



# The American Revenuer

## IN THIS ISSUE:

|   |     |
|---|-----|
| Dr. D.H. Seelye Cancellations on the Four Cents First<br>Issue Playing Cards Stamp (R21c) ..... | 176 |
| Canadian Sales Tax Tickets .....  | 178 |
| Revenue Stamps of the Danish West Indies and<br>the United States Virgin Islands .....          | 181 |

**T**his St. Croix Provisional Tobacco  
Tax stamp of 1933-34 is just one of the many stamps  
in a new catalog listing. More, inside, page 181.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

OCTOBER 1992

Volume 46, Number 9  
Whole Number 449

THE ALDRICH

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| Lot # | Description   | Catalog Value |
|-------|---|---------------|
| 1     | R2c, Blk. of Four, SON HC "H.C.", F crease                                  | 675.00        |
| 2     | R4a, MC, VG, good color   | 500.00        |
| 3     | R16b, VG sharp color  | 150.00        |
| 4     | R21c, MC, F, deep color, nice, (ENV 40-50) (PH)                             | 375.00        |
| 5 *   | R31c, VG, good color, tiny perf. tear, quite scarce unused (PH)             | 1,750.00      |
| 6     | R33b, MC, VF, sharp color, fresh, (ENV 150-175) (PH)                        | 140.00        |
| 7     | R92a, SON HC, VG, sharp color   | 375.00        |
| 8     | R95a, MC, VF, sharp color, fresh (PH)                                       | 325.00        |
| 9     | R99a, MC, F, tiny thin (PH)   | 900.00        |
| 10    | R100a, MC, VF, large margins, sm. corner crease (PH)                        | 825.00        |
| 11    | R102a, MC, VF, very strong colors, slight wrinkle, attractive & scarce (PH) | 1,000.00      |
| 12    | R130, MC, F, sharp color, tiny tone spot                                    | 275.00        |
| 13    | R150, MC, VF, sharp color, sm. thin, nice (PH)                              | 500.00        |
| 14    | R286, HC, F, faults & repairs   | 375.00        |
| 15    | R291, F, O.G., gum wrinkle  | 30.00         |
| 16 *  | R299, F, O.G., LH   | 55.00         |
| 17    | R206, HC, MC, VF  | 37.50         |
| 18 *  | R322, F, O.G.   | 32.50         |
| 19    | R332, HC, MC, F   | 42.50         |
| 20    | R335, HC, MC, VF, nibbed perf. (PH)   | 100.00        |

| Lot # | Description   | Catalog Value |
|-------|---|---------------|
| 21    | R382, HC, VF, nice  | 47.50         |
| 22    | R653, HC, CC, SH, VF, nice rare (PH)                                    | 500.00        |
| 23    | RB19b, MC, F, deep color, nibbed perfs (PH)                             | 250.00        |
| 24 *  | RD16a, VF, O.G., LH, nibbed perf, scarce                                | ----          |
| 25 *  | RD18, F, O.G., fresh (PH)   | 40.00         |
| 26    | RD19a, SON HC, XF   | 50.00         |
| 27    | RD23a, MC, VF (PH)  | 125.00        |
| 28 *  | RD58, VF, O.G., fresh   | 20.00         |
| 29    | RD64, HC, VF, PI  | 60.00         |
| 30    | RD88, PI, VF, scarce, serial # 87                                       | 40.00         |
| 31 *  | RD109, F, O.G.  | 50.00         |
| 32    | RD112, HC, F, scarce (PH)   | 110.00        |
| 33    | RD182, HC, VF, PH   | 45.00         |
| 34    | RD185, PI, VG   | 175.00        |
| 35    | RD256, HC, VF, lt. crease (PH)  | 225.00        |
| 36    | RD260, HC, CC, VF   | 50.00         |
| 37    | RD282, HC, VF, scarce, (ENV 175-200) (PH)                               | 175.00        |
| 38    | RD282, HC, CC, F, tiny scuff  | 100.00        |
| 39    | RD285, HC, CC, VF, clipped U.R. corner, crease                          | 175.00        |
| 40    | RD309, HC, CC, XF   | 40.00         |
| 41    | RD310, HC, CC, XF, nice (PH)  | 400.00        |
| 42    | RD311, HC, CC, VF, some toning (PH)                                     | 375.00        |
| 43 *  | RD365, XF, NH, choice   | 20.00         |
| 44 *  | RD367, VF, NH, choice & scarce, (ENV 350-400) (PH)                      | 325.00        |
| 45 *  | RD368, XF, NH, choice & scarce, (ENV 450-500) (PH)                      | 450.00        |
| 46 *  | HC, XF, SH, good color, nice  | 150.00        |
| 47    | RF7a, VF, sharp color, sm. thin (PH)                                    | 275.00        |
| 48    | RG128, HC, CC, XF, scarce (PH)  | 300.00        |
| 49    | RJA45, HC, VF   | 95.00         |
| 50    | RO5a, F, thin, couple nibbed perfs                                      | 80.00         |
| 51    | RO24d, HC, VF, thin, only 18 reported (ENV 300-350)                     | 300.00        |
| 52    | RO58P3, India Proof, XF, nice, (ENV 100-125) (PH)                       | ----          |
| 53 *  | RO72d, F, sharp color, nibbed perfs                                     | 55.00         |
| 54 *  | RO80b, deep color, thin, nice stamp (ENV 30-40) (PH)                    | 27.50         |
| 55 *  | RO86c, F, strong color, thin  | 90.00         |
| 56 *  | RO94c, F, fresh, sm. thin (ENV 125-150)                                 | 110.00        |
| 57    | RO101a, lt. HC, XF, good color, choice (ENV 100-125) (PH)               | 75.00         |
| 58    | RO162d, VF, nice margins, thin, nice stamp, (ENV 100-125) (PH)          | 80.00         |
| 59    | RO173u, F, good color, few thins, (ENV 40-50)                           | 35.00         |
| 60 *  | RO176d, F, U.R. Corner Margin Blk. of 16, fresh & scarce, (ENV 125-150) | 64.00+        |
| 61 *  | RS14d, F, O.G., fresh, (ENV 80-90)                                      | 60.00         |
| 62    | RS34b, VG, Faults, on original plaster, unusual                         | 100.00        |
| 63    | RS48d, F, good color, usual flaws                                       | 70.00         |
| 64    | RS56d, F, good color, nibbed perf.                                      | 80.00         |
| 65    | RS70b, F, few usual flaws   | 75.00         |
| 66    | RS83a, VF, sharp color, fresh & sm. tear, nice stamp (PH)               | 35.00         |
| 67 *  | RS87c, Hor. Pair, F, sharp color, nice, (ENV 70-80)                     | 50.00         |
| 68 *  | RS110b, VG, O.G., good color  | 85.00         |
| 69 *  | RS224d, VG, O.G., couple nib. perfs                                     | 100.00        |
| 70    | RS226a, F, Faults, Full Wrapper   | 50.00         |
| 71 *  | RS235d, F, usual creases & tears, nice appearance (PH)                  | 175.00        |
| 72 *  | RS247a, Full Wrapper, usual small flaws, toning, scarce                 | 135.00        |
| 73    | RS265b, XF, sharp color, sm. thin (PH)                                  | 150.00        |
| 74 *  | RS265d, VF, O.G., crease, thins (PH)                                    | 250.00        |
| 75 *  | RY2, VF, fresh & choice   | 225.00        |

| Lot # | Description   | Catalog Value |
|-------|---|---------------|
| 76    | RX24, HC, MC, XF, very rare, (ENV 900-1,000) (PH)                 | 800.00        |
| 77 *  | 3T1, VF, O.G., LH, sharp color, (ENV 30-40)                       | 25.00         |
| 78 *  | 3T2, VF, O.G., LH, (ENV 30-40)                                    | 25.00         |
| 79    | 5T2, Blue HC, VG, thin, short perfs                               | 145.00        |
| 80 *  | 5T5, VG, O.G., sharp color  | 100.00        |
| 81 *  | 5T7, VF, NG, crease, sm. toned spots (PH)                         | 100.00        |
| 82 *  | 10T1, VF, NG, tiny tone spot                                      | 65.00         |
| 83    | 10T2, RED HC, XF, scarce  | 75.00         |
| 84 *  | 10T3, VF, NG, crease w/sm. tear, scarce (PH)                      | 120.00        |
| 85 *  | 10T5, XF, O.G., HR, choice, (ENV 70-80) (PH)                      | 70.00         |
| 86 *  | 15T27, XF, O.G.   | 25.00         |
| 87 *  | 15T29, VF, O.G., HR   | 25.00         |
| 88 *  | 15T31, F, O.G.  | 22.50         |
| 89 *  | 15T35, XF, O.G., HR   | 15.00         |
| 90 *  | 15T40, XF, O.G., HR (PH)  | 30.00         |
| 91 *  | 15T42, VF, O.G., HR, crease (PH)                                  | 85.00         |
| 92 *  | 15T44, XF, O.G., HR   | 25.00         |
| 93 *  | 15T45, XF, O.G., LH, nice   | 20.00         |
| 94 *  | 15T46b, XF, O.G., NH, (ENV 40-50)                                 | 40.00         |
| 95 *  | 15T49A, XF, O.G., 23 mm. ovpt., nice (PH)                         | 70.00         |
| 96 *  | 15T49A, XF, O.G., choice & scarce, 15 mm. ovpt., (ENV 70-80) (PH) | 70.00         |
| 97 *  | 15T49B, VF, O.G., signed Geo. Sloan, (ENV 60-70) (PH)             | 60.00         |
| 98 *  | 15TO2, VF, O.G., HR   | 30.00         |
| 99 *  | 15TO12, VF, O.G., HR, (ENV 60-70)                                 | 60.00         |
| 100 * | 15TO13, XF, O.G., HR, pinhole                                     | 50.00         |
| 101 * | 15TO28, VF, O.G., HR, fresh & scarce (PH)                         | 125.00        |
| 102 * | 16T3, XF, O.G., HR, (ENV 25-30)                                   | 22.50         |
| 103 * | 2G3, Booklet Pane of Four, VF, LH, (ENV 20-30)                    | 14.00+        |
| 104 * | 2G4, Booklet Pane of Four, OVPT. "VOID", F, NH, (ENV 40-50)       | 24.00+        |
| 105 * | RE36, XF, fresh & scarce, ENV 70-80) (PH)                         | 60.00         |

Please print your name,  
address, and bids *clearly*  
on any piece of paper.

## Abbreviations

|                       |                     |
|-----------------------|---------------------|
| HC: Hand Cancel       | CC: Cut Cancel      |
| MC: Manuscript Cancel | PI: Perfed Initial  |
| HBC: Herring Bone     | PH: Pin Hole        |
| O.G.: Original Gum    | NG: No Gum          |
| H: Horizontal         | V: Vertical         |
| NH: Never Hinged      | LH: Lightly Hinged  |
| HR: Hinged Remnant    | S.E.: Straight Edge |
| B: Bottom T: Top      | L: Left R: Right    |
| (PH): Photo Shown     | (ENV): Estimated    |
| SH: Staple Hole       | Net Value           |

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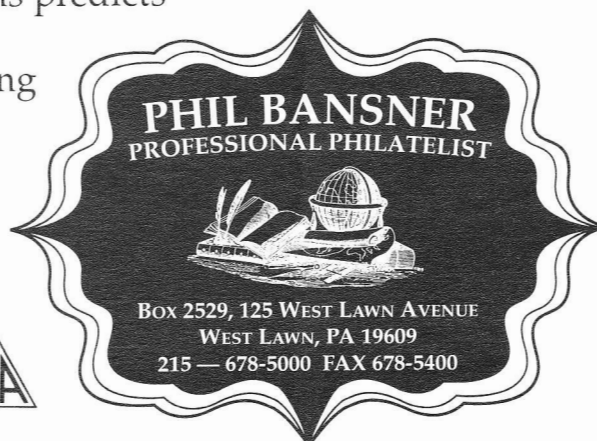


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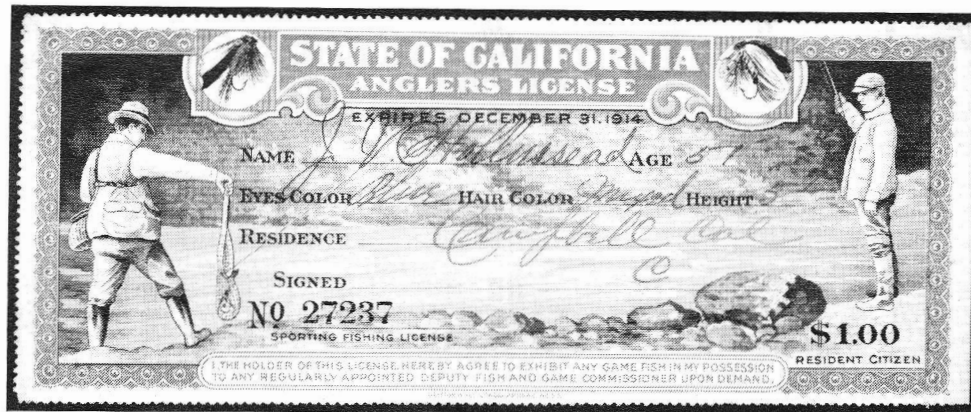
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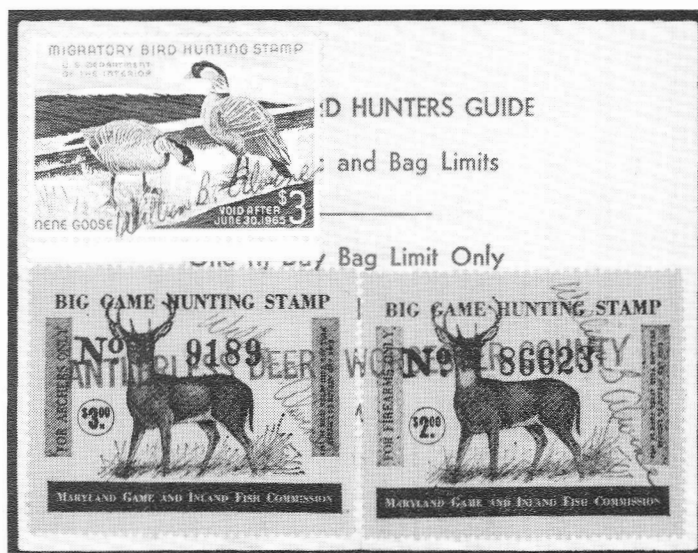




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We have been selected to conduct the floor auction at the Garfield-Perry March Party on March 20th. It is already shaping up as a blockbuster auction, with many valuable properties. Do you have any quality material--it can be off the beaten path--you would like to consign? Call us or write us.

**Herb Latuchie**  
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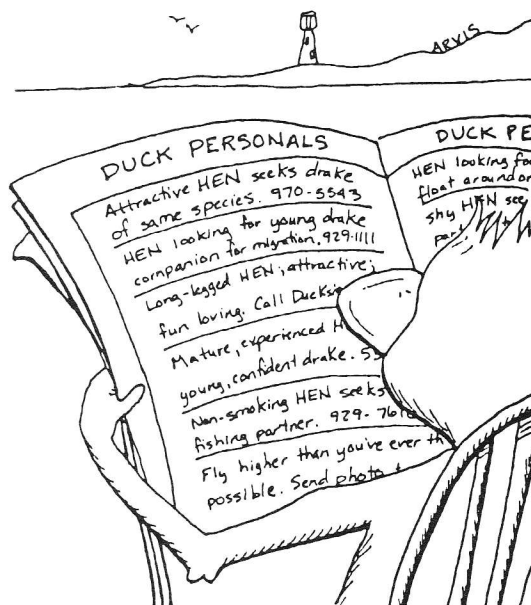
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# The American Revenuer

## *The Journal of International Fiscal Philately*

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Volume 46, Number 9

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Whole Number 449

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## The President's Column

**Richard Friedberg, ARA President**

By the time you read this column you will have learned that I am not seeking re-election as president of the ARA. As I told those present at the organizational meeting for a new Northern California chapter that met in Oakland during the recent APS convention, I felt a surge of anti-incumbency washing over the land, and I did not want to go out a loser.

Joking aside, I have enjoyed my four terms as your president, but felt that it was time for me to move on and give somebody else an opportunity to put some fresh ideas to work for the good of this fine society.

When I became the president of the ARA, I had three major goals: to achieve financial solidarity, to get revenue exhibits into F.I.P. sanctioned international shows, and to get tax-exempt (section 501C3) status from the I.R.S. All of these goals have been achieved.

Additionally, we have a fine awards program, well-functioning sales and auctions divisions, a growing

list of publications, and regularly held conventions in conjunction with major stamp shows.

The most pressing other area of concern, it seems to me, is to see our membership move up to the 1500 member level, and I am confident that this will be achieved as well in the near future.

It appears that Ron Leshner will be our next president. I think that Ron will do a great job, and my wish is for him to be the beneficiary of the wonderful cooperation that I received from all board members and appointed office holders. Everybody involved with the ARA has been easy to work with, and they have been the source of most of the good ideas that have made the ARA a smoothly functioning organization.

It has been a pleasure working with past and present board members and appointed members in positions such as membership development, awards, sales, publications, library, TAR (where would we be without the continual efforts of Ken Trettin!). I know that Ron will soon feel the same way.

## Cal-ARA Chapter Convenes

Our newly formed California group met October 31 in Walnut Creek, California. Ten members gathered following a lunch at a nearby Lyons Restaurant for a two hour session.

We welcomed associate Joe Ross to the group.

New business was highlighted by a discussion of future events. Our next get together will be at PenPEX in Redwood City on Saturday December 5. The 2 PM assembly will feature a program on trad-  
(*Cal-ARA—Continued on page 189*)

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### THE AMERICAN REVENUER

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**Direct inquiries regarding advertising rates, availability and publication schedules to the Editor.**

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**POSTMASTER:** Send Form 3579 to The American Revenuer, Rockford, Iowa 50468-0056.

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# ARA Foreign Revenue Catalog and Stamp Packet Pricelist—1992

## Catalog Sales Policy

The ARA foreign revenue sales is a service to members, hence, the availability of catalogs. Titles that ARA Sales receives on consignment will continue to be available until out-of-print. However, only a limited number of copies will be available of those titles that ARA Sales must purchase up-front. After those are sold, an item will be designated as "sold out" in the list but the item may be available later by special order if a sufficient number of confirmed orders are received.

The list below contains a number of changes from previous lists (e.g.: note the new listing of the Barata catalogs for Brazil, for Portugal and Colonies and for Spain) and supersedes all previous lists.

**Note:** Postpaid in North America for orders over \$10—under \$10 add \$1.50 postage and handling. ARA members may take a 10% discount on any catalog (packets are excluded) order of \$50 or more. The 10% does not apply to specials (marked with an \*) but does apply to regularly priced items in any catalog order of \$50 or more. Order from: Duane F. Zinkel, 2323 Hollister Ave., Madison WI 53705. (9/1/92)

## Australia

|       |   |         |
|-------|---|---------|
| Craig | Railroad & Revenue Stamps of Mainland Australia ..... | \$11.75 |
| Craig | Tasmania Revenue & RR Stamps .....                    | 3.50*   |
| Craig | Queensland .....                                      | 3.50*   |
| Craig | Australia & Territories .....                         | 8.50    |
|       | One each of the above Aussie cats .....               | 23.00   |

## Austria

|       |   |         |
|-------|---|---------|
| Erler | Vol. I (Federal Doc, Advert, Calendar, Stock Trans) ..... | \$17.00 |
| Erler | Vol. II (Federal issues - issues not in I) reprint .....  | 17.00   |
| Erler | Vol. III (Provinces) .....                                | 17.00   |
| Erler | Vol. IV (Municipals) .....                                | 22.00   |
| Erler | Austria-Hungary Military Border Issues .....              | 3.00    |

## Brazil

|        |                       |         |
|--------|-----------------------|---------|
| Barata | Brazil Revenues ..... | \$20.00 |
|--------|-----------------------|---------|

## France

|       |                                      |          |
|-------|--------------------------------------|----------|
| Yvert | Revenues of France (1990) .....      | Sold Out |
|       | Local and Specialized Revenues ..... | Sold Out |

## French Colonies

|               |                                      |        |
|---------------|--------------------------------------|--------|
| Abrams/Janton | Monaco .....                         | \$5.00 |
| Abrams/Janton | Part I—North African Colonies .....  | 25.00  |
| Abrams/Janton | Part II—Sub-Sahara Africa Cols. .... | 25.00  |
| Abrams/Janton | Part III—Mideast Colonies .....      | 22.50  |

|               |                                      |       |
|---------------|--------------------------------------|-------|
| Abrams/Janton | Part IV—Far-East Colonies .....      | 21.00 |
| Abrams/Janton | Part V—Misc and Island Colonies .... | 18.00 |

## Germany

|       |   |         |
|-------|---|---------|
| Erler | Vol. I (Federal—Empire to . Germany) ...                        | \$17.00 |
| Erler | Vol. II (Colonies & Steamship Lines) .....                      | 3.50    |
| Erler | Vol. III (States A-K) 1991 edition .....                        | 20.00   |
| Erler | Vol. IV (States L-Z) 1992 edition .....                         | 20.00   |
| Erler | Vol. V (Danzig, Memel, Upper Silesia) ....                      | 13.50   |
| Erler | Vol. VI (Saar) .....  | 11.00   |
| Erler | Vol. VII (Court Fee post 1945) reprint .....                    | 11.00   |
| Erler | Vol. VIII (German Occupation Issues WWI & WWII) .....           | 13.50   |
| Erler | Vol. IX (Fee Stamps of Bavaria, 1957) .....                     | 13.50   |
| Erler | Vol. X (General Municipal Fee Stamps) ....                      | 12.00   |
| Erler | Vol. XI (Berlin) .....  | 8.00    |
| Erler | Vol. XII (DDR) .....  | 10.00   |
| Erler | Vol. XIII Revenue Stamps of the Municipality of Stuttgart ..... | 10.50   |
| Erler | Saargebiet Municipals photocopy of manuscript .....             | 20.00   |

## Hungary

|          |                        |          |
|----------|------------------------|----------|
| Barefoot | Hungary Revenues ..... | \$10.50* |
|----------|------------------------|----------|

## Israel

|             |   |          |
|-------------|---|----------|
| Wallerstein | Palestine & Revenues of Israel (1987) ..... | Sold Out |
|-------------|---|----------|

## Italy

|       |  |        |
|-------|--|--------|
| Erler | British Occupation of Italian Colonies ..... | \$3.00 |
|-------|--|--------|

## Liechtenstein

|       |                      |        |
|-------|----------------------|--------|
| Erler | Revenue Stamps ..... | \$3.50 |
|-------|----------------------|--------|

## Portugal

|        |   |         |
|--------|---|---------|
| Barata | Fiscal Stamps of Portugal & Colonies .... | \$20.00 |
|--------|---|---------|

## Romania

|          |                        |        |
|----------|------------------------|--------|
| Barefoot | Romania Revenues ..... | \$7.00 |
|----------|------------------------|--------|

## Serbia

|       |   |        |
|-------|---|--------|
| Erler | Revenue Stamps of the Kingdom of Serbia ..... | \$7.00 |
|-------|---|--------|

## Scandinavia

|          |   |         |
|----------|---|---------|
| Barefoot | .....   | \$8.00* |
| Nelson   | Vol. I (DWI, Faeroes, Greenland, Iceland, Norway) ..... | 12.00   |
| Nelson   | Vol. II (Denmark) .....                                 | 14.00   |

## Slovakia

|       |                                      |        |
|-------|--------------------------------------|--------|
| Erler | Revenues of Slovakia (reprint) ..... | \$2.50 |
|-------|--------------------------------------|--------|

## Spain

|        |                      |         |
|--------|----------------------|---------|
| Barata | Spain Revenues ..... | \$30.00 |
|--------|----------------------|---------|

## Switzerland

|       |  |         |
|-------|--|---------|
| Kelly | Vol. I (Schaffhausen, St. Gallen, Thurgau) ..... | \$20.00 |
| Kelly | Vol. II (Basel, Zurich) .....                    | 30.00   |

# Dr. D.H. Seelye Cancellations on the Four Cents First Issue Playing Cards Stamp (R21c)



**FIGURE 1.** Dr. Seelye cancellation, dated October 18, 1864, on R21c.

by **Andrew P. Ferry, ARA**

Information about the cancellations used by Dr.

D.H. Seelye & Co. on the four cents First Issue proprietary stamp (R22c) was summarized in a recently published article. (Ferry, 1992) These hand-stamped cancellations each bore one of the following 1864 dates: January 5, November 1, or December 18. The December 18 cancellation is the most common and, in all copies that have been reported, the 18 is inverted. The November 1 cancellation is the rarest, having been described for the first time in the above-mentioned publication.

In the sale of the Joyce private die proprietary stamp collection that was held in September, 1991, I saw a Dr. D.H. Seelye & Co. hand-stamped cancellation on a four cents playing cards stamp, R21c (Figure 1). The cancellation was in black ink and was arrayed vertically in a "reading downwards" configuration. It was the same as the well-known cancellations on the four cents proprietary stamp. But the date was different: October 18, 1864.

The *Boston Revenue Book* advises that, "Up to April 30, 1864, the law explicitly stated that a stamp could be used only for payment of the tax on the particular instrument, or article, specified on its

|                       |  |          |
|-----------------------|--|----------|
| Kelly                 | Vol III & IV (special order) .....   | write    |
| Barefoot              | Basle Police .....   | 1.50*    |
| <b>Turkey</b>         |  |          |
| McDonald              | Revenues of Ottoman Empire & Turkey .....  | \$22.00  |
| <b>United Kingdom</b> |  |          |
| Barber                | Royal Cypher Labels .....  | \$18.00  |
| Barefoot              | Commonwealth, 4th Edition .....  | 23.00*   |
| Barefoot              | Great Britain Revenues (3rd Edition) .....   | 15.00*   |
| Barefoot              | 1@ Great Britain, Commonwealth .....   | 35.00*   |
| Booth                 | Vol II, Sec I <i>Closeout</i> .....  | 7.00*    |
| Erler                 | British Occupation of Italian Colonies .....   | 3.00     |
| <b>Miscellaneous</b>  |  |          |
| Schönweiß             | German Patriotic Labels (in German) .....  | \$7.00   |
| Hiscocks              | Telegraph & Telephone Stamps of<br>the World .....   | Sold Out |
| Forbin                | world revenue catalog reprint of the 1915 (last)<br>edition. Hard cover with Smythe binding-original |          |

format—\$30 postpaid North America. Separate check to Duane Zinkel, Catalog discount does not apply. All profits given to charity.

## Stamp Packets

Nearly all of the packets previously listed have been sold. Only a few (and only a few of each) remain. Additional packets are not expected. The following are available—all different in each:

|                                |   |         |
|--------------------------------|---|---------|
| Germany                        | Xmas seals (with album pages) .....       | \$40.00 |
| Germany                        | (800 different) .....                     | 100.00  |
| Columbia                       | 6 telegraph and 6 cubiertas (cards) ..... | 20.00   |
| Great Britain and Commonwealth | (300 different) .....                     | 65.00   |

**Duane F. Zinkel**  
**ARA Foreign Sales Manager**  
2323 Hollister Avenue  
Madison, WI 53705



**FIGURE 2.** Dr. Seelye cancellation, dated September 25, 1864, on R21c. The handstamped cancellation is in blue ink.  
(Courtesy of Henry Tolman, II)



face.” (Toppan, Deats, and Holland; 1899) The authors added that, “... after the date above mentioned, the stamps were allowed to be used indiscriminately and without reference to their title.” Thus, the Seelye concern was operating within the law when, in October of 1864, they used a playing cards stamp to signify payment of the tax on a proprietary medicine.

I am unaware of any previous report of a Dr. Seelye cancellation on the four cents playing cards stamp. The stamp illustrated in Figure 1 is the only so-canceled one that I have seen. But I do know of another copy. In Michael Aldrich’s auction sale that was held on June 22, 1991, Lot No. 114 was a four cents playing cards stamp bearing the typical Dr. D.H. Seelye & Co. hand-stamped cancellation. The date was the same (October 18, 1864) as on the stamp I have just described, but the cancellation was said to be in blue ink.

## References

- Ferry, A.P. Dr. D.H. Seelye Cancellations on the 4¢ First Issue Proprietary Stamp (R 22c) *The American Revenuer*, 1992; 46:134-137.
- 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 29.

## ADDENDUM

As this article was being readied for submission to the editorial office of *The American Revenuer*, I received a personal communication from Henry Tolman, dated August 24, 1992, advising me that he has a four cents playing cards stamp bearing the characteristic Dr. Seelye cancellation. The ovally configured cancellation is arranged in “reading downwards” fashion, and is printed in blue. The date is 25/SEP/1864.

Mr. Tolman generously sent me a photograph of his stamp, and this is illustrated in Figure 2.

## The Penny Post—August 1992

The third quarterly issue (August) of *The Penny Post* has been circulated. Published by the Carriers and Locals Society, this issue presents new research by Steven Roth about Cressman & Company’s Penny Post which has raised a few more questions than it has provided answers. However, an accompanying article by Gordon Stimmell will help to identify various Cressman forgeries and their source.

Additional articles include a continuation of com-

mentary on Dr. Leonard Kapiloff’s collection of the U.S. City Despatch Post by Scott Trepel, as well as items about Frazer’s City Despatch Post, Blood’s Special Messenger markings, the Poneroy Express label, and the Buffalo Despatch Post and its relatives the New Haven City Despatch—both of which are fantasies. For information and an application contact William T. Crowe, Secretary, Box 2090, Danbury, CT 06813.

# Canadian Sales Tax Tickets

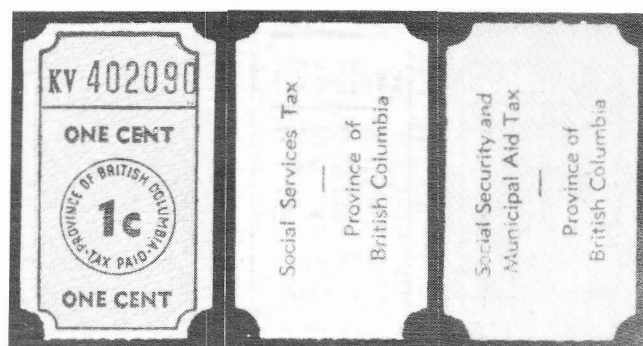


Figure 1. British Columbia 1c sales tax ticket with two reverses

by Merlin K. Malehorn, ARA

In *BNA Topics*, July-August 1963, E. Richardson provided a listing of "sales tax receipt tickets" from Canada. The article was reprinted in the *Canadian Revenue Society Newsletter*, January 1977, and in *The American Revenuer*, April 1978. Aside from the listing, now known to be incomplete, there was no information about the periods of usage, quantity produced, method and purpose of use, tax brackets, and other such matters. Nor has much additional information been developed in the ensuing fifteen years.

A typical receipt is illustrated in Figure 1, full size. (All other illustrations are also full size.) This receipt is the first of a set of three, the others being a 3c and a 5c. In this series, the paper is white, pink, and blue, respectively; the security printing is pink, green, and pink, respectively; and all printing is black. As illustrated, there are two different reverses. This series from British Columbia is the only known series with more than the 1c denomination.

Provinces in which tickets of this family were used,

in addition to British Columbia (BC), were Alberta (AL), New Brunswick (NB), Nova Scotia (NS), Ontario (ON), Prince Edward Island (PE), Quebec (QU), and Saskatchewan (SA). If tickets of this family were used elsewhere, they are unknown to the author.

The information available indicates that in the 1940s the provinces imposed a tax on the sale of general merchandise. In some provinces the tax was identified as a sales tax, but in others it was identified in terms of the use to be made of the revenue raised by the tax. For a period of three or four years, the cash registers in use by many small merchants did not have a capability to compute the tax on a sale and produce a register receipt showing the tax as a separate line entry. As a result, these vendors were not able simply to add up the register copies of the day's receipts, or have the register do the addition, to get the day's-end total of the tax owed to the provincial government. Various vendors seem to have arrived at a solution to this problem in various ways. One that has been reported was that the vendor put a glass jar by the register and put into it the pennies paid by customers as the sales tax, which was in whole cents Canadian.

Provincial governments attempted to ease the problem for the vendors by providing a roll of receipt tickets, in one or more denominations. The British Columbia tickets illustrated were a provincial issue. The idea was that the vendor could tear off a number of receipts equivalent to the amount of tax paid on each sale, put the receipts aside, and at the end of the day add them and thus determine the tax to be paid. (This doesn't seem any simpler than putting pennies in a jar, but it did keep the copper coins in circulation at a time when they were likely to have been scarce due to the need for copper during the war.) The tickets were printed with control letters and serial numbers,



Figure 2. Stedman Bros. Limited private sales tax tickets

Table I

## Merchant's Sales Tax Tickets

| Store                           | AL | BC | NB | NS | ON | PE | QU | SA |
|---------------------------------|----|----|----|----|----|----|----|----|
| Continental 5c to \$1.00 Stores |    |    |    |    |    |    | X  |    |
| Federal Stores                  |    |    |    |    |    |    | X  |    |
| 5c-\$1 Stores                   |    |    |    |    | X  |    |    |    |
| F. W. Woolworth                 |    |    |    |    |    |    | X  | X  |
| Le 5-10-15 Moderne Inc.         |    |    |    |    |    |    | X  |    |
| Liggett's Owl Drug Co.          | X  |    |    |    |    |    |    |    |
| Marshall's                      |    |    |    |    |    |    | X  |    |
| Metropolitan Stores             |    |    |    |    |    |    | X  | X  |
| Southam Press Limited           |    |    |    | X  |    |    |    |    |
| S. S. Kresge                    |    |    |    |    |    |    | X  | X  |
| Stedman Bros. Limited           |    | X  | X  | X  | X  | X  | X  | X  |
| United Stores                   |    |    |    |    |    |    | X  |    |



Figure 3. Typical variations in provincial "private" issues

which would be helpful in conducting an audit of tax received and forwarded versus the receipts during the time period.

It is probable that regulations did not permit the vendor merely to collect the total sum due for both merchandise and tax and then compute the sales tax due to the government by taking the appropriate percentage of the day's receipts. If the situation were similar to that in some of the United States, the vendor was not permitted to hide the tax in this way, which would allow it to be absorbed as a cost of doing business and thus realize a competitive advantage.

In most, if not all, the provinces there was a provision for merchants to use the pattern but add an identification on the ticket. In fact, as far as known only British Columbia and Nova Scotia issued a

general use ticket, although it seems likely other provinces did also. In these two provinces the majority of the known tickets, and in other provinces all of the known tickets, were specific to a merchant or a chain store. Figure 2 provides illustrations of some private tickets. The New Brunswick ticket is on white paper with green security printing and black print; the Nova Scotia ticket is on white paper with blue security printing and black print.

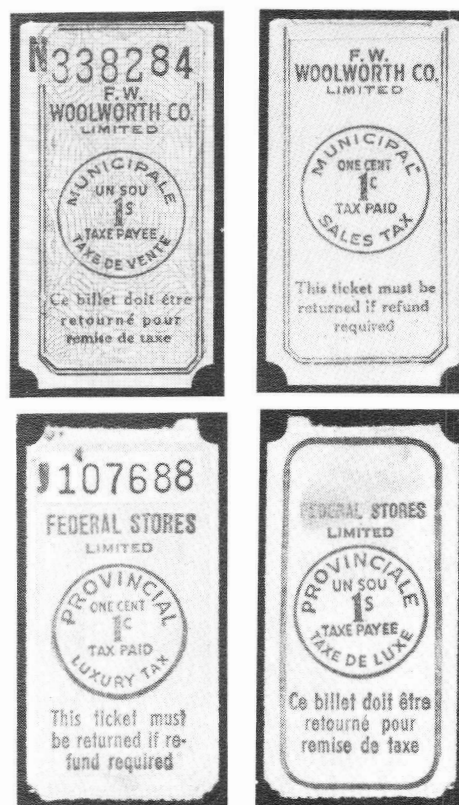


Figure 4. Quebec French and English tickets





Figure 5. Legend changes in Quebec tickets

Of the merchants identified on tickets, the Stedman Bros. Limited chain is by far the most common. Table I lists the merchants known to have used these tickets, and the provinces in which their tickets are known to have appeared.

In some cases, there were several series issued in the province, with the same vendor's identification. For example, Figure 3 shows three Kresge's, all from Saskatchewan. All three are on white paper with pink security design and black printing. However, the first has a red control letter and red serial number; the second has a black control letter and red serial number; and in the third both the control letter and the serial number are black. Similar changes in the colors of control letters and serial numbers appear in Quebec.

In Quebec, with one exception, the fronts were printed in French and the reverses in English. A typical ticket from Quebec is shown in Figure 4, along with the exception.

Aside from changes in the colors of control letters and serial numbers, several other design changes are seen in Quebec. Note the change in the legend on the seal in the center of the two tickets in Figure 4. A few other changes involved other parts of the legend on the ticket, as illustrated in Figure 5. The last receipt in Figure 5 is also the only one known without a control letter.

There are three tickets attributed to a city, Montreal. One of the tickets in illustrated in Figure 6. The others are Metropolitan Stores and S. S. Kresge.

The sales tax tickets in this entire family are quite similar in design. It is probable there was some agreement among provinces, or perhaps a directive of some nature from higher authority, with respect to the basic design as well as those to be provided with vendor identification. Details to support or refute this conjecture are not known.

The tickets shown in Figures 1 through 6 are not all the receipts known to the author. The table on the previous page is more comprehensive of those that have been reported. However, it is probable that there are many others that have not been reported. Readers are invited to provide information about these receipts to the author at the American Tax Token Society Editorial Office, 6837 Murray Lane, Annandale, VA 22003.

#### References

- Richardson, E. The Tax Tickets of Canada, *The American Revenuer*, 1978 April; 32:51
- Richardson, E. The Tax Tickets of Canada, Part III, The Sales Tax Tickets, *BNA Topics*, 1963 July-August; page 182
- Richardson, E. (unknown title), *Canadian Revenue Society Newsletter*, 1977 January; (unknown page)

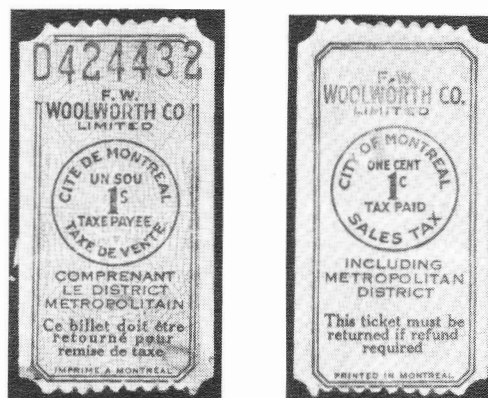


Figure 6. A Montreal sales tax ticket

# Revenue Stamps of the Danish West Indies and the United States Virgin Islands

by Timothy M. McRee, ARA

Danish West Indies and United States Virgin Islands revenues have long been a much sought after and illusive commodity. Early works on this subject were done by Captain L. J. Baird, H. B. Beaumont, Dr. Serge A. Korff, Roger Preston and E. B. Stalone. Baird was the author of what has become the standard listing on the revenues of this area. The Baird listing was published in *The American Revenuer* in March 1977 (31:38A-38C).

Since the publication of that listing, little has been added to this bank of philatelic knowledge. With the passing of several distinguished fiscal collectors there has been an influx of material onto the market place which has not been publicly offered for decades. This has rejuvenated the interest in this area.

Having had the privilege of viewing and studying several of these great collections and their accompanying notes, numerous additions to the 1977 listing have been made possible. The assistance of Captain L. J. Baird, Eric Jackson, Peter Poulsen and the late Ken Goodfellow has been greatly appreciated.

When one undertakes an endeavor such as this something inevitably will be omitted. So let me set

forth the rules of this chase. Only items that I have seen are reported in this listing. As others come to light, and surely they will, they will be reported in this forum.

Upon examination of this listing I am sure you shall note several voids in the numbering. This is done to allow for expansion of the listing as new items become known. Should you be in possession of an item omitted from this listing, please inform me. Upon my viewing the item it will be added to the listing and you will receive proper credit for the new listing.

Past listings have included several perforation variations, i.e.: 10.5 x 11, 11 x 10.5 etc. Upon examining several of these reported examples both on and off piece, I am of the opinion that most of such variations are due to paper shrinkage in the tropical climate. Such items are not included in this listing.

One will also note the absence of pricing throughout this listing. This question of price often arises. Many of these items are scarce and but a single copy of several exist. It is the purpose of this listing only to identify and list known varieties.

With this said I am pleased to submit the following listing.

## Danish West Indies



Figure 1



MAK. overprint

1907      Watermarked Crown      Perf. 12

*Printed in sheets of 25 (5 x 5) by H. H. Thiele in Copenhagen. Design measurers 23.5 x 32.5 mm. Earliest reported cancel—April 1, 1907; latest reported cancel—December 1, 1918.*

*Imperforate copies of the 50 Bit, 1 Franc, 5 Francs and 10 Francs have been reported. Other values could exist. These are to be regarded as waste paper due to overproduction.*

*The "MAK." overprints: "MAK." is the Danish abbreviation for the word makulatur, which translates to mean waste. Some 150 perforated gummed and 20 imperforate ungummed sheets have been reported of the 10 Bit and 2 Francs values.*

Printed on white paper, background color noted in italics.

R1   1      10 Bit    red, green

| R2   | 1         | 50 Bit     | a. inverted watermark<br>green, <i>green</i>   |
|------|-----------|------------|--|
| R3   | 1         | 1 Franc    | a. inverted watermark<br>red, <i>gray</i>      |
| R4   | 1         | 2 Francs   | black, <i>gray</i><br>a. inverted watermark    |
| R5   | 1         | 3 Francs   | red, <i>blue</i>                               |
| R6   | 1         | 5 Francs   | blue, <i>blue</i>                              |
| R7   | 1         | 7 Francs   | red, <i>yellow</i>                             |
| R8   | 1         | 10 Francs  | yellow, <i>yellow</i><br>a. inverted watermark |
| R9   | 1         | 50 Francs  | brown, <i>pink</i>                             |
| R10  | 1         | 100 Francs | black, <i>pink</i>                             |
| Cat. | Printings | Printed    | Remainders                                     |
| R1   | 4         | 67,300     | 20,000   |
| R2   | 5         | 69,700     | 10,925   |
| R3   | 2         | 14,625     | 5,500  |
| R4   | 3         | 39,800     | 22,500   |
| R5   | 2         | 26,600     | 20,000   |
| R6   | 2         | 26,600     | 21,600   |
| R7   | 2         | 3,550      | 1,850  |
| R8   | 2         | 26,625     | 21,975   |
| R9   | 1         | 1,600      | 800  |
| R10  | 1         | 1,625      | 525  |



Figure 1a  
surcharge Type A

1917

Earliest reported cancel: March 30, 1917

Latest reported cancel: December 4, 1918

Surcharged values

|     |    |                     |                   |
|-----|----|---------------------|-------------------|
| R11 | 1a | 10 Bit on 50 Bit    | Surcharge A on R2 |
| R12 | 1a | 10 Bit on 3 Francs  | Surcharge A on R5 |
| R13 | 1a | 10 Bit on 10 Francs | Surcharge A on R8 |
| R14 | 1a | 50 Bit on 2 Francs  | Surcharge A on R4 |
| R15 | 1a | 50 Bit on 3 Francs  | Surcharge A on R5 |

## United States Virgin Islands



Figure 2  
old currency issue

### Internal Revenue

1919 Unwatermarked Perf. 11

First U.S. Issue

Printed in sheets of 100 (10 x 10) by the Bureau of Engraving and Printing, Washington, D.C. Design measures 24 x 33 mm. Earliest reported cancel: July 14, 1919; latest reported cancel: September 4, 1952.

Background color noted in italics.

|     |   |         |   |
|-----|---|---------|---|
| R20 | 2 | 10 Bit  | red, <i>green</i>                                   |
| R21 | 2 | 50 Bit  | green, <i>light green</i><br>a. green, <i>green</i> |
| R22 | 2 | 1 Franc | red, <i>gray</i>                                    |

|     |   |           |   |
|-----|---|-----------|---|
| R23 | 2 | 2 Franc   | gray black, <i>gray</i><br>a. gray black, <i>gray black</i> |
| R24 | 2 | 3 Franc   | red, <i>blue</i>  |
| R25 | 2 | 5 Franc   | blue, <i>light blue</i>                                     |
| R26 | 2 | 7 Franc   | red, <i>yellow</i>  |
| R27 | 2 | 10 Franc  | orange, <i>light orange</i><br>a. orange, <i>orange</i>     |
| R28 | 2 | 50 Franc  | brown, <i>pink</i>  |
| R29 | 2 | 100 Franc | black, <i>pink</i><br>a. black, <i>red</i>                  |

Perf. 10

R30 2 10 Bit red, *green*

Note: R30 has only been reported surcharged



Figure 2b  
printed surcharge Type B



|       |          |   |          |
|-------|----------|---|----------|
| R31 2 | 50 Bit   | green, <i>light green</i><br>a. green, <i>green</i> |          |
| R32 2 | 5 Franc  | blue, <i>light blue</i>                             |          |
| R33 2 | 10 Franc | orange, <i>light orange</i>                         |          |
| 1921  |          |   | Perf. 11 |

#### Surcharged values

|        |                  |                    |
|--------|------------------|--------------------|
| R35 2b | 50 Bit on 10 Bit | Surcharge B on R20 |
|--------|------------------|--------------------|



Figure 2c  
printed surcharge Type C

|        |                     |                    |
|--------|---------------------|--------------------|
| R38 2c | 10 cents on 5 Franc | Surcharge C on R25 |
|--------|---------------------|--------------------|



Figure 3  
U.S. currency issue

|                          |               |          |
|--------------------------|---------------|----------|
| 1935                     | Unwatermarked | Perf. 11 |
| <b>Second U.S. Issue</b> |               |          |

Printed in sheets of 100 (10 x 10) by the Bureau of Engraving and Printing, Washington, D.C. Design measurers 23 x 32.5 mm. Earliest reported cancel: October 5, 1935. Paper varies thick to thin.

|       |          |  |
|-------|----------|--|
| R40 3 | 2 cents  | red, green<br>a. red, <i>light yellow green</i><br>b. red, <i>yellow green</i> |
| R41 3 | 2 cents  | red, <i>apple green</i>  |
| R42 3 | 10 cents | green, <i>green</i>  |
| R43 3 | 20 cents | red, <i>gray</i>   |
| R44 3 | 20 cents | red, <i>green</i><br>a. red, <i>yellow green</i>                               |
| R45 3 | 40 cents | gray, <i>gray</i>  |
| R46 3 | 60 cents | red, <i>milky blue</i><br>a. red, <i>light blue</i>                            |
| R47 3 | 60 cents | red, <i>deep blue</i>  |

|       |        |                            |
|-------|--------|----------------------------|
| R48 3 | \$1    | blue, <i>blue</i>          |
| R49 3 | \$1.40 | red, <i>yellow</i>         |
| R50 3 | \$2    | yellow, <i>yellow</i>      |
| R51 3 | \$10   | reddish brown, <i>pink</i> |
| R52 3 | \$20   | black, <i>pink</i>         |
| R53 3 | \$100  | red, <i>green</i>          |



Figure 3d  
printed surcharge Type D

1935

#### Surcharged value

|        |                     |                    |
|--------|---------------------|--------------------|
| R55 3d | 2 cents on 10 cents | surcharge D on R42 |
|--------|---------------------|--------------------|

|      |               |              |
|------|---------------|--------------|
| 1965 | Unwatermarked | Perf. 12-1/2 |
|------|---------------|--------------|

#### Third U.S. Issue

Printed in sheets of 100 (10 x 10) by the Bureau of Engraving and Printing, Washington, D.C. Design measurers 23 x 32.5 mm. Earliest reported cancel: September 21, 1965.

|       |          |   |
|-------|----------|---|
| R60 3 | 2 cents  | red, <i>yellow green</i><br>a. red, <i>green</i>          |
| R61 3 | 10 cents | green, <i>green</i><br>a. milky green, <i>milky green</i> |
| R62 3 | 20 cents | red, <i>yellow green</i><br>a. red, <i>green</i>          |
| R63 3 | 40 cents | gray, <i>gray</i>   |
| R64 3 | 60 cents | red, <i>light blue</i>                                    |
| R65 3 | \$1      | blue, <i>blue</i><br>a. blue, <i>milky blue</i>           |
| R66 3 | \$2      | yellow, <i>yellow</i>                                     |
| R67 3 | \$10     | reddish brown, <i>pink</i>                                |
| R68 3 | \$20     | black, <i>pink</i>  |
| R69 3 | \$100    | red, <i>green</i>   |

#### Playing Cards

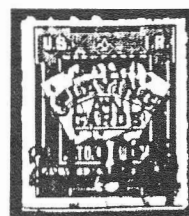


Figure 4

United States Playing Cards stamps overprinted, in carmine, in three lines "VIRGIN / ISLANDS / 4 cts."

1920

Roulette 7

Overprinted on U.S. Scott RF3

RF1 4 4 cts on 2 cent blue



Figure 5

1926

Roulette 7

Overprinted on U.S. Scott RF17

RF2 5 4 cts on A blue



Figure 6

1934

Perf. 11

Overprinted on U.S. Scott type RF4 which was not perforated without the overprint.

RF3 6 4 cts on A blue

## Tobacco Tax



Figure 2e  
handstamped surcharge Type E  
(value and "BIT")

1933

Unwatermarked

Perf. 10

RJ1 2e 1 Bit on 10 Bit surcharge E on R30

|      |    |                  |                    |
|------|----|------------------|--------------------|
| RJ2  | 2e | 2 Bit on 10 Bit  | surcharge E on R30 |
| RJ3  | 2e | 3 Bit on 10 Bit  | surcharge E on R30 |
| RJ4  | 2e | 5 Bit on 10 Bit  | surcharge E on R30 |
| RJ5  | 2e | 5 Bit on 10 Bit  | surcharge E on R30 |
| RJ6  | 2e | 5 Bit on 10 Bit  | surcharge E on R30 |
| RJ7  | 2e | 8 Bit on 10 Bit  | surcharge E on R30 |
| RJ8  | 2e | 12 Bit on 10 Bit | surcharge E on R30 |
| RJ9  | 2e | 33 Bit on 10 Bit | surcharge E on R30 |
| RJ10 | 2e | 40 Bit on 10 Bit | surcharge E on R30 |
| RJ11 | 2e | 50 Bit on 10 Bit | surcharge E on R30 |
| RJ12 | 2e | 60 Bit on 10 Bit | surcharge E on R30 |



Figure 2g  
typeset surcharge Type G  
(value and "BIT")

|      |    |                   |                    |
|------|----|-------------------|--------------------|
| RJ15 | 2g | 6 Bit on 10 Bit   | surcharge G on R30 |
| RJ16 | 2g | 6 Bit on 5 Franc  | surcharge G on R32 |
| RJ17 | 2g | 6 Bit on 10 Franc | surcharge G on R33 |
| RJ18 | 2g | 7 Bit on 10 Franc | surcharge G on R33 |

Perf. 11

Handstamped surcharge Type E (value and "BIT")

RJ20 R2e 2 Bit on 10 Bit surcharge E on R20



Figure 2f  
typeset surcharge Type F  
(numeral only)

Perf. 11

|      |    |              |                    |
|------|----|--------------|--------------------|
| RJ26 | 2f | 6 on 10 Bit  | surcharge F on R20 |
| RJ27 | 2f | 15 on 10 Bit | surcharge F on R20 |
| RJ28 | 2f | 40 on 10 Bit | surcharge F on R20 |

RJ29 2f 105 on 10 Bit surcharge F on R20

Perf. 11

Typeset surcharge Type G (value and "BIT")

RJ31 2g 6 Bit on 10 Bit surcharge G on R20

RJ32 2g 6 Bit on 5 Franc surcharge G on R25



Figure 2h  
handstamped surcharge Type H  
(numeral only)

Perf. 11

RJ36 2h 5 on 10 Bit surcharge H on R20

RJ37 2h 6 on 10 Bit surcharge H on R20

a. same; line through 10

RJ38 2h 7 on 10 Bit surcharge H on R20

RJ39 2h 8 on 10 Bit surcharge H on R20

RJ40 2h 50 on 10 Bit surcharge H on R20

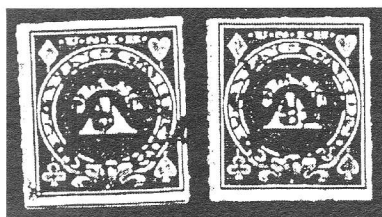


Figure 5e  
handstamped  
surcharge Type E  
(value and "BIT")

Figure 5g  
typeset surcharge  
Type G  
(value and "BIT")

On U.S.V.I. Playing Cards stamp RF2

RJ41 5e 1 Bit on A surcharge E on RF2

RJ42 5e 2 Bit on A surcharge E on RF2

RJ43 5e 3 Bit on A surcharge E on RF2

RJ44 5e 5 Bit on A surcharge E on RF2

RJ45 5g 6 Bit on A surcharge G on RF2

RJ46 5e 6 Bit on A surcharge E on RF2

RJ47 5e 7 Bit on A surcharge E on RF2

RJ48 5e 8 Bit on A surcharge E on RF2

RJ49 5e 12 Bit on A surcharge E on RF2

RJ50 5e 33 Bit on A surcharge E on RF2

RJ51 5e 40 Bit on A surcharge E on RF2

## St. Croix Provisional Tobacco Tax

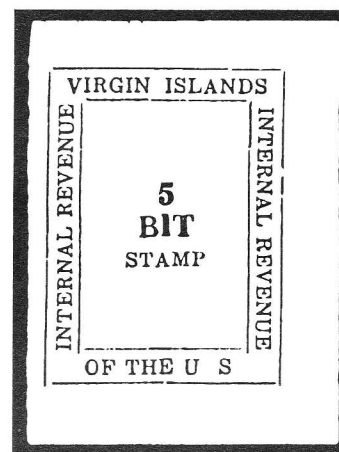


Figure 7

1933-34

Watermarked

Imperf.

A papermaker's watermark will appear on some stamps. Stamps were printed in sheets of 10 (1 x 10) by the Square Deal Printer (The West End News) of Frederiksted, St. Croix. Printing was by letterpress using printer's type. Approximately 2,000 stamps of all values were printed. The earliest reported cancel is December 5, 1933; the latest reported cancel is July 17, 1934. The stamps were ungummed.

1RJ1 7 3 Bit black

1RJ2 7 5 Bit black

1RJ3 7 6 Bit black

1RJ4 7 7 Bit black

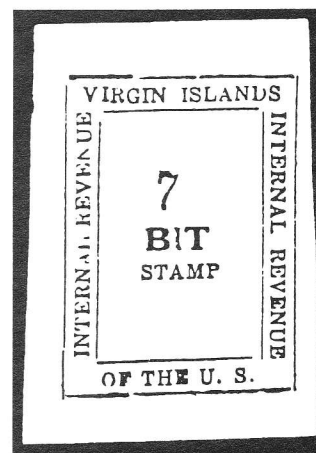


Figure 8h  
handstamp surcharge Type H  
(numeral only)

Handstamp surcharge on stamps with no imprinted

value (i.e. a blank stamp).

|      |    |                 |                    |
|------|----|-----------------|--------------------|
| 1RJ5 | 8h | 3 Bit on Blank  | black, surcharge H |
| 1RJ6 | 8h | 7 Bit on Blank  | black, surcharge H |
| 1RJ7 | 8h | 8 Bit on Blank  | black, surcharge H |
| 1RJ8 | 8h | 15 Bit on Blank | black, surcharge H |
| 1RJ9 | 8h | 40 Bit on Blank | black, surcharge H |

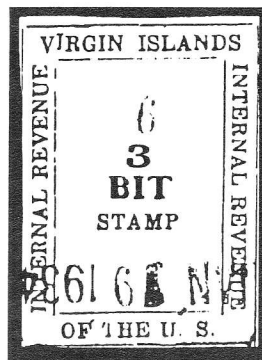


Figure 7h  
handstamped surcharge Type H  
(numeral only)

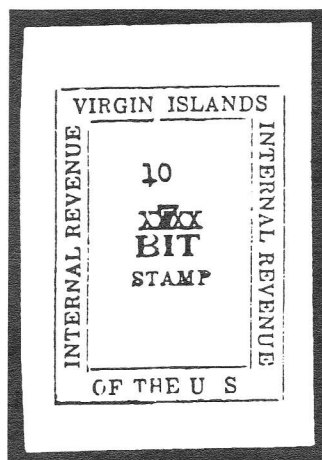


Figure 7g  
typeset surcharge Type G  
(value and "BIT")

Surcharges on 1RJ1-4.

|       |    |            |                            |
|-------|----|------------|----------------------------|
| 1RJ10 | 7h | 3 on 6 Bit | surcharge H on 1RJ3        |
| 1RJ11 | 7h | 6 on 3 Bit | black surcharge H on 1RJ1  |
|       |    | a.         | violet surcharge H on 1RJ1 |

|       |    |             |                     |
|-------|----|-------------|---------------------|
| 1RJ12 | 7h | 6 on 5 Bit  | surcharge H on 1RJ2 |
| 1RJ13 | 7h | 6 on 7 Bit  | surcharge H on 1RJ4 |
| 1RJ14 | 7h | 7 on 6 Bit  | surcharge H on 1RJ3 |
| 1RJ15 | 7g | 10 on 7 Bit | surcharge G on 1RJ4 |
| 1RJ16 | 7h | 15 on 6 Bit | surcharge H on 1RJ3 |

## Customs House Inspection Fee

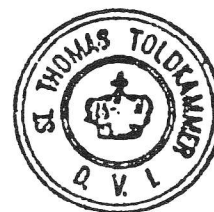


Figure 9  
postage due stamp of 1905-13  
and the Toldkammer cancel

Danish West Indies postage due stamps of 1905-13 canceled with the Toldkammer canceling device in violet or black.

|     |   |        |              |
|-----|---|--------|--------------|
| RR2 | 9 | 20 Bit | red and gray |
| RR3 | 9 | 30 Bit | red and gray |
| RR4 | 9 | 50 Bit | red and gray |

## U.S. Provisional Use

With World War I raging in Europe, printing revenue stamps for the newly acquired Virgin Islands was of low priority. The current stocks of Danish West Indies stamps continued to be used for several years following the transfer of the islands to the U.S. on March 31, 1917. The following Danish issues are known to have been used under U.S. administration. Only stamps with identifiable cancellations and signatures are listed.

|       |    |                    |                    |
|-------|----|--------------------|--------------------|
| 1XR2  | 1  | 50 Bit             | green, green       |
|       |    | a.                 | inverted watermark |
| 1XR7  | 1  | 7 Francs           | red, yellow        |
| 1XR8  | 1  | 10 Francs          | yellow, yellow     |
| 1XR9  | 1  | 50 Francs          | brown, pink        |
| 1XR10 | 1a | 10 Bit on 50 Bit   | surcharge A on R2  |
| 1XR15 | 1a | 50 Bit on 3 Francs | surcharge A on R5  |



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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.

**John J Nunes, Dr** 4984, 80 Fredericks Rd, Scotia, NY, 12303, by Eric Jackson. United States, US-Cancels, US-Cinderellas, US-Express Labels, US-Financial Documents, US-Local Posts, US-Savings, US-Stamps on Documents, US-Taxpays, US-Telegraphs.

**Mohan Ramji Patel** 4985, 7126 Dokkum Dr, Memphis, TN, 38133, by Donald Duston.

**Blake, Nelson** 4986 2070 Ninth Ave E, #210, North St Paul, MN, 55109, by Michael Aldrich. Canada-Federal, US-Hunting Permit, US-Beer, US-M&M, US-Wines, USotor Vehicle Use.

**James P Fletcher** 4987, 1514 State Road 42, Moresville, IN, 46158, by Eric Scott. US-M&M, US-Proprietary Cancels, US-Taxpays, US-Telegraphs.

**Roger G, Dr Schnell** 4988, 48090 NE 20th Terrace, Ft Lauderdale, FL, 33306, by Timothy M McRee. Nevis.

**Richard LDufresne, ET1** 4989, USS Comte de Grasse, DD974, CE Div, FPO, AE, 09566, by Secretary. Asia-British Colonies/Commonwealth, Australasia, Canada, Literature, United States.

**Wm Andrew Pinkley** 4990, 6462 Richfield Dr, Bartlett, TN, 38134, by Richard Friedberg. US-1,2,3 Issues On Documents, US-Hunting Permit, US-Revenue Stamped Paper, US-Scott Listed.

**Erich G Sopp** 4991, 115 Brownlie Rd, King of Prussia, PA, 19406, by Hansel Ritter.

*Highest membership number assigned on this report is 4991.*

## New Members

Numbers 4958-4970

## Applications for Reinstatement and Life Membership

**Ben Z Swanson** 2431 (LM17), 616 S Hanover St, Baltimore, MD 21230, by Eric Jackson. Topical-Dentistry, Canada-Medicine, US-Private Die Medicine.

## Reinstated from 1992 NPD List

2488 Dr Earle L Covert

## Board of Directors:

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**Central Representatives:** Kenneth Trettin and Martin Richardson

**Western Representatives:** Richard Riley and Scott Troutman

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

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

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**Membership Development Chairman:** Ronald Leshner, Box 242, Pineville, PA 18946.

## Representatives in other countries:

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**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.)

## 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.*

**Burkhart, Jerry W** 4909, 2000 Montego Ave Apt 94, Escondido, CA 92026-3956 USA

**Campbell, Louis R** 1564, 5524 N Rangeway, Beverly Hills, FL 32665

**Castleberry, Larry E** 3851, 1920 Gunbarrel Rd Apt 804, Chattanooga, TN 37421-3160

**Einkopf, Jerome W** 4567, Attempted, Not Known, ,

**Faust, Glenn R** 4289, 19 Dunes Lane #B, Port Washington, NY 11050-1407

**Flynn, Gregory** 3698, Gen Delivery, PSC 2 Box 18000, Kelly AFB, TX 78243-5360

**Fowler, Campbell F** 1914, 3649 Fourth Ave S, Great

Falls, MT 59405

**Hamm, Arthur C** 4660, 5301 Ridgefield Rd, Bethesda, MD 20816-3335

**Leonard, Harris K** 3997, 15713 Cherry Blossom Lane, N. Potomac, MD 20878

**Levis, Donald J** 4574, 48 Riverside Dr, Binghamton, NY 13905

**Olson, George T, Jr** 4620, 1427 Brookshire Ct, New Brighton, MN 55112-6390

**Swanson, Ben Z** 2431, 616 S Hanover St, Baltimore, MD 21230

## Membership Summary

|                                     |      |
|-------------------------------------|------|
| Previous membership total .....     | 1347 |
| Applications for membership .....   | 8    |
| Application for reinstatement ..... | 1    |
| Reinstated from 1992 NPD list ..... | 1    |
| Current membership total .....      | 1357 |

## Cal-ARA—continued from page 174

ing. Bring your duplicates and oddities for a lively exchange. An election of officers concluded the business. Jerry Lurie was chosen President and Romie Coltrin as Secretary.

A rousing give and take ensued as everyone discussed their specialties. Ray Erickson displayed Scandinavia on document; John Johnson told us how he began collecting; a fascinating dissertation was offered by Early Stritzinger on state revenues of California, Nevada, New York and Louisiana with some of his exhibition pages passed around. We were treated to a fine speech by Joe Ross about his various collecting interests, namely Korea, England and Hungarian beer stamps. Jay Lewis spoke on first issues on document and presented several unusual examples. John Stansfield discussed his Hungarian tax stamps; Don Green engaged our attention with nostrums of the medicine companies. A new B.O.B. collector, Darryl Crans, stated that he was happy to learn from the assembled members. The use of post-

age stamps as revenues was expanded upon by Dick Kemp, who also showed an album of unusual items. Jerry Lurie paraded a portion of his manufactured tobacco collection.

The group adjourned on a revenue "high" with all looking forward to more at succeeding meetings. It has been great fun and I see a lot of camaraderie coming out of this group. I wish more ARAers would join us. Your input was missed at Walnut Creek. Please call Jerry Lurie at 510 682 3020 for more information and directions to PenPEX.

Some final notes on STaMpsHOW 92 are in order. The ARA manned a host table in the affiliates area and welcomed fellow philatelists from 14 states. I want to thank Don Green, Gar Lohman, Bert Hubbard, Romie Coltrin (a brand new member) and Darryl Crans for their suggestions, assistance and support before and during the event.

Jerry Lurie

## The Editor Notes...

...that we all a word of thanks to the US Postal Service for the promptness they exhibited in delivering some of the halftones for the September issue of TAR. They were mailed from Mason City, Iowa, by First Class mail on September 9. Eight and a half weeks later they still have not traversed the 18 miles to your editor's mail box. As a result the September issue was mailed on October X.

...that just the past month at COLOPEX in Columbus, Ohio, and Chicagopex in Rosemont, Illinois, your editor completed the required apprenticeships

to become an APS qualified literature judge.

...that while at Chicagopex some of the preliminary plans were begun to be laid for our 1993 convention. The dates will be November 12-14, 1993, at the Expo Center in Rosemont, the site of Ameripex and the Columbian World Stamp Expo. A prospectus and room reservation information will appear in TAR as it becomes known. Anyone who would be willing to make a presentation about any facet of revenue or cinderella collecting is invited to contact the editor—my address is in the masthead.





17



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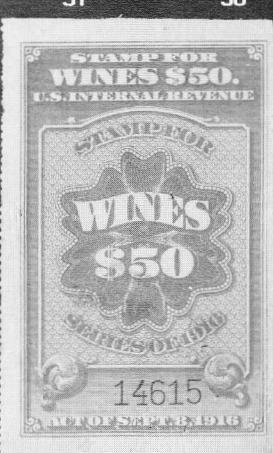
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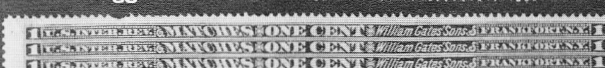
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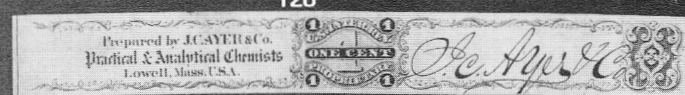
170



170



128



139



130



148



157



149



158



161



177



165



185



188



# ERIC JACKSON

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## MAIL AUCTION #77

**CLOSING DATE: December 23, 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 (\*).

| LITERATURE                                       |   |        |     |  |          |
|--|---|--------|-----|--|----------|
| 1  | Georgi, Carl W., UNITED STATES FIRST ISSUE REVENUE STAMPS, 1962, card, 29 pages, light foxing                       | -----  | 67  | RE107B spacefiller, tab removed, varnished, tack holes, lower left corner off                                  | 3,000.00 |
| 2  | Joyce, Morton Dean, THE CASE OF DR. KILMER, 1954, card, 28 pages, light foxing                                      | -----  | 68  | RE107C tab removed, staple holes, crease PHOTO   | 1,000.00 |
| 3  | Turner, George T., ESSAYS AND PROOFS OF UNITED STATES INTERNAL REVENUE STAMPS, 1974, cloth, 446 pages, light foxing | -----  | 69  | RE154 F-VF staple holes  | 30.00    |
| 4  | Forbin, A., CATALOGUE DE TIMBRES FISCAUX, 1915, 797 pages, spiral bound reprint, light foxing                       | -----  | 70  | RE161 thin, tack holes, light soiling  | 100.00   |
| UNITED STATES REVENUES - Scott Catalogue Numbers |   |        | 71  | RE163 staple holes VF PHOTO  | 70.00    |
| 5  | R15c, Nevada 5c green on Agency of Bank of California, Gold Hill, NV, draft, VF                                     | -----  | 72  | RE163 perfin, F  | 20.00    |
| 6  | R25c, Nevada 5c green on Agency of Bank of California, Gold Hill, NV certificate of deposit, VF                     | -----  | 73  | RE164 F-VF staple holes  | 30.00    |
| 7  | R44c on American Coal Co of Allegany County stock certificate, stamp tied by bold h/s cancel, VF                    | -----  | 74  | RE165 F-VF tack holes, rust and light soiling  | 20.00    |
| 8  | R94a F-VF light crease  | 70.00  | 75  | RE166 F-VF staple holes, varnish stains  | 150.00   |
| 9  | R164a* VF   | 30.00  | 76  | RE167 F staple holes, soiling  | 125.00   |
| 10   | R164p* plate # and imprint strip of three, VG, toning   | -----  | 77  | RE169 F-VF staple holes, small abrasion, light soiling PHOTO   | 200.00   |
| 11   | R190* VF crease   | 10.00  | 78  | RE171 F-VF staple holes, light soiling PHOTO   | 175.00   |
| 12   | R191* F   | 7.50   | 79  | RE189 F light abrasion, varnish PHOTO  | 80.00    |
| 13   | R198* F   | 35.00  | 80  | RG43* F-VF   | 12.50    |
| 14   | R241* F   | 5.00   | 81  | RM3 clear strike on 1756 warrant, F  | 150.00   |
| 15   | R291 F  | 20.00  | 82  | RM46 sharp strike on 1798 note, VF   | 22.50    |
| 16   | R301* F   | 18.00  | 83  | RM72 sharp strike on 1800 note, F light toning and water stain   | 55.00    |
| 17   | R358 F-VF short perf PHOTO  | 75.00  | 84  | RM85 sharp strike on 1799 note, F  | 15.00    |
| 18   | R366* F   | 3.50   | 85  | RM98 sharp strike on 1799 note which has been written over and used a second time, F fold affects stamp        | 12.50    |
| 19   | R399* F-VF  | 5.00   | 86  | RM102 sharp strike on 1799 note, F-VF fold affects stamp   | 27.50    |
| 20   | R401 F-VF   | 8.00   | 87  | RM113 sharp strike on 1798 promissory note, F bit tattered at edges  | 8.00     |
| 21   | R422* VF short perf   | 11.00  | 88  | RM123 sharp strike on 1800 note, F-VF fold affects stamp   | 25.00    |
| 22   | R585 VF PHOTO   | 82.50  | 89  | RM151 sharp strike on 1800 note, VF ink erosion in signature   | 25.00    |
| 23   | R502* F-VF  | 11.00  | 90  | RM153 sharp strike on 1800 note, VF  | 18.00    |
| 24   | R505 cut cancel, F-VF   | 15.00  | 91  | RM154 clear strike on 1798 note, F-VF fold affects stamp   | 22.50    |
| 25   | R580 perfin, F  | 10.00  | 92  | RM163 sharp strike on 1800 note, VF  | 22.50    |
| 26   | R583 perfin, F-VF   | 5.00   | 93  | RM230 clear strike on 1802 note, F-VF fold affects stamp   | 40.00    |
| 27   | R585 perfin, VF   | 27.50  | 94  | RM240 sharp strike on 1800 note, F fold affects stamp, doc tattered at edge                                    | 17.50    |
| 28   | R601 perfin, F-VF straight edge at bottom   | 20.00  | 95  | RM241 sharp strike on 1800 note, F-VF  | 15.00    |
| 29   | R606* F-VF PHOTO  | 75.00  | 96  | RM242 sharp strike on 1799 bail bond, VF usual pinhole in stamp, mss over stamp                                | 65.00    |
| 30   | R606* F-VF PHOTO  | 55.00  | 97  | RM243 sharp strike on 1799 bond, VF usual pinhole in stamp   | 17.50    |
| 31   | R611 F-VF   | 16.00  | 98  | RM260a sharp strike on 1802 note, F-VF   | 15.00    |
| 32   | R616 F-VF   | 30.00  | 99  | RM260b sharp strike on 1802 note, VF fold affects stamp  | 15.00    |
| 33   | R651 VF PHOTO   | 400.00 | 100 | RM261a sharp strike on 1801 note, VF light foxing  | 15.00    |
| 34   | R687 perfin, F-VF PHOTO   | 125.00 | 101 | RM263a sharp strike on 1801 bond, VF   | 15.00    |
| 35   | R691 F-VF   | 7.00   | 102 | RM263b sharp strike on 1802 note, F-VF fold affects stamp  | 15.00    |
| 36   | R698 perfin, F  | 4.50   | 103 | RM278a sharp strike on 1815 note, F-VF fold affects stamp  | 10.00    |
| 37   | R701 perfin, F  | 15.00  | 104 | RM280b sharp strike on 1815 note, F-VF cut cancel & fold affect stamp  | 27.50    |
| 38   | R703 staple holes, VF PHOTO   | 90.00  | 105 | RM370 sharp strike on 1846 note, VF  | 8.00     |
| 39   | R705 perfin, VF PHOTO   | 100.00 | 106 | RM372 sharp strike on 1848 note, VF fold affects stamp   | 6.00     |
| 40   | R728* VF crease PHOTO   | 80.00  | 107 | RM373 sharp strike on 1852 note, VF  | 6.00     |
| 41   | R730 perfin, F-VF   | 50.00  | 108 | RM375 sharp strike on 1848 note, VF  | 6.00     |
| 42   | R732 perfin, F-VF   | 25.00  | 109 | RM558 clear strike on 1832 import certificate for tea, VF  | 22.50    |
| 43   | RD20 F PHOTO  | 50.00  | 110 | RM575 poor strike on 1836 invoice, F   | 60.00    |
| 44   | RD23 perfin, F-VF   | 60.00  | 111 | RN-B17b Gould & Curry Silver Mining Co check, VF   | 35.00    |
| 45   | RD64 perfin, staple holes, F-VF PHOTO   | 22.50  | 112 | RN-B17c Gould & Curry Silver Mining Co check, VF   | 35.00    |
| 46   | RD76 VG   | 60.00  | 113 | RN-C21b Gould & Curry Silver Mining Co check, VF   | 65.00    |
| 47   | RD157 perfin, F   | 17.50  | 114 | RO6c F thin  | 15.00    |
| 48   | RD162 staple holes, F few short perfs PHOTO   | 140.00 | 115 | RO10a F purple printed cancel, perf faults PHOTO   | 80.00    |
| 49   | RD206 perfin, F   | 22.50  | 116 | RO11a F tiny tear, perfs clipped at right PHOTO  | 325.00   |
| 50   | RD225 F   | 25.00  | 117 | RO16a F mss cancel PHOTO   | 55.00    |
| 51   | RD228 perfin, F-VF  | 10.00  | 118 | RO25b F thin spots, sealed tear PHOTO  | 110.00   |
| 52   | RD256 staple holes, VF PHOTO  | 100.00 | 119 | RO29e F pulled perf, purple writing on back shows through  | 20.00    |
| 53   | RD257 F PHOTO   | 75.00  | 120 | RO37a VG perf faults   | 120.00   |
| 54   | RD258 cut cancel, F PHOTO   | 350.00 | 121 | RO46a F PHOTO  | 100.00   |
| 55   | RD259 cut cancel, F-VF glue stain PHOTO   | 350.00 | 122 | RO59b F thin PHOTO   | 50.00    |
| 56   | RD284 cut cancel, F-VF PHOTO  | 175.00 |     |  |          |
| 57   | RD307 F PHOTO   | 50.00  |     |  |          |
| 58   | RD311 cut cancel, VF PHOTO  | 375.00 |     |  |          |
| 59   | RD334 F-VF PHOTO  | 140.00 |     |  |          |
| 60   | RD338 cut cancel, F-VF  | 50.00  |     |  |          |
| 61   | RD364 cut cancel, VF PHOTO  | 50.00  |     |  |          |
| 62   | RE57 VF crease  | 45.00  |     |  |          |
| 63   | RE58 VF crease  | 40.00  |     |  |          |
| 64   | RE59 F  | 125.00 |     |  |          |
| 65   | RE80 perfin, VF   | 3.00   |     |  |          |
| 66   | RE82 F-VF light crease  | 15.00  |     |  |          |
|  |   |        | 123 | RO61b F thin PHOTO   | 50.00    |
|  |   |        | 124 | RO70d F-VF usual rough perfs PHOTO   | 35.00    |
|  |   |        | 125 | RO71a F perfs clipped at right PHOTO   | 250.00   |
|  |   |        | 126 | RO76a F short perfs PHOTO  | 45.00    |
|  |   |        | 127 | RO77a F tiny abrasion PHOTO  | 45.00    |
|  |   |        | 128 | RO94c VF small thin, couple pulled perfs PHOTO   | 110.00   |
|  |   |        | 129 | RO103b F-VF red printed cancel, pulled perf  | 20.00    |
|  |   |        | 130 | RO118a F thin spot PHOTO   | 90.00    |
|  |   |        | 131 | RO119b F-VF pulled perf  | 8.00     |
|  |   |        | 132 | RO119c F thin  | 30.00    |
|  |   |        | 133 | RO123b F-VF thin PHOTO   | 35.00    |
|  |   |        | 134 | RO142b F   | 30.00    |
|  |   |        | 135 | RO167b F thin, light soiling   | 30.00    |
|  |   |        | 136 | RO171c F pulled perf, tiny thin  | 12.50    |
|  |   |        | 137 | RO178a F crease, small tear  | 45.00    |
|  |   |        | 138 | RO179d F thin PHOTO  | 40.00    |
|  |   |        | 139 | RS4a F-VF thin PHOTO   | 45.00    |
|  |   |        | 140 | RS22a F short perfs  | 40.00    |
|  |   |        | 141 | RS28b F tiny stain   | 10.00    |
|  |   |        | 142 | RS34b F thins, small tear PHOTO  | 100.00   |
|  |   |        | 143 | RS36d F thin PHOTO   | 60.00    |
|  |   |        | 144 | RS37a VF appearance, small piece replaced at right   | 85.00    |
|  |   |        | 145 | RS41a F pulled perf, staining PHOTO  | 175.00   |
|  |   |        | 146 | RS50c F-VF thin, wrinkles PHOTO  | 40.00    |
|  |   |        | 147 | RS53b F perf tear PHOTO  | 60.00    |
|  |   |        | 148 | RS61d F-VF thin, light stain, perfs clipped at left PHOTO  | 75.00    |
|  |   |        | 149 | RS73d F-VF thin spot, bit of discoloration PHOTO   | 60.00    |
|  |   |        | 150 | RS74b F few short perfs  | 5.00     |
|  |   |        | 151 | RS87c F thin   | 25.00    |
|  |   |        | 152 | RS88a VF thin  | 8.50     |
|  |   |        | 153 | RS109b F light stain   | 2.50     |
|  |   |        | 154 | RS111c F thin PHOTO  | 100.00   |
|  |   |        | 155 | RS114c F-VF thin spot, wrinkles  | 3.50     |
|  |   |        | 156 | RS116c F-VF large thin   | 10.00    |
|  |   |        | 157 | RS129d VF thin, tiny stain PHOTO   | 65.00    |
|  |   |        | 158 | RS133a F-VF tiny faults PHOTO  | 70.00    |
|  |   |        | 159 | RS134a VG-F light stain PHOTO  | 75.00    |
|  |   |        | 160 | RS142d VF thin PHOTO   | 45.00    |
|  |   |        | 161 | RS143b F light staining, crease, tiny hold PHOTO   | 175.00   |
|  |   |        | 162 | RS149a F-VF light crease & soiling   | 3.00     |
|  |   |        | 163 | RS154d VF PHOTO  | 20.00    |
|  |   |        | 164 | RS155a F small faults  | 35.00    |
|  |   |        | 165 | RS163a F small thin, clipped perfs PHOTO   | 1,250.00 |
|  |   |        | 166 | RS167c F perfs clipped at right PHOTO  | 150.00   |
|  |   |        | 167 | RS167d VG stain  | 12.00    |
|  |   |        | 168 | RS168d F thin  | 4.50     |
|  |   |        | 169 | RS172c F-VF short perfs, thin spot   | 27.50    |
|  |   |        | 170 | RS174jb F light soiling PHOTO  | 300.00   |
|  |   |        | 171 | RS179b F thin spot, short perf   | 17.50    |
|  |   |        | 172 | RS184d F-VF thin   | 22.50    |
|  |   |        | 173 | RS185a F thin spot, sealed tear  | 17.50    |
|  |   |        | 174 | RS198c F thin spot   | 8.00     |
|  |   |        | 175 | RS209b F pulled perf   | 12.00    |
|  |   |        | 176 | RS212d F wrinkles  | 3.00     |
|  |   |        | 177 | RS213d F-VF thins, small sealed tear PHOTO   | 95.00    |
|  |   |        | 178 | RS216d VF sealed tear  | 45.00    |
|  |   |        | 179 | RS224d F light toning PHOTO  | 100.00   |
|  |   |        | 180 | RS228d F small faults  | 12.00    |
|  |   |        | 181 | RS249b F short perf, light staining  | 20.00    |
|  |   |        | 182 | RS261b F thin  | 17.50    |
|  |   |        | 183 | RS266b F light soiling   | 30.00    |
|  |   |        | 184 | RS276b F thin  | 30.00    |
|  |   |        | 185 | RS277c VF thin PHOTO   | 100.00   |
|  |   |        | 186 | RT7d F-VF thin, creases, light stain   | 8.00     |
|  |   |        | 187 | RT9d VF thin   | 60.00    |
|  |   |        | 188 | RTL1b F-VF crease PHOTO  | 65.00    |
|  |   |        | 189 | RTL1c F couple light creases, tiny nick at bottom  | 50.00    |
|  |   |        | 190 | RTL1d F-VF small thins, wrinkles   | 50.00    |
|  |   |        | 191 | RT16d F  | 3.50     |
|  |   |        | 192 | RT25a VG-F short perf  | 60.00    |
|  |   |        | 193 | RT28d F-VF thin, crease  | 45.00    |
|  |   |        | 194 | RT30d F-VF thin  | 50.00    |
|  |   |        | 195 | RT32d F-VF thin  | 40.00    |
|  |   |        | 196 | RU3a F thin  | 30.00    |
|  |   |        | 197 | RU7d F   | 75.00    |
|  |   |        | 198 | RU15b F-VF thin  | 3.50     |
|  |   |        | 199 | SPECIAL TAX STAMPS Dealer in Manufactured Tobacco, 7 different, 1874//1882, F-VF some faults                   | -----    |
|  |   |        | 200 | -Manufacturer of Cigars 1885, VF small faults  | -----    |
|  |   |        | 201 | -1886 VF small faults  | -----    |
|  |   |        | 202 | -1887 VF   | -----    |
|  |   |        | 203 | -1888 VF small faults  | -----    |
|  |   |        | 204 | -1916 Fiscal Year, VF crease & tack holes  | -----    |
|  |   |        | 205 | -Retail Dealer in Malt Liquors, 1901, VF creases   | -----    |
|  |   |        | 206 | -Wholesale Dealer in Malt Liquors, 1901, VF creases  | -----    |
|  |   |        | 207 | -Retail Dealer in Oleomargarine, 1910, \$.60, F-VF small faults  | -----    |
|  |   |        | 208 | -1920 Fiscal Year, \$.60, F-VF small faults  | -----    |
|  |   |        | 209 | -Proprietor or Agent of Public Exhibition for Money, 1901, VF creased  | -----    |
|  |   |        | 210 | -Proprietor of Bowling Alley or Billiard Hall, 1901, VF creased  | -----    |
|  |   |        | 211 | -1915, VF creases  | -----    |
|  |   |        | 212 | Special Tax balance lot of 60 items, some duplication, 31 are used, 29 are punched remainders, condition mixed | -----    |

## Member's Ads

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

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

**Documents for sale:** Lot 1—Yugoslavia, 146 documents, 542 federal revenue stamps, \$US 366.50; Lot 2—Yugoslavia, 36 documents, 97 federal and 71 city revenue stamps, \$US 288.00; Lot 3—20 Treaste before 1915, 9 Treaste Italian Occupation, \$US 152.50; Lot 4—30 Yugoslavia with Austrian Tax stamps before 1915, \$US 120.00. Gene Kelly, Zeigstrasse 7, 8253 Diessenhofen, Switzerland. \*1002\*  
**Wanted: Stock Certificates** from the Packard Motor Car Company. What do you have. Dave Birch, Box 68, Macksville, KS 67557. \*1003\*  
**Revenue Documents Available:** R1b pair on 4/25/64 draft, Lowell, MA; R29c on 1/24/66 title, Fillmore Co., MN; R66d (silk) on 3/25/71 mortgage, Olmsted Co., MN; R68

left double frame line on 6/10/68 mortgage, Olmsted Co., MN. Plus many more including Reds and Greens on document. H. Ritter, 68 Heatherwood Hills, Norristown, PA 19403-1944. \*1004\*

**Taxpays & Beers.** Have a strong stock in each of these interesting revenue areas. Want lists filled; approvals. Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. Collections and accumulations purchased. Consignments also invited. \*1005\*

**Wanted: U.S. State Revenue stamps** for apples (from California, Georgia, Michigan, Missouri and Washington) for my personal collection and upcoming exhibit. If you can help me, please write for my detailed want list. Michael R. Florer, 5542 Shady Creek Court, Apt #1, Lincoln, ME 04316-1871. \*1006\*

**Wanted—Nevis Revenue Stamps**—mint, used, multiples, on piece or envelopes—to 1890. Send photocopies with price to Roger G. Schnell, 4800 NE 20th Terrace, Ft. Lauderdale, FL 33308. \*1007\*

**National and State Park windshield stickers and permits wanted.** Will pay \$2 for any I need. Also wanted—Inspector's licenses for steamship masters, pilots, engineers and mates. Will pay up to \$25 for those I need. Thanks! Bill Smiley, box 361, Portage, WI 53901. \*1008\*

**I have** an 1871 1/3 Barrel stamp and 2—1871 hogshead stamps that are in need of repair. I'm willing to trade for any heavily damaged stamps or

pieces of above so that I might repair mine. All correspondence answered. Mark Fionda, 159 Oak Street, Ridgewood, NJ 07450. \*1009\*

**Wanted: Liberia, Trieste, AMG revenues.** Any and all types and varieties. Tom Richards, Box 4607, Arlington, VA 22204. \*1010\*

**Publications for Sale:** British Commonwealth Revenues Catalogues by Barefoot & Hall, 1980 and 1986 (make offer). Robson Lowe's important Specialized Revenues sales catalogs, 15 different of 1972-1981 with prices realized (\$75). The American Revenuer, this journal, 1983 - present (make offer). My own Catalogue of Egyptian Revenue Stamps, 1982, autographed (\$30). Peter R. Feltus, Box 5339, Berkeley, California 94705. \*1011\*

**Duck, RW47, F-VF N.H. plate block** of four, LR #173493, \$40.00. Collection of 40 1970's hunting permits and licenses, no stamps, plus 11 related items, mostly Connecticut and Virginia, \$40.00. Detailed list for SASE. Packet 25 different 1930's Ohio revenues, mint, \$5.00. Doug Swisher, Box 52701, Jacksonville, FL 32201. \*1012\*

**Chauffeurs badges, taxi hack and transportation badges, paper licenses; registrations.** Collections purchased. Send for trade/sale lists. Dr. Miles, 888 Eighth Avenue, New York City, NY 10019. \*1013\*

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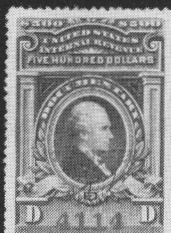
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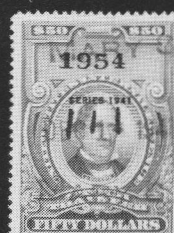
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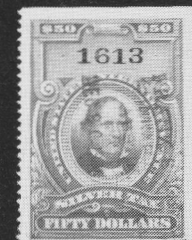
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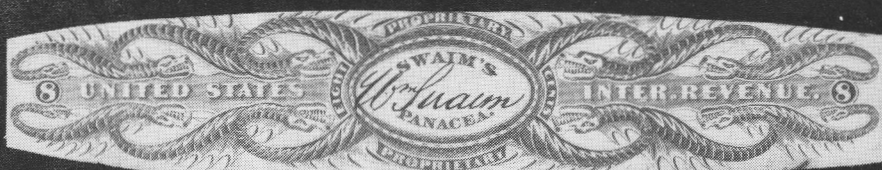
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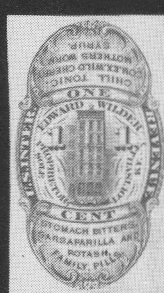
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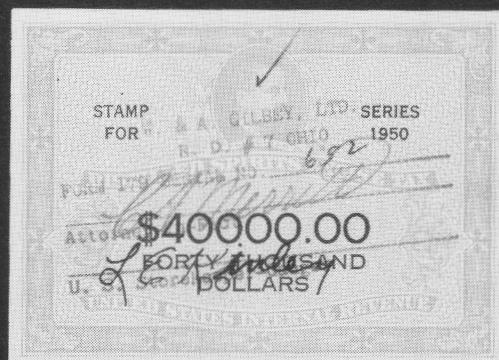
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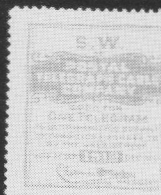
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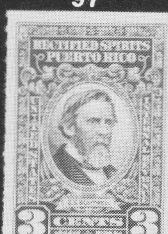
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# United States Revenues

## WINE STAMPS

All stamps offered are in fine or BETTER condition and free of all faults. Your satisfaction is guaranteed; any stamps purchased from us is returnable for any reason for a prompt and courteous refund.

| Scott # | Mint | Used   | RE2          | RE3  | RE4   | RE5          | RE6 | RE7   | RE8   | RE9 | RE10 | RE11   | RE12 | RE13  | RE14      | RE15 | RE15a  | RE16      | RE17 | RE18   | RE19        | RE20 | RE21   | RE22  | RE23 | RE24 | RE25         | RE26 | RE27 | RE28  | RE29 | RE30 | RE31   | RE32 | RE33 | RE34  | RE35 | RE36  | RE37         | RE38 | RE39  | RE40  | RE41 | RE42  | RE43         | RE44 | RE45  | RE46  | RE47 | RE48   | RE49   | RE50 | RE51  | RE52  | RE53  | RE54   | RE55         | RE56 | RE57  | RE58  | RE59  | Staple holes | RE60   | RE61  |      |              |   |       |       |        |       |       |       |     |       |       |       |       |        |       |       |       |       |       |        |      |           |       |     |        |        |     |           |      |     |       |      |      |        |       |      |       |      |     |           |        |       |       |       |     |       |      |     |              |       |       |       |        |     |       |       |     |           |       |       |        |      |       |       |        |      |       |      |     |       |       |       |           |        |   |       |       |      |       |      |     |       |   |     |       |   |     |        |       |      |       |   |      |       |       |       |       |       |       |       |       |       |       |       |      |              |   |          |        |   |          |        |   |        |             |   |        |       |     |     |       |      |      |       |      |      |        |        |   |       |     |     |
|---------|------|--------|--------------|------|-------|--------------|-----|-------|-------|-----|------|--------|------|-------|-----------|------|--------|-----------|------|--------|-------------|------|--------|-------|------|------|--------------|------|------|-------|------|------|--------|------|------|-------|------|-------|--------------|------|-------|-------|------|-------|--------------|------|-------|-------|------|--------|--------|------|-------|-------|-------|--------|--------------|------|-------|-------|-------|--------------|--------|-------|------|--------------|---|-------|-------|--------|-------|-------|-------|-----|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|--------|------|-----------|-------|-----|--------|--------|-----|-----------|------|-----|-------|------|------|--------|-------|------|-------|------|-----|-----------|--------|-------|-------|-------|-----|-------|------|-----|--------------|-------|-------|-------|--------|-----|-------|-------|-----|-----------|-------|-------|--------|------|-------|-------|--------|------|-------|------|-----|-------|-------|-------|-----------|--------|---|-------|-------|------|-------|------|-----|-------|---|-----|-------|---|-----|--------|-------|------|-------|---|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|--------------|---|----------|--------|---|----------|--------|---|--------|-------------|---|--------|-------|-----|-----|-------|------|------|-------|------|------|--------|--------|---|-------|-----|-----|
| RE1     | .50  | .35    | RE62         | 9.00 | 5.00  | RE63         | —   | .50   | RE64  | —   | .15  | RE65   | —    | .35   | RE66      | —    | .25    | RE67      | —    | .15    | RE68        | —    | .15    | RE69  | —    | .15  | RE70         | —    | .15  | RE71  | —    | .15  | RE72   | —    | .15  | RE73  | —    | .15   | RE74         | —    | .15   | RE75  | —    | .30   | RE76         | —    | .15   | RE77  | —    | 1.50   | RE78   | —    | 4.00  | RE79  | —     | 100.00 | Staple holes | —    | 75.00 | RE80  | 30.00 | 3.00         | RE81   | 27.50 | 7.00 | RE82         | — | 15.00 | RE83  | 110.00 | 75.00 | RE83A | .75   | .20 | RE84  | .55   | .30   | RE85  | .65    | .15   | RE86  | 1.00  | .75   | RE87  | 6.00   | 5.00 | RE87w/gum | 7.50  | —   | RE88   | 1.75   | .50 | RE88w/gum | 2.00 | —   | RE89  | 1.75 | .50  | RE90   | 5.00  | 4.00 | RE91  | 2.00 | .15 | RE91w/gum | 2.50   | —     | RE92  | .60   | .15 | RE93  | 1.75 | .50 | RE93w/gum    | 5.00  | —     | RE94  | —      | .15 | RE95  | .50   | .15 | RE95w/gum | 4.00  | —     | RE96   | 1.50 | .15   | RE96A | 100.00 | 3.00 | RE97  | .75  | .15 | RE98  | 1.50  | .15   | RE98w/gum | 3.00   | — | RE99  | 1.25  | .15  | RE100 | 1.75 | .15 | RE101 | — | .15 | RE102 | — | .25 | RE102A | 10.00 | 2.00 | RE103 | — | 1.50 | RE104 | 16.00 | 11.00 | RE105 | 27.50 | 15.00 | RE106 | 27.50 | 15.00 | RE107 | 25.00 | 7.50 | RE107A small | — | 1,000.00 | RE107C | — | 1,500.00 | RE107D | — | 375.00 | Staple hole | — | 300.00 | RE108 | .65 | .50 | RE109 | 1.75 | 1.25 | RE110 | 2.00 | 1.50 | RE110a | 125.00 | — | RE111 | .90 | .75 |
| RE15a   | —    | 125.00 | Staple holes | —    | 75.00 | RE121        | —   | .15   | RE122 | —   | .15  | RE123  | —    | .15   | RE124     | —    | .15    | RE125     | —    | .15    | RE126       | —    | .15    | RE127 | —    | .15  | RE128        | —    | .15  | RE129 | —    | .15  | RE130  | —    | .15  | RE131 | —    | .15   | RE132        | —    | .15   | RE133 | —    | .15   | RE134        | —    | .15   | RE135 | —    | .15    | RE136  | —    | .15   | RE137 | —     | .15    | RE138        | —    | .15   | RE139 | —     | .15          | RE140  | —     | .15  | RE141        | — | .15   | RE142 | —      | .15   | RE143 | —     | .15 | RE144 | —     | .15   | RE145 | —      | .15   | RE146 | —     | .15   | RE147 | —      | .15  | RE148     | —     | .15 | perfin | —      | .15 | RE149     | —    | .15 | RE150 | —    | .15  | perfin | —     | .15  | RE151 | —    | .15 | RE152     | —      | .15   | RE153 | —     | .15 | RE154 | —    | .15 | staple holes | —     | .15   | RE155 | —      | .15 | RE156 | —     | .15 | RE157     | —     | .15   | RE158  | —    | .15   | RE159 | —      | .15  | RE160 | —    | .15 |       |       |       |           |        |   |       |       |      |       |      |     |       |   |     |       |   |     |        |       |      |       |   |      |       |       |       |       |       |       |       |       |       |       |       |      |              |   |          |        |   |          |        |   |        |             |   |        |       |     |     |       |      |      |       |      |      |        |        |   |       |     |     |
| RE165   | —    | 20.00  | perfin       | —    | 8.50  | staple holes | —   | 12.50 | RE166 | —   | —    | perfin | —    | 35.00 | RE167 s/h | —    | 110.00 | RE169 s/h | —    | 175.00 | RE171 small | —    | 150.00 | RE173 | 3.25 | 1.50 | staple holes | —    | 1.00 | RE174 | 5.00 | 2.00 | perfin | —    | 1.00 | RE176 | —    | 70.00 | staple holes | —    | 60.00 | RE178 | —    | 45.00 | staple holes | —    | 35.00 | RE179 | —    | 250.00 | perfin | —    | 75.00 | RE180 | 10.00 | —      | staple holes | —    | 3.00  | RE181 | —     | 3.50         | perfin | —     | 1.00 | staple holes | — | 1.50  | RE182 | 900.00 | —     | RE183 | 50.00 | —   | RE184 | 30.00 | 18.00 | RE185 | 100.00 | 75.00 | RE186 | 16.00 | 15.00 | RE187 | 110.00 | —    | RE188     | 90.00 | —   | RE189  | 125.00 | —   | RE190     | 3.75 | .65 | RE191 | 4.00 | 1.00 | RE192  | 12.50 | 4.00 | RE193 | 3.75 | .65 | RE194     | 110.00 | 90.00 | RE195 | 50.00 | —   | RE196 | 4.25 | .45 | RE196a       | 45.00 | 15.00 | RE197 | 160.00 | —   | RE198 | 30.00 | —   | RE198b    | 65.00 | 20.00 | perfin | —    | 10.00 | RE199 | 3.50   | .50  | RE200 | 3.50 | —   | RE201 | 60.00 | 30.00 | RE202     | 225.00 | — | RE203 | 17.50 | 6.00 |       |      |     |       |   |     |       |   |     |        |       |      |       |   |      |       |       |       |       |       |       |       |       |       |       |       |      |              |   |          |        |   |          |        |   |        |             |   |        |       |     |     |       |      |      |       |      |      |        |        |   |       |     |     |

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