal Member Sportsman

Table I.

Tribal hunting and fishing licenses were available at the Tribal Wildlife office in Fort Thompson, or from vendors located throughout the reservation. Laing designed a passbook with spaces inside for each of the different types of stamps used, along with one for the Federal Waterfowl stamp. It measures 275 x 100 mm when opened and laid flat (see Figure 7). This passbook was introduced and used along with the new stamps in 1989. (McGee)

The same sixteen stamps were issued the following year. (McGee) The designs are identical, except that the year reads "1990." The face value of the individual stamps remain unchanged from 1989; however, at some point in 1990 it was decided to charge South Dakota residents the same fees as non-residents. (Moum, McGee) Rather than print new South Dakota resident stamps with a higher face value, non-resident stamps were required thereafter on all licenses sold to South Dakota resident hunters (see Figure 8). Two hundred fifty of each stamp were printed and issued to vendors in 1990, including the tribal member sportsman stamp. For a complete listing of serial numbers used on 1990 stamps, see Table II.

Readers will notice that the 1990 waterfowl stamp shown in Figure 8 is affixed to

a generic type of license with boxes to check off the type of hunting and blanks to fill in the fee charged. Passbooks were printed and distributed to vendors for use in 1990. Within days, however, the Tribal Council instructed DNR officials to remove the passbooks from use as they did not contain an implied consent section which placed the holder under the civil jurisdiction of the Crow Creek Sioux Tribal Court while hunting or transporting game on the reservation. (McGee) DNR officials apparently did not want to bear the expense of redesigning and printing up new passbooks, so a supply of old licenses that had been previously used since the early 1980s were called into service. (McGee) The back of these licenses did contain the implied consent section (see Figure 9), however, they did not contain a space for the new stamps. This proved to be inconvenient when more than one stamp was placed on a license. Despite this fact,

this was the system that was used during 1990. Throughout the year, DNR officials discussed how they might best provide a solution to this problem, and it was suggested that the implied consent section could be shortened and placed on the reverse of the stamps themselves for 1991. (McGee)

Table II

**Serial numbers used on
1990 Crow Creek Sioux Tribe fish and game stamps**

Serial No. Range	Total Printed	Face Value	Stamp Type
1-250	250	\$10	Tribal Member Sportsman
251-500	250	\$100	Non-Resident Deer
501-750	250	\$5	SD Resident Varmint
751-1000	250	\$10	Reservation Deer
1001-1250	250	\$3	Reservation Varmint
1251-1500	250	\$25	Reservation Sportsman
1501-1750	250	\$50	SD Resident Deer
1751-2000	250	\$10	Non-Resident Varmint
2001-2250	250	\$30	SD Resident Waterfowl
2251-2500	250	\$100	Non-Resident Small/Upland Game
2501-2750	250	\$250	Non-Resident Sportsman
2751-3000	250	\$65	Non-Resident Waterfowl
3001-3250	250	\$50	SD Resident Small/Upland Game
3251-3500	250	\$10	Resident Waterfowl
3501-3750	250	\$10	Reservation Small/Upland Game
3751-4000	250	\$100	SD Resident Sportsman

Tribal Member Sportsman	Small/Upland Game	Deer	
Federal Waterfowl Stamp	Waterfowl	Varmint	Other Sportsman

Figure 7. Reservation biologist Steven Laing designed a passbook for use with the new stamps (shown at 64% original size).

NO. # 3023

CROW CREEK SIOUX TRIBE

Hunting License - CROW CREEK SIOUX TRIBE

☒ Waterfowl \$ 65

☐ Upland Game \$ _____

☐ Big Game \$ _____

From Nov 18 1990 to Jan 13 1991

Expires: Jan 13 1991

Name: Don Bechtel

Address: 603 Gurder Dr.

City: Sioux Falls State: SD Zip: 57103

Birth Date: 10-4 1930

Ht. 5 ft. 11 in. Wt. 180 Hair Bk Eyes Blue

Date Issued: Nov 18, 1990 Pat Parsons
AGENT

2992

1990 \$65

NON-RESIDENT WATERFOWL

Unfortunately, no stamps were issued in 1991 due to a failure on the part of the DNR officials to agree on the specific wording to be printed on the reverse of the stamps. (McGee) It is hoped that this will soon be resolved, and that stamps will again be issued by the Crow Creek Sioux Tribe in the near future.

As of this writing, the Crow Creek varmint stamps are unique to United States fish and game stamps. Since they feature a prairie dog, it is hard to avoid labeling them as "cute." The Crow Creek Sioux Tribe may soon have another treat in store for collectors, as a buffalo season is planned for upcoming years. (McGee) Once the issuance of stamps is resumed, perhaps we can expect to see buffalo hunting stamps!

Acknowledgements

The author gratefully acknowledges the following persons, without whose help and support this article would not have been possible: Marsha McGee, Wildlife Director for Crow Creek Sioux Tribe Department of Natural Resources; Ed Nielson, former supervisor

Figure 8. 1990 Non-Resident stamp used on license purchased by South Dakota resident hunter after the fee increase.

of South Dakota Game, Fish and Parks; Ron Catlin, chief of law enforcement for South Dakota Game, Fish and Parks; and Ken Moum, Information and Education officer for South Dakota Game, Fish and Parks.

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Figure 9. Reverse of license used in 1990 showing implied consent section.

I accept this license with the understanding that it is not transferable, confers no right of trespass, must be carried while hunting, and must be displayed for examination upon demand of any person.

Implied Consent

By purchasing this license the bearer hereby consents to place himself under the civil jurisdiction of the Crow Creek Sioux Tribal Court while hunting, or transporting game within the exterior boundaries of the Crow Creek Sioux Indian Reservation as defined by the Treaty of 1889. The undersigned verifies that he has read and understands this statement.



Signature of Hunter

ARA Convention News

The ARA 1992 Convention will be held in San Francisco, California, this coming May 1-3. The host show is WESTPEX, one of the finest stamp shows in the country. The show is held at the Cathedral Hill Hotel, located at the corner of Van Ness and Geary Streets. Reservations may be made by calling the hotel at 415-776-8200 or 800-227-4730. Rates are \$85 for a single and \$95 for a double.

WESTPEX will be open to the public on Friday, May 1, from 10 AM to 6:30 PM; Saturday, May 2, from 10 AM to 6 PM; and Sunday, May 3, from 10 AM to 4 PM. There will be a 300 frame stamp exhibit, of which over 100 will be revenue stamps. The bourse is made up of over 60 dealers including ARA member dealers Richard Friedberg, Eric Jackson, Golden Philatelics and Harold Goldstein. The entire bourse is aware that this is an ARA convention. There is also a youth activity center, so feel free to bring your children. Lastly, Aubrey Bartlett, Inc., will be holding an auction at the show and there will be a number of revenue lots in the sale.

The annual ARA dinner will be held on Friday night. We will be dining at the Cafe Majestic (within walking distance of the hotel), starting with cocktails at 7:00 and seating for dinner at 8 PM. There will be a choice of several entrees. Cost is \$45 per person. The restaurant can accommodate 30 to 50 people, so advance reservations are a must. Please call Eric Jackson at 215-926-6200, FAX 215-926-0120 with your reservation no later than April 27.

The WESTPEX awards banquet will be held on Saturday night with cocktails starting at 6:30 and dinner at 7:30. They will be serving a prime rib dinner; however, special requests can be accommodated if requested in advance. Cost is \$30 per person, \$18 for juniors. Advance reservations may be obtained by sending a check to Gladys Clary, 229 Masonic Avenue, San Francisco, CA 94118.

If anyone has any questions or comments, or needs help with the ARA Convention, please feel free to contact Eric Jackson at the phone or FAX numbers given above.

Earliest Dates and More

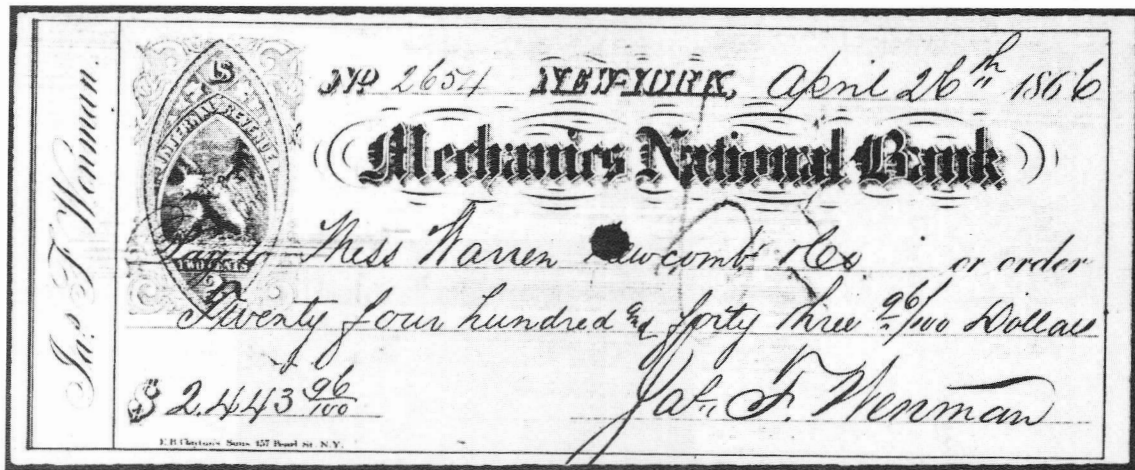


Figure 1. Scott RN-B6 on a New York check dated April 26, 1866. This is the light green, or "apple" green shade, and is now the earliest reported use of RN-B6.

by Bob Patetta, ARA

A great deal has taken place in the field of United States revenue stamped paper since my last article. There have been major sales, major finds and a good number of early dates reported.

The sale of the decade, of course, took place June 4-6, in Boston, Massachusetts, at the offices of the Daniel F. Kelleher Company. This was the sale of the Morton Dean Joyce collection. Actually, this was one of two sales of the decade," the other taking place September 12-14 at the offices of Andrew Levitt in Danbury, Connecticut, and dealing with the Private Die Proprietary portion of the Joyce collection.

The items that are of importance to stamped paper collectors that were sold in Boston include many of the essays, proofs and specimens that were the source of the listings in the Turner book. There were over 140 lots of this material sold, realizing in excess of \$47,000, including the 10% buyer's fee.

Highlights of the 116 regular stamped paper lots included the following items and their prices realized (including 10% buyer's fee): RN-A8, \$1,705; RN-C15, \$2,640; RN-D7a, \$1,540; RN-H3d, \$1,430; and RN-O2, \$1,980. Two tapeworms were sold, both 1+56 and 1+53 varieties.

The Type O was one of three that resided in the Joyce collection. The other two were sold privately. Of the three, two of them, including the item sold at auction, were Preston, Kean & Co. checks, and the other was the Manufacturers Bank of Milwaukee

check. All were unused.

Another major development is the evolution of the *Scott Specialized Catalogue* listings. The introductory remarks have been rewritten, and a number of corrections have been made, especially with regard to taxation dates and stamp printers. Changes in the listings include elimination of RN-A10 with 54 or 57 partial impressions, RN-C16a becomes RN-C15, addition of RN-G1b (inverted on back) and RN-T9, and elimination of RN-K8a and RN-S3. Of course, there are also many price changes, but I will not discuss these here.

As for earliest uses of stamped paper designs, I started delving through all my old auction catalogs and was surprised to find quite a few new listings. Most shocking was the discovery that none of Kimber Wald's collection seemed to be included in the *Handbook for United States Revenue Stamped Paper* listings or subsequent updates. This collection was sold in the William Fox sale Number 164 on February 5-6, 1986. I also struck pay dirt in several of Michael Aldrich's catalogs.

I was only able to make use of items that were illustrated in the catalogs. Many other items may have passed by unnoticed. A good example is lot 1344 from the Kimber Wald sale: "RN-B6, C21, E4, E5, E7, All on bank checks with Earliest Reported Dates."

I have also found some *earlies* among the stock of Herb LaTuchie, including RN-B6 (Figure 1) and RN-B13a (Figure 2). These will be offered in his May

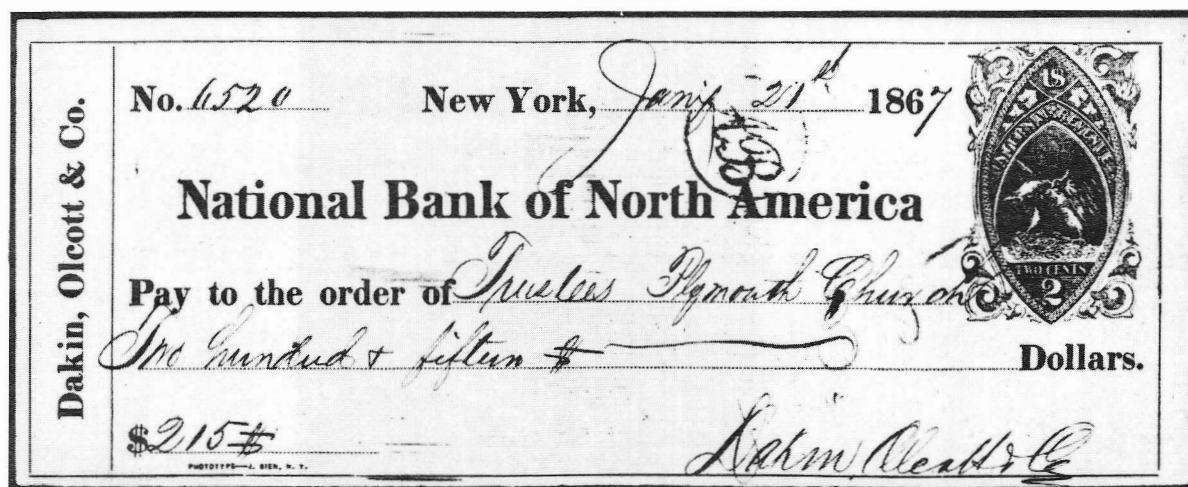


Figure 2. Scott RN-B13a (violet brown) on a New York check dated January 21, 1867. It is now the earliest reported use of this shade.

auction.

One of the new finds is a group of six Type X inverts, all of which were earlier than previously reported. Another important discovery is the first RN-C15 known used, found by Bob Hohertz and illustrated here.

The response to my last article has been somewhat surprising. I never expected to be adding so many new dates to the listing. I have decided to keep with the tabular format of the previous article in listing the new earlyies. I am insisting on seeing photocopies of all items submitted, and have done so with all items listed here.

In order to give credit to all who responded, I will list all dates that I receive which are earlier than those listed in my last article, even those that are superseded by other submissions.

Some collectors have asked to remain anonymous, and I will respect those requests. Photocopies remain on file, and are available for viewing. I have received some additions which have not been accompanied by photocopies. I am, of course, keeping record of these, but I will not publish the dates without confirmation. Believe me when I tell you how difficult this is. Some of the unpublished items are quite surprising. I have over a dozen waiting for confirmation.

Gene Kelly's Revenue Philatelist

The February 1992 issue of *Gene Kelly's Philatelist* has been received. This newsletter covering the revenue and related stamps of Switzerland and its subdivisions is published ten times per year for SFr 15 (Gene Kelly, Zelgstrasse 7, 8253 Diessenhofen, Switzerland). It is in English and illustrates many new

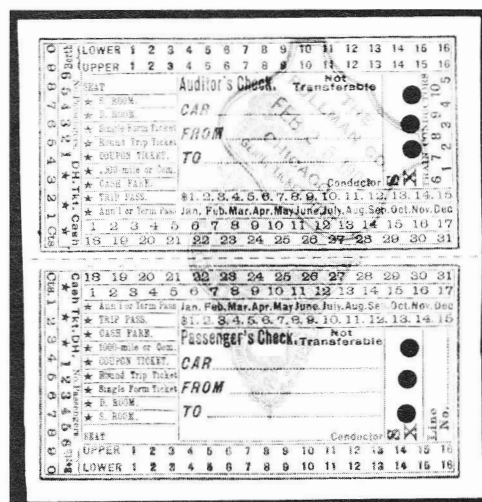


Figure 3. Scott RN-X1 used on a Pullman ticket. This was Lot 637 in Aldrich sale #28 and described as "handstamp on back dated Feb. 25, 1902, usual punched holes, handstamped 'Sample' on front of both halves." Not listed by Scott on Pullman ticket.

discoveries or interesting items and offers worthwhile tidbits of useful information.

In this issue a page from a Swiss passport bearing a \$4 AMG travel permit stamp (it appears to be Erler number 8). A large number of receipts are illustrated from Basel-Stadt. These are not stamps since they were not to be affixed to any document but they are often seen and have the appearance of a stamp.

Table I

New Earlies

Type	Description	Date	Source
RN-A10	tapeworm+56	5/7/67	Fox #164 (Wald) Lot 1285
RN-B3	blue	4/12/66	Cooper
		4/12/66	Kemp
RN-B6	green	4/26/66	Petetta (light/apple green)
RN-B10	red	8/3/65	Same as before, conf. Hohertz
RN-B11	purple	7/12/66	Fox #164 Lot 1291
RN-B13	violet	3/5/66	Cooper
		3/6/66	Fox #164 Lot 1292
		3/6/66	Hohertz
RN-B13a	violet brown	1/21/67	Patetta
		2/26/67	Cooper
		2/26/67	Hohertz
RN-B16	rect. tablet	2/15/70	Castenholz
		2/15/70	Hohertz
RN-B16a	w/2¢ o-r NV	4/15/70	Hohertz
RN-B17c	w/2¢ grn NV	9/3/69	Same conf. Suburban 2/8/86
			Lot 366
RN-C15	at lower right	6/4/70	Hohertz
RN-C21b	w/2¢ r-o NV	8/3/71	Peoples
RN-D1c	invert	12/1/73	Same, many examples
RN-D8	at lower right	12/10/72	Castenholz
		12/16/72	Hohertz
RN-E4	orange	12/7/71	Hohertz
RN-F2a	invert	unused	
RN-G1b	on back invert	8/28/78	Patetta
RN-H3f	good for...check	12/7/71	Fox #164 Lot 1322
		12/7/71	Hohertz
RN-I1	bank check	11/1/66	Troutman
		11/16/66	Leshner (TAR 5/91)
RN-I2	U.S.I.R.	3/21/67	Troutman
		3/21/67	Fox #164 Lot 1324
RN-J4a	dbl impression	3/18/73	Aldrich #29 Lot 701
		3/18/73	Weiss #103 Lot 1289
RN-J4b	vert left r-o	9/9/72	Aldrich #22 Lot 764
RN-K11po	pale olive	9.25/75	Patetta
		4/7/76	Weiss #108 Lot 1994
RN-L6	olive	9/13/77	starting from scratch
RN-M4	gray	1914	previous error (Leshner)
RN-N4	light brown	10/26/74	Fox #164 Lot 1332 (scratch)
RN-O2	orange	3/31/75	Leshner (TAR 6/91)
RN-P5	orange	10/29/66	Hohertz (Stock certificate)
		1866	Crosby opera tickets (many)
RN-Q2	brown	1/16/72	Aldrich #28 Lot 634
RN-S2	motto	5/-/72	Aldrich #28 Lot 635 (cut sq)
RN-V4	orange	3/16/67	Hohertz (ins policy)
RN-X1	rose (Figure 3)	2/25/02	Aldrich #28 Lot 637 (pullman ticket sample)
RN-X5b	pullman ticket	7/10/00	Aldrich #28 Lot 639 (date printed)
RN-X7g	invert	9/15/99	Friedberg

I sincerely want to thank all who are helping with this effort, especially Ron Leshner, Andrew Cooper, Bob Hohertz, Scott Troutman, Denny Peoples, Harry Art, and, of course, my anonymous contributors. Stamp collectors never cease to amaze me with their generosity and helpfulness. Again, all correspondence can be directed to me at Box 640, Cuyahoga Falls, Ohio 44222-0640.

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Forum—continued from page 23

the National Federations which make up the FIP and which are normally slow in responding to requests in fields of philately which are less in fashion were far from being indifferent. By the end of August 1991 43 Federations had responded to a request to nominate representatives to a sub-Committee with 35 individuals named to serve. Robert Cunliffe of the U.S., Joe Shelton of Canada and Martin Erler of Germany (also

representing Switzerland) were among those named.

We are reprinting the Special Regulations for the Evaluation of Revenue Exhibits at FIP Exhibitions (SREV) and the Guidelines for Judging a Revenue Philately Exhibit. Thus the committee's preliminary aim has been achieved. The future depends on you and all revenue collectors worldwide. This means that we must now avail ourselves of the opportunity to exhibit whenever possible.

Special Regulations for the Evaluation of Revenue Exhibits at FIP Exhibitions (SREV)

(Section within Traditional Philately)

Article 1: Competitive Exhibitions

In accordance with Art. 1.4 of the General Regulations of FIP for the evaluation of Competitive Exhibits at FIP Exhibitions (GREV), these Special Regulations have been drafted to supplement those principles with regard to Revenues. Also refer to Guidelines to Revenue Regulations.

Article 2: Competitive Exhibits

2.1 Competitive Exhibits

A revenue exhibit comprises embossed, imprinted or adhesive tax, fee or credit stamps issued by or under the originating authority of a state, municipal or intermediate authority.

Such exhibits will display one or more such type of stamp, and where appropriate will explain, and in any event will make suitable reference to, the reasons for and where necessary the regulations relating to the services, transactions or other matter being considered.

2.2 Tax Stamps

Stamps issued for the payment of, or for noting matters relating to, the payment of or exemption from a tax, levy or other fiscal imposition or duty are "tax stamps."

2.3 Fee Stamps

Stamps the purpose of which is to record payment of, or exemption from, a fee for which some service is to be or has been rendered are "fee stamps."

2.4 Credit Stamps

Stamps issued to denote some monetary or fiscal credit in favor of the purchaser his principal or assignee are "credit stamps."

Article 3: Principles of Exhibit Composition

3.1 A revenue exhibit consists of unused or used embossed, imprinted or adhesive revenue stamps. If used on documents, such documents should be arranged to illustrate clearly the pertinent transactions or services. The exhibit may

comprise some of the following:

1. Registration of Deeds or Documents
2. General Revenues
3. Judicial or Court
4. Transfers of ownership of moveables or immoveables
5. Receipts
6. Documentary
7. Public Service
8. Bills
9. Duty Stamps
10. Funds
11. Assurances and policies
12. Consular services
13. Inspections
14. Weights and Measures
15. Licenses
16. Postage stamps used as revenue stamps, or revenue stamps used for postage
17. Other Revenue Stamps.

The plan or concept of the exhibit shall be described in an introductory statement (ref. GREV, Art. 3.4).

3.2 A revenue exhibit may contain, where it improves its composition:

1. Essays, proofs of adopted or rejected designs;
2. Legal documents and postal covers if applicable;
3. Varieties of all kinds including watermark, perforation, paper, and printing;
4. Maps, prints, decrees and similar associated materials.

Such items must have direct relation to the fiscal services described in the exhibit (ref. GREV, Art. 3.4).

Article 4: Criteria for Evaluating Exhibits

(ref. GREV, Art. 4)

"Knowledge" (ref. GREV, Art. 4.5)

A Revenue exhibit may require or admit of more comments and explanation than a comparable postal exhibit but this text must be concise and clear.

Article 5: Judging Exhibits

5.1 Revenue exhibits will be judged by the approved specialists in their respective fields in accordance with Section V (Art. 31-47) of GREX (ref. GREV, 5.1).

5.2 For Revenue exhibits, the following relative terms are presented to lead the jury to a balanced evaluation (ref. GREV 5.2)

Treatment and Importance of the exhibit	30
Knowledge and Research	35
Condition and Rarity	30
Presentation	5
	<hr/> 100

Article 6: Concluding Provisions

6.1 In the event of any discrepancies in the text arising from translation, the English text shall prevail.

6.2 These Special Regulations for the Evaluation of Revenue Exhibits at FIP Exhibitions have been approved by the 60th FIP Congress on 25th November 1991 in Tokyo. They come into force on 25th November 1991 and apply to those exhibitions which are granted FIP patronage, auspices or support at the FIP Congress and thereafter.

Guidelines for Judging a Revenue Philately Exhibit

Article 1: Competitive Exhibitions and Exhibits

1.1 It is the intention that these Guidelines should serve as advice on the application of the SREV for Revenue Exhibits following the approval by Congress of the Special Regulations in Tokyo (1991).

1.2 The general principles states in SREV must remain the basic framework, but clear and sensible extensions will be practiced to demonstrate revenue philately and its development within the Exhibit.

Article 2: Principles of Revenue Philately Exhibits

2.1 Generally a Revenue Exhibit should show:

2.2 mint or used revenue stamps of a particular State or Municipal or Local authority, explaining the reason for the issue or use and showing its developments;

2.3 it should show the date of usage and the date it was withdrawn from use, why and whether it was replaced;

2.4 method of printing, type of paper, essays, proofs, design varieties if appropriate to the subject or presentation;

2.5 geographical or chronological development within one country, continent or covering the whole world where the Exhibit lays emphasis on the subject matter of the revenue use;

2.6 documents with printed, embossed or adhesive revenue stamps demonstrating and explaining the rules, the sums paid and/or the reason for the document as may be appropriate.

Article 3: Criteria for Evaluating Exhibits

3.1 Plan

All Exhibits of Revenues must contain an introduc-

tory plan showing the scope of the intent of the Exhibitor, which should be educational. This plan should be headed with a title which corresponds to the introductory plan. The plan should also be used to give relevant general information on the subject and to indicate areas of personal research. It should also contain a short list of important documentary sources used. The judges will use this information to evaluate the material shown in relation to the aims of the Exhibitor as stated in the introduction and plan. If more than five frames, or if Revenues of different countries are shown, another introductory page may be desirable.

The Exhibit should clearly show the subject as introduced.

It must be stressed that complete revenue collections do not exist from the majority of the countries, and therefore Exhibits of Revenue stamps should be judged more according to their relative philatelic significance than for their completeness.

3.2 Article 4 of GREV is applicable.

Article 4: Criteria for Judging the Exhibit

4.1 treatment and Importance

Out of 30 points, treatment should in the case of a Revenue Exhibit attract up to 20 points. This is because the composition of a Revenue Exhibit is vital to show a coherent assembly to the Judges.

4.2 A Revenue Exhibit may require different treatment from a postage stamp or postal history exhibit. Postage stamps, with some few exceptions, are issued solely for the prepayment of postal charges, whereas the same Revenue stamp may be used for the collection of monies from a variety of different sources and, because of this,

there is a wider scope for a Revenue Exhibit to have an imaginative treatment and this should be expected. For example, a display of Revenues of any of the categories mentioned in Article 3.1 of SREV should be regarded as an acceptable approach and complying with the Guidelines, if, notwithstanding that the stamps come from different countries, there is demonstrated a similar purpose for their issue or the stamps have similar characteristics of design or production.

Within the narrower fields of specialization, exhibits concerned with the plating of specific stamps or concerned with errors which have arisen during the production of stamps, should be treated in the same way as similar exhibits of postage stamps, but should never be considered a thematic Exhibit.

4.3 Whenever possible, the Exhibit should illustrate or at least explain usage. Non-revenue stamp material should normally be avoided. Its inclusion will usually be regarded as legitimate only if it advances or enhances the central theme of the exhibit in some clearly discernible manner.

It is under treatment that we have to consider completeness. The introductory statement is a guide only. It will be better to show a specialized but complete set than to treat the Exhibit by showing wide sections of say Documentary Revenues with many of the rare combinations in the set missing.

4.4 Importance is more subjective to the Exhibitor. We suggest up to 10 points. What is important to the Exhibitor may be less important to revenue philately. Showing the Beer Stamps, Consular Stamps or Gun Licenses may be worth only 5 points for importance, but the treatment of such an Exhibit may be so superb or perfect, that it may reach a maximum of 20 points.

4.5 The main point in judging will therefore be the overall relative balance between treatment and importance. For some of the best results individual sheets will give sub-titles with a positive reference to this balance.

Article 5: Knowledge and Research

5.1 It must be generally stated that, contrary to literature covering postage stamps, revenue stamps have been poorly treated in the last 60-70 years. Therefore out of the 35 points available under this heading, points awarded must depend on the extent of available research material. Without deducting points for lack of research because there may be considerable literature on the subject, the Exhibit shall be evaluated on the write-up of each page by reference to what is known and available in the extant literature

and what, if any, new information is given. For instance, in a Bills of Exchange display, additional research on the rates relating to values would be a plus. Explanations of the less obvious and a reference to sources, rules and regulations which add to the reason for the transaction or service for which the revenue was paid, will add to the points. But these are not available for all countries. Knowledge and research are thus to be considered together, but with general knowledge being given not less than 20 out of the 35 points.

Note: Except for a few countries, collectors have perforce to restrict themselves for knowledge to out of date publications, and it may take one or two decades for a few dedicated students to produce good, up to date handbooks and catalogues on revenues.

Article 6: Condition and Rarity

6.1 Many revenue stamps are far rarer than postage stamps, but often by the way they were used they became damaged. When used as a seal such as Beer or Tobacco stamps, they were torn. Others, such as Indian Native States revenues were mostly punched when applied to documents. Some were cut, even nailed or stapled. For these, fine condition is exceptional. Therefore acceptable damage of used stamps should not be downgraded. They may be very rare or even the only recorded examples.

6.2 Points for condition should be a maximum of ten.

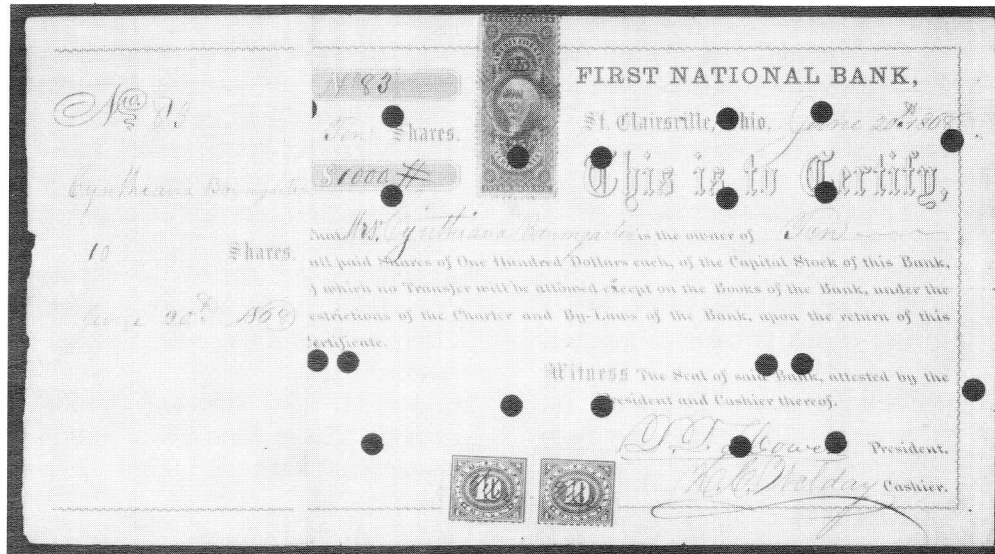
6.3 Rarity in revenues is a vitally important factor. It seldom has any connection with price or value. Some revenues are expensive to buy but are not rare. On the other hand, many revenue stamps are very common and should not attract points for rarity. It will be given up to 20 points and if the display shows revenues of a country which has little or no literature, the use of words, "One or two copies recorded" will be acceptably and may be useful. When specialized revenues are shown, reference to a Catalogue (if one exists and provided it is relevant) may be helpful. Rarity is based on facts, and once the facts are established, condition can be judged in the light of these facts.

Article 7: Presentation

7.1 Good presentation is very important. The display should appeal to the eye and each sheet in every frame should give the impression of balance to the display. The rest, subject to any special regulations about frame or sheet size, is left to the Exhibitor.

7.2 Limit the write-up to essentials, but give all important information.

Civil War and World War I Stamp Taxes Paid on the Same Document



by Michael Mahler, ARA

Last time I profiled two documents on which stamp taxes of both the Civil War and Spanish-American War eras had been paid. Here is a piece which appears to go them one better. It is a stock certificate of the First National Bank of St. Clairsville, Ohio, for ten shares valued at \$100 each, executed June 20, 1868, with the 25¢ Civil War tax on a certificate of stock paid by a 25¢ Certificate, tied by an oval bank handstamp. Attached at the left is the corresponding stub from the bank's book of certificates. The certificate was cut away when issued, and its reattachment, together with multiple circular punches canceling the certificate, shows that the shares had been transferred. There is no evidence of when this occurred except for a pair of 1917 10¢ red documentary stamps, each canceled by manuscript "9/1/22."

The operative tax in this latter case was evidently the following section of the Act of November 23, 1921, effective January 1, 1922:

"3. Capital stock, sales or transfers: On all sales, or agreements to sell, or memoranda of sales or deliveries of, or transfers of legal title to shares or certificates of stock or of profits or of interest in property or accumulations in any corporation, or to rights to subscribe for or to receive such shares or certificates, whether made upon or shown by the books of the corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memoran-

dum or other evidence of transfer or sale, whether entitling the holder in any manner to the benefit of such stock, interest, or rights, or not, on each \$100 of face value or fraction thereof, 2 cents, and where such shares are without par or face value, the tax shall be 2 cents on the transfer or sale or agreement to sell on each share:....*Provided further*, That in case of sale where the evidence of transfer is shown only by the books of the corporation the stamp shall be placed upon such books; and where the change of ownership is by transfer of the certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers."

In the present case the change of ownership was by transfer of the certificate, and the affixing of 20¢ in stamps to the certificate itself is thus exactly what was required by this statute.

The wording of the quoted passage is essentially identical to that of analogous stamp taxes imposed by the War Revenue Act of 1917, and by the Act of February 23, 1919, which superseded it, and was in turn superseded by the quoted Act. Thus while the 1921 tax of 2¢ per \$100 on stock transfers was not a

World War I tax in the strictest sense, it was an extension of a similar wartime tax, and can legitimately be grouped with it.

Perceptive readers will remember that, as described in the last installment of this series, a tax of 2¢ per \$100 on stock transfers was also part of the Spanish-American War schedule which was in effect from 1898 to 1902. Moreover, the wording of the 1898 stock transfer tax was repeated verbatim in the next round of documentary taxes, those imposed by the Internal Revenue Act of October 22, 1914, which took effect the following December 1 and lasted until December 31, 1915. And following the 1921 Act, subsequent extensions of the documentary taxes kept the stock transfer tax of 2¢ per \$100 in effect all the way until 1932, when it was raised to 4¢ per \$100, where it remained for some years.

Since a stamp tax on stock transfers was in effect for most of the first half of the twentieth century, stock certificates may well exist with certificate and transfer taxes separated by even more than the remarkable gap of 54 years evidenced by the piece profiled here.

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Literature in Review

Catalogue of the Adhesive Revenue Stamps of Germany, Volume XIII: Municipal Revenue Stamps of the Saargebiet, by G. M. Abrams, M. Erler and J. Norton. 225 pp, A5, looseleaf, photocopied, unpriced and illustrated. Available soon on loan from the ARA Library.

This is a continuation of the excellent series of revenue catalogs of Germany all written by or written and edited by Martin Erler. This is volume thirteen; volume twelve will cover the former DDR (Eastern Germany) but this volume is not yet ready for publication.

This volume is based on work begun by Gerald Abrams and John Norton in the early 1960s. Martin has continued the research using items found in his own collections as the basis of additional input. There is virtually no official information of any type available. It is recognized that this is only a preliminary work. Therefore, in order to preserve the work that has been done and to allow other students of the area to continue to add to what is known, this volume has been produced in very limited quantities, only ten copies. The ARA library will possess one of these copies so that any interested collectors may borrow it. Should there be any demand for this book, more copies will be produced.

As we would expect, this volume is up to the same high standards and follows the same format, that being in both German and English. It is unpriced but it is noted that all but a few stamps are rare.

Kenneth Trettin

The College Stamps of Spain, by P. Barata. 28 pp, A5, card cover, priced, illustrated. Published by the author, Paulo Barata (Rua Ricardo Jorge, 9/2/E, 1700 Lisbon, Portugal) and available for US \$10.00 postpaid.

This volume is a companion to the author's previous catalog of Spanish revenues and is similar in format to his catalogs of Portugal, Brazil and Spanish Civil War local revenues. These are not of the type of college stamps found in North America; those were practice stamps for students to use. These stamps were issued by the Colleges of Attorneys, Notaries and Physicians which were in reality trade associations similar to a bar association or a medical association. Similar such stamps were issued in many Spanish colonies and apparently must have had some sort of official approval although they are not government issues.

The author acknowledges that this listing is not going to be complete. These stamps were last cataloged by Moens in 1893. In fact in the introduction the

author asks for additional input from other collectors so that this listing may be updated. Illustrations are not always completely clear but they are always identifiable. The catalog is in English and prices are

in US dollars. The listings cover over 180 years; 430 stamps are listed with 220 illustrations.

Kenneth Trettin

Indonesia: Current Usage



Type 1



Type 2



Type 3



Type 4



Type 5



Type 6

by Terence Hines, ARA

In the July-August 1989 issue (43:138) of *The American Revenuer* I illustrated a new design of Indonesian revenue stamped paper. The Republic of Indonesia continues to use that design with changes in the date. Illustrated here is an example of the 1989 impression which is a dark pink.

I am also able to illustrate several new types of adhesive revenues which were all placed into use in the late 1980s. Type 1 has been seen as a 100 Rp in green with a gray underprint. Type 2 has been seen as

a 500 Rp in a brown-red with a gray underprint. There are three new 1,000 Rp designs: Type 3 is purple and green with a gray underprint; Type 4 is green-blue and red with a gray underprint; and Type 5 is green, brown and red. Type 6 is a previously reported design but with four new high values: 1,000 Rp in blue with a yellow underprint; 1,500 Rp in red with a yellow underprint; 2,000 Rp is green with an orange underprint; and 2,500 Rp is purple with a yellow underprint.

ARA Revenue Catalog Pricelist—1992

[Note: \$1.50 Postage and handling on orders under \$10, over postpaid to North America, foreign add postage. ARA members: You may take a 10% discount on catalog orders of \$50 or more.]

Australia

Craig	Railroad & Revenue Stamps of Mainland Australia	\$11.75
Craig	Tasmania Revenue & RR Stamps	6.50
Craig	New South Wales Revenue	6.75
Craig	Queensland	7.25
Craig	Australia & Territories	8.50

Austria

Erler	Vol. I (Federal Doc, Advert, Calendar, Stock Trans)	\$17.00
Erler	Vol. II (Federal issues - issues not in I)	17.00
Erler	Vol. III (Provinces)	17.00

One each of the above 5 Aussie cats35.00

(Catalogs—continued on page 41)

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.

Prof Fuller O Griffith 4921, 712 N Wakefield St, Arlington, VA 22203, by Duane F Zinkel. United States, British Commonwealth.

Sam H Hayes 4924, Box 653, Randleman, NC 27317, by Timothy M McRee. US-Scott Listed, US-Stock Transfer, US-Motor Vehicle Use, US-Boating.

Kenneth L Hirsch 4920, by Michael Aldrich. United States.

Historical Resource Center 4919, c/o Cecelia Hatfield, Curator, Bureau of Engraving and Printing, 14th and "C" Streets SW, Washington, DC 20228, by Ronald E Leshner. BEP products.

Charles L Hutchinson 4918, 4 Peterson Rd, Natick, MA 01760, by Richard Friedberg.

Howard E Hutton 4928, RD #1, Box 232, Rochester Mills, PA 15771, by Richard Friedberg.

Dominique J Johns 4923, 3900 24th Ave S, Seattle, WA 98108, by William T McDonald. Worldwide, Cinderellas, Local posts, Topicals-Telephone poles, Topicals-Allegorical figures.

Larry Spier 4922, 5046 S Tank Ct, Morrison, CO 80465, by Secretary. United States.

Max Studley 4925, 7887 N LaCholla, #2043, Tucson, AZ 85741, by Roger Patterson. Checks, US-Stamped Revenue Paper, US-Financial Documents, Egypt, Saudi Arabia, Turkey.

Michael G Sunde 4927, 27131 SE Haley Rd, Boring, OR 97009, by Ronald E Leshner. United States, US-M&M.

Col Donald A Woodworth 4926, 1104 Timber Run, O'Fallon, IL 62269, by Michael Aldrich. US-Scott Listed except stamped paper and M&M.

Highest membership number assigned on this report is 4928.

New Members

Numbers 4900-4907

Board of Directors:

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

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

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

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

Eastern Representatives: Brian Bleckwenn and Ernest Wilkens

Central Representatives: Kenneth Trettin and Martin Richardson

Western Representatives: Richard Riley and Scott Troutman

Attorney: William Smiley, Box 361, Portage, WI 53901

Appointive Officers:

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458

Auction Manager: Coleman Leifer, Box 577, Garrett Park, MD 20896. Phone 301-493-5755 (8-11 PM Eastern time)

Sales Circuit Manager—US: J.D. MacLeith, Box 1843, Huntington Beach, CA 92647.

Sales Circuit Manager—Foreign and catalogues: Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705. Phone 608-238-4420

Awards Chairman: Alan Hicks, 131 Greenwood Ave, Madison, NJ 07940-1731.

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 14225, 00149 Roma Trullo, Italy

Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464 Japan

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

Saudi Arabia: R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the President.)

Applications for Reinstatement

Arthur C Hamm 4660, Box 11755, Cleveland Park Station, Washington, DC 20008, by Secretary. International philatelic auction agent—Arthur C. Hamm, Inc.

Wayne G Lindquist 3882, 237 Seville Blvd, Sayville, NY 11782, by Secretary. Worldwide, Cinderellas, Local posts, Literature, US-Literature.

Ralph R Zerbonia 3254, 4037 Rush Blvd, Youngstown, OH 44512, by Richard Friedberg. United States.

Restored to Mailing List

Stephen F Strother 2581

Dropped ("Not Known—Refused")

M C Sukhani 4434

Resigned

Richard W Avery 4748

Charles Kankovsky 1527

Frank J Mrazik 2427

John C Swanson, Jr 4871

Narcie Tucker 4608

Mark R Tyx 3275

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.

Kevelson, Myron 4071, 1220 56th Street, Brooklyn, NY 11219-4505 USA

Perigoe, Robert D 4650, 2626 Biltmore Circle, Phoenix, AZ 85016

Young, Stephen H 4770, 1104 Shades Circle, Huntsville, AL 35803

Zirinsky, Steven 4760, 220 W 71st Street, New York City, NY 10023 Phone 212-874-3141

Membership Summary

Previous membership total	1398
Applications for membership	11
Applications for reinstatement	3
Restored to mailing list	1
Resigned	-6
Dropped	-1
Current membership total	1406

Catalogs—continued from page 39

Erler Vol. IV (Municipals)22.00

Erler Austria-Hungary Military Border Issues3.00

Benelux

Barefoot Benelux Revenues\$14.00

France

ARA France Revenues of France (1990).....\$27.00

Local and Specialized Revenues26.00

French Colonies

Abrams/Janton Monaco\$5.00

Abrams/Janton Part I—North African Colonies

.....*Out of print*

Abrams/Janton Part II—Sub-Sahara Africa Cols.25.00

Abrams/Janton Part III—Mideast Colonies22.50

Abrams/Janton Part IV—Far-East Colonies21.00

Abrams/Janton Part V—Misc and Island Colonies ..18.00

Germany

Erler Vol. I (Federal—Empire to W. Germany) \$17.00

Erler Vol. II (Colonies & Steamship Lines)3.50

Erler Vol. III (States A-K) 1991 edition20.00

Erler Vol. IV (States L-Z)16.50

Erler Vol. V (Danzig, Memel, Upper Silesia)13.50

Erler Vol. VI (Saar)11.00

Erler Vol. VII (Court Fee post 1945)*Out of Print*

Erler Vol. VIII (German Occupation Issues WWI

& WWII)13.50

Erler Vol. IX (Fee Stamps of Bavaria, 1957)13.50

Erler Vol. X (General Municipal Fee Stamps)12.00

Erler Revenue Stamps of the Municipality of Stuttgart 10.50

Erler Vol. XI (Berlin)8.00

Israel

Wallerstein Palestine & Revenues of Israel (1987)\$24.00

Italy

Erler British Occupation of Italian Colonies\$3.00

Liechtenstein

Erler Revenue Stamps\$3.50

Romania

Barefoot Romania Revenues\$7.00

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All stamps are in used condition unless noted as mint (*).

UNITED STATES - Scott Catalogue Numbers			BEER STAMPS - Scott Catalogue Numbers		
1	R15c one on each side of an American Express Co dual side freight receipt, F small nick in upper right corner	-----	72	RK2 embossed cancel, F	40.00
2	R152c VF	30.00	73	RN-A1a Wm. Topping & Co., New York, receipt, VF	30.00
3	R160 F-VF PHOTO	65.00	74	RN-P2 cut square, F crease through stamp	65.00
4	R201 used on US Library of Congress Certificate of Copyright Registration, F-VF	-----	75	Electric Match Co die essay in green on india, margins cut to design PHOTO	-----
5	R224 VF small thin PHOTO	100.00	76	RO8d VQ thin	65.00
6	R227 F punch cancel, crease PHOTO	200.00	77	RO175P1 die proof, india on 47 x 35 mm card, XF PHOTO	-----
7	R240* F	4.50	78	RS19P4 plate proof on card, F-VF	-----
8	R281 F	20.00	79	RS23P3 plate proof on india, VF thin	-----
9	R299 put cancel, F-VF	22.50	80	RS33P4 plate proof on card, left sheet margin, F	-----
10	R333 perfin, F-VF	2.75	81	RS37d F-VF thins, couple tears	35.00
11	R448* F	3.75	82	RS39P4 plate proof on card, bottom right corner sheet margins, F PHOTO	-----
12	R493 F-VF	3.50	83	RS41P4 plate proof on card, F PHOTO	-----
13	R498* F	3.75	84	RS128P3 plate proof on india, VF creases PHOTO	-----
14	R508 F-VF	10.00	85	RS139TP4 trial color plate proof in black on card, bottom sheet margin, F small thin	-----
15	R583 embossed cancel, F	6.75	86	RS144P4 plate proof on card, bottom left corner sheet margins, F thins and tape stain on back PHOTO	-----
16	R585 F crease PHOTO	90.00	87	RS153P3 plate proof on india, F tiny nick in right margin PHOTO	-----
17	R604 perfin, F-VF straight edge at top	15.00	88	RS208P4 plate proof on card, left sheet margin, F-VF tape stain on back	-----
18	R606 perfin, F-VF straight edge at bottom	12.50	89	RS213P4 plate proof on card, VF corner thin PHOTO	-----
19	R601 perfin, F-VF straight edge at bottom	20.00	90	RS274P4 plate proof on card, VF tape stain on back PHOTO	-----
20	R611 F	16.00	91	RT1E X. Bazin 1¢ plate essay in red on card, F-VF PHOTO	-----
21	R615 F PHOTO	90.00	92	RT6P3 plate proof, india on card, F PHOTO	-----
22	R616 VF	30.00	93	RT10P3 plate proof, india on card, F-VF, cut irregular at left end PHOTO	-----
23	R678* VF straight edge at bottom	40.00	94	RV5* F-VF straight edge at top	11.00
24	R682 staple holes, VF	4.75	95	RV7* F-VF	20.00
25	R682 F-VF	7.00	96	RV7* F-VF	20.00
26	R687 perfin, F PHOTO	125.00	97	RV19* VF	25.00
27	R700 F	10.00	98	RV27* F-VF PHOTO	25.00
28	R708 perfin, VF	40.00	99	RV37* F-VF	20.00
29	R714 perfin, VF PHOTO	100.00	100	RV41* F-VF	12.50
30	R729 perfin, F-VF	7.50	101	RV49* F-VF	20.00
31	RB5a F PHOTO	120.00	102	RX22 VF	35.00
32	RB49* F	4.00	103	RX4 VF	20.00
33	RC3A* VF PHOTO	35.00	104	RY3* F-VF PHOTO	75.00
34	RD19a star shaped punch cancel, staple holes, F-VF	50.00			
35	RD24 F-VF corner crease	65.00	105	4B F small faults	25.00
36	RD83* F-VF	20.00	106	16B F thins	10.00
37	RD84* F	50.00	107	38D F creases, thin spot	15.00
38	RD109* F-VF	40.00	108	38E F	10.00
39	RD182 punch cancel, F	45.00	109	40aC F small faults	7.50
40	RD208 perfin, F-VF PHOTO	150.00	110	42E F light crease	8.00
41	RD272* F	6.00	111	51B VQ small tear, stain	12.50
42	RD305 punch cancel, VF	9.00	112	52A F crease	30.00
43	RD335 cut cancel, F-VF crease	27.50	113	55A F small sealed tear	18.00
44	RD353* F-VF straight edge at right	18.00	114	66 F wrinkles	7.50
45	RD365* F	20.00	115	73 F-VF creases, small hole	10.00
46	RE19 F-VF PHOTO	30.00	116	75 F crease, small thin	8.00
47	RE23* F	10.00	117	83A VQ small thin	25.00
48	RE58 VF crease between stamp and tab	40.00	118	83D VF crease, four punch holes	15.00
49	RE80 VF	3.00	119	85A F pinholes	10.00
50	RE81 VF	6.00	120	85B F light stain	35.00
51	RE104 F-VF	10.00	121	85C F crease	10.00
52	RE113* F-VF	3.50	122	85D VQ faults	12.50
53	RE159 F	10.00	123	87A F creases	7.50
54	RE160* F-VF	17.50	124	87B VQ creases, small tear	15.00
55	RE163 perfin, F	20.00	125	87C F-VF small faults	7.50
56	RE164 staple holes, VF	30.00	126	87D F crease	6.00
57	RE165 F-VF	20.00	127	88D F	30.00
58	RF6 F-VF usual crease PHOTO	40.00	128	98 F crease	5.00
59	RF24* VF	10.00	129	99 F thin	15.00
60	RQ19 F-VF	45.00	130	100 VQ soiled	60.00
61	RQ22 staple holes, VF crease PHOTO	95.00	131	109A VF PHOTO	35.00
62	RQ73 VF light crease PHOTO	60.00			
63	RQ75 F thin spot PHOTO	75.00			
64	RQ118* F-VF	10.00			
65	RQ120 F-VF	12.50			
66	RQ125* VF short perf PHOTO	90.00			
67	RQ127 staple holes, VF PHOTO	55.00			
68	RQ128 F thin PHOTO	325.00			
69	RQ132 staple holes, F few short perfs PHOTO	75.00			
70	RH3-4* F-VF	8.00			
71	RJA67b VF thins	10.00			

132	111A VF corner crease, stain PHOTO	50.00
133	115A VF	10.00
134	116A VF PHOTO	60.00
135	129 F wrinkles	15.00
136	135 F	15.00
137	151C F creases	30.00
138	170A type 163 VF PHOTO	45.00
139	115A type 163 VF	15.00
140	191B VF crease PHOTO	80.00
141	192B VF staple holes, light stain	8.50
142	194B VF	7.50
143	195A F-VF light stain	12.50
144	197 VF	4.00
145	199 VF	3.00
146	208a F	35.00
147	214 VF	4.00
148	223 VF	4.00
149	U.S. CUSTOMS inspection stamp for the 1939 New York World's Fair, VF mint PHOTO	-----
150	DELAWARE \$2.10 Resident Trout Stamps for years 1971 & 74, VF mint	-----
151	-\$5.25 Non-Resident Trout Stamp, 1975, VF mint	-----
152	GEORGIA \$2.25 Resident Trout Stamp, 1973, VF	-----
153	IOWA \$3.00 Trout Stamp, 1968-9, VF	-----
154	KANSAS 50¢ Quail Stamp, 1939, F mint	-----
155	-50¢ Quail Stamps, eight diff years, 1939, 41, 46, 47, 48, 54, 55, & 60, 1948 & 54 are white feather varieties, F-VF	-----
156	-50¢ Quail Stamp, 1946, sheet stamp variety, VF mint	-----
157	-\$1.00 Upland Game Bird Stamp, 1963, VF mint	-----
158	-Marion County Lake 50¢ Resident Fishing Permit, 1954-5, VF mint	-----
159	-as above, 1955-6, VF mint PHOTO	-----
160	-as above, 1956-7, VF mint	-----
161	-as above, 1959, VF mint	-----
162	-as above, 1960, VF mint	-----
163	-as above, 1961, VF mint	-----
164	-as above, 1962, VF mint	-----
165	-as above, 1964, VF mint	-----
166	-as above, 1966, VF mint, paper adhering on back	-----
167	MICHIGAN \$1.00 Trout Stamps, six diff, 1948, 49, 50, 52, 53, & 56, all F-VF mint	-----
168	NEW YORK ST116 perfin, F-VF	7.50
169	-N.Y. State Farm Product Inspection Stamp, Blue Specimen ovpt, VF PHOTO	-----
170	NORTH DAKOTA \$3.00 Resident Small Game Hunting stamps, 1972 & 73, VF mint	-----
171	SOUTH DAKOTA 8 various hunting stamps, six from 1959, VF mint	-----
172	TENNESSEE \$5.00 Big Game Stamp, 1955-8, F-VF PHOTO	-----
173	-\$5.00 Big Game Stamp, 1957-8, VF	-----
174	-\$2.00 Trout Fishing Stamp, 1963-4, VF	-----
175	-\$2.00 Trout Fishing Stamp, 1967-8, VF	-----
176	UTAH \$3.00 Resident Fishing Stamp, 1952, horizontal gutter pair, VF mint	-----
177	-\$5.00 Non-Resident Fishing Stamp, 1952, VF mint	-----
178	-\$2.00 Flaming Gorge Reservoir Special Fishing Stamp, Wyoming Licensee, 1974, VF mint	-----
179	-Lake Powell Special Fishing Stamp, 1974, \$3.00 Arizona Resident & \$4.00 Arizona Non-Resident, VF mint	-----
180	VIRGINIA Grayson County, \$5.00 Non-Resident Bear-Deer Damage Stamp, 1963, VF mint	-----
181	WEST VIRGINIA \$1.00 National Forest Fishing License stamp, 1957, VF mint	-----
182	QUAN \$5.00 Fish & Wildlife Hunting License Stamps, 1977, 81 & 82, VF otc	-----
183	R4 F light crease	27.50
184	R5 VF crease	27.50
185	R9* F PHOTO	125.00
186	R11* F	7.00
187	R13* F	10.00
188	R14* F	12.00
189	R15* F	27.50
190	R16* F	27.50
191	REPUBLIC OF THE PHILIPPINES 20 Cigarettes, P6.00 per M, green & orange with black ABNC specimen overprint and security punch, VF	-----
192	-20 Cigarettes, P10.00 per M, blue & violet, with black ABNC specimen overprint and security punch, VF	-----
193	-30 Cigarettes, P2.50 per M, green & gray with black ABNC specimen overprint and security punch, VF	-----
194	COTY PERFUME LABEL with red ABNC Specimen overprint, three different sizes, VF PHOTO	-----
195	CHAS. PFIZER & CO. proof label for SULPHATE CINCHONIDIA, VF crease PHOTO	-----

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

Hong Kong Packet hi. QEII revenues. Barefoot catalog value 100 pounds minimum. No duplication within packet. \$20.00 each till sold out. Bill Downing, Box 9248, Cincinnati, OH 45209. 513-321-7567.

946

Trading Special Tax Stamps and taxpays for same or other revenue areas. Andrew Cooper, 124 Dogwood Dr, Loveland, OH 45140.

947

If you have any of the following items for sale could you please send me a photo and your price? Steamboat Inspection Service or Coast Guard Licenses for pilots, mates, masters and ships. Also National Park Service car licenses and admission stickers. Also federal special tax stamps. Thanks! Bill Smiley, Box 361, Portage WI 53901. 608-747-3714.

948

\$105.00 Face Value mint 1990 South Dakota Hunting and Fishing stamps for \$10.00 postpaid: \$9.00 Fishing, \$15.00 Furbearer, \$25 Nonresident Predator, \$6.00 Resident and \$50.00 Nonresident Small Game. First 25 responses received bonus Senior Fishing stamp. Barry Porter, 107 Southburn Drive, Hendersonville, TN 37075-3012.

949

Wanted: Revenues of Cuba, Puerto

Rico, Philippines, Switzerland and Liechtenstein. Will buy collections, single stamps or documents I need. Also have material to trade. Send details to Donn Lueck, Box 11582, Phoenix AZ 85061.

950

For fiscals of the Orissa Native States please write your requirement with price offered. Y. S. Murty, Assistant Financial Adviser-cum-Under Secretary, R.D.C. Office, Berhampur, 760 004 Dist. Ganjam, Orissa, India.

951

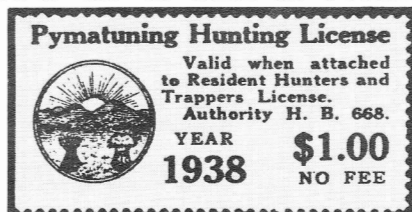
Chauffeurs Badges and drivers badges wanted. License plates and paper licenses and automobile registrations. Inspection and registration windshield stickers. Dr. Edward H. Miles, 888-8th Ave, New York, NY 10019.

952

For Sale: Hundreds of CDV (photos) 1864-66 with revenue stamps on the back. Many different photographers. Also foreign revenues for sale. Ask for approvals. Bill Pieterse, 62 Boston Post Road, Amherst, NH 03031.

953

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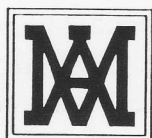
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ASDA

APS

Private Die Proprietary Plate Proofs

All items are in extremely fine condition. Pairs and blocks of four are available pro-rata on some items, please inquire. P3 proofs are on india paper; P4 proofs are on card. In some cases, P3 proofs are still affixed to their original card. These are beautiful items and will make a handsome addition to your collection.

Match		RS21P3	125.00	RS122P3	100.00	RS229P3	75.00
RO2P3	90.00	RS22P3	125.00	RS123P3	125.00	RS231P4	750.00
RO16P3	60.00	RS23P3	125.00	RS124P4	65.00	RS239P3	100.00
RO28P3	90.00	RS31P3	100.00	RS127P3	125.00	RS240P3	100.00
RO47P3	90.00	RS31P4	100.00	RS128P3	150.00	RS240P4 var	50.00
RO58P3	75.00	RS33P3	50.00	RS131P3	75.00	RS242P3	80.00
RO85PE	100.00	RS33P4	50.00	RS132P4	75.00	RS242P4	75.00
RO86P3	125.00	RS39P3	100.00	RS133P3	125.00	RS250P3	100.00
RO87P3	50.00	RS39P4	100.00	RS141P3	125.00	RS252P3	100.00
RO90P3	125.00	RS40P3	100.00	RS144P3	100.00	RS259P3	90.00
RO91P3	125.00	RS40P4	100.00	RS144P4	100.00	RS260P3	90.00
RO94P3	175.00	RS41P3	125.00	RS145P3	100.00	RS261P3	100.00
RO100P3	65.00	RS41P4	125.00	RS145P4	100.00	RS262P3	90.00
RO101P3	75.00	RS47P3	125.00	RS146P3	100.00	RS274P3	65.00
RO102P3	75.00	RS53P3	125.00	RS146P4	90.00	RS274P4	60.00
RO5P3	75.00	RS54P3	125.00	RS153P3	175.00	Perfume	
RO112P3	100.00	RS55P3	125.00	RS153P4	150.00	RT1P3	125.00
RO132P3	125.00	RS56P3	125.00	RS161P3	150.00	RT1P4	125.00
RO134P3	75.00	RS57P3	100.00	RS172P3	100.00	RS2P3	95.00
RO148P3	100.00	RS60P3	65.00	RS180P3	125.00	RT5P3	100.00
RO152P3	75.00	RS62P3	125.00	RS183P3	55.00	RT6P3	150.00
RO153P3	75.00	RS64P3	125.00	RS184P3	100.00	RT10P3	150.00
RO155P3	65.00	RS66P4	85.00	RS185P3	100.00	RT27P3	100.00
RO157P3	80.00	RS68P3	90.00	RS186P3	100.00	Playing Cards	
RO173P3	75.00	RS84P4	110.00	RS187P3	100.00	RU3P3	100.00
RO179P3	75.00	RS88P3	100.00	RS192P3	125.00	RU6P3	100.00
RO180P3	80.00	RS88P4	100.00	RS208P3	100.00	RU7P3	100.00
RO184P3	75.00	RS89P3	125.00	RS208P4	95.00	Trial Color Proofs	
Medicine		RS90P4	125.00	RS212P3	100.00	RO101TCP3 orange	75.00
RS4P3	125.00	RS96P3	50.00	RS213P3	100.00	RO134TCP3 black	150.00
RS4P4	100.00	RS106P3	60.00	RS214P3	65.00	RS95TCP3 dark blue	90.00
RS10P3	125.00	RS108P3	45.00	RS216P3	75.00	RS139TCP4 black	90.00
RS14P3	150.00	RS118P3	55.00	RS220P3	50.00	RT5TCP3 orange	125.00
RS18P4	125.00	RS118P4	50.00	RS221P3	50.00	RT13TCP3 black	75.00
RS19P4	125.00	RS121P3	75.00	RS226P3	350.00		
RS20P4	125.00						

We also have available a large selection of private die proprietary models, essays, die proofs and stamps, in addition to all other revenue stamps. We look forward to receiving your want list.

Terms of sale: All items are subject to prior sale. Please send check or money order with your order. We also accept VISA, MASTERCARD and AMERICAN EXPRESS. Send all of the raised information on the card along with your authorization for us to make the charge. Pennsylvania residents must add 6% sales tax. A sale is not considered to be final until you have received the item(s) and are satisfied with same. Any returns must be made within five days of receipt.

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