



The American Revenuer

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A previously
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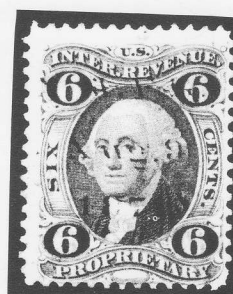
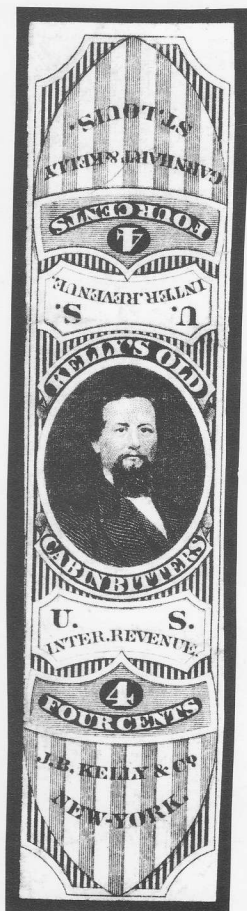
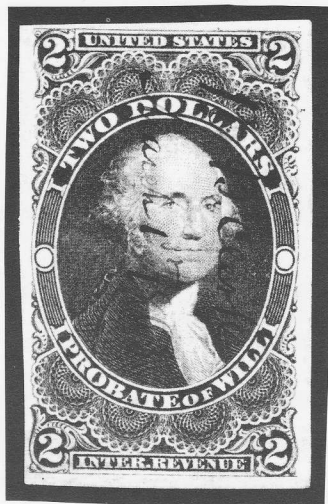
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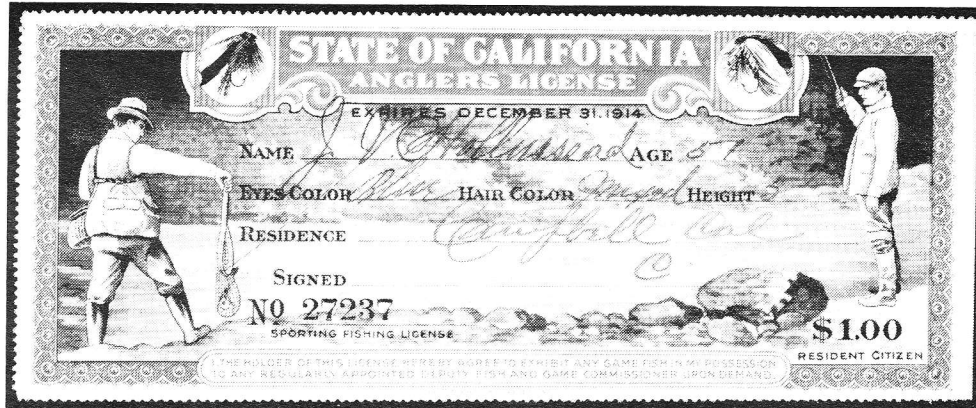
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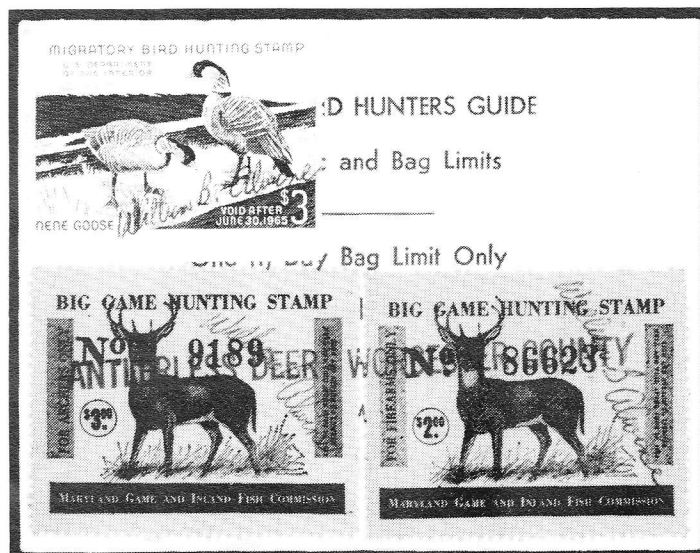
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Whole Number 445

The President's Column

Richard Friedberg, ARA President

Our annual convention has just been concluded, and it was another success. Our exhibitors did the ARA proud, and for the second year in a row, a first-time exhibitor walked off with the ARA Grand Award, which was a striking mounted Sieko clock. The first-timer is no stranger to these pages—'twas none other than Mike Mahler, who decided to finally show off some of his fabulous documents. I think that we will see more of this exhibit in the next few years, and I don't think it will take very much time to see this exhibit up against the best in the United States at an APS World Series of Philately competition.

Through the help of Donald Green, Gar Lohman and Jerry Lurie, the ARA was organized at WESTPEX. Jerry Lurie did a great job in finding ARAers to staff our society table, and they managed to sign up several new members and reinstate a couple of former members. We had a lovely ARA dinner at a close-to-the-hotel restaurant that was organized by ARA member Jon Bulkley. All things considered, it was a great

convention with about seventy members signing in.

The new members are lucky as they have joined the ARA just in time to receive a copy of the just-off-the-press 192 page book that you will receive with the next issue of *The American Revenuer*. Richard Riley's *An Index to Revenue Articles which have appeared in Serial Publications* is the culmination of many, many years of dedicated work. I'm sure that I am not alone in thinking that Riley's work is among the premier works ever produced in the field of fiscal philately, and I'm also sure that all of you will agree that this book—sent along as part of your regular membership fees—is alone worth the price of admission the the ARA.

In fact, if you know any of the names on our recently published "Dropped for Non-Payment of Dues" listing, you might want to mention to those folks the tremendous publication that they will not be receiving unless they pay their dues very quickly!

I also know that you know somebody who collects revenues who is not an ARA member. Clip one of those

Supplement to accompany June TAR

The next issue of *The American Revenuer* you receive, the June issue, will be accompanied by a special supplement. This is a 192 page listing of "Revenue Articles which have appeared in Serial Publications." Authored by Richard Riley, this publi-

cation contains references to over 7,200 articles.

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Supplement—Continued on page 100

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Wage Tax Stamps of the Netherlands Indies and Indonesia

by Terence Hines, ARA

The revenue stamps of the Netherlands Indies and Indonesia present a real challenge to any collector. The stamps, in one form or another, have been in use since 1818 (Van der Poel, 1954). Numerous different,

often exotic, commodities, have been subject to taxes for which revenue stamps have been issued. Combine this with the difficulties of distance and language and it can be quite difficult to discover the details behind the issuance of any particular type of stamp, let alone

the basic information on the specific stamps issued. This article concerns the stamps issued to pay a tax on wages apparently first imposed in 1938. The recent acquisition of several full documents bearing these stamps has shed considerable light on their use and makes this article possible. Previous, and less complete, listing of these stamps have appeared previously in Vand der Poel (1954), Hines (1973) and Barefoot (1987).

The first series of wage tax stamps (*loonzegel* in Dutch) for use in the Netherlands Indies appeared in 1938. The series was made up of at least 18 double stamps, ranging in face value from 5 sen to 100 Gldn. A full listing appears at the end of this article for this and other series. The left stamp is inscribed *loonzegel* and was affixed to the appropriate document. The right half is inscribed *loonzegel / controle* and was presumably kept by the issuing authority. An example of this series appears in Figure 1. Figure 2 shows the type of document to which these stamps were



Figure 1. Wage Tax stamp first used in 1938.

Figure 2. A document bearing the 1938 stamps used during Japanese occupation.



Figure 5. A 1945 double stamp issued by the Indonesian revolutionary government.

country's history. As far as the present article is concerned, the political trouble resulted in the issuance of wage tax stamps both by the returning Dutch authorities and by the revolutionary Indonesian government.

Apparently in 1945 the Indonesian revolutionary government issued a set of at least 14 imperforate

double stamps (example in Figure 5). The examples I have seen are ungummed and I have never seen either a used copy or a copy affixed to a document. This does not, of course, prove that these stamps never saw actual use, but it does suggest it as a possibility. As on the Japanese occupation double stamps, the right stamp is inscribed *pengawasan* which is Indonesian for control."

Van der Poel (1954) reports a single, crudely printed, Japanese occupation *Segel Oepah* (Wage tax stamp) with a 10 Gldn. denomination, printed in black on white paper, imperforate. This is a double stamp with the rising sun at top.

I have seen one, previously unreported, wage tax stamp that seems to date from the revolutionary period or, perhaps, from the period (1949-1951) just following the establishment of the Indonesian Republic as a legitimate independent state. This is a copy of the 2 Gldn. value from the 1938 Netherlands Indies series, the right, or *controle* half only, overprinted as follows, in black. At the top of the stamp the overprint reads "Meterai Oepah / PENGAWASAN" while at the bottom it reads "REPOUBLIK/INDONESIA."; there is a line through the "TWEEL GULDEN" denomination.

While the Indonesian revolutionaries were busy issuing their own wage tax stamps, the Dutch did not fail to issue their own. An example of the new design, which is not a double stamp, is shown in Figure 6. Note that the name of the country is now "INDONESIA," presumably as an attempt to pacify local anti-Dutch feelings. One may speculate that eliminating the tax would have gone further in that direction. In any event, Figure 7 shows a document

Landingsak	Bedrag van het loon	Landbelasting		Plaats voor de handtekening of teken van instelling.
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Feb. 49	100.-	17.20		
Mar. 49	100.-	10.00		
Apr. 49	100.-	10.00	2.00	
Mei. 49	100.-	50.20		
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Figure 6. A post WWII stamp issued by the Dutch; this is not a double stamp.

Figure 7. A document from 1949 bearing six copies of the 2.50 Gulden stamp of the design in Figure 6.



Figure 8. The word "tanggal" in italics (left) and roman (right) type.

from 1949 with six copies of the 2.50 Gldn. value used. The reverse of this document indicates that, for the first time as far as I know, the tax rate was graduated. Amounts of less than 300 Gldn. were subject to a 5% tax. Amounts of 390 to 666.65 Gldn. were subject to a tax of 10% while amounts of 666.66 Gldn. or higher were subject to a 15% tax.

There are two distinct types of the Indonesia *loonzegel* stamps. As the listing at the end of this article shows, most values have a red underprint. But a few are known with a yellow underprint. The reason for the change from red to yellow (or vice versa) is unknown. Hines (1973) speculated that it might have taken place upon Indonesian independence, but no evidence to support this has appeared.

With the full emergence of a legitimate Indonesian Republic, new wage tax stamps appeared. Political control may change, but the real oppressors, taxes, seem never to go away. The new, truly Indonesian, stamps were inscribed "METERAI / UPAH" for "stamp (for) wages." By the time this series was released, the official change in the orthography which changed the old Dutch "oe" to the Indonesian "u" had been made.

These stamps come in several varieties. There are two perforation varieties, 12.5 x 12.5 and 12.5 and 12. Within each perforation type, two additional varieties exist which can best be distinguished by the type face of the word *tanggal* (date). One variety has *tanggal* in italics while the other has it in non-italic type.

Figure 8 shows the two types.

Figure 9 shows a 1962 document with numerous meterai upah stamps affixed. The unillustrated side of the document spells out the tax rates. For amounts of Rp. 500 or less, the rate was 3%. Between Rp. 500 and 1,000 the rate was 5%. Between Rp. 1,000 and 1,500 it was 7% and from 1,500 to Rp. 2,500 it was 10%. For amounts above 2,500 the tax rate was 15%.

I have seen no meterai upah stamps or documents after the early 1960s. Thus, it appears as if this specific tax was phased out about that time. An income tax may still exist in Indonesia, but it is, apparently, not paid with the use of stamps.

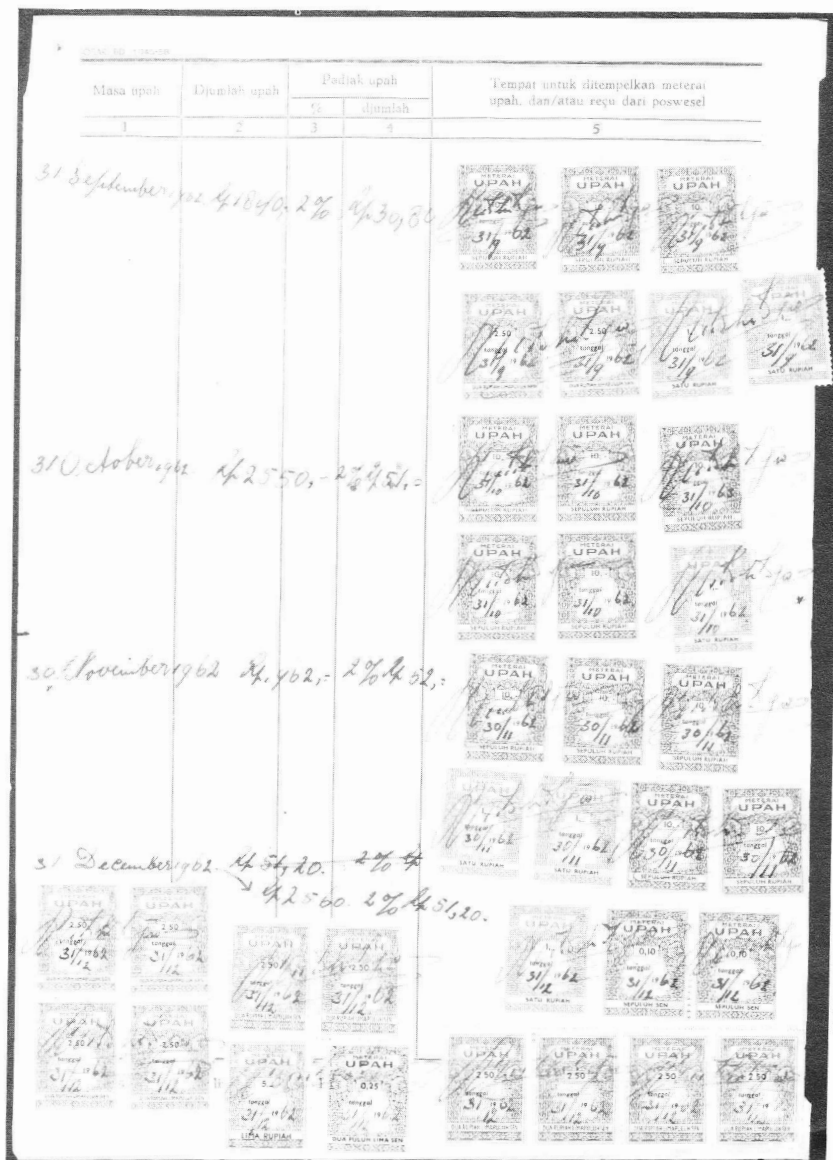


Figure 9. A 1962 document with numerous meterai upah stamps affixed.

Checklist of known wage tax stamps

1938

Loonzegel, double stamps, perf. 13 x 12.5

5 sen	red, black value, gray underprint
10 sen	red, black value, gray underprint
20 sen	red, black value, gray underprint
30 sen	red, black value, gray underprint
40 sen	red, black value, gray underprint
50 sen	red, black value, gray underprint
1.00	green, red value, gray underprint
1.50	green, red value, gray underprint
2.00	green, red value, gray underprint
2.50	green, red value, gray underprint
3.00	green, red value, gray underprint
4.00	green, red value, gray underprint
5.00	green, red value, gray underprint
10.00	Brown, red value, gray underprint
25.00	Brown, red value, gray underprint
40.00	Brown, red value, gray underprint
60.00	Brown, red value, gray underprint
100.00	Brown, red value, gray underprint

1942(?)

Japanese occupation stamps, perf. 12.5

5 sen	red & black
10 sen	red & black
20 sen	red & black
30 sen	red & black
40 sen	red & black
50 sen	red & black
1.00	gray-green & black
3.00	gray-green & black
4.00	gray-green & black
5.00	gray-green & black
10.00	olive-green & black
25.00	olive-green & black
40.00	olive-green & black
50.00	olive-green & black
60.00	olive-green & black
75.00	olive-green & black
100.00	olive-green & black
200.00	olive-green & black

1942

Netherlands Indies issues overprinted "Nippon / MA"

10 sen	red, black value, gray underprint*
1.00	green, red value, gray underprint*

**These two stamps are reported by Barefoot (1987) but he reverses the colors, listing the 10 sen as "green & red" and the 1.00 as "red & black."*

1945

Revolutionary issue of imperforate double stamps. Values in black on all denominations.

5 sen	red
10 sen	red
20 sen	red
25 sen	red
30 sen	red
40 sen	red
50 sen	red
1.00	green
1.50	green
2.50	green
3.00	green
5.00	green
10.00	dull purple
25.00	brown

1948 (?)

Single stamps inscribed LOONZEGEL and INDONESIA. Perf. 12.5 x 12.5. All denominations printed in black.

5 sen	red, gray underprint
10 sen	red, gray underprint
25 sen	red, gray underprint
50 sen	red, gray underprint
1.00	green, red underprint
1.50	green, red underprint
2.50	green, red underprint
5.00	green, red underprint
10.00	brown, red underprint
25.00	brown, red underprint

194?

Same as 1948(?) issue with changed colors, red underprint changed to yellow.

1.00	green, yellow underprint
2.50	green, yellow underprint
25.00	brown, yellow underprint

195?

Inscribed "METERAI / UPAH" Perf. 12.5 x 12.5 "Tanggal" in italics. Black denomination.

5 sen	red, gray underprint
10 sen	green, red underprint
25 sen	green, red underprint
50 sen	green, red underprint

195?

"METERAI / UPAH" Perf. 12.5 x 12.5, "tanggal" in roman letters, black denomination.

5 sen	red, gray underprint
10 sen	red, gray underprint
25 sen	red, gray underprint
10.00	brown, pink underprint
25.00	brown, pink underprint

195?

"METERAI / UPAH" Perf. 12.5 x 12, "Tanggal" in

italics, black denomination.

50 sen	red, gray underprint
<i>"tanggal" in roman letters, denomination black.</i>	
1.00	blue-green, pink underprint
2.50	blue-green, pink underprint
5.00	blue-green, pink underprint
10.00	red-brown, pink underprint
25.00	red-brown, pink underprint

References

- Barefoot, J. *Benelux Revenues*. York England: J. Barefoot, Ltd., 1987.
- Hines, T. Preliminary listing of the revenue stamps of Indonesia. *The American Revenuer*, 1973; 27:35-39.
- Van der Poel, J. *De Geschiedenis van het Nederlands Fiscaal Zegel*. Deventer, Netherlands: Uitgeverij Davo, 1954.

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Literature in Review

The Combs Catalog of Usages and Varieties of U.S. Embossed Revenue Stamped Paper 1791-1817, by W. V. Combs. 100 + viii pages, 8.5 x 11 inches, hard cover Smyth sewn, unpriced (scarcity index), unillustrated. Published by the author. Available from Golden Philatelics, Leonard Hartman or Eric Jackson for \$27.50; may also be available from other dealers now.

Leonard Hartman describes this as "a priced catalog without prices, an excellent idea." This catalog takes the user through each of the three issues of U.S. federal embossed revenue stamps, arranges them by usage and prices them with a multiplier value. This value is then applied to the current standard catalog value for that stamp to determine the value of a

particular document.

The considerations given to establishing a value for a document include the type of document, abnormal usage and multiple impressions. Information regarding tax rates and tables of earliest reported usage is also given. The text is reproduced from a dot matrix computer printer but there is ample use of white so the information is easy to find and use. Other than written description of the various dies there is little written text, almost everything is presented in tabular form. Only 475 copies were printed. A necessity for anyone dealing in or collecting the embossed U.S. stamps.

Kenneth Trettin

The Penny Post—April 1992

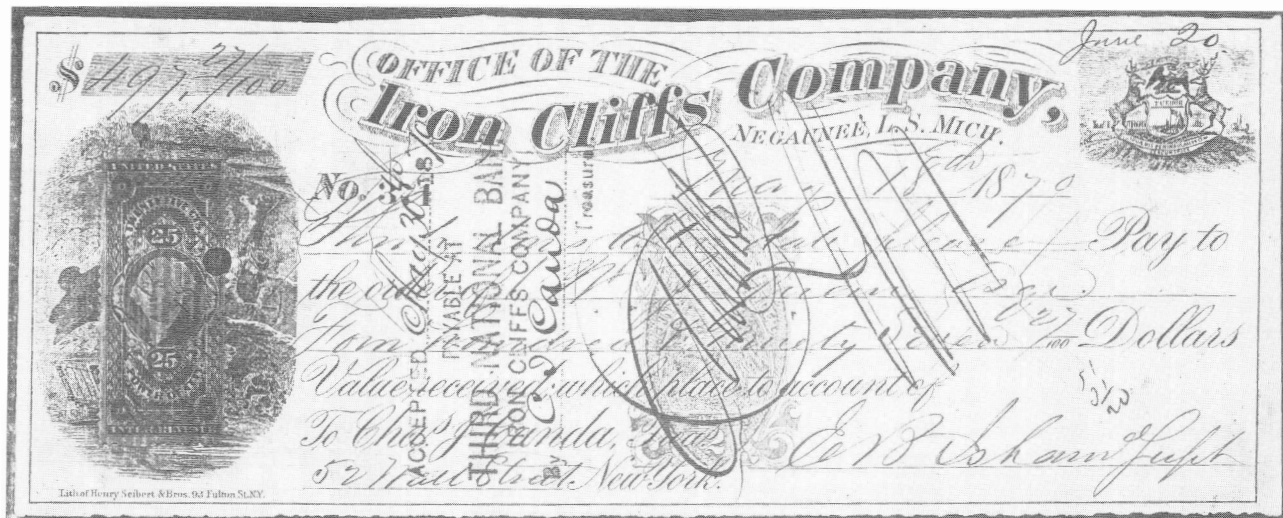
The April 1992 issue of *The Penny Post* is the sixth issue published by The Carriers and Locals Society, which was founded almost two years ago. Dominating this issue is a several part study of the stamps of the Westtown Boarding School, a stamp which is one of the smallest in the world. Arthur B. Gregg, along with additional commentary by Editor Gordon Stimmell, describes this stamp in detail; its history, its use, its printers, its varieties and its forgeries. It can only be described as first class coverage of the subject.

Additionally, this issue contains the second of three

parts of a presentation of the Kapiloff Collection of the City Dispatch Post of New York and its successor the U.S. City Despatch Post. This series is authored by Scott Trepel. Michael Gutman rounds out the issue with a short article about Hale & Co. and Robson Lowe with a mystery cover bearing a 5¢ Paoli Fair stamp with a portrait resembling Queen Victoria.

Information about and applications for The Carriers and Locals Society can be obtained from the organization's Secretary, William T. Crowe, Box 2090, Danbury, CT 06813.

Sight and Time Drafts and the Origin of the Restrictive Clauses



A time draft, payable in 30 days after date. The tax due was 25¢, which was paid with a 25¢ stamp ignoring the 2¢ value of the stamped paper.

by Ben Czech

The subject of this, and several ensuing columns, is the restrictive clauses that became a part of the stamps imprinted on various documents. The earliest use of the term restrictive clause appears to be in Samuel Smith's series of articles in *The American Revenuer* (1970).

It is certain that our earliest revenue stamped paper did not have printed restrictive clauses as part of the stamp designs. American Phototype's early Type A is not known with an additional clause. The early rainbow of Type B colors (black, blue, brown, bronze, green, red, violet and purple) is also unknown with these additional clauses. Of the Type B imprinted stamps, only the color orange (which became the standard) is known with the additional printed clauses. When and why did these clauses come into use?

Before answering this question for the phrases that became part of the American Phototype imprints, one must at least look at Butler and Carpenter's earliest stamped paper. One might be tempted to suggest that the two titles, Bank Check and the general U.S. Internal Revenue (found on RN-11 and

RN-12 respectively), function similarly to these clauses. It seems reasonable to reject this, since the notion of matching usage for the adhesive revenues had been abandoned several years before stamped paper came into use. Clauses used in conjunction with the imprinted paper of Joseph Carpenter will be the subject of the next column.

The opening paragraph of the April 15, 1867, letter of E. A. Rollins, Commissioner of Internal Revenue, to the manager of the American Phototype Company is very interesting with regard to the clauses. It contains the vital clue to how the clauses came about.

"Instances having been brought to the notice of this office, in which instruments upon which stamps have been imprinted by your Company, have been used for purposes which subjected them to a higher rate of duty than that represented by the printed stamp, it becomes necessary to take such action as will prevent the public from being misled by this course." (Mahler (1988), p. 178)

What imprinted documents do we possess that were understamped? Among the checks, drafts, and receipts, I know of none.

On what kind of documents was there the potential

for underpayment? One of the more obvious examples of an imprinted document that might have been underpaid is a draft that was written as a time draft. As a matter of fact there is a supply of drafts of the Iron Cliffs Mining Company that has additional stamps added to pay the rate for a time draft of the face amount of the draft (see illustration).

This particular example of the Iron Cliffs draft is a time draft, payable 30 days after date. Beginning August 1, 1864, the tax due on a time draft was five cents for every \$100 or fraction. The amount of this draft is \$497.27, and thus the tax is 25 cents, paid by the addition of a 25 cent first issue adhesive stamp and ignoring the two cent imprinted stamp. Only 23 cents would have had to be added.

Every example of the Iron Cliffs time drafts (I have seen at least one that is a sight draft with no additional adhesive stamps) I have seen ignores the imprinted stamp and therefore becomes an example of overpaying the requisite tax on the time draft.

A good number of the clauses that were added to the imprinted revenues are clauses reminding the user that the imprinted revenue is sufficient only for a sight draft or a bank check. These sight draft clauses reminded the user that if the imprinted document was written as a time draft, the imprinted revenue was insufficient to pay the requisite tax.

Given this interpretation of the clauses, how does one look at the small number of cases where a "receipt" clause was imprinted on a bank check or sight draft (the opposite, bank check or sight draft clause imprinted on a receipt, also occurs). They have been referred to as illegal. This just seems to be too strong a statement. They certainly are an imprinting error, but certainly not illegal. No more illegal than using a first issue adhesive with the bank check title on a receipt!

A simple examination of the text of the clauses intended for use on checks and drafts by the American Phototype Company shows little variation. If one ignores whether the text is imbedded in a rectangular tablet, an octagonal tablet, or within the design of the stamp itself, there are only three restrictive clauses. The first, good only for checks and drafts payable at sight, occurs only with the Type B stamp (RN-B16 and RN-B17). This generic clause is split into two separate restrictive clauses for use with the Types C, D, and E. One of the clauses, good only for bank check, is

reserved for bank checks; the other, good only for sight drafts, is intended for use on drafts payable on sight.

One might ask why the clauses disappeared. Why don't they exist on Type F, for example? Beginning October 1, 1872, most of the documentary taxes were abolished. Only the two cent tax on bank checks and drafts payable at sight remained after that date. In fact time drafts were no longer taxable. And so, the two cent tax on checks and drafts payable at sight could have been avoided entirely by making the instruments payable at some time in the future. The inconvenience of tracking when these time drafts could be presented for payment and the then current practice of paying what one owed on demand (immediately) probably prevented the wide-spread use of time drafts to avoid the two cent tax. However, there is at least one surviving example that illustrates this point. Kimber Wald (1983) illustrates an Type E facsimile used in November, 1873, when the Type E two cent imprint was still current. Wald indicates this is a fraudulent use of the facsimile with intent to evade paying the two cent tax. However, an examination of the draft clearly indicates this is a time draft (payable three days after date) and thus not subject to the two cent tax on drafts payable at sight. Seen in this light, the Type E facsimile is not intended as a deception for the government's eyes. But since the Type E was the current imprinted two cent stamp, it is probably intended to prevent raising the suspicion of the payee that there is no stamp on the draft.

In the next column I will continue to explore the restrictive clauses as practiced in conjunction with instruments imprinted by Butler and Carpenter firm in Philadelphia.

Ronald E. Leshner, Sr.

References

- Mahler, M. *United States Civil War Revenue Stamp Taxes*, Pacific Palisades, CA: Castenholz and Sons, 1988.
- Smith, S.S. Revenue Stamped Paper: Part IV—The B Die. *The American Revenuer*, 1970 February; 24:30-31.
- Wald, K.A. A Centennial Survey of the United States Civil War Revenue Stamped Paper Issues, 1865-1883. In: Lutz, A., editor. *The Congress Book 1983, Forty-Ninth American Philatelic Congress* St. Petersburg, FL: American Philatelic Congress, 1983.

New \$200 Firearms Transfer Tax Stamp

by John C. Rehner, ARA

There is now a new variety of the \$200 Firearms Transfer Tax stamp in use. The enlarged illustration of the new stamp resembles RY2. In fact the design appears to have been photographically driven from RY2. This stamp, however, is not engraved but is printed by photo offset. Thus, the details are much less distinct than on RY2. The color is a somewhat darker shade of dull blue than RY2.

The stamp differs in several other important respects. It will be noted that there is no printed serial number but rather, a blank space for the number to be entered by hand. It is my understanding this proce-



RY2, given the major listing by Scott but actually the third of now four major varieties.



cedure was instituted to thwart the possible illegal re-use of the stamps on other Form 4s. Apparently in the past the forms were keyed to the number on the stamp without regard to the particular firearm involved. Now, the form and the stamp are keyed to the serial number of the weapon, which is essentially unique, thereby eliminating the possibility of the stamp being re-used for another weapon. Obviously, if a particular weapon was transferred again another stamp would be issued, probably with the same number inscribed. To the best of my knowledge weapon serial numbers are not restricted as to the number of digits so there should be no particular numerical sequence of the new stamps.

The new stamp is perforated 12.5 on all four sides, so is quite possibly printed in sheet format, without the tabs as before. I have not examined the stamp for a watermark. I am not sure when the Internal Revenue Service or the Bureau of Alcohol and Firearms began using the new stamp although I believe it was within the last year or two.

Obviously this should be given a new number by Scott. Unfortunately, they will probably assign it number RY2c; in reality this should be number RY7. The current RY2a should be RY2, RY3 should remain the same, RY2b should be renumbered RY4, RY4 should be renumbered RY5, RY2 should be RY6 and the new variety then RY7.

It would be assumed that this stamp could be purchased from the IRS in Washington, the same as previous varieties and the \$5 stamp could. It is requested that if any other members have any additional information they contact the editor for publication in these pages.

The American Revenuer: 1947-1992

by Kenneth Trettin, Editor

The May 1956 issue of *The American Revenuer* was the largest single issue published up to that date and the first one (and only one until January 1981) to have a cover. This was a special issue produced in extra quantities to distribute at FIPEX, the Fifth International Philatelic Exhibition held in New York City that month. One of the articles in that issue was "The American Revenuer" by then ARA Vice President Morton Joyce. This listing described the physical characteristics of each issue of this journal to date and most importantly, it adjusted the numbering system of the issues.

Early issues of *The American Revenuer* were often numbered in what would be charitably called a strange system. The journal appeared at irregular intervals for the first few years and publication suspended for a year in 1954. Over 350 issues of *The American Revenuer* have appeared since that listing. Recent years have not been without their numbering anomalies and various supplements have appeared. There has been interest to update this list so that members wishing to complete collections of the journal know what comprises a complete set.

The listing through early 1956 is Joyce's. Not every issue is listed, only those worthy of some note such as those with supplements or misnumbered or misdated issues. This is not an index or list of contents; contents will be listed in subject order in the June 1992 supplement which will also be an index to other revenue articles in serial publications.

The American Revenuer

Note: Numbers in parentheses are the correct number or the number that should have been assigned. If a wrong number was placed on the issue it is given followed by the correct number in parentheses. Those

corrections before May 1956 are by Joyce.

Month	Volume	Number	Whole Number	Pages
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Editor: Elbert S. A. Hubbard. Typewritten/mimeographed, 8.5 x 11 inch soft paper. The first page was often on colored paper. Mailed bulk rate with stamps or permit from Van Nuys, CA or Basking Ridge, NJ.

1947				
August	1	I	(1)	1-8
September	1	II	(2)	1-8
October	1	III	(3)	1-8
November	1	IV	(4)	1-8
December	1	V	(5)	1-10

1948				
January	1	VI	(6)	1-8
February	1	VII	(7)	1-10
March	1	VIII	(8)	1-10
April	1	IX	(9)	1-8

+2 page "Membership Roster"

May-June	1	X & XI	(10/11)	1-8
July	1	XII	(12)	1-8
August	II	I	(13)	1-8
September	II	II	(14)	1-6
October	II	III	(15)	1-6
November	2	3 (4)	(16)	1-6
December	2	5	(17)	1-6

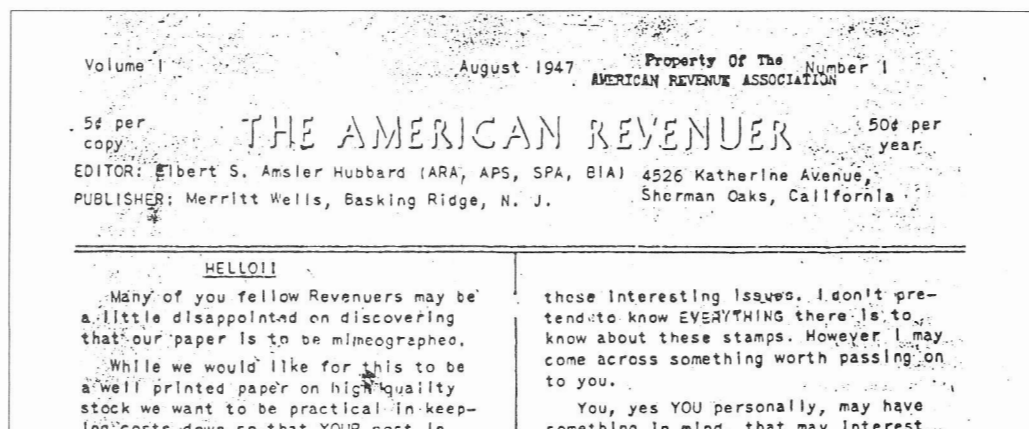
1949				
January	2	6	(18)	1-6
February	2	7	(19)	1-6
March	2	8	(20)	1-6
April	2	9	(21)	1-6

+2 page "Membership Roster (2nd Supplement)"

May	2	10	(22)	1-6
June	2	11	(23)	1-6
July	2	12	(24)	1-8

The banner on The American Revenuer for August 1947, Volume 1 Number 1.

Mimeographed on colored paper, these issues are now in deteriorating condition.



August	2 (3)	11 (1)	(25)	1-8
September	3	2	(26)	1-8
October	3	3	(27)	1-8
November	3	4	(28)	1-6
December	3	4 (5)	(29)	1-6
1950				
January	3	4 (6)	(30)	1-6
February	3	5 (7)	(31)	1-8
March	3	6 (8)	(32)	1-8
April	3	9	(33)	1-6
+4 page "Membership Roster" unnumbered supplement				
May	3	10	(34)	1-6
June	3	11	(35)	1-8
<i>Typewritten, photo-offset reduced to 5.5 x 8.5 inches on various tinted papers. Mailed with bulk mail imprint from Bayonne, NJ.</i>				
July	3	12	(36)	1-8
August	4 (3)	12 (13)	(37)	1-8
October	4	1	(38)	1-8
November	4	2	(39)	1-8
<i>Typeset, 5 x 7 inches on various tinted paper. Mailed bulk rate from Sherman Oaks, CA.</i>				
Dec 1950-				
Jan 1951	4	2-3 (3-4)	(40/41)	1-12
February	4	4 (5)	(42)	1-8
Mar-Apr	4	5 (6-7)	(43/44)	1-8
May-Jun	4	6 (8-9)	(45/46)	1-8
Jul-Aug	4	7 (10-11)	(47/48)	1-8
<i>Change to white paper.</i>				
Sep-Oct	4 (5)	8 (1-2)	(49/50)	1-8
Nov-Dec	4 (5)	9 (3-4)	(51/52)	1-8
1952				
Jan-Feb	4 (5)	10 (5-6)	(53/54)	1-8
Mar-Apr	4 (5)	11 (7-8)	(55/56)	1-8
May-Jun	4 (5)	12 (9-10)	(57/58)	1-8
July	5	1 (11)	(59)	1-8
<i>Editor: Wilson Swanker. Return address New York City.</i>				
August	5	2 (12)	(60)	1-8
September	5 (6)	3 (1)	(61)	1-8
October	5 (6)	4 (2)	(62)	1-8
November	5 (6)	5 (3)	(63)	1-8
December	5 (6)	6 (4)	(64)	1-8
<i>in light blue card cover, numbered as pages +24 Page "Year Book"</i>				
1953				
January	5 (6)	7 (5)	(65)	1-16
<i>Bill Larson Guest Editor this issue</i>				
Feb-Mar	5 (6)	8 (6-7)	(66)	1-16
1st Quarter	6 (7)	1	(67)	1-8
<i>No summer or second quarter issue was printed as the January and the February-March issues seem to have covered the first quarter, so that the First Quarter issue really was for the second quarter.</i>				

Fall	6 (7)	2	(69)	1-8
<i>No winter issue.</i>				
1954				
Spring	7 (8)	1	(70)	1-12
<i>This issue edited by J. S. Bobo, return address Chicago.</i>				
April				1-18
<i>This issue called "Year Book No. 2" by Joyce, it does not bear such a designation. Reduced typewritten and partially typeset (parts that appear reprinted from previous "Year Book.")</i>				
<i>At this point there were no additional issue of The American Revenuer. News of the ARA had started to be published in the Hollow Tree published by Harlan Miller in Lawrence, Kansas. These issues are not counted in the sequence of TAR. Elbert Hubbard listed as column editor, Wilson Swanker as assistant editor</i>				
1954—The Hollow Tree				
January	14	2	128	5-8
February	14	3	129	6-9
March	14	4	130	11-15
April	14	5	131	9-12
May	14	6	132	11-15
June	14	7	133	11-14
July	14	8	134	7-10
August	14	9	135	7-9
September	14	10	136	7-9
October	14	11	137	10-12
<i>Special Note: In October 1954 a booklet "The Case of Dr. Kilmer" was mailed to the membership; this was financed by its author Morton Joyce. This publication does not carry the imprint of The American Revenuer and is therefore not considered part of, or a supplement to this journal.</i>				
November	14	12	138	7-10
December	15	1	139	7-9
<i>Swanker listed as column editor.</i>				
1955—The Hollow Tree				
January	15	2	140	
<i>Contained no ARA column but mailed to members. Editorial told of restart of TAR.</i>				
<i>Beginning with January 1955, The American Revenuer was printed by Harlan Miller of Lawrence, Kansas. Mailed under Second Class permit from Lawrence. White paper, self covered, 6 x 9 inches. Beginning with 1955 TAR is published ten times per year; Miller prints no July or August issue to allow summer vacations at print shop. From this point onward, all issues sequentially except as noted. Supplements and other points of interest noted.</i>				
1955				
January	9	1	71	1-8
<i>November: Membership Roster, 20 pages, self covers.</i>				
1956				

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs
Branch: Society Philatelic Americans #248

February 1958, Volume 12, Number 2, in 6 x 9 inch format. Printed by Miller Print Shop in Lawrence, Kansas, this volume was the first to consecutively number pages throughout the entire volume rather than restarting each issue with page 1.

May: Special 32 page FIPEX issue
1957

January: J. S. Bobo as temporary editor.

April: John B. Manion, editor.

The April and March issues contain references to a new membership roster; the April issue contains corrections to the roster. No additional information is known as neither the ARA Library nor the Editor's run contain this roster.

1958

The pages in this and following volumes are now consecutively numbered throughout the volume rather than restarting with page one for each issue.

May 12 4 (5)

June 12 5 (6)

Printed and mailed in Des Moines, Iowa:

September 12 6 (7)

October 12 7 (8)

November 12 8 (9)

1959

January: Supplement—"Yearbook" 24 page peach self covered.

Printed by Neilson Press, Covina, California, on a thin slick paper. This paper has yellowed very badly.

1961

January: Supplement—"Yearbook" 20 pages, numbered tan card covers

May 15 4 (5)

June 15 5 (6)

September: Editor: Honer Web. Printed by Boyertown Time Publishing Co.; mailed second class from Boyertown, PA.

1962

September: printed by Miller Print Shop, mailed second class from Lawrence, KS.

1966

March: Supplement—"Yearbook" 44 pages, green card covers.

1968

February: 4 page issue + "1968 Yearbook," 10 pages, self covered.

1969

May: Editor—John C. Ruback

December: ARA Auction No. 1 within regular issue.
1970

March: Supplement—"1970 Yearbook," 56 pages with pink card cover.

June: Acting Editor—Louis Alfano

September: Editor—Louis Alfano

1972

September: "1972 Yearbook," 52 pages with yellow card cover.

October: Supplement—"Printed Cancellations: 1862-1883" by Howard Beaumont, 40 pages with peach card cover.

1973

October: Editor—Drew Nicholson

1974

April: Supplement—"ARA Auction No. 9," 48 pages, self covers

September: Supplement—"1974 Yearbook," 72 pages, peach card cover

October: Supplement—"ARA Auction No. 10," 56 pages, self covers

November 28 9 ¼ (9)

1975

May: Supplement—"ARA Auction No. 11," 48 pages, self cover.

September: Supplement—"ARA Auction No. 12," 44 pages, self cover.

November: Editor—G. M. Abrams

1976

March: Supplement—"ARA Auction No. 13," 40 pages, self cover.

April 30 5 (4)

May 30 6 (5)

June 30 7 (6)

September 30 8 (7)

Editor—Kenneth Trettin. Supplement—"ARA Auc-

tion No. 14," 40 pages, self cover. This is the last auction supplement.

October 30 9 (8)

Supplement—"1976 Yearbook," 96 pages, blue card cover.

November 30 10 (9)

December 30 11 (10)

1977

8.5 x 11 inches, offset on web newspaper press, self covers, printed by Mitchell County Press-News, Osage, Iowa. Many issues through 1982 contain center pull out pages numbered with letter suffixes.

January: contains pages 6A-6D

February: 18A-18D

June: 96A-96F

September: Supplement—"Beer Stamp Survey," 6 pages typewriter written.

October: 140A-140D

November: 151A-151D

December: 163A-163D

1978

January: 6A-6D

February: 18A-18D

March: 34A-34D

April: Supplement—"1978 Yearbook," 60 pages with yellow card covers.

June: 86A-86D

September: 118A-118D

November: 174A-174D

December: 194A-194D

1979

June 33 5 (6)

September 33 6 (7) 3117 (317)

1980

February 34 2 321 (322)

May: includes reprint of pages 73-80 from April issue which were published in the wrong order.

June: 126A-126D

September: 146A-146D

October 34 7 (8)

contains 160A-160D

November: Supplement—"1980 Bi-Annual Directory," 96 pages, blue on white card cover.

1981

Beginning with this volume each issue has a white card cover with a different accent color for each year's volume. Cover designed by Richard Sheaff, designer of a number of U.S. postage stamps. This volume also marks a change to 10 issues per year with combined July-August and November-December issues.

January: 10A-10D

March: 54A-54D

April: 74A-74D

May: 94A-19D

June: 112A-112H

1982

Printed by Wilcox Printing and Publishing, Madrid, Iowa. Mailed second class from Madrid.

February 36 2 341 (342)

March: 52A-52H

June: Bound in 1982 election ballot

Jul-Aug: 138A-138H

Nov-Dec: Supplement—"1982 Biennial Directory," 92 pages, green on white card cover.

1983

April: Supplement—"Shift Hunter Letters: R.S. Revenue Varieties," 40 pages with card cover.

June 37 5 (6)

Jul-Aug 37 6 (7)

Nov-Dec: Supplement—index to 1983, 2 pages

1984

June: bound in card "1984 Biennial Election" and corrections/additions to 1984 Biennial Directory

Nov-Dec: Supplement—index to 1984, 2 pages; Supplement—"1984 Biennial Directory," 96 pages, tan on white card cover.

1985

April: Supplement—"An Indexed Bibliography of Published Pamphlets, Monographs and Catalogues Devoted Wholly or in Part to the Revenue Stamps of the World," 24 pages with card cover.

June 395 (6) 375 (376)

May: partially composed on computer and typeset on laser printer. Beginning with the June issue TAR has been completely produced using desk top publishing, probably the first philatelic publication to do so.

1986

January: Supplement—"Index to Volume 39—1985," 4 pages

April: Supplement—ARA application blank on pink

Jul-Aug 40 7 386 (387)

October: Supplement—"A listing of the holdings of the Library and information regarding use of the Library," 20 pages, card covers

1987

January: Supplement—1986 index, 4 pages

Nov-Dec: Supplement—1987 index, 4 pages

1988

October: Supplement—"1988 Membership Directory," 56 pages, card covers

1990

March 44 3 422 (423)

Nov-Dec: Supplement—"1990 Membership Directory," 56 pages, card covers

1991

Nov-Dec: Supplement—"A listing of the holdings of the Library and information regarding use of the Library," 20 pages, card covers

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.

Frank Abruzzo 4947, 1331 Begonia St, Deltona, FL 32725, by Richard Friedberg. Worldwide, US-On Document, US-Occupied Territories, US-Possessions, Puerto Rico.

Jerry Clopp 4948, 2618 Lowell Ave, Richmond, CA 94804, by Jerome Lurie.

Georgette P Cornio 4954, 12803 Windbrook Dr, Clinton, MD 20735, by Kenneth Trettin. United States.

Ken Greenberg 4949, 6306 Caroline Ave, Simi Valley, CA 93063, by Jerome Lurie. Dealer, Collectors Gallery.

Ken Harrison 4950, 41 Bayview Terrace, Mill Valley, CA 94941, by Jerome Lurie and Bert Hubbard. Collector/dealer.

Richard Houk 4957, 30 Devon Hill Lane, Granite City, IL 62040, by Ronald Leshner. Collector/dealer, Canvas-

back Galleries—Canada-Wildlife Habitat, US-Boating, US-Hunting Permit, US-Firearms, US-State Fish & Game. **Miyoshi Ikawa** 4946, 32 Mill Pnd Rd, Durham, NH 03824, by Richard Friedberg. United States, US-Taxpays.

Gary R Lacrosse 4951, 1348 Glenwood Ave, San Jose, CA 95125, by Jerome Lurie and Bert Hubbard.

Steve Leichter 4952, 3057 Hillegass, Berkeley, CA 94705, by Jerome Lurie.

Gary Liggett 4956, 15000 Old Golden Rd, Golden, CO 80401, by William J McDonald. World Wide, United States, Cinderellas.

George J Reynolds 4955, 5 Wayside Circle, Pittsford, NY 14534, by Richard Friedberg. US-Scott Listed, US-Non-Scott Listed, US-State, US-State Fish & Game.

Lester Wadsworth 4953, 2305 Falling Water Ct, Santa Clara, CA 95054, by Jerome Lurie. US-Taxpays, Portugal.

Highest membership number assigned on this report is 4957.

New Members

Numbers 4929-4935

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

Robert K Garrity 3145, 275 Park Ave, Arlington, MA 02174, by Secretary. Collector/dealer.

Kent Gray 4746, PSC 1, Box 442, APO AA 34001, by Secretary. United States, US-Scott Listed, US-Non-Scott Listed.

Arthur Klein 4241, 30 Church St, Hudson, OH 44236, by Secretary. Caribbean-U.S./Danish.

Reinstated from 1992 NPD List

4573 Richard Jaeger

4788 Abraham Q Luspo, Jr

Deceased

1368 Dr Erwin Lindenfeld

Resigned

4340 Dr Leon Churney

Suspended

(Failure to return or pay in full for philatelic material received on approval from an ARA member, failure to reply to official correspondence)

4436 Gus A Csintalan

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.

Corets, Myron L 2536, 62 Stony Ridge, Asheville, NC 28804 USA

Dyer, Robert S 3449, 7505 Democracy Blvd, A-334, Bethesda, MD 20817-1229 Phone 301-279-2824

Gray, Kent 4746, PSC 1 Box 442, APO, AA 34001 Phone 64-66-42 (Panama)

Hines, Terence 1160, Price Waterhouse Poland, ul. Bagatela 14, Warsaw, 00-950 Poland

Luspo, Abraham Q 4788, 2345 Nakar St. San Andres Bukid, Manila, 1013 Philippines

Morin, Robert E 2938, 5 Moreau Dr, Chicopee, MA 01012 USA

Samoly, Richard J 4528, 10527 E Fanfol Lane, Scottsdale, AZ 85258

Membership Summary

Previous membership total	1296
Applications for membership	12
Applications for reinstatement	3
Reinstated from 1992 NPD list	2
Deceased	-1
Resigned	-1
Suspended	-1
Current membership total	1310

ARA Elections coming up this year

It isn't just Bush, Clinton and Perot whose hats are in the ring for 1992—this is also an election year for the ARA, with new or re-elected officers scheduled to take office on October 1.

The following offices are on the slate: President, Vice-President, Secretary, Treasurer, Eastern Representative (Brian Bleckwenn's term expires), Central Representative (Kenneth Trettin's term expires) and Western Representative (Scott Troutman was appointed in 1990 to fill out the remaining two years left in the position vacated by Eric Jackson). Incumbent officers wishing to run for re-election (or NOT wishing to run) are requested to so notify the Secretary as soon as possible.

ARA at STaMpsHOW

There are good vibes from Oakland these days. The American Revenue Association is alive and well at the upcoming STaMpsHOW, August 27 to 30. We will have a Welcome Table in the Affiliates Area at the entrance. Volunteers are needed to man it. In addition, there will be an ARA regional meeting at noon, Sunday, August 30; President Richard Friedberg will preside.

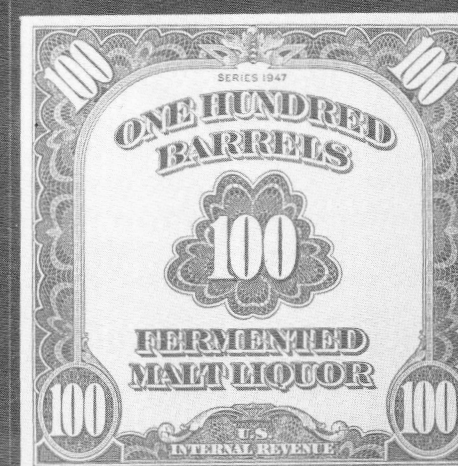
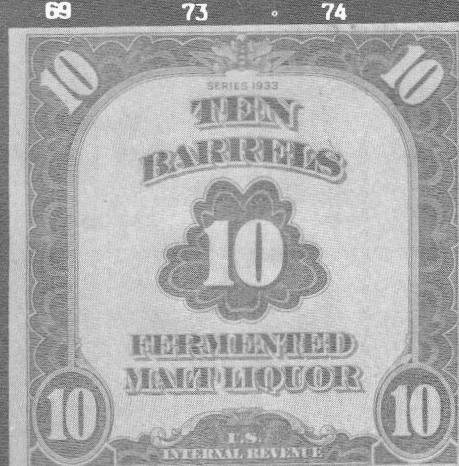
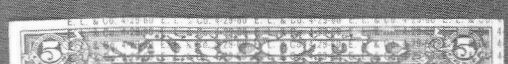
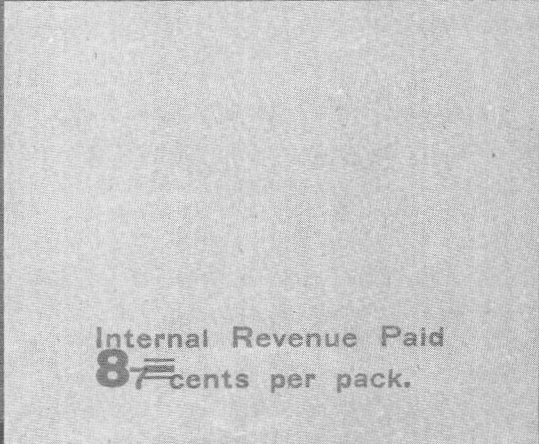
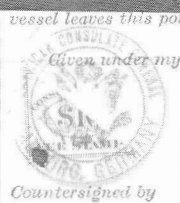
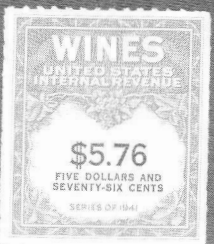
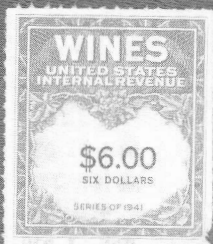
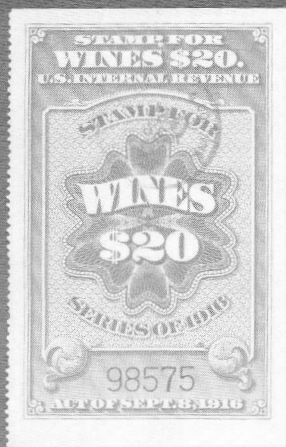
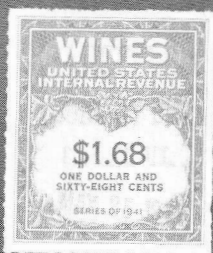
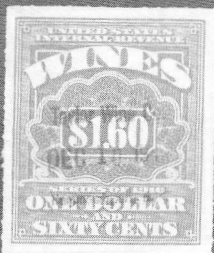
Afterwards, an organizational session for a North-

Any member in good standing may run for any club office, including Representative for their geographical area of residence. If you wish to become a candidate, nominating petitions are available from the Secretary, 701 South First Ave., Suite 332, Arcadia, CA 91006. Names may be placed on the ballot by one of two means; by recommendation of the Board of Directors or by nomination by petition or petitions signed by a total of not less than ten members in good standing.

Give it your best shot—after all, Sonny Bono is running for the U.S. Senate, and how many times has Dan Quayle's chiropractor told him to stop putting his foot in his mouth?

ern California ARA Club will take place. There are over 70 members within 100 miles of San Francisco (55+ within 50 miles), so it would be fun and beneficial to get together. Let's have a good turnout.

Please write or telephone me about your thoughts on any of the above and/or your willingness to give a talk or assist at our meeting and/or table. Any input would be appreciated. Please contact Jerry Lurie, Box 5593, Concord, CA 94524 or telephone 510-682-3020.



ERIC JACKSON

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

MAIL AUCTION #73

CLOSING DATE: August 5, 1992

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

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

UNITED STATES - Scott Catalog Numbers		
1	R19P4 VF	25.00
2	R157 Michigan Life Ins. Co. provisional overprint on 10¢ Bureau issue. Fine appearance, creased. PHOTO	4,250.00
3	R158A Chapman Steamboat Line provisional overprint on the 1¢ Trans-Mississippi issue. Fine appearance, perforated at right, both bottom corners creased. Photocopy of Philatelic Foundation certificate. Rare as only 250 copies were printed. PHOTO	6,000.00
4	R159 VF small thin, straight edge at top PHOTO	150.00
5	R160 F-VF small thin PHOTO	65.00
6	R163 used on Postal Telegraph-Cable Co. Telegram, F-VF scarce usage	-----
7	R177 F PHOTO	75.00
8	R181 out cancel, VF PHOTO	90.00
9	R192a* F-VF PHOTO	60.00
10	R193 F PHOTO	125.00
11	R435 perfin, VF	17.50
12	R460 perfin, F-VF	18.00
13	R669* F-VF PHOTO	90.00
14	R710 perfin, F	30.00
15	RB37C blue and black on gray bond, F-VF	60.00
16	RB13b F PHOTO	250.00
17	RB22a* F	9.00
18	RB39* F PHOTO	70.00
19	RC2* VF straight edge at top	25.00
20	RC3A* F-VF straight edge at top	35.00
21	RD67* F-VF straight edge at bottom	5.50
22	RD68* F-VF straight edge at top	2.50
23	RD116 staple holes, tiny punch cancel PHOTO	325.00
24	RD185 perfin, F-VF PHOTO	175.00
25	RD207 perfin, VF PHOTO	125.00
26	RD282 staple holes, VF PHOTO	100.00
27	RD353* VF straight edge at bottom	27.50
28	RE79 VF small crease PHOTO	110.00
29	RE81 VF	6.00
30	RE107A VF tab removed PHOTO	1,300.00
31	RE150 VF light crease PHOTO	50.00
32	RE165 staple holes, light soiling	20.00
33	RE167 F-VF usual small faults & light soiling PHOTO	125.00
34	RE171 F thin PHOTO	175.00
35	RE175 F perfin, CV as such PHOTO	175.00
36	RE177 F-VF thin, nick at bottom right corner PHOTO	400.00
37	RE197 F-VF perfin, light staining	60.00
38	RE202* VF PHOTO	225.00
39	PLAYING CARD FLOOR TAX WRAPPER, 8¢ on 7¢, 110 x 94 mm out square, VF PHOTO	-----
40	-8¢ full wrapper, full tear, o/w VF	-----
41	-Squeezers 10¢, 110 x 80 mm out square, VF	-----
42	-no value, reads "Internal Revenue Tax Paid", irregular 151 x 75 mm out square, F-VF	-----
43	RF13 F tiny scrape	32.50
44	RF18a F usual crease	27.50
45	RF24a* VF PHOTO	150.00
46	RFV3 F usual crease PHOTO	90.00
47	RG80 F-VF staple holes PHOTO	100.00
48	RG124 F-VF straight edge at right	25.00
49	RG125 VF straight edge at top	35.00
50	RJA10* inverted handstamp, VF straight edge at top	4.50
51	RJA11* F	22.50
52	RJA12* VQ-F	7.50
53	RJA13 inverted handstamp, F	10.00
54	RJA14* F	10.00
55	RJA15* F-VF few short perfs	40.00
56	RJA19 F	15.00
57	RJA35 counterfeit overprint, F-VF	-----
58	RJA41* F	30.00
59	RJA50a VF creases, small thin PHOTO	40.00
60	RJA59c* VF corner crease	4.00
61	RJA61a VF crease	40.00
62	RJA63a F-VF creases	60.00
63	RJA63b F	20.00
64	RJA64b VQ-F	45.00
65	RJA66b* small sealed tear	15.00
66	RJA67b F-VF creases, small faults	10.00
67	RJA69a VF crease	10.00
68	RK1 F	30.00
69	RK2* F rare in mint condition PHOTO	40.00
70	RK7 F	40.00
71	RK8 F straight edge at right	30.00
72	RK9 VF embossed cancel, crease	35.00

73	RK10 F embossed cancel, crease PHOTO	225.00
74	RK15 F-VF creases PHOTO	60.00
75	RK19 VF	3.25
76	RK20 F-VF embossed cancel, crease	9.00
77	RK21 VF embossed cancel	17.50
78	RK21a bisect tied on small piece, F-VF PHOTO	50.00
79	RK22 F	37.50
80	RK24 F	7.00
81	RK25 F	30.00
82	RK27 F-VF	12.00
83	RK287 F-VF short perf	37.50
84	RK30 F short perf	7.50
85	RK31 VF straight edge at top	22.50
86	RK32 F crease	30.00
87	RK33 VQ-F	27.50
88	RK34 F	2.25
89	RK37 F	3.00
90	RK38 F-VF	9.00
91	RK39 F crease PHOTO	50.00
92	RK40 F PHOTO	55.00
93	RL1-5 F-VF	8.50
94	RL6 F-VF light crease	25.00
95	RL7 VF PHOTO	55.00
96	RL8 VF small tear	75.00
97	RM163 sharp strike on 1799 promissory note, F small faults	22.50
98	RM126 sharp strike on 1799 promissory note, VF, fold thru stamp	25.00
99	RM1230 sharp strike on 1799 promissory note, VF, fold just touches stamp	40.00
100	RM127b sharp strike on 1814 promissory note, F fold affects stamp	10.00
101	RM400 good strike on 1794 New Hampshire 10c note to sell foreign distilled spirits in the town, F-VF	350.00
102	RM508 good strike on 1797 import certificate for one pipe of Geneva, VF	22.50
103	RM558 sharp strike on 1799 import certificate for Malaga wine, VF	22.50
104	RM-B1 Newton St. John, Mobile, AL check drawn on Smith Newman & Co., New Orleans, F-VF	-----
105	RM-C1 Aull Savings Bank, Lexington, MD, check, vignette of dog at left, black on green, VF	-----
106	RM-C5 Louisville City Nat. Bank, KY, check, VF	17.50
107	RM-D1 D. B. Immel & Co, Eureka, NY, check, F	-----
108	RM-F1 Collins, Johnston & Co., Ebersburg, PA, check, VF	-----
109	RM-G1 First Nat. Bank of Cooperstown, NY, check vignette of locomotive at left, F-VF	-----
110	RM-G1 First Nat. Bank of Sunbury, PA, check, vignette of woman with wheat at left, VF	-----
111	RM-G1 Farmers Nat. Bank of Salem, OH, check, vignette of farmer with wheat at left, red on white, VF	-----
112	RM-G1 J. Ludington & Co., Oyster Packers, Baltimore, MD, draft, F-VF	-----
113	RM-I1 Lehigh Zinc Co., Philadelphia, PA, check, F-VF heavy out cancel affects stamp	175.00
114	RM-P2, V2 on Atlanta Improvement Co. bond, VF, 50¢ stamp with tiny hole due to folding	750.00
115	RM-X7 Comstock Pumping Association, Agency of the Bank of California, Virginian, NV, check, VF	-----
116	RO12a F-VF	40.00
117	RO37b VF couple short perfs	80.00
118	RO40d F	50.00
119	RO65a F-VF	22.50
120	RO85b F	50.00
121	RO90a F light crease	75.00
122	RO94b F-VF minor soiling	75.00
123	RO134d F-VF thin	50.00
124	RO164d F	50.00
125	RS36a F small thin PHOTO	170.00
126	RS129b F	80.00
127	RS180d F PHOTO	200.00
128	RS260b F-VF PHOTO	90.00
129	RS270b F	60.00
130	RV5* F-VF straight edge at top	11.00
131	RV17* VF straight edge at top	12.50
132	RV28* F-VF straight edge at top	20.00
133	RV53* F straight edge at top	8.00
134	RX24 VF filled in punch cancel	575.00
135	RY3* F-VF	75.00
136	RZ2* VF couple staple holes	25.00
137	RZ3* VF	15.00

138	RZ5* VF	15.00
139	RZ11* VF pinhole, unpriced in Scott	-----
BEER STAMPS - Priester Catalog Numbers		
140	1C die cut, F-VF	80.00
141	3D F-VF thin spots	7.50
142	5B F couple tiny faults	100.00
143	16B F-VF small faults	10.00
144	23D VF thin spots	15.00
145	26A VF thin spots, light soiling	25.00
146	29D F soiled, thin spot	100.00
147	38B F small thin, light crease	4.00
148	39F F wrinkles, pinholes	35.00
149	41B F-VF light corner crease	30.00
150	70 F small sealed tear, tiny piece added to bottom right corner	90.00
151	111A F corner creases	50.00
152	134 VF couple pinholes, corner crease, tiny internal tear	55.00
153	152aC* inverted overprint, VF PHOTO	300.00
154	198a VF staple hole, light rust stain from paper clip PHOTO	200.00
155	222a VF PHOTO	2,500.00
156	223a VF PHOTO	90.00
TAXPAIDS - Springer Catalog Numbers		
157	CIGARETTE TB23c F appearance, faults include full repaired tear	10.00
158	TB24c F-VF appearance, faults include two full repaired tears	8.00
159	CIGARS TC315 VF small thin	6.00
160	Series 120 Class F 10 cigars, unlisted in Springer, VF	-----
161	TOBACCO TF262A vertical pair, dark blue paper, margins in all around, usual circular punch cancels	35.00
162	DISTILLED SPIRITS red surcharge "ACT OF 1938/ TAX \$2.25 PER GALLON" on One Gallon stamp, F affixed to cardboard	-----
163	RECTIFIED SPIRITS Series of 1909, 10 Gallons, VF PHOTO	-----
164	GENERAL BONDED WAREHOUSE STAMP, Series of 1894, VF unused	-----
165	FERMENTED FRUIT JUICE 4oz gray, F few short perfs	10.00
166	-8 oz green, F-VF straight edge at left, couple small scuffs	15.00
167	-13 oz olive, F-VF corner wrinkles	10.00
168	-16 oz purple, F-VF mint, straight edge at top PHOTO	25.00
169	-24 oz orange, F small thin, pulled perf	20.00
170	-28 oz brown, F-VF perfin	25.00
171	-32 oz orange-red, F-VF straight edge top & right	20.00
172	SPECIAL TAX STAMPS Wholesale Liquor Dealer, 1905, used with 12 coupons, VF	-----
173	-same, 1907, F-VF one coupon affected by margin faults	-----
174	-same, 1909, VF	-----
175	-same, 1911, F-VF few margin faults	-----
176	-Wagering, 1953, F creases	-----
177	USIR PERMIT TO PURCHASE liquor during prohibition, Vendor's Copy, F-VF	-----
178	OPIMUM ORDER FORM Series of 1923, 1¢ black original, VF	-----
179	-Series of 1923, 1¢ red duplicate, VF	-----
180	STATE FISH & GAME, 14 various stamps, F-VF	-----
181	COLORADO Sales Tax Token, 1/5¢ aluminum square with center hole, F	-----
182	KANSAS Sales Tax Token, 1 mill 12mm aluminum with center hole, F	-----
183	KANSAS Quail stamps, 8 different mint & used, several with white feather variety, F-VF	-----
184	MISSISSIPPI Sales Tax Token, 1 mill 23mm aluminum with center hole, F	-----
185	MISSOURI Sales Tax Token 23 mm zinc, 1 over map, F	-----
186	UTAH Sales Tax Token 2 mill 23mm gray plastic, VF	-----
187	-1 mill 16mm aluminum with center hole	-----
188	WASHINGTON Sales Tax Token, 23 mm aluminum with center hole, VF	-----
189	HAWAII USA Territory of Hawaii passport issued to James S. McCandless, 1928, Fine, used with one each British & Italian revenues.	-----
190	PHILIPPINE ISLANDS 1932 Privilege Tax Receipt for Tobacco Dealer, four halves of the 2P perf 10 stamp affixed, VF	-----
191	RAILROAD BAGGAGE STAMPS, 30 different, F-VF	-----
192	CHAS. PFIZER & CO. proof label for Sulphate Cinchonidia, VF PHOTO	-----
193	NORTH BORNEO 1939 Japanese Occupation overprint on 2¢ postage due, B/H 23, VF	£20.00
194	-1939 Japanese Occupation ovpt on 8¢ postage due, B/H 26, VF	£20.00
195	SARAWAK 1942 Japanese Occupation ovpt on \$2 postage, B/H 97, VF	£7.50
196	-1942 Japanese Occupation ovpt on \$4 postage, B/H 99, VF	£15.00
197	-1942 Japanese Occupation ovpt on \$5 postage, B/H 100, VF	£25.00
198	-1942 Japanese Occupation ovpt on \$10 postage, B/H 101, VF	£35.00
199	CANADA Unemployment Insurance stamps, 25 different, F-VF	-----
200	CUBA Beer & Water Taxpays, 4 different, each with blue or red specimen overprint and security punch, VF	-----

Member's Ads

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

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

Wanted, any inexpensive U.S. revenues or worldwide postage stamps with complete day, month and year cancellations, printed or written. Send with price needed or send description with price. Jim Caldwell, 3595 Grove St #130, Lemon Grove, CA 91945. *969*

Large North Carolina pictorial \$40.00 Sportsman Stamp unsigned on license—from 1990-91, 1989-90, 1988-89, 1987-88—for sale for \$5.00 each. Also \$15.00 and \$20.00 denominated stamps from these four years \$1.00 each—all four years, 12 stamps \$20.00. McRee, Box 388, Claremont, NC 28610. *970*

Wanted to buy for our juvenile and beginner collectors: Any Scott listed revenue. Punch or cut cancels OK.

3/4¢ each. Azar, C. S. Domzall, 904 Wright, Richmond, CA 94804.

971

Consular stamps "RK" on documents 1906-1955, passports, visas, legal, ship, invoices, and others bought and sold. Send photocopy or want list to: H. Ritter, 68 Heatherwood Hills, Norristown, PA 19403-1944.

972

The Nicaragua Study Group, in conjunction with foreign groups and individuals, is working on a Nicaragua revenue catalog. Any information, including specimens, proofs, revenue paper, no matter how small, is useful. Information especially sought is material after 1960. Contact: John C. Evraets, 2823 Westwood Boulevard, Los Angeles, CA 90064.

973

Am looking for fellow-ARA members who collect U.S. revenues (including RNs) on checks, drafts, receipts and other documents. First issues thru battleships. Please contact: Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. Also have numerous taxpays, Beers, printed cancels on RB battleships, etc., to offer as well. *974*

Wanted: blank Thrift Cards (for WS1), blank War Savings Stamp Certificates (for WS2-WS6), and related paraphernalia. Also similar WWII and foreign (Canadian, British, Australian, etc.) items. Please write first. Also need copy/photo of First World War "Service Check for the use of United States Expedition-

ary Forces." Thanks. J. Semeniuk, Box 070452, Brooklyn, NY 11207.

975

Wanted: Battleship revenues used as postage. Send Xerox copy and price to: C.L. Bush, 205 Hughes St, Fort Walton Beach, FL 32548.

976

Silver Tax wanted—premium available—RG mint—VF-Sound; 2A, 26, 102, 103; and provisionals and documents. Help! Help! Please! David Sohn, 111 N Wabash, #1212, Chicago, IL 60602, 312-332-3626.

977

A/NTPEX: A stamp show by international world-wide artists, October 3rd, 1992. For information contact Dominique, 3900 24th Ave South, Seattle, WA 98108-1504 or call (206) 722-9185. *978*

I would like to trade for U.S. revenues and have the same in a number of areas to offer. I need better 1st issue items sound and nice centering. If interested please write to Joe Siemion, Box 158, Errol, NH 03579. *979*

For your requirement of Fiscals of Orissa Native States, please contact me. Y.S. Murty, A.F.A., R.D.C.'s Office, Berhampur—706 004, Dist. Ganjam, Orissa, India. *980*

Want to buy—Documentary Stamps of Austria, Issues 1919 to date. Send Erler cat. numbers and your price—no stamps. John J. Nussbickel, Box 596, St. James City, FL 33956.

981

Ogden D. Scoville

Ogden D. Scoville, ARA member 531 and former ARA President, 68, passed away March 23 in Springfield, Missouri. His wife, Alexandra, indicated he died of kidney and heart failure apparently related to diabetes.

Recently Scoville had been working to gain signatures statewide to make the November ballot as the Libertarian candidate for governor of Missouri. He grew up in Long Island, New York. As a young man, Scoville worked as a mining engineer in several West-

ern states. Settling in California, he sold insurance and then ran a securities brokerage firm. He visited Springfield in 1974 and moved there four years later when he retired.

Scoville joined the ARA in 1955. During the 1960s he was a regular at the Los Angeles chapter meetings of the ARA. His primary collecting interests were US taxpays. He was the author of several articles in *The American Revenuer* about customs stamps. He served as ARA President from 1978 to 1980.

JULY 18, 1992

REVENUES

Our Auction #15 to be held July 18, 1992, at our Cuyahoga Falls gallery, will be our finest yet. Included are the following revenues: small Persian Rug (R132) ★★ 4 very fine invert (R115b etc.) ★★ many 1st Issue (imperf pair, strip, etc.) ★★ Proofs ★★ several Consular Fee lots ★★ Revenue Stamped Paper (checks and stocks w/nice vignettes) ★★ 61 lots of Match and Medicines (no great rarities but also no "cheapies"), most in unusually fine condition ★★ Ducks ★★ would you believe lots on Boating, Firearms ★★ incredibly nice group of 67 lots of U.S. Postage and Fractional Currency, (not exactly revenues but very fine and interesting) ★★ 104 lots of hard-to-find Taxpays: Snuff, Tobacco, Cigars, Tin Foil ★★ AND FOR those of you who are not "just" revenueurs, we offer 64 marvelous lots of Columbian Expo collateral plus several lots of the Columbian issue dollar values ★★ many Olympic lots ★★ 44 lots of autographs ★★ 200 lots of better U.S. 19th and 20th Century ★★ U.S. #1 and #2, on and off cover ★★ over 100 lots Zeppelin stamps and covers, both U.S. and Foreign ★★ 300 lots of Classic U.S. First Day Covers, including 548-50 all on one cover + C13, C14, C15 ★★ many extraordinary and highly artistic hand painted covers ★★ nearly 300 lots of better British Empire, with 40 of these 1 pound values and some even higher denominations ★★ 63 lots of vivid multicolored Japanese early postcards, each with ornate colored cancellations ★★ Americana (Lincoln, etc.) ★★ U.S. Essays & Proofs ★★ early plane and Air Mail post and Postal Cards ★★ 40 lots of W.W.I Delandre beautiful multicolored label stamps ★★ 28 lots of foreign collections ★★ seven lots U.S. collections ★★ 13 lots of literature ★★ and more.

The catalog is quite handsome, loaded with photos, some in FULL COLOR. If you are not already a regular bidder, send only \$2 (to cover postage) for your catalog -- but do it now -- time is getting short -- you will be pleased.



Phone 216-928-2844 • Fax 216-928-2292

P.O. Box 67099

(2128 Front Street)

Cuyahoga Falls, Ohio 44221

Herb Latuchie
AUCTIONS



ARA



United States Revenues



I offer the interested collector his choice from the most important stock of United States Revenue Stamps in the hands of any professional philatelist—a stock that has been building for over twenty years. I have everything from the most common stamps to great rarities, many of them from the Morton Dean Joyce Collection.

Proofs & Essays: a comprehensive selection including many rarities and a major portion of the Morton Dean Joyce Collection of Private Die Proprietary Models, Essays and Proofs.

Stamps: the most extensive holding available anywhere including many rarities in First Issue Multiples, Playing Cards, Silver Tax, Embossed and Stamped Paper, and the largest selection of Match & Medicine stamps, in addition to many other items. All dated documentaries are currently in stock.

Taxpays: the extensive holding including rare Beer stamps, proofs & essays, and many items from the Joyce Collection.

State Revenues: the finest selection available anywhere including rare early California issues and Louisiana Lottery stamps complete.

Possessions Revenues: an extensive stock including U.S. Occupation of Veracruz, Mexico.

May I have the pleasure of receiving your want list? I have pleased many over the years and know I can please you. Prices based on rarity and condition, but fair throughout.

I also desire to purchase choice pieces and collections.

Eric Jackson



P.O. Box 728

Leesport, PA 19533

215-926-6200 FAX 215-926-0120

