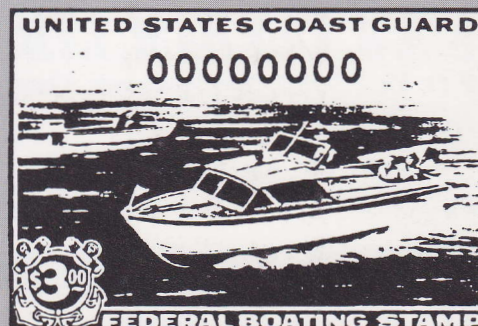


The American Revenuer

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A History of Small Boat Numbering	51

The numbering of small undocumented boats was a task assigned to the Coast Guard. The \$3 Federal Boating Stamp assisted, more, inside page 51.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MARCH 1992

Volume 46, Number 3
Whole Number 443



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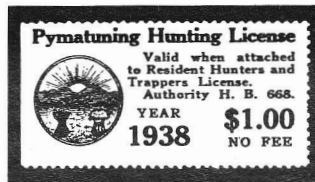
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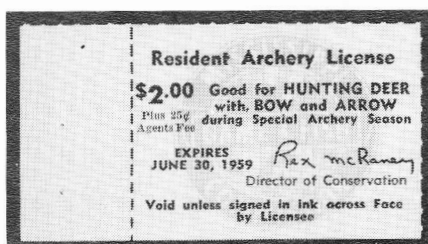
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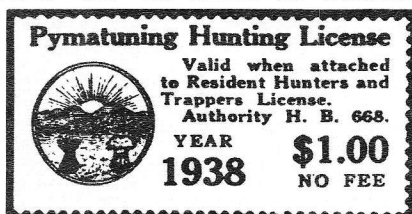
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The Journal of International Fiscal Philately

Volume 46, Number 3

March 1992

Whole Number 443

Discovery of J.C. Ayer & Co. Four Cents Blue Die Cut Stamp (RS9) on Experimental Silk Paper

Andrew P. Ferry, A.R.A.

The four cents blue J.C. Ayer & Co. stamp was first issued in April, 1863. In its die cut form it is among the more common private die proprietary medicine stamps, and is well-known on old, silk, and watermarked papers. The stamp has not been described on experimental silk paper, and is not listed in the Scott catalogue as so occurring.

The stamp recently was encountered on paper that had all of the features of experimental silk paper (Figure). It was thereupon sent in consultation to The Philatelic Foundation and was returned with a certificate (number 0151466) concurring with the view that the stamp was genuine, had been used, and was printed on experimental silk paper.

Although the magnificent assemblage of Ayer stamps in the recently sold Joyce collection did not include an RS9 on experimental silk paper, there is little reason to believe that this stamp is unique. Paralleling a previously made statement (Ferry, 1989), a systematic survey of all copies currently regarded as being on old paper would probably turn up additional examples.

Reference

Ferry, A.P. Discovery of Herrick's Pills and Plasters Private Die Revenue Stamp (RS118) on Experi-



Scott RS9, on experimental silk paper.

mental Silk Paper *The American Revenuer* 1989
June; 43:123

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Editor: Kenneth Trettin
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Phone 515-756-3542 (no one else will answer)
or 515-756-3680. FAX 515-756-3352.

Contributing Editor: Richard Riley
24055 Paseo Del Lago
257 Tower II
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More Information on Airport Departure Taxes

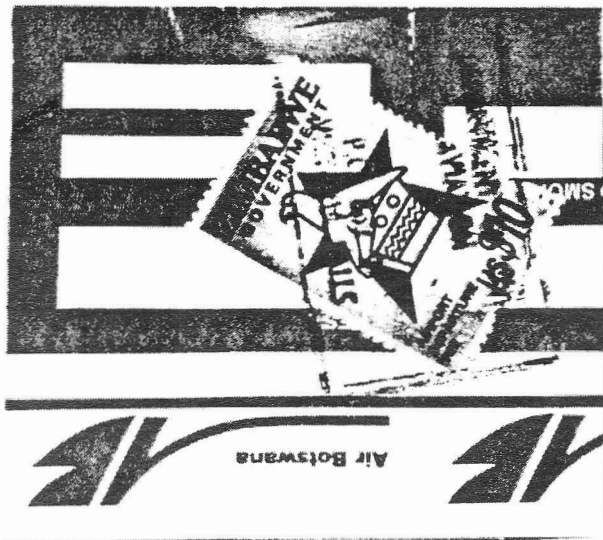


Figure 1

by Albert L. Batik, ARA

Airport Departure Taxes have become increasingly popular as a means of increasing tax revenues without hurting the native population. The vast majority of the income comes from foreigners leaving a particular country. The lesser developed countries are major users of this kind of taxation. As will be seen the tax "stamps" vary in sophistication and quality.

In Figure 1 we see the airport departure fee stamp from Zimbabwe. This is a printed stamp in light green. The star and the word Zimbabwe are printed in red, while the eagle is printed in yellow. All other printing is in black. The adhesive is affixed to the boarding pass and is canceled in black ink. Of particular note is the fact it is denominated in U.S. Dollars. In this case ten dollars. What other countries denominate their revenue stamps in the currency of another nation?

The Nauru departure fee *stamp* is really not a stamp, but rather a receipt. The paper is yellow and the printing black (Figure 2). There is a very faint blue cancel over the serial number indicating the Republic of Nauru, departure fee collected. The fee is equal to \$8 in U.S. currency.

The Kiribati boarding fee *stamp* (Figure 3) is similar in nature to the Nauru receipt. It is

Figure 3

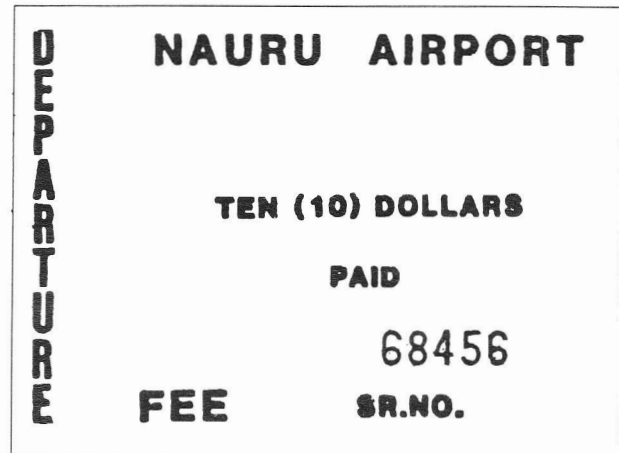


Figure 2

printed on salmon color paper in black ink. Where it not canceled, there would be no indication what country issued the stamp, except for the seal. The cancellation is in black ink. The fee was equal to \$4 U.S.

The Singapore tax is called an international passenger service charge. Only one half of the tax stamp is shown (Figure 4). Overall the stamp is printed in royal blue on light gray paper, except for the reverse printed items which in its entirety reads, "Not for Sale/At Airport," which is printed in red. The other half is retained at the airport and bears the same serial number. The tax stamp is paid for at the time the ticket is bought. There is a security background which reads Civil Aviation Authority of Singapore.

In Figure 5 we see the fee paid stamp from Brunei.

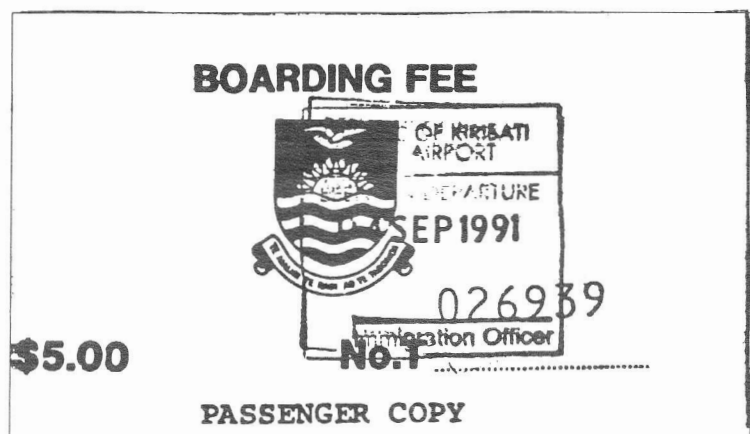




Figure 4

It is printed black on pale blue, except for the crest which is bright orange. Note that the stamp designates one of two possible destinations, these being Malaysia or Singapore, despite the fact that there is also air traffic to Indonesia as well. The fee in U.S. money is about \$4.

The Philippine passenger terminal fee is printed black on pale yellow paper, with a security background of gray seals (Figure 6). At the time the fee was about \$6 in U.S. currency.

In Figure 7 we see the tax imposed by Vanuatu. It is not a stamp or even a receipt, but rather just two cancellations. How they keep track of the money is difficult to say since the money for the tax simply went into a box with no record made. The boarding pass was stamped in light blue "airport tax paid 1500vt" which



Figure 6

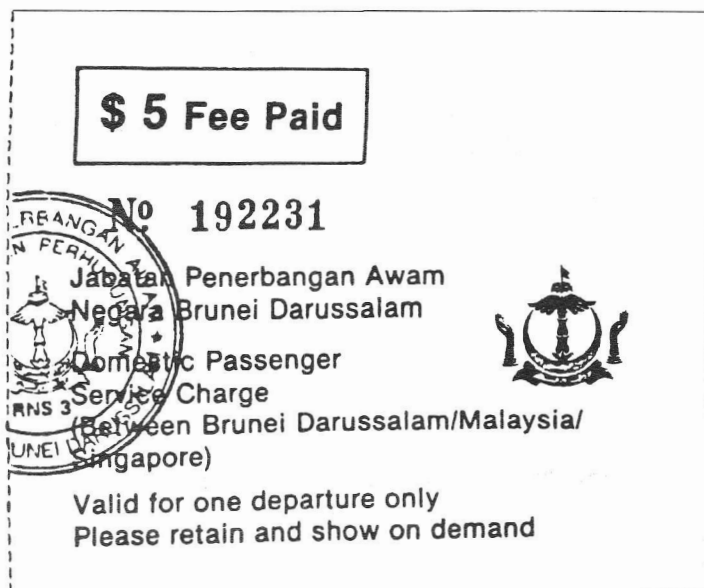


Figure 5

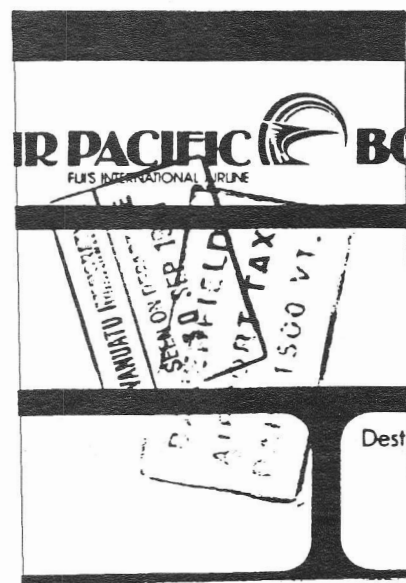


Figure 7

is equal to U.S. \$12. Just before boarding the plane the blue imprint is canceled in black with "seen on departure" and the date. The cancel is in black.

The Passenger Service Charge from Malaysia is printed in black on pale pink paper (Figure 8). The portion shown was originally attached at the left to a book where the stub had the same serial number as the portion shown. When the tax is paid the date is entered on the stub and initialed. In U.S. dollars the fee was about \$6.

The Fiji airport departure tax is printed in bright

(Pen. A (H) 5)



Nº 127464

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untuk**

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(Passenger Service Charge)**

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(Dipungut oleh Kerajaan Malaysia)**

**Sila simpan keratan ini untuk pemeriksaan
Please retain for inspection**

\$15.00



Figure 8 (left); Figure 9 (above)

green on a self-adhesive white label. The label is placed on the back of the boarding pass and is canceled in lavender. The fee in U.S. dollars was about \$7. (See Figure 9)

In Figure 10 we see the service charge of Thailand which amounted to U.S. \$8. It is printed black on pale yellow. Like the Malaysia stamp it was attached at the left to a book with a stub. Nothing was written on the stub after the tax was paid, however.

One of the most interesting airport tax stamps is shown in Figure 11. The stamp itself is crude. It is mimeographed poorly on very soft white paper. There is no indication of the country. in fact it was Indonesia. Note that the most important element is the fact that it is a tax on domestic departures. The tax amounted to something less than \$2 U.S.

Nº 51

BAHT 200

Received the sum of two hundred baht
for the
PASSENGER SERVICE CHARGE
Levied by the AIRPORTS AUTHORITY
OF THAILAND by virtue of the provision
of the Air Navigation Act (No. 8) B.E. 2525
Valid for only one departure from the
BANGKOK INTERNATIONAL AIRPORT
Please retain and show on demand.

Figure 10 (above); Figure 11 (below)

BUKTI PEMBAYARAN AIRPORT TAX DPS - DOMESTIK

PER PAX @ RP.3.300.- (TIGA RIBU TIGA RATUS RUPIAH)

PAX GA TGL:

TICKET NO. NAMA:

JUMLAH : X Rp.3.300.- =Rp.

STAF CHECK IN COUNTER

KASIR/KK/GA

NAMA/NO. PEG.

NAMA/NO. PEG.

A History of Small Boat Numbering

by William A. Smiley, ARA

Introduction

I have long collected revenue stamps, Scott listed and otherwise. I have always been fascinated by the legal and historical background behind the stamps in my collection. In recent years, my interests have become more general in that I have been collecting all different types of government regulatory documents, licenses, permits and similar items.

For many years I have had the Federal Boating Stamps, RVB1 and RVB2 in my collection. Despite the helpful information about them that appears in *Scott's Specialized Catalogue* I felt there was much more to know about these attractive stamps. Why are used examples so uncommon? Why are the few used ones that turn up canceled in only a handful of states? What are certificates of number? Why were these stamps first issued in 1960? Are they still in use? If not, when were they discontinued? What replaced them?

After researching various sources, I felt I understood the context of these stamps and their relationship to the manner in which boats are presently numbered (or registered) by the States. With the hope that others have an interest in this history I present the following information. If others have anything to add, please write me at Post Office Box 361, Portage, Wisconsin 53901.

Act of June 7, 1918

During World War I, Congress approved a law requiring all undocumented vessels operated in whole

or in part by machinery, owned in the United States and operated on navigable waters of the United States were required to obtain a certificate of number from the Collector of Customs. The number on the certificate was to be painted to each bow with digits at least three inches high. Excluded from the Act were public vessels and vessels not exceeding 16 feet in length ordinarily propelled by paddles or oars. Effective March 3, 1947, boats equipped with removable outboard motors were not required to be numbered.

At first glance, it may seem that this Act was very wide ranging in effect. This was not the case, however. First, it only applied to undocumented vessels. A documented vessel is one that was required to be licensed by, or to be registered or enrolled with, the Collector of Customs. Most large watercraft and many yachts are documented. Documented watercraft can be identified by the fact they normally bear names rather than numbers.

The second limitation of the 1918 Act was that it only applied to watercraft operated on navigable waters. "Navigable" is a legal term that normally means waters that flow between states or that lead to the sea. As a result, boats operated solely on inland lakes and rivers were exempt from the Act altogether.

In later years the Coast Guard succeeded the Customs Service in issuing certificates of number.

The Federal Boating Act of 1958

By 1957, Congress reacted to the proliferation of watercraft used for recreational purposes by holding hearings and working with representatives of state

Name of vessel	<u>No Name</u>	No.	
Name of owner	<u>James E. Sullivan</u>	(For use of Dist. Comdr.)	
Owner's address	<u>Felley</u>	Citizenship	<u>Yes</u>
Usual location of vessel	<u>Home</u>	(City and State)	<u>Wash.</u>
Type of vessel	<u>Open flat</u>	Number now on vessel	<u>No Number</u>
Service		Year completed	<u>1949</u>
Length <u>14' 8"</u> ft.	Rig	Beam <u>54"</u> ft.	Draft <u>8"</u> ft.
Construction (wood, steel, etc.)	<u>wood</u>		
Builder <u>John E. Walberg</u>	Place built <u>Felley Wash.</u>		
Engine: Maker <u>Wineman</u>	Serial No.	Hp.	<u>4</u>

APPLICATION FOR NUMBER FOR UNDOCUMENTED MOTOR VESSEL
TREASURY DEPARTMENT
UNITED STATES COAST GUARD

CG 1612 (Rev. 7-50) 16-18899-9

Application for Number for
Undocumented Motor
Vessel under Act of June 7,
1918.

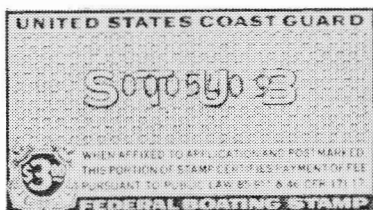
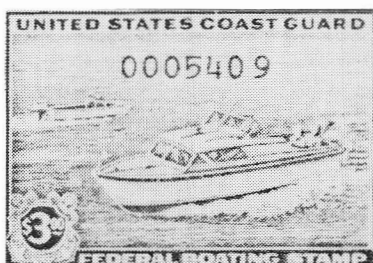
CERTIFICATE OF AWARD OF NUMBER TO AN UNDOCUMENTED VESSEL				
NAME AND ADDRESS OF OWNER(S) Philip R. Stewart II 209 S. La Salle St. Chicago 4, Illinois			NO.(S) AWARDED 39 W 663	
			CITIZENSHIP U.S.	
NAME OF VESSEL PIGUE	RIG. (G.s., O.s., outboard, etc.) OUTBOARD		CONSTRUCTION (Wood, iron, steel, etc.) WOOD	
SERVICE (Pleasure, commercial fishing, passenger for hire, towing, etc.) PLEASURE	MAKE OF ENGINE Universal	HORSEPOWER 25	ENGINE SERIAL NO. W4018	
TYPE (Open launch, full deck, raised deck, etc.) Auxiliary Trunk Cabin	LENGTH (Over- all) 33'3"	HEIGHT 5'3"	BEAM 9'0"	DRAFT 5'10"
BUILDER A. De Goeie Company, Inc.	PLACE BUILT Jutphaas, Holland		YEAR COMPLETED 1958	MODEL YEAR ****
THIS IS TO CERTIFY that, in accordance with the provisions of the act of June 7, 1918, as amended, the U. S. Coast Guard has awarded the above number to the vessel described herein.			This certificate constitutes a document in lieu of enrollment or license and it MUST BE KEPT ON BOARD AT ALL TIMES (unless in the custody of the Coast Guard), except in the case of vessels not exceeding 17 feet in length, or vessels whose design or fittings are such that carrying such certificate on board would render it imperfect, illegible, or would otherwise tend to destroy its usefulness as a means of ready identification. FAILURE TO HAVE THIS CERTIFICATE ON BOARD VESSELS ON WHICH IT IS REQUIRED TO BE CARRIED, OR THE FAILURE TO REPORT THE CHANGE IN OWNERSHIP, DESTRUCTION, OR ABANDONMENT OF THIS VESSEL, SUBJECTS THE OWNER TO A PENALTY OF \$10. In addition, a failure to produce it upon demand of a proper officer will also subject the master or operator to other penalty. (See other side of this certificate for additional requirements.)	
DATE 4-7-59	PORT Chicago, Ill.	CG DISTRICT 9th	ISSUED BY DISTRICT COMMANDER SIGNATURE (By direction) JOSEPH CHAMBERLAIN, JR., DIST. COM. 9	

TREAS. DEPT., U. S. COAST GUARD, CG-1513 (Rev. 2-55) Previous editions are obsolete. Form approved. Budget Bureau No. 4K-R315.

WJC

Certificate of Award of Number to Undocumented Vessel by Coast Guard under Act of June 7, 1918.

governments and the boating industry on a new law. There was concern that the Coast Guard was too shorthanded to adequately enforce existing safety



\$3 federal boating stamp (Scott RVB2) issued in connection with the 1958 Act, with stub.

regulations on navigable waters. Federal law was interpreted to forbid state governments from enacting safety regulations applicable to navigable waters. These state agencies were also barred from acting for the Coast Guard in enforcing federal law on these waters. Conversely, the federal government had no jurisdiction over inland waters and could not compel the numbering or registration of boats that were used only on inland lakes or rivers which were not considered navigable under federal law. In addition, the federal government did not have the authority to prescribe safety regulations with respect to these inland waters. Finally, there was a concern that state boating laws should be uniform from state to state so that boat owners would not be confused by conflicting state laws.

The Boating Act of 1958 required most undocumented vessels operating on navigable waters propelled by machinery of more than 10 horsepower to obtain certificates of number from the Coast Guard after April 1, 1960. As result, the basic approach of the Act of June 7, 1918, was continued.

However, the 1958 Act included a major departure from previous law. Any state that enacted a system of

NUMBER		EXPIRATION DATE		10. NAME OF OWNER	
DO NOT WRITE ABOVE THIS LINE (Please print all information)				WILLIAM R. SAILOR	
1. NAME OF OWNER (First name, middle initial, last name)		10. HULL MATERIAL		STREET ADDRESS	
WILLIAM R. SAILOR		<input checked="" type="checkbox"/> WOOD <input type="checkbox"/> ALUMINUM		23 - 7th AVE.	
STREET ADDRESS		<input type="checkbox"/> STEEL <input type="checkbox"/> PLASTIC		CITY AND STATE	
23 - 7th AVE.		OTHER (Specify)		HADDEN HEIGHTS, NEW JERSEY	
CITY AND STATE		11. PROPULSION		12. FUEL	
HADDEN HEIGHTS, NEW JERSEY		<input checked="" type="checkbox"/> OUTBOARD <input type="checkbox"/> GASOLINE		40. MAKE OF BOAT	
2. OWNER'S DATE OF BIRTH		<input type="checkbox"/> INBOARD <input type="checkbox"/> DIESEL		HAPPY CRAFT	
11/10/19		OTHER		60. STATE PRINCIPALLY USED IN	
3. CITIZENSHIP OF OWNER		13. USE		NEW JERSEY	
U. S.		<input checked="" type="checkbox"/> PLEASURE <input type="checkbox"/> DEALER		70. LENGTH IN FEET	
4. MAKE OF BOAT		<input type="checkbox"/> LIVELY <input type="checkbox"/> MANUFACTURE		FOURTEEN (14)	
HAPPY CRAFT		5. PRESENT NUMBER (If any)		THIS TEMPORARY CERTIFICATE EXPIRES	
NONE		6. STATE PRINCIPALLY USED IN		60 DAYS FROM DATE FEE PAID	
NEW JERSEY		7. LENGTH IN FEET			
14		8. YEAR BUILT			
1960		COMMERCIAL			
9. REASON FOR APPLICATION		<input type="checkbox"/> PASSENGER <input type="checkbox"/> FISHING <input type="checkbox"/> OTHER			
<input checked="" type="checkbox"/> ORIGINAL NUMBER		14. I declare under the penalties prescribed in 18 U.S.C. 1001, to the best of my knowledge and belief that I own the vessel described herein and that the description and all matters stated herein are true and correct.		14a. SIGNATURE	
<input type="checkbox"/> TRANSFER OF OWNERSHIP (Other than to (son holder)		Sign here <i>William R. Sailor</i>		<i>William R. Sailor</i>	
<input type="checkbox"/> CHANGE IN STATE OF PRINCIPAL USE					
<input type="checkbox"/> LIVEN HOLDERS POSSESSION					
CG-3876 (12-59)		APPLICATION FOR NUMBER		Budget Bureau No. 48-R35B	
				CG-3876A (12-59) TEMPORARY CERTIFICATE OF NUMBER	

Sample of application for number and temporary certificate of number under the 1958 Act as illustrated in Recreational Boating Guide, an official publication of the United States Coast Guard.

numbering watercraft prior to April 1, 1960, which was approved by the Coast Guard, was entitled to assume the duty of numbering boats used on any waters of that state, including navigable waters. The states were also allowed to number or register boats of less than 10 horsepower or that had no motor. In addition, each state with an approved numbering system was granted explicit authority to make and enforce safety regulations on all touching the state or within the state.

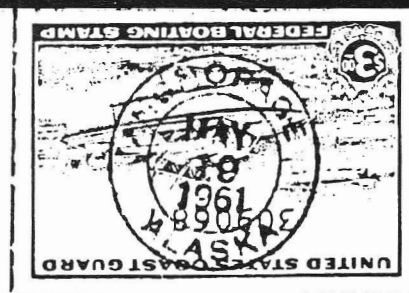
By April 1, 1960, 28 states had enacted numbering statutes that received federal approval. Ten more were on the verge of enacting boating statutes acceptable to the Coast Guard. These states received waivers from the Coast Guard and no watercraft in them were numbered by the Coast Guard since each of them passed federal approved laws before their waivers expired.

The Coast Guard began numbering of boats in the remaining 12 states and the District of Columbia on April 1, 1960. These states were Alaska, Connecticut, Hawaii, Idaho, Iowa, Maine, New Hampshire, New Jersey, Pennsylvania, Tennessee, Washington and Wyoming. Coast Guard numbering in these jurisdictions ended when they passed federally approved boating laws. The laws were approved by the following states in the following years: Iowa and Idaho 1961, Connecticut and New Jersey 1962, Wyoming 1968, Maine and Pennsylvania 1964, Tennessee 1965, Hawaii 1966, District of Columbia 1975, Washington state 1984 and New Hampshire 1988.



Illustration for publicity purposes of \$3 federal boating stamp.

Temporary certificate of number (Form CG-387A) with a used \$3 federal boating stamp affixed and canceled in Alaska, which was a state where the Coast Guard issued certificates of number because the state had not enacted a federally approved system of numbering watercraft.



NOTICE TO OWNER

1. Report within 15 days changes of ownership or address, and destruction or abandonment of vessel. (Forms available in nearest U.S. Post Office.)
2. Operator is required to:
 - a. Always carry this certificate on vessel when in use.
 - b. Stop and render aid or assistance if involved in boating accident.
 - c. Promptly report every accident involving injury or death to persons, or property damage over \$100. (Forms for reporting accidents may be obtained from the nearest U.S. Coast Guard Office.)

(Below) Certificate of Number issued by the Coast Guard under the 1958 Act. At the time it was issued, Iowa did not have an approved system of numbering watercraft.

UNITED STATES COAST GUARD CERTIFICATE OF NUMBER			
THIS IS TO CERTIFY THAT IN ACCORDANCE WITH THE FEDERAL BOATING ACT OF 1958 AND REGULATIONS PUBLISHED THEREIN, AND THROUGH THE UNITED STATES COAST GUARD HAS ASSIGNED THE NUMBER SET FORTH TO THE VESSEL DESCRIBED HEREIN.			
REGISTRATION NUMBER		EXPIRATION DATE	
IA 2355		05 64	
LEONARD C. DIERS			
526 N MCARTHUR ST			
MACOMB ILL			
03 05 14 US		CRESTLIN	
OWNER'S DATE OF BIRTH		MAKE OF BOAT	
IOWA 14 58			
PARENT NO.	IF ANY	UNIQUE NO.	LENGTH
AL	08	GA	PLS
MULL	POPULATION	FUEL	USE

The Coast Guard continues to number boats Alaska. In 1961 the 1958 Act was extended to Puerto Rico, the Virgin Islands and Guam. In later years it was also extended to American Samoa. All of these jurisdictions now have their own approved numbering systems.

Federal Boating Stamps

Starting in 1960, the manner in which a boat was numbered by the Coast Guard was for the applicant to obtain a two part form called CG-3876 and CG-3876-A. All first and second class post offices throughout the United States, at all designated third and fourth class post offices in states in which undocumented vessels were numbered by the Coast Guard and at all Coast Guard Marine Inspection offices.

Upon completing the form, a \$3 federal boating stamp (RVB2) or "special fee stamp" as it was described in Coast Guard literature was to be purchased. The pictorial portion was to be affixed to CG-3876A while the stub was affixed to CG-3876 and

both were to be postally canceled. The boat owner kept the validated CG-3876A which permitted operation of the motorboat without numbers for up to sixty days from the date of the cancellation pending receipt of the wallet size certificate of number and the affixation of numbers to the vessel. The other portion (CG-3876) of the application, with the stub of the federal boating stamp affixed, was forwarded by the Post Office to the Coast Guard. The Coast Guard, in turn, issued the certificate of number.

The forms for applying for a duplicate certificate of number to replace one that was lost or destroyed were designated forms CG-3919 and CG-3919A. It was to be validated by the \$1 federal boating stamp (RVB1) in the same manner as the \$3 stamp validated the original application for number. Applications for a duplicate certificate number were available at the same locations as the application for number.

The use of federal boating stamps was discontinued on January 31, 1964. Thereafter, applications for numbers were forwarded to the Coast Guard and temporary certificates were apparently validated by a rubber stamp.

Used \$1 and \$3 federal boating stamps, on or off temporary certificate are uncommon. This is probably due to a number of factors. Most were probably discarded when the certificate of number was received from the Coast Guard. The requirement that the temporary certificates be on board to be carried on the vessel at all times it was in use probably resulted in many being damaged. Further, since the Coast Guard numbered boats in only a handful of states, and since four of them adopted their own numbering systems before the stamps were discontinued, their use was not very widespread. Fewer than 10% of all boats numbered in the United States in the early

1960s were numbered by the Coast Guard. The rest received numbers from the state in which the boats were primarily used. Finally, the fact that the stamps were in use for only 46 months is also a factor in their scarcity. The sale of the stamps prior to April 1, 1960, was forbidden and their use was discontinued on January 31, 1964.

The Federal Boat Safety Act of 1971

The Federal Boating Act of 1958 was repealed and replaced on August 10, 1971, by the Federal Boat Safety Act of 1971. The new enactment continued most of the 1958 Act's requirements as to the numbering of watercraft, except the coverage was expanded to include more watercraft. Under the new law, all mechanically propelled vessels operating in states where the Coast Guard was responsible for numbering were required to be numbered. Under the 1958 Act, only watercraft propelled by motors of over 10 horsepower operating on navigable waters were required to be numbered.

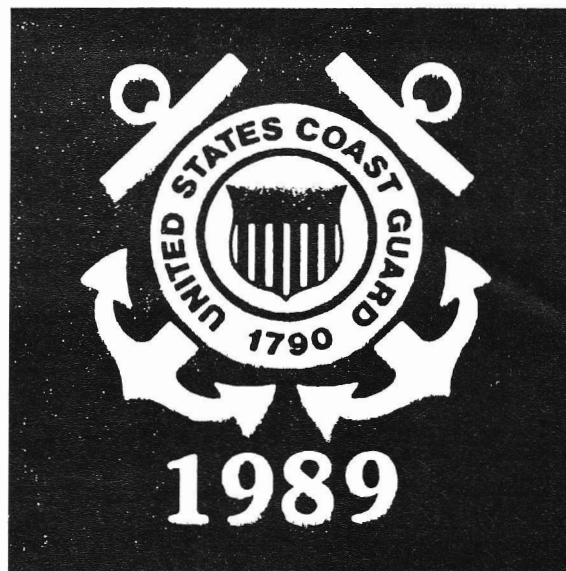
Federal Regulations Affecting State Watercraft Numbering

Since 1958, the Coast Guard issued a series of regulations which established the framework for state numbering systems.

The Coast Guard regulations assigned each state a two letter abbreviation which comprises the first two digits of the boat number. All boat numbers in the United States include the following abbreviations for the following states:

Alabama	AL	Iowa	IA
Alaska	AK	Kansas	KA
American Samoa	AS	Kentucky	KY
Arizona	AZ	Louisiana	LA
Arkansas	AR	Maine	ME
California	CA	Maryland	MD
Colorado	CL	Massachusetts	MA
Connecticut	CT	Michigan	MC
Delaware	DL		
District of Columbia	DC		
Florida	FL		
Georgia	GA		
Guam	GM		
Hawaii	HA		
Idaho	ID		
Illinois	IL		
Indiana	IN		

Certificate of Number issued by the Coast Guard under the Federal Boat Safety Act of 1971 in Alaska. This was issued by the Coast Guard because Alaska did not (and still does not) have a numbering law that meets federal requirements.



Validation sticker issued by the Coast Guard for use in Alaska.

Minnesota	MN	Pennsylvania	PA
Mississippi	MS	Puerto Rico	PR
Missouri	MO	Rhode Island	RI
Montana	MT	South Carolina	SC
Nebraska	NB	South Dakota	SD
Nevada	NV	Tennessee	TN
New Hampshire	NH	Texas	TX
New Jersey	NJ	Utah	UT
New Mexico	NM	Vermont	VT
New York	NY	Virgin Islands	VI
North Carolina	NC	Virginia	VA
North Dakota	ND	Washington	WN
Ohio	OH	West Virginia	WV
Oklahoma	OK	Wisconsin	WS
Oregon	OR	Wyoming	WY

CERTIFICATE OF NUMBER							
THIS CERTIFICATE HAS BEEN ISSUED IN ACCORDANCE WITH THE FEDERAL BOAT SAFETY ACT OF 1971 AND COAST GUARD REGULATIONS.							
REGISTRATION NUMBER				EXPIRATION DATE			
AK 3862 H				023083			
GEORGE R BOX 40 KASILOF							
MAKE OF BOAT	LGTH	WT	ALU	PRO	GAS	PLE	RIV
GREGOR	020	79	ALU	PRO	GAS	PLE	RIV
HULL IDENTIFICATION NUMBER				STATE OF PRINCIPAL USE			
				ALASKA			

At first, most states issued only certificates of number which informed the owner of the number that was to be placed on each side of the bow of the boat. In later years, most if not all jurisdictions began issuing validation stickers to be affixed to each side of the bow to show that the boat was currently registered.

Effective September 1, 1970, the Coast Guard also began issuing validation stickers which were required to be displayed on each side of the boat within six

inches of the number. At the same time, the federal numbering fee was increased from \$3 to \$6 for a term of three years.

The Coast Guard also amended its regulations to make uniform requirements with respect to state-issued validation stickers. The regulations provided that if a state issued stickers, they were to comply with the following: a, the stickers were to be approximately 3 inches square; b, the stickers were to be

DEPARTMENT OF NATURAL RESOURCES
BOAT REGISTRATION CERTIFICATE

BOAT NUMBER	EXPIRATION DATE
WS 6640 HB	3 31 72

OWEN TILLESON
RT 3 238 PARK LA
CLINTONVILLE WIS

HULL	PROP.	MAKE	LENGTH	USE
2	1	MIRR	12	1

Owen Tilleson
SIGNATURE OF OWNER

**MINNESOTA DEPARTMENT
OF NATURAL RESOURCES**
WATERCRAFT LICENSE

LICENSE NUMBER	EXPIRES LAST DAY OF
MN 9638 DW	MONTH DEC YEAR 86

BUBLITZ ERVIN G
1008 W 2ND ST
WINONA MN 55987

APP.	USE	TOILET	PROP.	HULL	LENGTH	MAKE	YEAR
1	2	2	2	2	16 FT.	MONA	19 77

Ervin G. Bublitz
SIGNATURE OF OWNER

NUMBER KA-938-AY
NAME AND ADDRESS OF OWNER(S)

Thomas L. Burns
321 Lyons
Lawrence
Kansas 66044

EXPIRATION DATE 4-27-76

HULL MATERIAL
☒ WOOD ☐ ALUMINUM
☐ STEEL ☐ PLASTIC
☐ OTHER

PROPULSION
☒ OUTBOARD ☒ GASOLINE
☐ INBOARD ☐ DIESEL
☐ USE

OWNER'S DATE OF BIRTH 9-1-19
OWNERSHIP U. S.
MAKE OF BOAT Home Made
YEAR BUILT Unknown

LENGTH IN FEET 18 Ft.
Signature of Owner *X. James S. Burns*

CERTIFICATE OF NUMBER
N: 23348
State Boating Act

**UNITED STATES COAST GUARD
CERTIFICATE OF NUMBER**

THIS IS TO CERTIFY THAT THE VESSEL, BEING THE PROPERTY OF THE REGISTERED OWNER, HAS BEEN REGISTERED IN ACCORDANCE WITH THE FEDERAL BOATING ACT OF 1958 AND SUBSEQUENTLY REVISED.

REGISTRATION NUMBER 7A 2355
EXPIRATION DATE 08 08 84

LEONARD C. DIERS
526 N MCARTHUR ST
MACOMB ILL

03 05 14 US FOREST LIP
OWNERS DATE OF BIRTH 03 05 14
OWNERSHIP U. S.
MAKE OF BOAT MONA
YEAR BUILT 14 58

PRESENT NO. (IF ANY) 08
STATE ILL
LENGTH 14
YEAR BUILT 58

HULL **PROPULSION** **FUEL** **USE**

DEPARTMENT OF NATURAL RESOURCES
WEST VIRGINIA MOTOR BOAT CERTIFICATE OF NUMBER

REGISTRATION	MAKE OF BOAT	HULL	YR	LENGTH	OWN	VAL
WV 4913C	SELF	CONST	WO	62	18	1

ORIG. REGIS.	USE	CO	PROP	FUEL	REB	OWN	LOTT
06/22/69	PLE52	OUTGAS	07/21/17	US			

Examples of registration certificates issued by various states which have numbering provisions that obtained federal approval.

DEPARTMENT OF NATURAL RESOURCES
WEST VIRGINIA MOTOR BOAT CERTIFICATE OF NUMBER

NAME AND ADDRESS
JOHN W. HARMAN
300 FOUNDRY ST
NEW MARTINSVILLE
W VA 26155

1969-70

**DO NOT LOSE
OR DESTROY
THIS CARD**

John W. Harman
SIGNATURE (INVALID UNLESS SIGNED)

displayed within 6 inches of the number; c, the year in which the stickers expired was to be indicated by the colors blue, international orange, green and red, in rotation, beginning with blue for stickers that expired in 1973. The stickers issued by the Coast Guard follow the same rotating scheme. The required colors for stickers expiring from 1973 to 1992 are as follows: blue—1973, 1977, 1981, 1985, 1989; orange—1974, 1978, 1982, 1986, 1990; green—1975, 1979, 1983, 1987, 1991; red—1976, 1980, 1984, 1988, 1992.

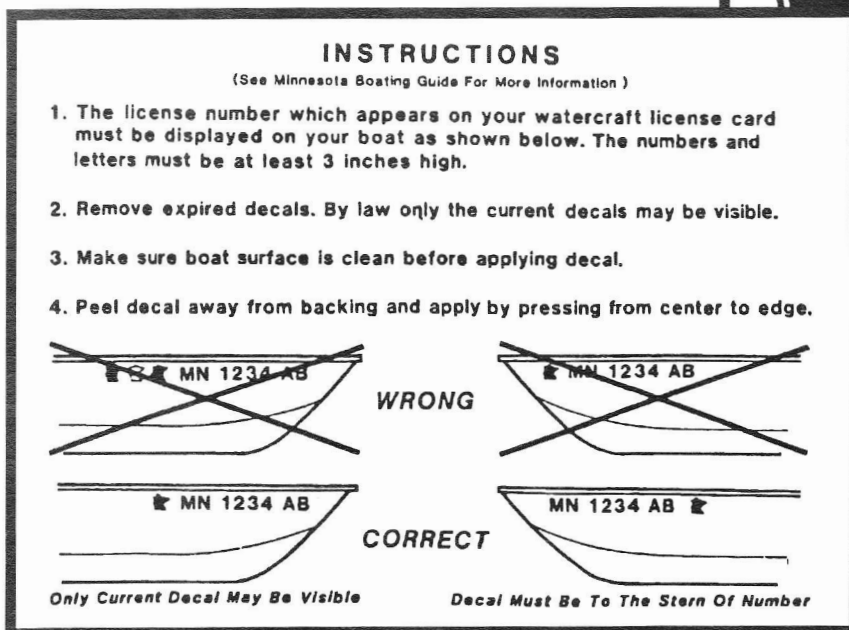
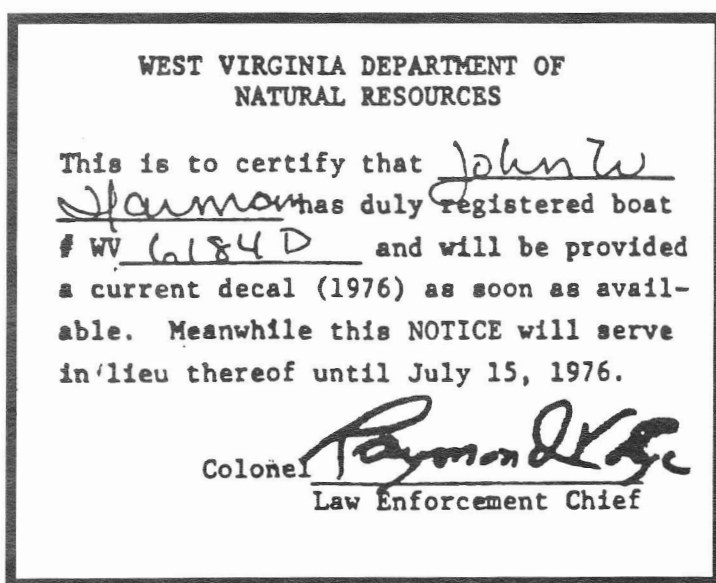
Conclusion

The boating stamps represent a part of a federal effort to encourage state to register and regulate motorboats. The 1958 and 1971 Acts were highly successful in obtaining this goal as evidenced by the

fact that each of the states, commonwealths and territories of the United States, except Alaska, have adopted their own systems of boat registration and boating regulation and most, if not all, have strong enforcement efforts on all waters touching each respective jurisdiction.

References

Chapman, C.F. *Piloting, Seamanship and Small Boat Handling*. Editions of 1943, 1951, 1957-8, 1960-1, 1965-6, 1968-9, 1971, 1972, 1974 and 1976.
Cummings, W.W., Editor. *Scott 1989 Specialized Catalogue of United States Stamps*. Sidney, OH: Scott Publishing Co., 1988:365. (Reference to this publication used with written permission of the publisher.)



Examples of validation stickers issued by various states. (Minnesota, Utah and Wisconsin stickers reduced.)

Small Boat Numbering—concluded

Federal Requirements for Recreational Boats. U.S. Coast Guard publication number CG-290, August 1974, September 1977, 1978, 1979, 1982, 1985 and 1989.

Hearings of the Merchant Marine and Fisheries Committee. U.S. House of Representatives, August 6, 1957; March 18, 20, 21, 1958.

Hunnell, B. U.S. Federal Boating Stamp. *The American Revenuer*, 1979 June; 33:127.

Pleasure Craft. U.S. Coast Guard publication number CG-290, January 2, 1964; November 1, 1966; January 1968; January 1970; March 1971; February 1972.

Recreational Boating Guide. U.S. Coast Guard publication number CG-340, 1961.

Recreational Boating in the United States, A Report on Accidents, Numbering, and Related Activities,

Annual Report. U.S. Coast Guard publication CG-d57, May 1, 1962; May 1, 1963; May 1, 1964; May 1, 1965; and May 2, 1966.

Report of the Committee on Merchant Marine and Fisheries. U.S. House of Representatives, No. 92-324, June 30, 1971.

Report 2340 of Committee of Interstate and Foreign Commerce. U.S. Senate, August 12, 1958.

Rules and Regulations for Recreation Boating. U.S. Coast Guard publication CG-497, July 1, 1977.

U.S. Federal Register. 1958, 1959, 1960, 1961 and 1962.

U.S. Code of Federal Regulations. Chapter 33, Parts 173, 174; July 1, 1988 and July 1, 1989.

United States Statutes at Large. June 7, 1918; September 2, 1958; August 10, 1971.

Libyan revenues to British Library

A collection of Libyan revenue stamps issued between 1955 and 1969 has been given to the British Library. This collection comprises material formerly in the archive of the security printer Bradbury Wilkinson. It has been presented by John Davies of the British Library Philatelic Collections. The Davies Collection comprises horizontal strips of five taken from the imprimatur sheets of all printings which have been annotated with order numbers.

John Davies has been collecting stamps for over fifty years. He specializes in Italy and its former colonies, which continue to be his main interest. Selected items from this collection will be on display

in the British Library Exhibition Galleries in July.

The British Library is one of the world's great research centers. Its philatelic collections are the National Philatelic Collections of the United Kingdom. The Davies Collection joins the Library's already extensive holdings of revenue stamps which include the Board of Inland Revenue Stamping Department Archive, the HMSO Collection and the Kay Collection of British Colonial Revenue Stamps to the end of the 1930s. Further information about the collection and viewing can be obtained from the British Library Philatelic Collections, Great Russell Street, London WC1B 3DG; phone 071-323 7635/7536.

The Check Collector—Feb 1992

The February 1992 issue of *The Check Collector* features several Australian Fauna checks, a grouping of new and interesting finds, autographs on checks, Alaska Permanent Fund checks and various news items.

Additionally there is the continuation of the ASCC check survey, which is a listing of new discoveries and varieties of checks and check-related items on revenue stamped paper submitted by members of the ASCC and part three of Robert Spence's "A Guide to Check Collecting." This series should be most helpful to both novice and experienced check collectors.

The Check Collector is published by The American Society of Check Collectors, Inc. Subscriptions are by membership which is \$10 per year. Information can be obtained from Robert Spence, Box 69, Boynton Beach, FL 33425.

ARA Convention News addendum

In addition to those ARA member-dealers listed in the February issue (page 30) Michael Aldrich will also be in the bourse at the 1992 ARA convention.

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2¢ Third Issue Color Error

Claret or Vermilion?

by Michael Mahler, ARA

The earliest mention of the 2¢ Third Issue color error that I am aware of is in the Boston Revenue Book, which states as an addendum that:

"We have been shown a copy of this stamp with the frame printed in claret instead of orange. The color is pure, very even, and exactly matches the deeper shades used for the frame of the one cent value.

"While there is, of course, a chance that the color has been altered in some way there is very little likelihood that such is the case and, in our opinion, the stamp is one of a sheet which, by mistake, was printed in the color of the one cent value."

The earliest Scott Specialized catalog to include the Third Issue revenues was the 1929 edition, which listed the 2¢ color error in claret, unpriced. By 1933 a value of \$125 had been set, in italics to show uncertainty due to infrequent transactions. By comparison, the \$2 Probate of Will imperforate was then \$150, the \$3.50 Inland Exchange imperforate was \$125, as was the \$200 USIR imperforate and the 2¢ Third Issue invert was just \$7.

Jumping ahead to the 1956 *Specialized*, the 2¢ Third Issue color error was still listed as claret and black, with its price now only \$70, but again in italics. (By comparison the invert had risen to \$22.50.) By 1972, the color given for the color error was still claret, and the price still in italics. In my next Scott Specialized, though, which is the 1984 edition, the 2¢ Third Issue color error is no longer listed in claret, but in vermilion. Its price of \$400 (once more in italics) was now only 60% more than that of the 2¢ invert at \$250.

This is quite a change, from a claret stamp priced at 18 times that of the invert, to a vermilion one priced at 1.6 times the invert! I mention it primarily because I have never seen a convincing copy of the 2¢ Third Issue in vermilion. Even the few copies I have seen



Lot 2652 of Daniel Kelleher's sale of the Morton Dean Joyce collection described as "Vermilion and Black (R135a), error of color."

with certificates seemed to be a different shade than the acknowledged Third Issue vermilions, the \$2 and \$5. I will be the first to admit, though, that I am not an expert in this area.

Since the change in the Scott listing from the established claret color (that of the 1¢) to a vermilion (which may or may not be that of the \$2 and \$5) was made within recent memory, some time between 1972 and 1984, hopefully the responsible parties are available to explain the situation. Was the 2¢ claret and black a figment of the imagination as the current Scott listing implies? Is a 2¢ in the vermilion of the \$2 and \$5 Third Issue also imaginary? Do the old "claret" and current "vermilion" listings actually describe the same shade, which is neither claret nor vermilion in the sense of the accepted Third Issue colors? This last seems inconsistent with the passage quoted above from the Boston Book. Does the stamp exist in a true claret and black, but is it so rare that current editors and experts have never seen one? What has happened to the discovery copy described in the Boston Book?

Until someone proves otherwise, the skeptic's course is to believe there is no such thing as a 2¢ Third Issue color error, the so-called vermilions being nothing but variants of the normal orange, and the so-called claret described in the Boston Book not known to exist today. How about it experts?

Correction:

Fish and Game Stamps of the Crow Creek Sioux Tribe

In spite of numerous reviews before publication, we have learned of an inaccuracy in the article "Fish and Game Stamps of the Crow Creek Sioux Tribe" which appeared in the February 1992 issue of *The American Revenuer*. On page 26 the article states that, "The

stamps were printed at the State Printing Office in Pierre...." That is incorrect. The sentence should read as follows: "The stamps were printed at the State Publishing Company in Pierre...."

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.

David W Andersen 4931, 260 Hawkesbury Rd, Winmalee, NSW 2777, Australia, by Ronald E Leshner. Worldwide.

Frank Bachenheimer 4934, 1334 Royal Oak Lane, Glenview, IL 60025, by Herbert Portnoy. Dealer, Seven Continents Philatelics.

William C Biddle 4929, 54 Whitehall Ave, Buffalo, NY 14220, by Herman Herst, Jr. Christmas Seals, TB Seals, Canada, United States.

Howard M Curry 4930, 125 Crafton Dr, South Vienna, OH 45369, by Richard Friedberg. US-Scott Listed.

Henry Hall 4935, Box 1018, Friendswood, TX 77546, by Richard Friedberg. United States.

Mark Schulzinger 4933, 333 Park Central East, suite

528, Springfield, MO 65806, by Secretary. Germany-West, German States.

Richard C Stormer 4932, 1017 Sequoia Trail, Madison, WI 53713, by Duane F Zinkel. Worldwide, Argentina, China.

Highest membership number assigned on this report is 4935.

New Members

Numbers 4908-4917

Applications for Reinstatement

Joseph V Bush 364, Box 626, Bonita, CA 91908, by Eric Jackson. Dealer-Cinderellas, US-Occupied Territories, US-Possessions, Allied Military Government, AMG-Italy, AMG-Germany, Ryukyu.

Paul Leatherman 4398, 406-A E. First St, #1318, Long Beach, CA 90802, by Eric Jackson. United States, US-Local Posts, US-Possessions, US-Proofs & Essays, US-Taxpays.

R McGill 1843, Box 293, Grand Mere, PQ GoT 5L3, Canada, by Ronald E Leshner. Collector/dealer-Worldwide, British Commonwealth.

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.

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Central Representatives: Kenneth Trettin and Martin Richardson

Western Representatives: Richard Riley and Scott Troutman

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

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

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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.)

Application for Reinstatement and Life Membership

William C Tatham LM16 (1786), 5734 Pickering, Whittier, CA 90601, by Eric Jackson. US-Cigarette, US-Cigar, US-Tobacco, US-Snuff, Jamaica, French Caribbean.

Resigned

David H Atwater, Jr 1870
Rosalind Berman 2941
Kenneth E Daniels 1879
Bernard R Glennon 1166
John T Grabowski 4523
George M Obeslo 3512
Doc M Pepper 4388
Michael Rogers 3597
Donald P Uselmann 4863

Deceased

Kenneth R Goodfellow 557

Dropped (Moved, No Forwarding Address)

Harald Bernhardt 3845

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.

Bird, Michael M 1288, Box 802, Ayer, MA 01432

Feitlinger, Barnard 4889, (requested address not be published in directory)

Hager, Hanspaul 4570, 3695 El Grande Drive, San Jose, CA 95132 408-272-1510

Levitt, Andrew 4855, Box 342, Danbury, CT 06813
Phone: 203-743-5291 FAX: 203-730-8238

Newman, Lowell S 4276, 1500 Harbor Blvd, Weehawken, NJ 07087

Strother, Stephen F 2581, Box 744, Langley AFB, VA 23665

Uhls, William T 4405, 13-B Marion Ave, Sausalito, CA 94965

Wilkerson, David W 2999, 653 Woodstone Ct, Evans, GA 30809

Membership Summary

Previous membership total	1406
Applications for membership	7
Applications for reinstatement	4
Resigned	-9
Deceased	-1
Dropped	-1
Current membership total	1406

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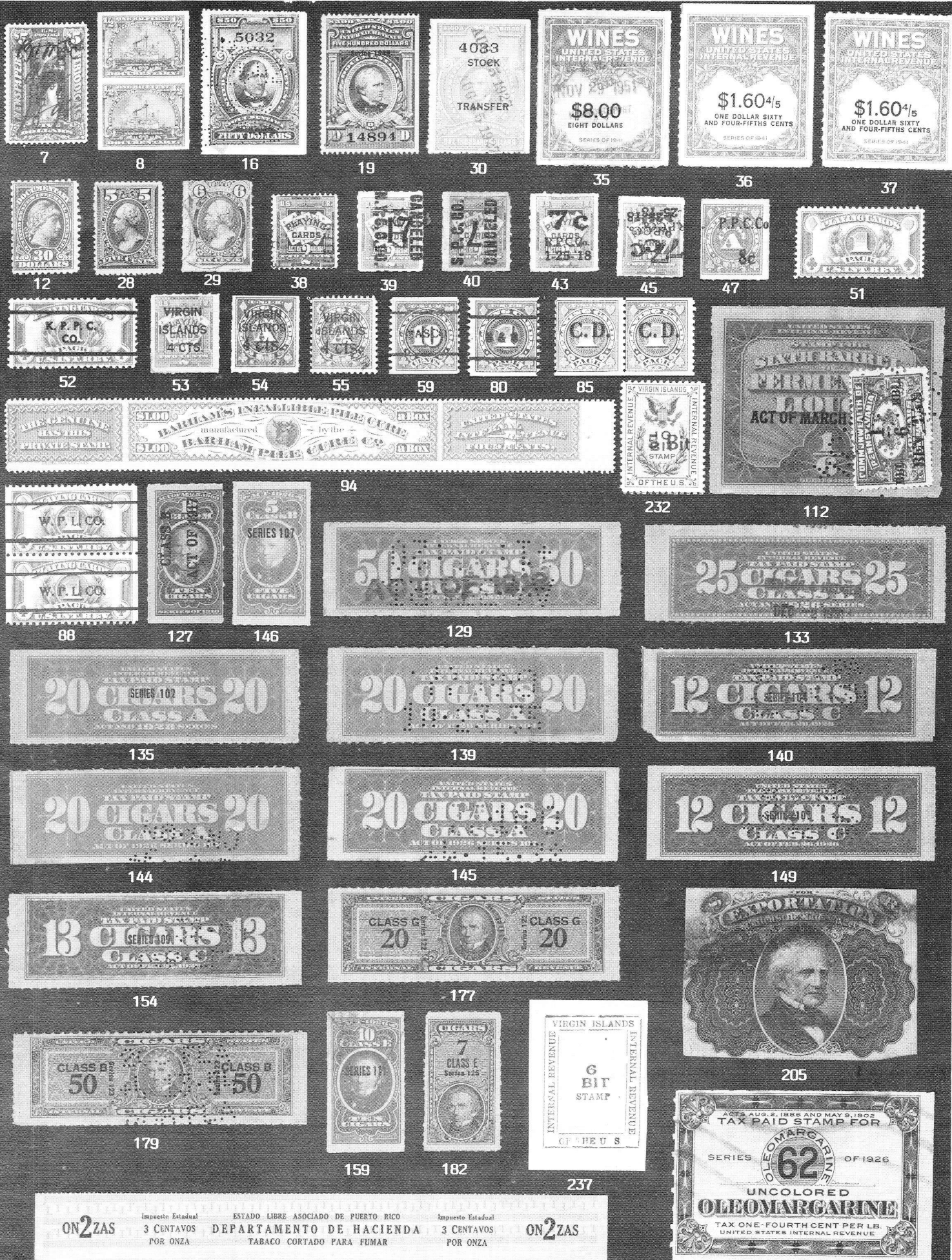
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TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bid sheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA, MASTERCARD and AMERICAN EXPRESS; send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00; Pennsylvania residents will have state sales tax added to their purchases. The placing of a bid signifies acceptance of the foregoing terms.

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

UNITED STATES - Scott Catalog Numbers		
1	POSTAGE CURRENCY 10¢ green, #6, VF	15.00
2	UNITED STATES EXPRESS Co Frank for packages not over 20 lbs., black plate proof on card, F	-----
3	WAR SAVINGS WS7b booklet pane, F-VF	40.00
4	TELEGRAPH 15730* VF	100.00
5	R152c F-VF	30.00
6	R154* left margin plate #542 & imprint strip of three, F-VF, thin spot	9.00
7	R160 F-VF PHOTO	65.00
8	R162a* VF thin spot PHOTO	40.00
9	R163a* F-VF	7.50
10	R164a F	30.00
11	R168a* F-VF crease in top stamp	20.00
12	R222* F PHOTO	140.00
13	R241* F-VF	9.00
14	R293* F-VF straight edge at bottom	40.00
15	R301 sensitive ink, out cancel, F straight edge at bottom	10.00
16	R356 perfin, F-VF pulled perf PHOTO	75.00
17	R397* F-VF	7.00
18	R398* F-VF	3.75
19	R434 cut cancel, F-VF corner crease PHOTO	67.50
20	R498* F-VF	3.75
21	R507 perfin, VF	5.00
22	R530 VF crease	22.50
23	R532 VF crease	35.00
24	R552* F	10.00
25	R683 perfin, F	18.00
26	R731 perfin, VF	60.00
27	R730 perfin, VF	50.00
28	R818b F-VF light crease PHOTO	75.00
29	R817c Vg-F thin spot PHOTO	200.00
30	RD24 F PHOTO	65.00
31	RD75 Vg-F	22.50
32	RD307 perfin, Vg-F	14.00
33	RD365* F	20.00
34	RE165 VF light crease	20.00
35	RE179 VF lightly varnished PHOTO	250.00
36	RE198* VF PHOTO	30.00
37	RE198b* F-VF PHOTO	65.00
38	RF4 F-VF tiny tear PHOTO	35.00
39	RF6 VF PHOTO	40.00
40	RF7a inverted surcharge, F creases, thin, soiling PHOTO	275.00
41	RF9 red surcharge, F-VF usual creases	8.00
42	RF9 black surcharge, F-VF usual creases	8.00
43	RF10 VF thin PHOTO	55.00
44	RF10a inverted surcharge, F-VF thin	25.00
45	RF10c double surcharge, inverted, F-VF small internal tear, usual creases PHOTO	450.00
46	RF13 black surcharge, usual creases, thin	32.50
47	RF18 red surcharge, F usual light crease PHOTO	32.50
48	RF18a red inverted surcharge, F usual light crease	27.50
49	RF27 without precancel, F perfs clipped at bottom	-----
50	RF28* VF	5.00
51	RF29* F-VF corner crease PHOTO	125.00
52	RF29 VF short perf, corner crease PHOTO	75.00
53	RFV1 F-VF usual crease, thin spot PHOTO	150.00
54	RFV2 F-VF PHOTO	37.50
55	RFV3 F usual crease PHOTO	90.00

PLAYING CARD BUREAU PRECANCELS Precancel Stamp Society Catalog Numbers & Values

56	RF20-12 (PC2) APC Co, pair, VF	2.50
57	RF20-11 (PC3) AWG, pair, F	27.50
58	RF20-12 (PC4) QPC Co, VF	2.50
59	RF20-11 (PC5) MASCO, F PHOTO	25.00
60	RF20-12 (PC6) NYCC Co, F	2.00
61	RF20-12 (PC7) RPC Co, pair, F-VF crease	3.00
62	RF20-12 (PC8) SPC Co, VF	5.00
63	RF20-12 (PC9) USPC Co pair, VF	6.00
64	RF20-12 (PC10) WPL Co, line pair, F-VF	3.00+
65	RF20-13 (PC21) RPC Co Div USPC Co, VF	8.00
66	RF23-14 (PC32) AWG, pair, F	12.50
67	RF23-14 (PC34) CDC Co, pair, F-VF sh perf	6.00
68	RF23-14 (PC35) EEF Co, pair, VF	2.50
69	RF23-14 (PC36) QA Co, F-VF	10.00
70	RF23-14 (PC38) NYCC Co, pair, VF	13.50
71	RF23-14 (PC39) SPC Co, F	5.00
72	RF23-14 (PC40) USPC Co, pair, VF	3.00
73	RF23-15 (PC51) USPC Co, pair, VF	2.50
74	RF23-16 (PC61) RPC Co Div USPC Co in red, F-VF	3.00

75	RF23-16a (PC62) RPC Co Div USPC Co in black, VF few short perfs	12.50
76	RF23-16 (PC63) CDC Co Div USPC Co, pair, VF	2.25
77	RF23-17 (PC71) USPC Co large monogram, VF	17.50
78	RF23-18 (PC81) USPC Co small monogram reading down, line pair with partial plate number at right, F	2.50+
79	RF26-12 (PC102) APC Co, pair, VF	3.00
80	RF26-14.5 (PC111) B & B, F PHOTO	90.00
81	RF26-21 (PC201) CDC Co, F-VF thin	20.00
82	RF26-33 (PC231) APC Co, pair, VF	2.00
83	RF26-24 (PC233) HMC, F perfs clipped at right	10.00
84	RF26-24 (PC234) SPC, F perfs clipped at left, thin	20.00
85	RF26-26 (PC241) CD, pair, F PHOTO	55.00
86	RF27-16 (PC163) CDC Co Div USPC Co, pair, F	7.50
87	RF27-19 (PC191) APC Co, pair, F-VF	3.00
88	RF27-19 (PC194) WPL Co, pair, F PHOTO	75.00
89	RF27-19 (PC195) F	20.00
90	RF27-25 (PC301) SPC, VF	3.00
91	RG124 out cancel, F	25.00
92	RG125 Vg-F	35.00
93	RO55 F small stain	17.50
94	RS14d* F PHOTO	60.00
95	RS278* VF	2.00
96	RS279* F	5.00
97	RS280* F-VF	3.50
98	RS281* VF	3.50
99	RS282* VF	4.50
100	RS283* F	4.00
101	RS285 vertical strip of five, VF light crease	2.00
102	RS290-94* F-VF	7.75
103	RS295a VF small thin	4.50
104	RS297* F-VF	2.00
105	RS299 F	5.00
106	RS299a F-VF	5.00
107	RS300 F-VF thin spot	12.00
108	RS300a F-VF	12.00
109	RS301	8.00
110	RS301a F	8.00
111	BEER Priestler #38D F internal tear	15.00
112	191B with PA 1/6 bbl stamp attached, VF corner creases PHOTO	80.00
113	195B F internal cuts, small abrasion	12.50

TAXPAIDS - Springer Catalog Numbers

114	TA151a VF	4.00
115	TA151a F-VF usual crease	2.50
116	TA162c VF usual crease	5.00
117	TA209b VF usual crease	3.75
118	TA269a VF usual crease, thin	3.50
119	TB31b VF	2.50
120	TB39 F-VF usual creases	6.00
121	TB45 VF usual crease	6.00
122	TB93a F-VF	4.50
123	TB141 VF	2.75
124	TB144 VF usual crease, tiny tear	1.50
125	TB145 VF usual crease	3.50
126	TC128B F-VF	8.00
127	TC238 F PHOTO	10.00
128	TC315 VF full repaired tear	6.00
129	TC340 VF crease, small thin, small sealed tear in right margin PHOTO	12.00
130	TC363 perfin, VF	1.50
131	TC382a perfin, F	3.00
132	TC448b perfin, VF	8.00
133	TC453b F-VF PHOTO	8.00
134	TC461a F small nick in left margin	8.00
135	TC465b VF PHOTO	15.00
136	TC494a F-VF	2.50
137	TC503a perfin, F-VF light crease	2.25
138	TC511a VF	1.50
139	TC533a perfin VF PHOTO	15.00
140	TC546a F small thin, nick in lower left corner PHOTO	15.00
141	TC573a F thin	5.00
142	TC584a VF tiny thin	1.25
143	TC625a VF	2.00
144	TC659a VF PHOTO	-----
145	TC659a perfin, F-VF PHOTO	10.00
146	TC668a VF PHOTO	8.00
147	TC675a VF	6.50
148	TC682a VF	2.00
149	TC683a perfin, F-VF PHOTO	12.50
150	TC713a VF crease	2.00
151	TC731a perfin, F small faults	3.00

152	TC733a F-VF creases	7.50
153	TC754a VF crease	2.00
154	TC775a Series 109, Class C, 13 Olgars, unlisted, perfin, VF appearance, full repaired tear PHOTO	-----
155	TC789a perfin, F-VF appearance, thin, repairs	10.00
156	TC803a VF	3.50
157	TC846a perfin, VF	1.75
158	TC857a VF	2.00
159	TC866a VF crease PHOTO	13.50
160	TC893a perfin, VF crease	3.50
161	TC910a VF	3.00
162	TC923a perfin, F-VF thin	2.50
163	TC963b VF	2.00
164	TC973a VF crease	4.25
165	TC978a F-VF	4.00
166	TC987a perfin, VF crease, small thin	3.50
167	TC990b VF	1.75
168	TC1014a perfin, VF light crease	2.00
169	TC1039a perfin, F-VF thin	5.50
170	TC1047a VF crease	6.00
171	TC1083b F-VF thin	3.00
172	TC1108a perfin, VF small thin	3.00
173	TC1112a perfin, F-VF small thin	6.00
174	TC1131a perfin, F thin	8.00
175	TC1160a VF crease, thin	4.50
176	TC1166b F crease, thin	6.00
177	TC1172a VF PHOTO	15.00
178	TC1173a perfin, F-VF, stain, thin	5.00
179	TC1178a perfin, F-VF PHOTO	8.00
180	TC1203a perfin, F-VF small faults	6.50
181	TC1216b F-VF	3.00
182	TC1253a VF PHOTO	10.00
183	TC1254a unlisted, VF	-----
184	TC1264a VF	5.00
185	TD101a VF	7.50
186	TE26 punched remainder, VF	35.00
187	TE37 F couple tiny abrasions, wrinkles	15.00
188	TE119 F-VF wrinkles, repaired tear	15.00
189	TE167a VF creases, small abrasion	6.00
190	TE188a F-VF, creases, thin, couple small tears	6.00
191	TE201a VF creases, small tear and abrasion	7.00
192	TF276 F creases	15.00
193	TF38 F thin	8.00
194	TF78E punched remainder, VF	32.50
195	TF93B punched remainder, VF	37.50
196	TF110B punched remainder, VF	42.50
197	TF126B VF appearance, two full repaired tears	15.00
198	TF148B punched remainder, VF	14.00
199	TF183B F-VF light soiling, few small faults	10.00
200	TF185C VF appearance, full repaired tear	8.00
201	TF216D F wrinkles, large thin	22.50
202	TF217a F wrinkles, nicks in bottom corners	35.00
203	TF245 F	27.50
204	TF274 F crease, pinhole	15.00
205	EXPORT TOBACCO Series of 1871 on violet silk paper, F-VF appearance, repairs PHOTO	-----
206	TOBACCO OR SHUFF FOR IMMEDIATE EXPORTATION, Series of 1883, greenish wmk paper, VF punched remainder	-----
207	TQ158 VF minor soiling	8.00
208	FE74a F-VF PHOTO	17.50
209	FE88 VF light creases	15.00
210	SPECIAL TAX STAMPS Retail Dealer in Liquors (At Large), 1950, 12 coupons, VF staple holes, creased	-----
211	-Wholesale Dealer in Fermented Malt Liquor, 1937, VF	-----
212	-Retail Dealer in Fermented Liquors, 1933, 3 coupons, VF	-----
213	-same, 1935, VF crease	-----
214	-same, 1938, VF	-----
215	-same, 1940, VF wrinkles	-----
216	-same, 1942, VF	-----
217	-same, 1946, VF staple holes	-----
218	-same, 1952, VF	-----
219	-same, 1953, VF	-----
220	-Manufacturer of Nonbeverage Products, 1951, VF light toning, staple holes	-----
221	CALIFORNIA 1974-5 #15 Seasonal Permit for Honey Lake, VF	-----
222	PHILIPPINE ISLANDS Japanese Occupation restaurant receipt, 10¢ & 2P revenues tied on back, VF	-----
223	PUERTO RICO 1935 5¢ olive yellow with black ovpt "SPECIAL TAX", F mint, a/s at left	-----
224	-Excise Tax, Class A red, \$0.15-\$0.25, F mint	-----
225	-Smoking Tobacco 2 oz yellow on gray, F PHOTO	-----
226	USA OCCUPATION OF VERACRUZ, MEXICO Stevens US39ba* F	1.75
227	US40a*	1.00
228	US42a* VF	1.50
229	US44a* VF	2.00
230	US51a* F-VF	1.50
231	US53a* VF	3.50
232	VIRGIN ISLANDS Baird R8* F-VF PHOTO	-----
233	R34* F-VF	-----
234	R45c* VF	-----
235	R49* VF	-----
236	R50* VF	-----
237	RJ3 VF crease PHOTO	-----

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Printed cancels on RB32-64. Having acquired both the Einstein and Joyce collections, I am updating the Einstein-Field list in TAR. Please send list of any unlisted values/date/varieties. Also need photocopies of unlisted printed cancels. I have duplicates, send want list by cancel, stamp, or date. William Gerlach, 177 Fairdale, Westerville, Ohio 43081. *956*

Poland related revenues, labels, locals, cindys, or whatever wanted.

Send info, details or material to: Ed Michniewicz, RFD #8, Box 388, Concord, NH 03301. Phone 603-783-4023. *957*

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