

The American Revenuer

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The cancels of Dr. Seelye
are examined including this previously unreported
date, inside, page 134.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

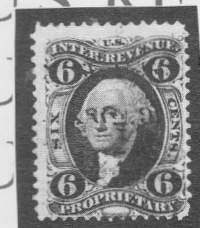
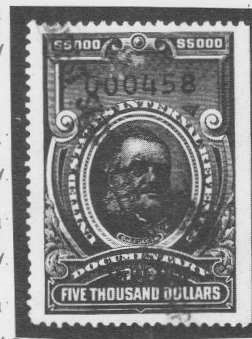
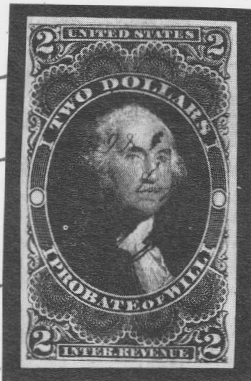
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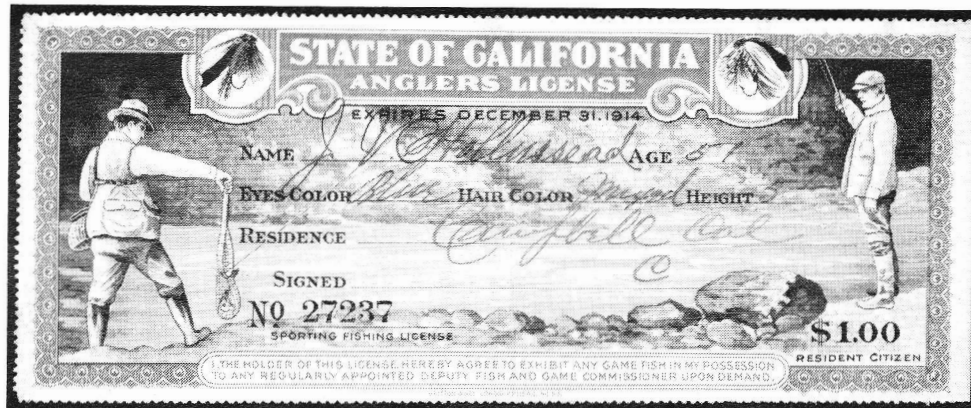
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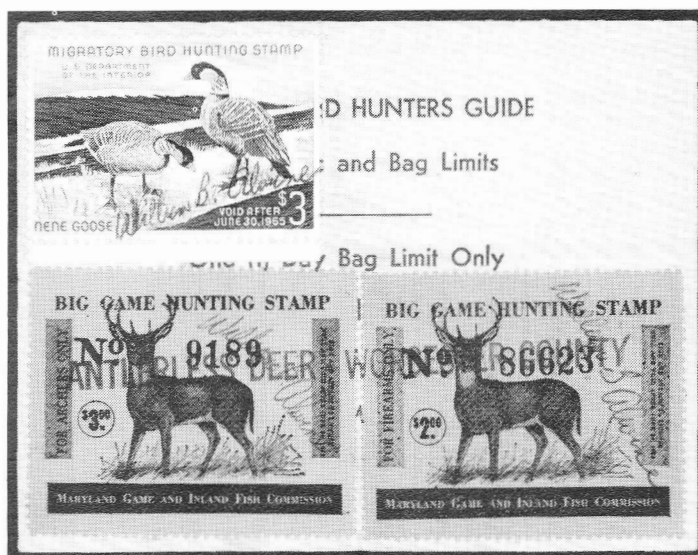
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Collectors' and Exhibitors' Forum

Revenue Society of Great Britain hosts Revenue Judging Seminar

The June meeting of the Revenue Society of Great Britain was held June 13, 1992, in the rooms of The Royal Philatelic Society, London. This meeting grew from an ordinary afternoon meeting of the Society into a major international event with two sessions separated by a delightful luncheon. The seminar had two objectives: first, to make the experience of established FIP judges available to potential UK judges and to exhibitors, and, second, to enable potential judges and others present to mark three very different "Aunt Sally" exhibits, and to explore reasons for unusually high or low marks in an attempt to arrive at a consensus as to the nature and practice of judging revenue exhibits.

President Robson Lowe opened the meeting, welcoming the overseas members and many guests and placed revenues in the historical context by reference to the American Revolution. Dr. Robert Champion, Chairman of the Revenue Society of Great Britain, then introduced the program, thanking Gary Ryan for his tremendous efforts in promoting the seminar, encouraging the presence of many distinguished guests and arranging the logistics of the event.

Under the able chairmanship of Ron Butler, five speakers then discussed various aspects of judging.

Patrick Pearson, Vice President of FIP

Patrick introduced the subject, setting the context of the meeting in the Rules and Guidelines adopted in Japan last year (see *The American Revenuer* 1992 February; 46:23, 34-36) and successfully applied in Granada. He stressed two points, i.e.: First—the Rules exist; they will not be changed until we have considerable experience of their application, there is no point in arguing about them. Second—the Rules and Judging Guidelines are for the benefit of judges and exhibitors alike; the Rules must be obeyed; the Guidelines will help exhibitors to make the most of their collections.

Gary Ryan noted in later discussion that the Rules had deliberately been framed to impose minimal restrictions on collectors, so that a revenue collection may embrace any or all of the approaches covered by the various distinct postal disciplines.

Martin Erler (Germany)

Martin is one of Europe's most experienced revenue judges and amongst the most knowledgeable

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revenue collectors. His paper, illustrated by slides taken from his collection, concentrated on two areas of revenue collection and display, being, the importance of documents and detailed study thereof, and the absolute need to tell the viewer what he or she is looking at.

Some of Martin's examples were not just "papers with stamps stuck on them," but, rather, demonstrations of aspects of social and/or political history. Thus some split taxes showed how the revenues were apportioned between two distinct governments—the comprehension of the rates and split required knowledge of local legislation, current political boundaries, bilateral treaties between governments and the ability to calculate composite rates sometimes involving different currencies. In some cases regulations, rates, national borders or allegiances were in force for only a short time, so collectors must be able to justify different stampings on similar documents with only small differences in date. An obvious corollary is that no-one can expect judges to know all the underlying facts and the relative rarity or importance of individual items: it is the task of the exhibitor to explain very feature of the collection.

Martin is firmly of the belief that the special significance of revenues is their broad range of usage (compared with the single, simple application of postal material) and the scope this gives us to understand social and political history. He implied that first class exhibits should contain large numbers of carefully described documents. Loose stamps, proofs and the like are of, at most, subsidiary importance in this type of display.

Juhani Olomo (Finland)

Juhani led the group through the Rules and Guidelines, pointing out potential pitfalls and explaining his interpretation of the various components of the marking schedule. The first page of the exhibit—the Plan—must describe the exhibit and not what the owner would like to have exhibited! It must guide the viewer through the exhibit, explaining the constituent parts and their inter-relationships.

Nearly a third of possible points are allocated to *Treatment and Importance*. In most cases Treatment boils down to "How well is the story told and are there any unexplained gaps." Importance presents serious difficulty, and Juhani offered four questions to help us: 1. How much of the "key material" is in the exhibit? 2. How important is the exhibit in the context of world revenue philately? 3. How easy would it be to duplicate the exhibit? 4. How much work has been put in to create this exhibit?

Knowledge and Research carry 35% of the avail-

able points. Given that some countries are poorly, if at all, documented, and given that judges cannot be specialists in everything, it is the duty of the exhibitor to tell us everything we need to know. Juhani introduced the "Four Ws" to help us. 1. Who issued these stamps? 2. What kind of revenues were issued? 3. Why were they issued? 4. When were they issued? Alongside this information we should justify the inclusion of items by noting rare usage, rates, colors, perforations, etc. (Philatelic Knowledge).

Condition and Rarity raises issues related to the method of use—if cancellation involves partial destruction then used items may be in poor condition (explain this to the viewer!); unused items should be pristine unless their condition is justified by an annotation along the line of "Only known copy." Rarity should not be confused with value. Juhani contrasted the items where many examples exist, but which are popular with millionaires and may be difficult for many of us to acquire, with items of which only one or a few are currently known to exist.

Presentation is to a degree a matter of taste, and the growing popularity of computer-produced write ups can lead to clinical over-precision in appearance. Juhani was also concerned with the dangers of black or colored mounts which, particularly in the case of thin or translucent stamps, can completely alter the stamp's apparent color, making it impossible to judge whether an item is the claimed rare shade.

Juhani would up his presentation with advice to judges: understand the rules (best learned by exhibiting one's own collection), collect and study revenue literature, and show humility (no-one knows everything, do not be ashamed to ask colleagues to explain things).

Professor Yves Danan, President of the Revenue Society of France

Professor Danan thanked previous speaker for "stealing his thunder" before explaining some of the difficulties which face revenue judges. Many of these stem from a lack of either adequate literature or difficulties which face revenue judges. Many of these stem from a lack of either adequate literature or market in revenues. Do items mentioned in old literature actually exist; have they ever in fact existed? How rare is rare—is there a hidden hoard of this item? How should a judge react to missing values, particularly when completeness equates to total boredom? The exhibitor should justify their choice of material.

Professor Danan illustrated some problems with high or otherwise elusive values, originally intended for some particular duty but later used in combina-

(Forum—Continued on page 137)

Dr. D. H. Seelye Cancellations on the 4¢ First Issue Proprietary Stamp (R22c)

by Andrew P. Ferry, ARA

In 1970, Louis Alfano published a brief article entitled, "Another Provisional Proprietary?". (Alfano, 1970a) He described and sketched as a possible new discovery a recently acquired copy of R22c that bore an ovally configured cancellation with the inscription, "Dr. D.H.S. & Co." Although he did not comment on the date that also appeared within the oval, his sketch indicates that it was 5/JAN/1864. Alfano postulated that the initials signified Dr. D.H. Seelye & Co. (although the name of the firm does not appear in the title he selected for his article) and added that he had never seen any report of a Seelye cancellation.

He was pounced upon immediately by four members of the GOTCHA! Club. (Alfano, 1970b) They pointed out to him Holcombe's mention of this cancellation in his article about the Seelye firm that was published in 1940. (Holcombe, 1940) His attention was also drawn to mention of this cancellation in Richard Riley's collated list, that was published in 1968, the reference to the Seelye cancellation being based on a citation in the Boston Revenue Book. Alfano noted that although the three stamps sent to him for examination by his correspondents all bore a cancellation dated 18/DEC/1864, *his* copy was dated 5/JAN/1864.

A third brief article about this cancellation (again, the firm's name is not given in the title, thereby hampering retrieval of this information by subse-

the Revenue Act of 1862. Stamps of the regular government issue were used and each is supposed to have been canceled before being affixed. Yet the only copy reported is printed in black, with the day "18" inverted, on the 4c mauve Proprietary, No. R22. In an upright, single-lined oval measuring 20 x 28 mm. the inscription in four lines is:

DR. D. H. S. & CO.
81
Dec.
1864

Figure 1 Photographed excerpt from Holcombe's article about D.H. Seelye and Company. (Holcombe, 1940) The inverted 18 is represented erroneously.



Figure 2 Dr. Seelye cancellation, dated December 18, 1864, on R22c. This is the most commonly encountered date, and the 18 is inverted.

quent workers) appeared in *The American Revenuer* in 1977. (Riley, 1977) This paper was concerned chiefly with rates of taxation.

I believe that much of the confusion and uncertainty regarding the Dr. Seelye cancellations results from lack of illustrative material in the literature. The only photograph of the stamp I have seen in a philatelic journal or book is tucked away on Plate 64 in the anthology of Elliot Perry's articles published by Castenholz and Sons. (West, 1980)

Holcombe's discussion of these items muddies the waters still further. He said that the cancellation "...is printed in black, with the day '18' inverted, on the 4¢ mauve Proprietary, No. R22." But in his accompanying diagram of the cancellation, the date 18 is not inverted. Rather, the numbers 1 and 8 are transposed (Figure 1). This error confused me when I first became involved in this matter, and I am sure many others have been similarly led astray. I believe Holcombe's erroneous representation of the cancellation stemmed from the fact that he had never seen a Seelye cancellation when he wrote the article.

I have had the opportunity to examine some twenty-one copies of the Dr. Seelye cancellation on R22c. The following qualitative and quantitative observations are offered in the hope of lessening the



Figure 3 This pair of R22c bears the December 18, 1864 date, and was used to pay the 8¢ rate on an item retailing for \$2. The 18 is inverted.

confusion and errors that one encounters regarding this hand-stamped cancellation.

The most common cancellation is the one bearing the December 18, 1864, date (Figure 2). All of the December 18, 1864, cancellations I have seen are in black ink, and in each of them, the 1 in 18 is inverted.

I believe the 8 in 18 may also be inverted. The basis of this statement rests upon the size of the upper and lower loops in the 8. In 1864 (see Figures 2, 3, and 4), the lower loop of the 8 is slightly larger than the upper loop. But in the December 18th component of the cancellation, the upper loop of the 8 is larger than the lower loop (Figures 2 and 3).

I have studied a total of 16 stamps bearing the December 18, 1864, date. Thirteen of them (including two pairs) were from Lot Number 2467 in the sale of the Joyce Match and Medicine Collection that was held in September of 1991. The other three are in my collection. On all sixteen of the stamps, the hand-stamped cancellation is arranged vertically.

On six of the sixteen stamps, the cancellation is arrayed in "reading upwards" fashion, as is seen in Figure 2. On the other ten copies, the cancellation is disposed in "reading downwards" configuration.

Four of the 16 stamps with the December 18, 1864, cancellation are in pairs. On both stamps in both of these pairs, the cancellation is arrayed in "reading downwards" fashion (Figure 3).

After hearing from the four colleagues who pointed out to him previous descriptions of the Dr. Seelye cancellation, Alfano remarked that all of the comments he received mentioned the December 18, 1864, date, and that the three stamps he had been sent for examination all bore that same date. (Alfano, 1970b)

He added that, "My copy is the only one I've seen so far which is dated 5 JAN 1864, so I've at least found a new date." (Alfano, 1970b)

I believe that Alfano is correct. I have found no previous mention of the January 5, 1864, date. And stamps bearing this date are less common than those having the December 18, 1864, cancellation. Of the fourteen copies of R22c in the previously mentioned lot in the Joyce Sale, 13 had the December date. Only one had the January 5 cancellation. And in my collection, I have only one stamp with the January 5th date, although I previously owned another copy.

The black cancellation (Figure 4) is the same as the more common December 18th cancellation, except that the month is "JAN," and the day of the



Figure 4 Dr. Seelye cancellation, dated January 5, 1864, on R22c.

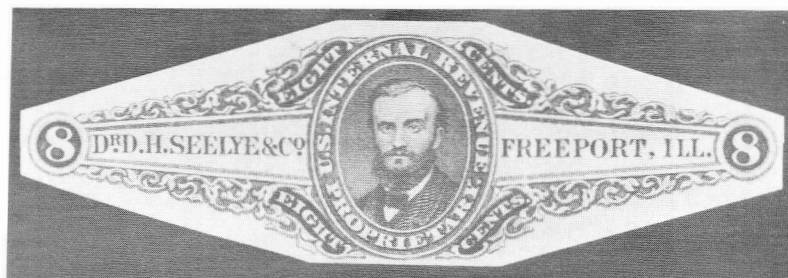
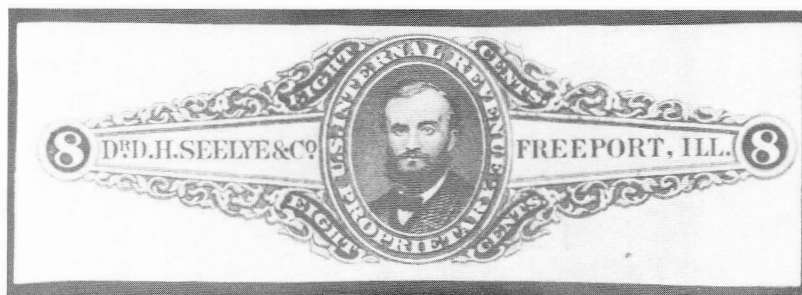


Figure 5 (A & B) The private die stamp of Dr. D.H. Seelye and Company (RS222a). The Boston Revenue Book advises that, "These stamps were never die cut but were severed with scissors and are found both square cut and cut to shape." **A.** (top) Square cut; **B.** (bottom) Cut to shape.

month is "5." None of the numerals is inverted. On one of the stamps the cancellation is arrayed in "reading downwards" fashion; on the other, it is in a "reading upwards" configuration.

I don't believe that the Dr. Seelye hand-stamped cancellations, particularly those with the December 18, 1864, date, are especially uncommon. The several I currently own have replaced at least two or three predecessors that had poorer strikes. And I have seen other copies in dealers' sales books on several occasions.

Having said that, I am puzzled by how few of these stamps have been seen by authorities in our field. Thus, Alfano had never seen or heard of one before. In their Boston Revenue Book, Toppan, Deats, and Holland indicated that between the three of them they had seen only one of these Dr. Seelye cancellations. They added that, "In the only copy we have seen the '18' was inverted." (Toppan et al, 1899) In his article on D.H. Seelye and Company, Holcombe said, "...the only copy reported is printed in black, with the day '18' inverted...". This statement undoubtedly was based upon the description of this stamp in the Boston Revenue Book. I suspect strongly that Holcombe had never seen a Dr. Seelye cancellation when he wrote his article in 1940. This accounts for his erroneous presentation of the inverted 18 as 81 (Figure 1). Not having seen a copy of the stamp, he simply erred in the interpretation of "inverted" as used by the authors of the Boston Revenue Book. Again, I find it astonishing that both Holcombe and the authors of the Boston Revenue Book regarded this cancellation as a rarity.

The last aspect of these cancellations I'll touch upon concerns the matter of tax rates. The first Dr.

Seelye private die stamps were issued in October 1865. The last issue was only several months later, on January 18, 1866. The stamp (Figure 5) indicates payment of a tax of 8¢, the amount of tax required for an item retailing at \$2.00.

None of the First Issue proprietary stamps were in an 8¢ denomination. In an article published in 1977, it was pointed out that the 4¢ "provisionals" Seelye used in 1864, before his private die stamp became available, should be found in pairs to make up the 8¢ rate. In response to Bert Kiener's inquiry, Richard Riley remarked that because pairs of the 4 cent stamp bearing Dr. Seelye's cancellation are so much scarcer than are single copies of the stamp bearing the Seelye cancellation, "Possibly Seelye had a half size selling for \$1, thus requiring a 4 cent tax stamp." (Riley, 1977)

For the answer to the question about what item in Dr. Seelye's product line required use of a 4 cent tax stamp, one need look no further than Holcombe's article. He describes an advertisement that appeared in May 1864 for the company's Liquid Catarrh Remedy. The retail price of this preparation was \$2.00 per bottle, and required payment of an 8¢ tax. Two 4¢ proprietary stamps, either as singles or in a pair, served to meet this need until the private die stamp became available in 1865.

Holcombe's article also describes in detail an advertisement for Dr. Seelye's Bronchial Syrup. (Holcombe, 1940) This second preparation was priced at only \$1.00 per bottle. A single 4¢ proprietary stamp sufficed to indicate payment of the tax on this second product of Dr. David H. Seelye and Company.



Figure 6 Dr. Seelye cancellation, dated November 1, 1864, on R22c.

Addendum

As this article was being readied for publication, I observed that an R22c 4¢ proprietary stamp was being offered for sale in an ARA auction. It was said to bear a Dr. Seelye cancellation with a November 1, 1864, date. No mention was made in the description

of the fact that this date had not been previously recorded in a Dr. Seelye cancellation (the only two hitherto reported dates being January 5, 1864, and December 18, 1864).

The stamp is illustrated in Figure 6. The cancellation is in blue, thereby differing from the other Dr. Seelye cancellations I have seen, all of which have been in black.

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 Toppan, G.L., H.E. Deats, and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States Including the Private Die Proprietary Stamps*. Boston: The Boston Philatelic Society, 1899, p 352.
 West, C. (Perry, E.). *United States Match and Medicine Stamps*. Pacific Palisades: Castenholz and Sons, 1980, Plate 64.

Forum—Continued from page 133

tion with other values, and suggested that stamps on document are desirable to illustrate original usage. In discussing the ratio of documents to other material in an exhibit, he explained that the owner must tell the viewer the scope and purpose of the exhibit, indicating whether it is to be judged as a revenue equivalent of Traditional Philately or Postal History, and that judges should score accordingly. Overprints, provisionals and local issues must be placed in context, with the spurious separated from the genuine and necessary.

Dr. Michaele Caso (Italy)

Dr. Caso was unfortunately unable to travel from Italy, but submitted some notes read by Ian Crane. These re-iterated the importance of the write up in explaining the usage of stamps and the duties involved. He commented on condition, notably where normal use implies physical damage, and discussed the problem of rarity. The "Four Ws" were repeated to underline the need to tell the judges what they are observing and to fill out gaps in their knowledge.

Gary Ryan, (United Kingdom)

Gary showed some slides of items from his collection of law stamps, discussing how documents can

clarify the purpose and use of stamps, for example with respect to Probate Duty.

Documents also featured in the subsequent discussion. They are clearly an important source of information, and collectors no longer remove stamps without good reason. Professor Danan told those in attendance how he was given the choice of cutting stamps from some documents in an official archive or allowing them to accompany the documents to the incinerator; this was agreed to be a good reason from removal. Some documents can be folded, but some are too large or would be damaged in the process. The consensus was to leave the problem to the good sense of the exhibitor, with the rider that unfolded is best and that useful information should never be hidden. Perhaps some subjects can only be shown in competitive displays by photographs accompanied by cut outs.

After breaking for a luncheon the group met to consider three four-frame exhibits: Argentina (Clive Akerman), Great Britain copper-plate stamps 1701-1830 (Dr. Robert Champion) and Switzerland (Fred Pickard).

The Argentina has been shown before and contained stamped paper and adhesive revenues from

the Republic and the Province of Buenos Aires, with a selection used on documents and proofs and similar material. The Great Britain was made up of very rare and beautifully preserved stamps for medicine, hats, hair powder, post horses and the like; these stamps were not designed to be stuck to documents and the horses and hair are long since gone. Switzerland was represented by a range of Federal, Cantonal and Municipal stamps and included a few documents. Thus all three fell in their various ways into the Traditional rather than Revenue History camp.

Messrs. Akerman, Booth, Champion, Hermann, Kalp, Lucas and Payne had previously agreed to try their hand at judging. They presented their comments and marks to a background commentary from the hooligan element present. The marks for just one exhibit ranged from 74 to 90, indicating the difficulty both of scoring revenue material and creating exhibits likely to appeal to judges.

Each exhibit was then treated to a general discussion and comments from the morning's speakers and other experienced judges. Common points were the insufficiency of documents, and the need to balance displays. As a purely presentational feature it is necessary to start with a bang or, as the late Ron Lee used to say, "Act like a greengrocer and put the best apples at the front of the stall." Eccentricity is best avoided—Clive Akerman's use of gray pages, black

mounts and computer typeset write up gained both high praise and gentle damnation since it "lacked the human touch."

Minor elements of personal taste apart, there was a fair degree of consistency in relative scoring of the three exhibits. The wide disparity of actual marks was put down by one experienced judge to a reluctance on the part of beginners to give 100% nor near 100% of the points available in particular categories.

No doubt simple experience of seeing international exhibits teaches judges the feel of Gold, Vermeil, Silver or other exhibits. However, there is clearly a need for more experience in fine tuning scores to enable higher or lower medals to be allocated to borderline cases.

In summing up the day's activities, Patrick Pearson thanked everyone involved for an interesting and useful experience. Lessons had been learned, not only about judging and revenues and judging revenues, but also about the organization of seminars. Not only had the day been valuable in itself, but it will also have a long term impact on our hobby.

This report was sent to us by Jeffrey Kalp, who is in charge of publicity for the Revenue Society of Great Britain, the sponsor of this day long seminar. Those interested in membership in the Society should direct their enquiries to Ian Crane, 15 Springbank, Eversley Park Road, London N21 1JH.

Boating Census Under Way

Peter Martin, ARA, of Paragon Publishing Co., is conducting the first nationwide census of U.S. boating revenue stamps (Scot RVB1 and 2). The census, which includes used boating stamps on and off license, and unused blocks of four and larger, will aid in determining the quantities known in collector hands.

The boating stamps were used during the early 1960s to register motorboats in states that did not have boat numbering regulations in conformity with the Boating Act of 1958. (See "A History of Small Boat Numbering" in *The American Revenuer* 1992 March 46:51-58.)

Collectors and dealers who have any of these boating stamps are asked to participate in the survey by sending a photocopy of the items in their possession. For stamps on license, both sides of the license should be photocopied. Readers without access to a photocopy machine are requested to write on a postcard, the

stamp denomination, whether used or on license, the serial number, the city, state and date cancellation and the information on the back of the license.

Readers with blocks of four or larger are asked to provide a photocopy or write on a postcard, the block or sheet size, the plate number and whether hinged or unhinged. If the stamps have no gum, this should be noted.

Martin plans to complete the census by the end of the year. Contributors should indicate whether they want their name included in the credits and whether they wish to receive a complimentary copy of the results. He is also interested in purchasing items that are needed to illustrate a future article about boating stamp.

To participate in the census write to Peter Martin, Paragon Publishing Co., Box 505, Springfield, VA 22150 or telephone 703-440-1065.

Motor Vehicle Use Stamps

a point of common interest between two hobbies



Figure 1. \$2.09 Liberty Bell stamp of 1942.

by Timothy M. McRee, ARA

It seems that almost everything and anything is now collectible. Whether it's today's greatest craze, sports cards, or something as abstract as matchbooks, ours has become a nation of collectors. The McRee family is no different. Over the better part of this century our collectables have included rocks, bottles, cans, cards, coins and banks. After having run this gauntlet of collectibles we seem to have settled upon license plates and stamps.

With the recent recognition of the fiftieth anniversary of this country's entry into World War II, it is not appropriate that we look at a series of stamps that intertwines our two hobbies. This being the Motor Vehicle Use Revenue Tax Stamps of 1942 through 1946.

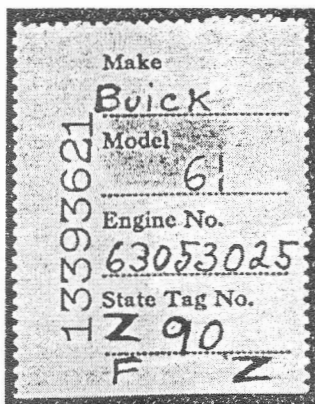


Figure 2. Reverse of Motor Vehicle Use Stamp.

As with all major wars the need to finance them has required innovative and additional means of taxation. World War II would prove to be no exception. So in February 1942 the Federal Use Tax on Motor Vehicles went into place and the first of 53 of these emissions was introduced. (Figure 1)

This tax was based on a \$5.00 per annum charge. With the government's fiscal year running from July 1 through June 30 it was necessary to pro-rate the initial five month period of the tax at \$2.09.

Provisions were also made to accommodate those folks who purchased their automobile at some time during the fiscal year. At monthly intervals a reduced rate of 41 or 42 cents was introduced and a new stamp offered. Thus 12 values exist for each fiscal year.

This first stamp (Figure 1) was green in color, and regulations required that it be affixed in a conspicuous place on the vehicle. Most were found either on the windshield or instrument panel. Differing from conventional stamps, this being the only United States



Figure 5. \$1.25 Manning stamp of 1945-46.

issue of which I am aware, this stamp is gummed on its face. On the ungummed back side one was required to list the make, model, engine number and state license tag number. (Figure 2)

Other Liberty Bell issues followed in colors of rose red, yellow and violet. A total of some 41 emissions of this Liberty Bell series exist, covering a period from February 1942 until June 1945.

As with any conflict the private sector attempts to grab a piece of the action Figures 3 and 4 show such examples. Both items are copyrighted and distributed by World's Products Company of Spencer, Indiana.

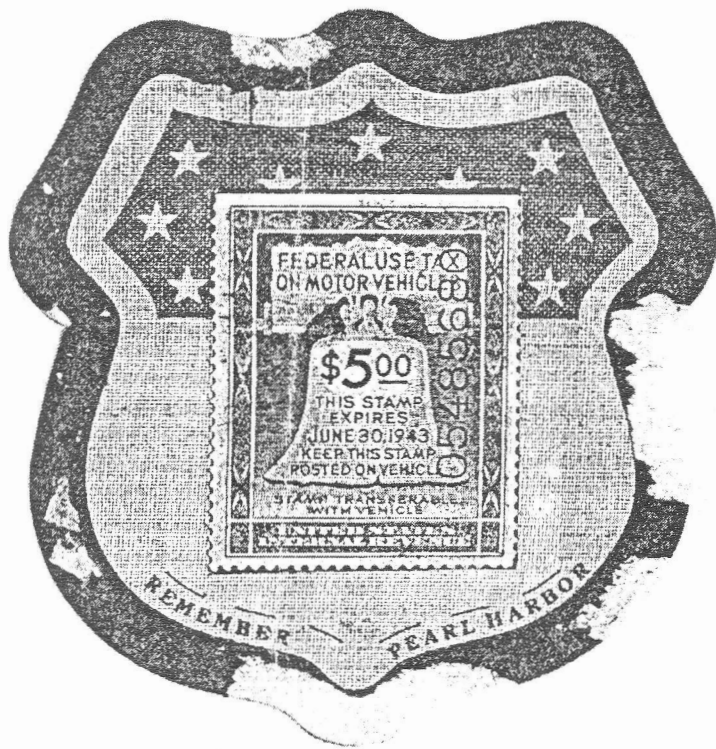


Figure 3. 1942-43 Patriotic Sticker by World's Products Co.

member, when viewing a classic car from the 1940s which show a gas ration stamp, ask where is the Motor Vehicle Use Stamp?

This article was originally written for the Carolina Collectors Club's publication Tags and Stuff, which covers the collection of automobile license tags and auto related items.

Finally in July 1945 a second type of Motor Vehicle Use Stamp was introduced. (Figure 5) Lasting but for one year, 1945-46, this blue green and yellow green stamp pictured Daniel Manning. As had been the practice for revenue stamps, the Treasury Department, honoring one of their own, placed the face of a past Secretary of the Treasury on this stamp. Daniel Manning was appointed as a political favor by President Grover Cleveland.

Of the 53 stamps in this series most are not difficult to find in unused condition. In fact, the \$2.09 value from 1942 and all the \$5.00 stamps can be obtained for about \$2.00 each. Most of the other stamps can be had for about \$20.00 or less each. There are only four stamps from this set which sell in the \$50.00 range.

Hopefully, I have now acquainted you with a sideline of collateral material that will serve to meld our respective hobbies together. Also re-

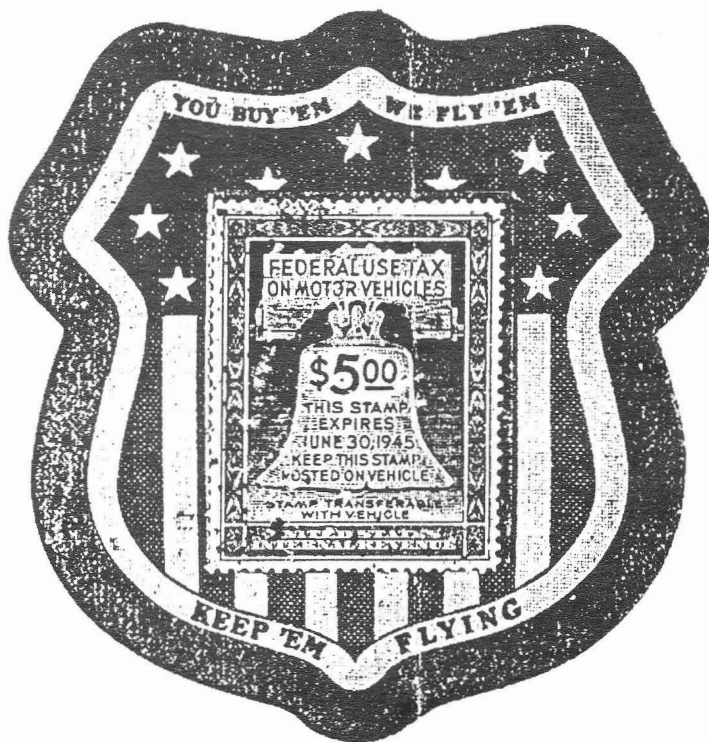


Figure 4. 1944-45 Patriotic Sticker by World's Products Co.



Update

New \$200 Firearms Transfer Tax Stamp

by Peter Martin, ARA

The new \$200 Firearms Transfer Tax stamp that was reported in the May issue of *The American Revenuer* (1992 May; 46:103) has been in use for more than two years according to revenue dealer Eric Jackson. Jackson noted the stamp on a Form 4 that he had purchased in 1991. Also new is a \$5 Firearms Transfer Tax stamp that has been printed but not yet used.

Both new stamps are printed in sheets of 32 (8 x 4) with a serial number in the selvage of the bottom right corner of the sheet. The stamps are perforated 12 1/2 and were printed three years ago after the supply of the old \$200 stamps had been exhausted, according to Evan Wayne Miller, Chief of the Bureau of Alcohol,

Tobacco and Firearm's National Firearms Act Branch. A quantity of the old \$5 stamps is still on hand, so the new variety has not been used.

The stamps were privately printed and their appearance is much cruder than the old engraved stamps produced by the Bureau of Engraving and Printing. The serial number was omitted on the \$200 stamp due to cost concerns. Only one printing has been produced so far. BATF officials were unable to provide additional printing details.

In a break from past policy, Miller said that the new stamps would not be made available for sale to collectors. He cited security concerns related to the lack of a serial number. Jackson said he has seen two other copies of the \$200 stamp, both on Form 4. "The quality

of the stamp is less than you would expect from a government obligation," Jackson noted. He believes that the stamp should receive a separate Scott Catalog number.

That feeling is shared by many dealers and collectors who feel that Scott should have assigned separate numbers to the 1950 and 1974 varieties of the \$200 stamp. In addition to the numbering system suggested in the May article, the new \$5 variety should become RY8 once it is placed in use.

The firearms transfer tax stamps are applied to a copy of Form 4 issued by the BATF to indicate the

registration of special classes of firearms. The approved form permits the manufacture or transfer of title to special classes of weapons. The \$200 stamp is normally used with machine guns, while the \$5 stamp is used with special weapons such as cane guns and sawed off shotguns. The approved form is supposed to be kept with the firearm until it is destroyed or transferred to someone else. These old forms then become available to collectors. A central registry of registered guns is maintained at the BATF headquarters in Washington, D.C.

(Illustration from photocopies.)

Imprinting the 1898 Revenue Stamps

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The Internal Revenue Collector *for this District* is Hon. Chas. H. Treat; 150 Nassau Street, New York.

Respectfully,

FRANKLIN-LEE BANK NOTE CO.,

HOMER LEE, V. Pres't.

by Herman Herst, Jr., ARA

It was a helluva price to pay for a U.S. government card but when it was something that ought to be put on record for the good of the hobby, the price is not a matter of great consequence.

I saw this card at the bourse held every month at the Strand Palace Hotel in London. The dealer had priced it at £10 (about \$18 at the rate then current).

Half that would have been adequate but he did not agree with me.

The card is the very common one-cent card, picturing Thomas Jefferson (Scott UX14). It is mint and unaddressed. Note that the printer, the Franklin-Lee Bank Note Co., is offering to imprint documents and blank paper.

State Revenue Newsletter—May-June 1992

The May-June issue of the *State Revenue Newsletter*, published by The State Revenue Society, contains the announcement that consignments were being sought for the first SRS Mail Auction which will appear in the September-October issue. The closing

for this sale will be November 14.

The issue also features a checklist of state issued drug stamps and a membership survey requesting opinions about a number of society and society publication matters.

Other items note the availability of stamps direct from several states, the change in cigarette tax rates in Maryland and Minnesota, and the assumption of the position of society secretary by Scott Henault.

The *State Revenue Newsletter* is published bi-monthly by The State Revenue Society. Subscriptions are included with annual \$4 membership dues. For information write to Secretary Scott Henault, 22 Denmark St., Dedham, MA 02026.

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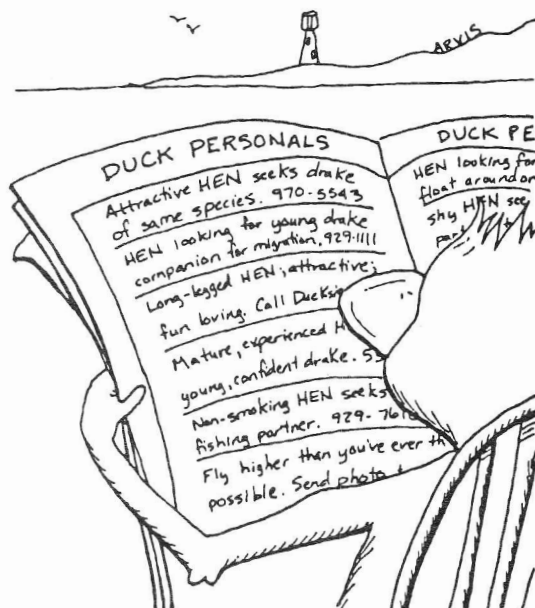
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The American Revenue Association

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.

W R Bartlett 4964, 5559 Ackerman Cove, Bartlett, TN 38134, by Eric Jackson. Worldwide, Cinderellas, Seals.

Ann Branum 4958, 1111 North 2000 West, 22 Glenwood Dr, Farr West, UT 84404, by Richard Firedberg. US-Scott Listed, US-Non-Scott Listed, Cinderellas, Local posts.

Alan C Cimiano 4965, 427 Campfield Ave, Hartford, CT 06114, by Eric Jackson. US-Distilled Spirits Excise, US-Liquor Strips, US-Special Tax Stamps.

Mark E Hanz 4967, 2818 S Bartell Dr 313, Houston, TX 77054, by Eric Jackson, Railroad Stamps, United States, US-State Fish & Game, Europe.

Kevin M Hirahara 4968, by Richard Firedberg. United States.

Nelson Hornick 4959, 2020 Woodhaven Dr, #6, Fort Wayne, IN 46819, by Eric Jackson. Collocotr/dealer, Dandee Stamps.

Dr Peter K Iber 4970 9379 W Escuda Dr, Peoria, AZ 85382, by Jerome Lurie. Thailand.

M W Kirkpatrick, Jr 4969, 4103 Woodland Dr, Fairfax, VA 22030, by Richard Firedberg. Worldwide, Cinderellas, Local Posts, Seals, United States.

Michael J Osborne 4966, 27 "S" St NW, Washington, DC 20001, by Eric Jackson. United States.

Michael Rivkin 4960, 60 Halley Dr, Pomona, NY 10970, by Richard Firedberg. US-Motor Vehicle Use, US-Hunting Permit, US-Savings, US-State Fish & Game.

Martin H Rosen 4961, One Ivy Lane, Middletown, NJ 07748, by Richard Friedberg. US-Potato Tax, US-Telegraphs.

Larry Sommers 4962, 1704 Fillmore Ave, Broadview, IL 60153, by Richard Friedberg.

George Theofiles 4963, Box 191, New Freedom, PA 17349, by Richard Friedberg. Collector/dealer, Miscellaneous Man.

Highest membership number assigned on this report is 4970.

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 Leshar, 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.)

New Members

Numbers 4936-4945

Applications for Reinstatement

Delbert C Strunk 4153, 5547 E Camden, Tuscon, AZ 85712, by Richard Firedberg. US-Scott Listed.

David K Wallace 4425, 400 Rose St, Bellevue, IA 52031, by Richard Friedberg. Worldwide, North America, United Kingdom, British Commonwealth, Egypt.

Reinstated from 1992 NPD List

Andre Dufresne 2760

Kent Gray 4786

Paul A Katzamn 4401

Mitchell K Krevor 1390

Menard S Schwartz 4347

J Robert St Germain 4189

John B Willey 911

Dropped (No Forwarding Address)

John J. O'Hare 4978

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.

Bergstedt, Peter H 1290, 25 Laurel Lane, Denton, MD 21629 USA

Caldwell, Jimmy B 3370, 3595 Grove St #130, Lemon Grove, CA 91945

Callis, James R, Jr 4278, 24117 Pecan Grove Lane, Gaithersburg, MD 20882-3924

Caron, William J 4577, 5834 Washburn Ave S, Minneapolis, MN 55410

Cohen, Milton G 4449, 4601 Catamaran Circle, Boynton Beach, FL 33436

De Gelleke, Nancy K 3509, 461 Eton Dr, Barrington, IL 60010-2113

Fionda, Mark A 3858, 159 Oak Street, Ridgewood, NJ 07450

Gunderson, Lance T, II 4881, 6817 Super Stallion Dr, Apt A, Irvine, CA 92714-4425

Jaumann, Erwin 1739, Box 7606, Gaithersburg, MD 20898-7606

Katzman, Paul A 4401, 22090 W 10 Mile Rd, Smithfield, MI 48034

Lesher, Ronald E, Sr 1173, Box 923, Quakertown, PA 18951

Lifshin, Arthur 1883, 200 Hancock St #408, Bangor, ME 04401-6577

O'Hare, John J 4876, Box Closed/Unable to Forward, **Osley, Donald L** 4529, 2904 W Royal Ln #3019, Irving, TX 75063-5743

Terpstra, Kenneth D 2693, W8773 Lake Shore Road, Sharon, WI 53585

van Veen, S 669, Oedenkovenstraat 51, Borgerhout-Antwerp, 2140 Belgium

Wenzelman, David 4184, 1018 W 187th St, Homewood, IL 60430 USA

Membership Summary

Previous membership total.....	1310
Applications for membership	13
Applications for reinstatement	2
Reinstated from 1992 NPD list	7
Dropped	-1
Current membership total	1331

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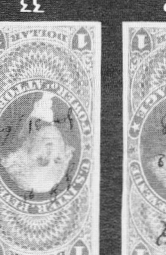
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All stamps are in used condition unless noted as mint (*).

UNITED STATES - Scott Catalogue Numbers

1	15T09* VF small abrasion PHOTO	110.00
2	R1b VF PHOTO	30.00
3	R3b F PHOTO	100.00
4	R4a F-VF small repaired tear PHOTO	500.00
5	R7a VF	10.00
6	R14c F-VF	30.00
7	R19a F-VF PHOTO	45.00
8	R21c VQ few short perfs PHOTO	375.00
9	R32a F tied on small piece by black h/s cancel PHOTO	40.00
10	R33a F-VF PHOTO	90.00
11	R36a VF PHOTO	125.00
12	R37b F-VF	17.00
13	R40a F-VF	25.00
14	R40b F-VF	10.00
15	R41a VF PHOTO	40.00
16	R41c VF	30.00
17	R47a VF pinhole	30.00
18	R48b VF	17.50
19	R52b VF black h/s cancel PHOTO	40.00
20	R54a VF	10.00
21	R56a VF crease, pinhole, magenta h/s cancel	35.00
22	R56b F-VF short perf	30.00
23	R57a VF	20.00
24	R58a VF	25.00
25	R58b VF PHOTO	50.00
26	R63a VF PHOTO	120.00
27	R64a three huge margins, cuts at top PHOTO	75.00
28	R64b F pulled perf, shows part of next stamp at top	40.00
29	R66a F-VF	10.00
30	R68a F black h/s cancel, pinhole	45.00
31	R71a F-VF black h/s cancel, pinhole PHOTO	150.00
32	R73a VF PHOTO	45.00
33	R75a VF PHOTO	60.00
34	R75a F-VF PHOTO	55.00
35	R80c VF small thin, blue herringbone cancel, great color	60.00
36	R81a VF PHOTO	75.00
37	R87c F thin spot	37.50
38	R91a F PHOTO	80.00
39	R91c F-VF short perf	14.00
40	R92c VF short perf	16.00
41	R93c F	20.00
42	R94a VF light crease PHOTO	70.00
43	R97c F short perf, mss and h/s cancels PHOTO	100.00
44	R98a F-VF small scissor cut in right margin PHOTO	60.00
45	R98c F short perf	35.00
46	R100a F thin spot on right margin PHOTO	825.00
47	R100c VF couple short perfs PHOTO	80.00
48	R101a F crease, small tear PHOTO	150.00
49	R108 F-VF PHOTO	75.00
50	R124 F-VF	18.00
51	R126 F cut cancel PHOTO	110.00
52	R134 F-VF cut cancel	20.00
53	R154a F-VF	7.50
54	R406 VF cut cancel	4.00
55	R458 VF cut cancel	3.00
56	R84a F-VF	7.00
57	RD18 F-VF	18.00
58	RE33* VF	3.50
59	RE40* VF	24.00
60	RE49* F-VF	6.00
61	RE56 VF	35.00
62	RE57 VF	45.00
63	RE58 VF	40.00
64	RE59 VF PHOTO	125.00

65	RE107 VF	6.25
66	RE113* F-VF	3.50
67	RE162 F-VF staple holes	70.00
68	RE165 VF staple holes	20.00
69	RE178 VF PHOTO	45.00
70	RE178 F-VF PHOTO	250.00
71	RE180* F	7.50
72	RE183* VF	50.00
73	RE186* F-VF	16.00
74	RE196* VF	4.25
75	RE196a VF	14.00
76	RE198 F-VF	6.00
77	RQ10 F-VF	4.25
78	RQ12 VF	7.50
79	RQ62* VF	3.50
80	RI1-13* F-VF	43.30
81	TAX-EXEMPT POTATOES, 2, 5, 10, & 50 lbs, F-VF	-----
82	same, 2 lb & 50 lb booklet panes of twelve, F-VF	-----
83	RM560 F small faults	35.00
84	RN-V4 on New York Custom House Entry of Merchandise, VF	75.00
85	RO6b F	5.00
86	RO12a VF short perf PHOTO	40.00
87	RO14b F thin, short perfs	25.00
88	RO19b F-VF light crease, pulled perf PHOTO	75.00
89	RO30b VQ faulty	50.00
90	RO47d F-VF	15.00
91	RO49a F	20.00
92	RO61b F-VF PHOTO	50.00
93	RO67b F pulled perf	15.00
94	RO72d VF tiny stain, usual rough perfs PHOTO	55.00
95	RO78c F thin	10.00
96	RO83b F thin PHOTO	70.00
97	RO85c VQ PHOTO	90.00
98	RO89a F tiny abrasion, bottom perfs partially scissor clipped	45.00
99	RO89b VQ creases, small thin	35.00
100	RO91b F-VF PHOTO	80.00
101	RO105a F-VF crease	5.00
102	RO108d VF small thin	20.00
103	RO114d F-VF thin	8.00
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108	RO138b F	4.00
109	RO142b F thin spot	30.00
110	RO143a F crease	30.00
111	RO148a F	2.50
112	RO148b F few short perfs	7.00
113	RO157a F	3.50
114	RO166b F	2.00
115	RO170d F	22.50
116	RO171b F thin	3.50
117	RS19a VF few short perfs PHOTO	50.00
118	RS23a VF thin spot, tiny tear, wrinkles	15.00
119	RS30a F-VF small thin	5.00
120	RS36a F tone spot, few short perfs PHOTO	170.00
121	RS37d VF thin spots PHOTO	35.00
122	RS38b F cuts in at top	40.00
123	RS39d F thin, small tear	4.00
124	RS40b F	7.00
125	RS42b VF thin	10.00
126	RS44d F usual small faults, margins slightly reduced	25.00
127	RS56d F light toning on back PHOTO	80.00
128	RS57d VF	60.00
129	RS58b F	9.00

130	RS61d VF usual crease, tiny stain spots, reperfed at top PHOTO	75.00
131	RS65b VQ stain, small hole	10.00
132	RS70b F usual stain in center PHOTO	75.00
133	RS73a F PHOTO	60.00
134	RS74hd F-VF usual rough perfs, partial imprint at right	7.50
135	RS83b VQ PHOTO	45.00
136	RS88e cuts in at bottom PHOTO	50.00
137	RS97b VQ	10.00
138	RS104d F pinhole	35.00
139	RS105d VF usual rough perfs	11.00
140	RS115a F thin spot, light toning	27.50
141	RS117b F-VF thins	25.00
142	RS126d VF thin	15.00
143	RS132a F-VF thin spot, stained	50.00
144	RS132b F crease, stain, small thin	30.00
145	RS140a VF light crease	7.50
146	RS154d F small stain, pinhole	20.00
147	RS178b F thin	15.00
148	RS179b VQ pulled perf	17.50
149	RS185a F-VF small stain, few short perfs	17.50
150	RS190b VQ thin spot	3.00
151	RS209d F-VF creases, thin spot	10.00
152	RS225d VF tiny tear	25.00
153	RS235d F-VF creases, few small tears PHOTO	175.00
154	RS243a VF creases, tiny abrasion	45.00
155	RS269d F-VF tiny tear	6.00
156	RS309 F clipped perfs PHOTO	60.00
157	RS314 F PHOTO	30.00
158	RS315 F PHOTO	37.50
159	ST. LOUIS PROVISIONAL LABEL, Lambert Pharmacal Co, 2 1/2 red on white, F soiling, corner creases, thin spots PHOTO	-----
160	RT23a F	8.50
161	RT27c VF	12.50
162	RU3a F-VF thin spots	30.00
163	RU9a F-VF	4.00
164	RU14b F thin	2.00
165	RU16d F	6.00
166	RVB1-2* VF	75.00
167	RY2 VF PHOTO	100.00
168	RY3* VF PHOTO	75.00
169	RY4* VF straight edge at bottom	10.00
170	RZ1-18 VF	230.50

BEER STAMPS - Priester Catalogue Numbers

171	3D F couple small margin nicks, small hole, tear	7.50
172	16B F	10.00
173	23A F creases	12.00
174	26A F large margins, varnished	25.00
175	31 F	7.50
176	32 F small faults	15.00
177	33 F crease, small margin tear	4.00
178	38B F light soiling	4.00
179	38F F small tear	15.00
180	39C F crease, small stain	45.00
181	40B F creases	1.50
182	40D right sheet margin, VF creases, tiny tear	1.50
183	40E F light rust stain	4.00
184	42D VQ-F	7.50
185	44b F crease PHOTO	30.00
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187	65 F-VF creases, two margin nicks, bottom sheet margin with plate #8782	35.00
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193	88C VF rust stain, pinhole	30.00
194	88C VQ-F	30.00
195	94 F-VF	2.50
196	98 F-VF	5.00
197	99 VQ-F	15.00
198	109A F-VF light crease, stain	35.00
199	110A F	5.00
200	127 F small margin nick	8.00
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202	135 F-VF light soiling, small hole in margin	15.00
203	151A type 81, F-VF	15.00
204	152A type 100, F tight margins	10.00
205	190A VF light crease & soiling, pinhole	10.00
206	194B VF	7.50
207	PUERTO RICO R4 F-VF	15.00
208	R5 F-VF	20.00
209	RE5 F-VF perfin	15.00
210	RE5 F-VF perfin PHOTO	25.00
211	RE17//49 collection of 28 different, generally fine, some are faulty, includes RE36 with light varnish	129.10

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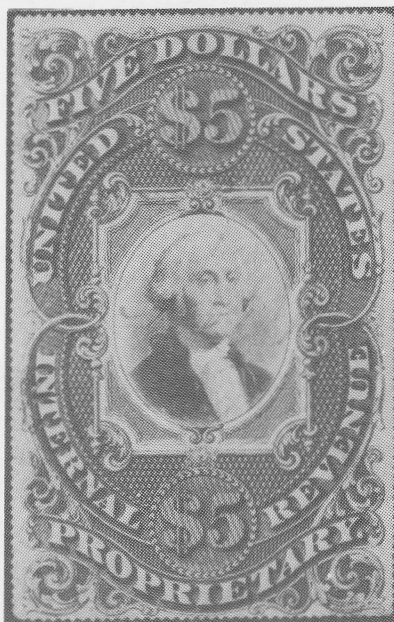
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Baltimore, Maryland
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October 2-4, 1992
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Philadelphia, Pennsylvania
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New York City, New York
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October 28-
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Please contact my office for any further information and/or free passes. I would also like to hear from you if you would like for me to bring something special to the show or if you would like to discuss the sale of all or part of your collection.

I look forward to seeing you at any of the above stamp shows.

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