

# The American Revenuer

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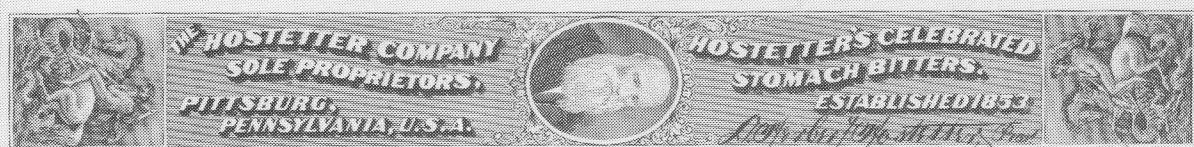
The Ohio Sales Tax Receipts  
are examined in an overview,  
inside, page 32.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**FEBRUARY 1993**

Volume 47, Number 2  
Whole Number 452



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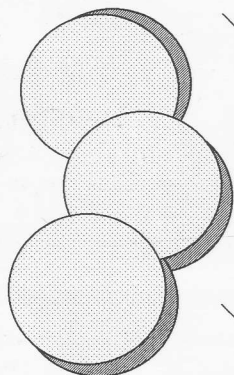
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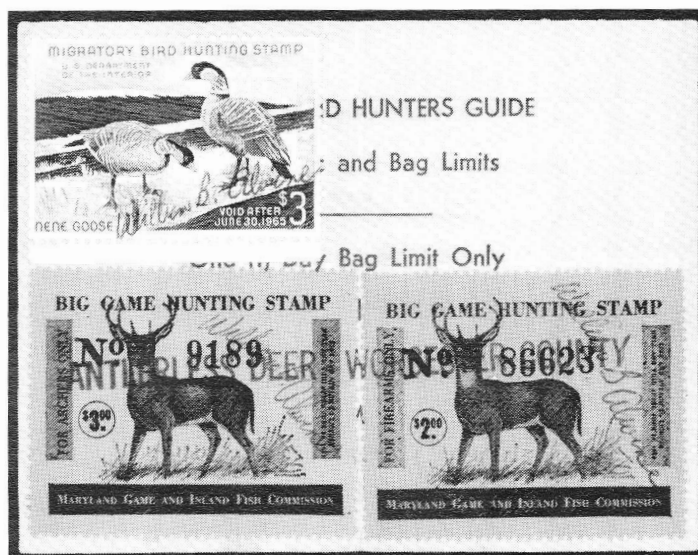




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# President's Letter

I've had some responses to my plea for information on revenue exhibits. Kudos to several of our ARA members:

George Kramer, gold, ARIPEX 93, "The Telegraph in America, the First Quarter Century."

George Kramer, silver, ARIPEX 93, "19th Century Mexican Revenue Issues."

Paul Rosenberg, gold, ARIPEX 93, "United States Private Die Proprietary Stamps, 1863-1883."

Scott Troutman, gold, Peach State Show 93, "Incorrect Payment of Documentary Taxes — The Civil War Taxes."

Scott Troutman, vermeil, Okpex 92, "The Black Proprietary Stamps of the US, 1914-1916."

Some of you may have noted that I included a telegraph exhibit among the list of revenue exhibits. Are telegraph stamps included with revenues? Good question. And just what is a revenue stamp anyway? Another good question. I developed a one frame, 16 page exhibit, entitled "What is a Revenue Stamp?" for the ARA at World Columbian Stamp Expo. I don't know how many attendees saw the exhibit, or even read through it (or any of the society exhibits). Society exhibits were relegated to the most obscure corner in the exhibition hall. I've also been working on a slide program with a similar title. It debuted at the January meeting of the Philadelphia Collectors Club and I received some good feedback. After some additional feedback and editing a copy will be do-

nated to the ARA library and will be available to ARA members. Telegraph stamps were included in the one-frame exhibit, but not in the first run of the slide show. Telegraph stamps have been included with postage stamps in Europe, probably because one government agency is usually responsible for postage, telephone, and telegraph there. However, in the United States both the telephone and telegraph were

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**Telegraph stamps pay a fee for a service...the private equivalent of government fee stamps. According[ly]... they definitely belong with revenues**

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developed by private companies. So the stamps in this country have been relegated to the back of the catalogs. Telegraph stamps pay a fee for a service, not unlike the consular fee and New York Customs House fee stamps listed in the Scott Specialized. They are the private equivalent of government fee stamps. According to that line of reasoning they definitely belong with revenues and the ARA should embrace telegraph stamps within its fold.

The inclusion of the tax free potato(e?) stamps, lock seals, and hydrometer labels within the revenue fold has at times been questioned. However, they are a vital part of telling the story of taxation. To my way of thinking they are definitely within the revenue fold and should be collected and exhibited as revenues.

Ronald E. Leshner, Sr.

## **THE AMERICAN REVENUER** *The Journal of International Fiscal Philately*

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1993 by The American Revenue Association.

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

**Volume 47, Number 2,  
Whole Number 452, February 1993**

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Rockford, Iowa 50468-0056.  
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FAX 515-756-3352.

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

# Ohio Sales Tax Receipts

by Merlin K. Malehorn, ARA

The general sales tax is now so ubiquitous that we give almost no thought to the receipt when we make a purchase. At the bottom of that receipt will be the "sales tax" line, indicating the amount paid. The tax is, of course, computed by the register. The computer calculates the percentage and then rounds up or down depending on the decimal, in accordance with the laws of the state for which the tax is being collected.

'Twas not always so. In the years of the Great Depression of the 30s, quite a few states adopted the general sales tax as a means to raise revenue. The taxes were usually set around 1% to 3%, depending on the state.

In those days, cash registers in most local businesses weren't designed to calculate percentages automatically and spit out a receipt with the tax already included in the total due, to say nothing of maintaining a hidden "running total" of all sales tax collected by the register.

A penny also had a lot more buying power in the 30s, so there was a lot of protest about paying a penny tax on small purchases in which the percentage came out to less than half a cent or more.

States, and local vendors, got around this difficulty in calculating the tax and sizing it to the purchase in by several methods. One method was to establish brackets, with the lowest bracket starting at say 15¢ so that purchases of lesser amounts required no tax. That posed problems for businesses such as dime stores that had a lot of small sales on which no tax was collected but on which they owed a sales tax to the state.

Another method was to break the penny down into mills, or tenths of a cent, and to

create smaller brackets. Of course, this necessitated creation of some token or "coin" to be used to pay the mills, and about a dozen states actually created "sales tax tokens." Figure 1 illustrates a typical token.

The customer and the vendor really ended up with two sets of coinage—the federal coinage and the state tokens. Cash registers didn't come with extra drawers and dividers, either, so that approach presented a problem for businesses. It didn't sit well with the taxpayers, who had to cope with all the extra "coins." Nor did the federal government appreciate the "coinage" by the states.

Other procedures were also tried. However, one state, Ohio, adopted something unique. The state did not bother with mills, but went directly to penny brackets; and the legislature established a system of state-issued receipts. Figure 2 illustrates one of the early receipts.

The vendor had to buy the receipts from the state, so the state already had the funds in hand and the vendor would really be motivated to collect from the purchaser in order to recover the equivalent cash. However, what about the vendor who didn't bother to buy any state receipts? How could the state keep moment-by-moment track of the sales of every business, to ensure there was not a disregard of the sales tax and the purchase of receipts by the vendor? The law initially required that the customer prove the tax had been paid. It was assumed that the customer would therefore demand a receipt from the vendor, and thus vendors would find it necessary to purchase the state receipts. In hindsight, there are obvious loopholes—for example, how would the state manage to enforce the law on consumers, other than to have state officers of some kind accosting vendors and customers at random immediately after a purchase had been made.

Nonetheless, this system persisted in Ohio from late 1934 into 1961. Over the course of time, several printers came and went, and the series characteristics would be changed from time to time.

A full series would include receipts in the denominations of 1¢, 2¢, 3¢, 6¢, 9¢, 12¢, 15¢, 30¢, 60¢, \$1.50, \$3.00, and \$15.00. The higher denominations were used primarily by dealers



**Figure 1.**  
*Typical sales  
tax token*



**Figure 2.**  
*Early Ohio  
sales tax  
receipt*



Figure 3. Typical \$15.00 receipt

in large appliances and automobiles. Still, handling all these receipts posed a problem for businesses, and a secondary business grew up in the sales of various holders/dispensers. Also, some businesses, in the interest of "good will," gave customers little envelopes in which they could keep their halves of the receipts.

Early designs were like those in Figure 2. Figure 3, as an example, illustrates a \$15.00 receipt.

Printers included the Columbian Bank Note

Company, Reserve Lithograph Company, Warner P. Simpson Company, Superior Printing and Lithograph Company, Strobbridge Lithograph Company, and American Bank Note Company. Over the course of time, all but Columbian and Reserve dropped out; a later addition was the Merrick Lithograph Company.

It was not long before serial numbers were added to the design. Printers used different styles for the numbering system. Figure 4 illustrates the Columbian style.

For the first couple years, the paper used had an OHIO watermark, of which there are three sizes. Starting in 1936, the paper was watermarked with a state map, of which there are five sizes. Figure 5 illustrates one of the map watermarks.

In 1939, the basic design was changed to a "stub" receipt. Figure 6 illustrates this design, with an American Bank Note Company control letter and serial number.

In 1953, a new design was introduced, with a message to the customer included. Figure 7



Figure 4. Typical Columbian serial number

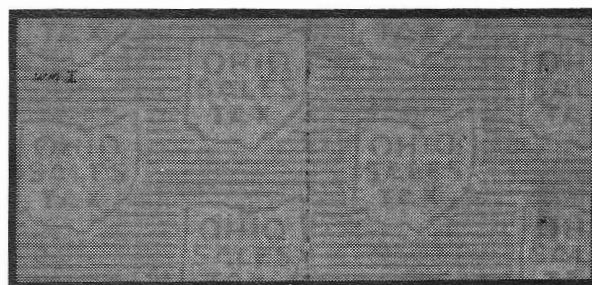


Figure 5. Typical state watermark



Figure 6. 1939 receipt design

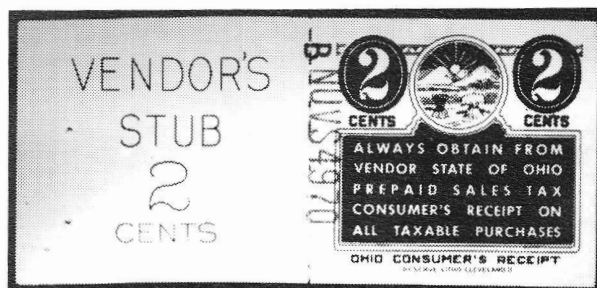


Figure 7. 1953 receipt design



**Figure 8.**  
1961 receipt  
design



illustrates, with a Reserve control letter and serial number.

In 1961, the final change was made. The receipts were cut to half-size, and made in only the 1¢, 2¢, and 3¢ denominations. Figure 8 illustrates.

With this, the state discontinued the receipts. For collectors interested in such detail, there are varieties of colors, including monochrome and

bicolor; differences in the parts of the designs that are colored; serial numbering procedure and colors; perforations; control letters and colors; watermarks; and paper color. Collectors interested in even more detail can deal with minor design changes such as the size of the state seals; size of the ovals around the denominations; placement of the denomination oval in relation to the border; errors in the printer's imprint; emergency issues vs. printer's waste; smearing of colors; minor variations in ink colors; and others. All in all, a real specialist can build a rather substantial collection of Ohio sales tax receipts only.

## Literature in Review

*American Health Quackery*, by James Harvey Young. 299 pages, hardbound. Published by Princeton University Press, \$24.95.

James Harvey Young is the leading expert on the history of health quackery in America. His several books on the topic include *The Medical Messiahs* (Yale University Press, 1967) and *The Toadstool Millionaires* (Princeton University Press, 1961). This book contains 14 of his essays on the topic of health quackery. Of the 14, 12 have been published previously, but in relatively obscure journals. Bringing them together in this volume makes them available to a wider audience. The emphasis is on 19th century health quackery, although one of the most interesting previously unpublished chapters is on quackery and AIDS.

It is the emphasis on the 19th century that will interest revenue collectors most. The great majority of the firms that issued private die medicine stamps were peddling quack medicines. Some were mere placebos that, in and of themselves, did no real harm. Some were actively dangerous, such as those containing (often unknown to the consumer) quantities of alcohol, opium and the like. The various essays examine the reasons behind public acceptance of quackery, government attempts to deal with the problem, and the role of organized medicine in combating quackery. The book contains some

lovely reproductions of quack medicine advertising, including advertisements by quacks that issued private die stamps such as J. C. Ayer and Co. (RS1-RS13), Dalley's Pain Extractor (RS74), and Wright's Indian Vegetable Pills (RS274).

One chapter in particular, chapter nine, "Marketing of Patent Medicines in Lincoln's Springfield" will be of interest to private die medicine stamp collectors. This chapter deals with the Springfield partnership of Birchall and Owen. Birchall and Owen turn out to have had a "complex relationship" with John Bull and Company (RS42-3) and the history of the Bull company is also covered in this chapter. In this chapter, Allen cites TAR Associate Editor Richard Riley's research (published in the 1974 *American Philatelist*) on the Bull firm as the source of his material on this firm. An illustration from Riley's 1974 article is also reproduced. This is an excellent, although all too rare, example of philatelic research contributing to historical research outside the confines of the hobby.

This excellent book will be of interest to any medicine private die collector who wants to know more about the social, legal and psychological conditions that allowed quacks to flourish in the 19th century, much as they do today. Young's previous two books, still in print, can be recommended for the same reasons.

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## Statement on adding to the Index of Journal Articles

A listing of 7200 references to revenue stamp articles which have appeared in serial publications (magazines and journals) appeared as a supplement to the June 1992 issue of *The American Revenuer*. At that time all ARA members were encouraged to contribute additional listings to that bibliography. An important part of that listing was a table showing the serials and issues that had been examined so that a user can readily tell what has and what has not been included.

Richard Riley, the author of the Index, is looking for those willing to contribute to this project. He states that he will be glad to accept any kind of copy as long as it is readable. The data needed follows a simple format: "Keyword" consisting of the country name and a set of words which delineate the article's content (titles do not always do this), "Title" as given in the original language, "Author(s)" and "Citation" consisting of the journal name, volume number, issue number or whole number as appropriate, page numbers, year and a very brief description as to length, illustrations, priced/unpriced listing, etc.

Additionally, a report of what journals and what issues have been examined needs to be included. For journals new to the listing in the

June 1992 supplement, it is necessary to know when the journal was started as volume 1 number 1, date and place of publication. When examining a run of a serial it is important to reference articles to all types of revenues from all countries, not just those that pertain to your area of interest, say listing just articles about U.S. adhesives ignoring revenue stamped paper and foreign revenues.

It is the intent that contributors will be sent a print out of what will go into the data base for review for accuracy etc. before it is appended to the bulk of the file. A supplement to the present data file of 7200 references is planned and in preparation. At the end of 1992 it contained an additional 606 citations. The original database is being edited so that some problems in the computer sort of the keywords are eliminated such as the occasional use of comas and placing the key words in the same order so that references about the same subject appear together. It is expected that a revised version of the complete index will be printed for the fiftieth anniversary of the ARA in 1997.

Anyone wishing to contribute to the indexing project or having any question regarding it please contact Richard F. Riley at 24055 Paseo del Lago, Apt. 257, Laguna Hills, CA 92653.

## The Revenue Journal of Great Britain: December 1992

The latest issue of *The Revenue Journal of Great Britain* (Volume III, Number 3, December 1992, Whole Number 11) opens with an editorial by editor Clive Ackerman commenting on the lack of real market prices for all but the revenues of a few areas. He notes that there is a well established market for the revenues of some more popular countries such as the USA but "as soon as one gets off the beaten track, in my case collecting South American revenues" there is nothing available. It seems as though the stamps from the great accumulations such as those of Thill have disappeared.

In this issue some current literature is reviewed and the centennial medal of the Royal Philatelic Society of Victoria (Australia) is discussed as it pictures a revenue stamp. Other subjects covered include "Spanish Philippines Revenues: update and additions" by Donald Duston, "Secret Marks' and Special Features

of the Signettes of Austria" by Victor Kreloff and Erwin Lindenfeld, "Argentina—the stamped paper" part three by Clive Ackerman, "Iran—'Requêtes et Pétitions'" by Bernard Lucas, and a discussion by Robson Lowe of some of the Bradbury Wilkinson archives regarding proofs of some of the stamps from the States of Jersey revenues.

*The Revenue Journal of Great Britain* is published quarterly by the Revenue Society of Great Britain. Dues are £15 per year (£20 overseas) or US \$36 per year in North America. Information can be obtained from Ian D. Crane, 15 Springbank, Eversley Park Road, Winchmore Hill, London, N21 1JH, England. If sending a US check for dues, make it payable to the Glass Slipper, one of their dealer members who can process overseas checks for the society.

# Revenue Stamps of San Marino

by Domenico Facci, ARA

Beginning about 1877, San Marino used their postage stamps as revenues and in 1897 began to use their postage dues for that purpose. Revenue usage can be distinguished by the cancels which are normally heavy and well worded usually with a government official phrase and the

national coat of arms neither of which are found on the postal cancels. Revenue cancels are usually purple, often straight lines of text. Often the word *ANNULLATO* is included or names of official offices or script cancels all of which are not found on postage due usage.

## Forerunner revenue cancels

*Catalog numbers given here are Scott Catalogue numbers. I have listed those items that I have seen but all postage due issues could have been used for fiscal purposes. Many were used on decks of playing cards thereby making those issues that saw heavy fiscal use more scarce as normal postage dues.*

**Fiscal cancels on postage stamps.**



12

1877-99                      typographed                      Perf. 14  
2            2c    blue  
12        20c   lilac

**Fiscal cancels on postage due stamps.**



J4

1897-20                      typographed                      Perf. 14  
J1        5c    blue green & dark brown  
J2        10c   blue green & dark brown  
J3        30c   blue green & dark brown  
J4        50c   blue green & dark brown  
J6        1L    claret & dark brown  
J8        5L    claret & dark brown

1925-39                      Perf. 14  
J19       5c    blue & brown  
J20       10c   blue & brown  
J24       30c   blue & brown

J26       50c    blue & brown  
J28       1L    buff & brown  
J29       2L    buff & brown  
J30       3L    buff & brown  
J31       5L    buff & brown  
J32       10L   buff & brown



J49

1931

*Postage due stamps of 1925 surcharged in black and silver.*

J43       25c on 5c    blue & brown  
J46       40c on 5c    blue & brown  
J49       2L on 5c    blue & brown  
J50       2L on 10c   blue & brown



J54

1936-40                      Perf. 14, 14-1/2 x 14

*Postage due stamps of 1925-1939 surcharged in black.*

J54       50c on 5c    blue & brown  
J57       1L on 3L    buff & brown  
J59       2L on 15L   buff & brown

**Fiscal cancels on parcel post stamps.**

1928                      engraved, value typographed    Perf. 12  
Q5        30c    ultramarine & blue





Q5

## Documentary (Marca da Bollo)



6

### 1943

1	10c	green
2	25c	red
3	50c	blue
4	1L	brown
5	3L	purple
6	5L	slate
7	10L	claret



14



18

### 1950

Series of 1943 surcharged with three plumes and new value.

8	2L on 30c	slate
9	3L on 10c	green
10	5L on 10c	green
11	10L on 10c	green
12	20L on 10c	blue
13	30L on 25c	red
14	50L on 1L	red brown
15	100L on 30c	slate
16	150L on 25c	red
17	250L on 50c	blue

Surcharged "EGT" and new value on series of 1943.

18 10L on 10c green



24



26

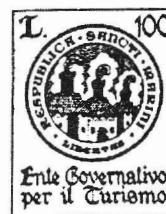
### (Unknown date)

Numbers 19-26 were often used on playing cards. Each pack carried one or more stamps. The cards were often sold to tourists. The vignette portion (the coat of arms) is blue.

19	5L	blue gray & blue
20	10L	brown & blue
21	20L	red & blue
22	50L	blue gray & blue
23	100L	violet & blue
24	150L	red & blue
25	250L	blue gray & blue
26	500L	red, brown & violet



"FAC-SIMILE"  
overprint



Tourism  
stamp

## Import Tax

### 1990

Overprinted "FAC-SIMILE" serial number all zeros.

1000L orange & orange brown

A new series of high face value stamps were introduced in 1992.

## Tourism (Passport Tax)

These stamps were attached to passports.

### 1966

1	100L	red
---	------	-----

# Collectors' and Exhibitors' Forum

## Computers and Philatelic Exhibiting Idea Book

This past October 31-November 1, the Philatelic Society of Pittsburgh's annual stamp show had as its theme "Computers and Philatelic Exhibiting." The show featured seminars on using a personal computer to prepare exhibits, the future of computers in philatelic exhibiting and 1200 pages of exhibits prepared with the aid of computers. To commemorate this event, and to disseminate the ideas that were presented, the Philatelic Society of Pittsburgh has produced a 72 page book entitled *Computers and Philatelic Exhibiting Idea Book*. The book contains seminar notes from Randy Neil ("Com-

puters and Exhibiting"), Alj Mary ("A Designer Looks at Exhibiting"), Dick Wolf ("A Technician Looks at Exhibiting") and Regis Hoffman ("A Futurist Looks at Exhibiting") along with a list of all the exhibits with the hardware and software used in their preparation and a copy of each exhibit's title page and best page. The book is offered to interested collectors for \$6.00 (this includes postage). Send requests to ARA member Regis Hoffman, 2008 Rockfield Road, Pittsburgh, PA 15243 and make checks payable to the "Philatelic Society of Pittsburgh."

## ARA awards given

The ARA has both Award Certificates and medals that are given to revenue and cinderella exhibits at various stamp shows. The medals and Grand Award Certificate (and a prize) are awarded only at the ARA Annual Convention. The certificates (three levels) can be given at any World Series of Philately show having at least three qualified exhibits. Anyone connected with a World Series of Philately show can get more information from the ARA Awards Chair-

man Alan Hicks (131 Greenwood Avenue, Madison NJ 07940).

At the Plymouth (Minnesota) Show Gold Award Certificates were given to "U.S. Consular Service Fee Stamps" shown by William Waggoner and to "British Columbia and Yukon Revenue Stamps" shown by; Joseph Shelton. John Funkhouser's "State Agricultural Revenue Stamps" received a Silver.

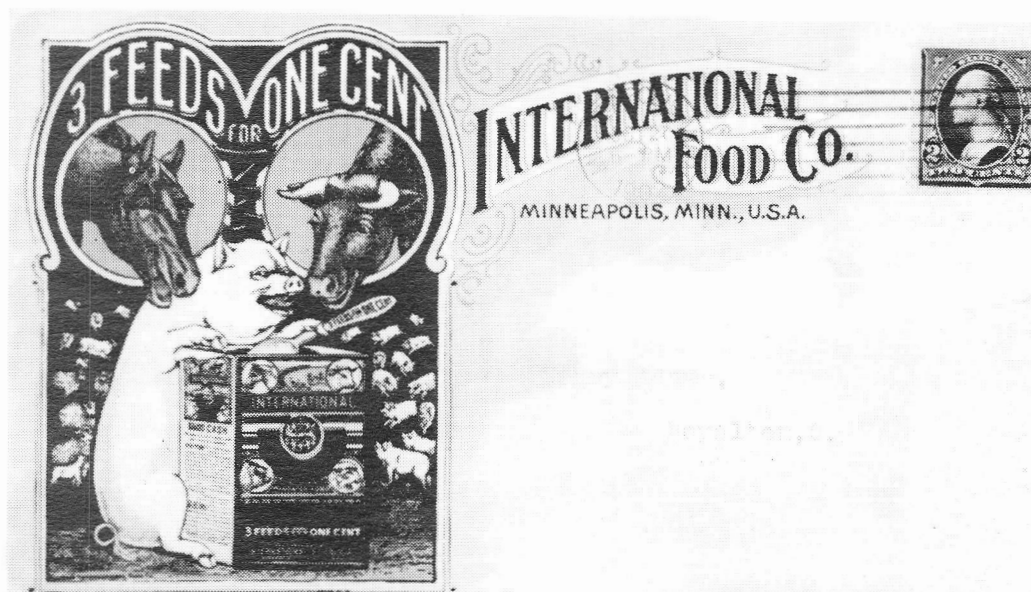
## Kiener's Covers

Covers, proprietary stamps with identifiable cancels and private die proprietary stamps are

always popular collecting combinations. I have told before how I like to collect these combinations.

**The International Food Company** provides an excellent example of a multicolored advertising cover, printed front and back. Most often one finds this firms covers with a pre-canceled copy of Scott 300 rather than a dated cancellation.

All the covers in my collection have a little story to them. This particular cover was one of the four covers I was able to find at INTERPHIL. I feel that




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2125 12th AVE N AND 26 2nd ST N  
CAPITAL PAID IN \$300,000.

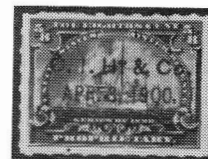
**"INTERNATIONAL STOCK FOOD" MAKES MONEY FOR STOCKMEN.**



it is one of the nicest momentos a collector can obtain at an international stamp exhibition. I mount a mate to this cover on the page with its back showing the overall advertising along with a precanceled RB25.


C. I. Hood & Company's red printing draws one's eyes automatically to it. This cover is

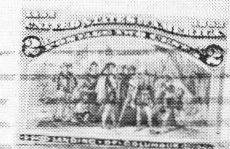
accompanied with two precanceled battleship proprietaries and a stamp used on Hood's Sarsaparilla sold in the United Kingdom. According to George Griffenhagen's book *Medicine Stamps Worldwide* there are a number of these British tax stamps used on products known in the United States. A few of these include Sloan's



**TAKE HOOD'S To PURIFY Your BLOOD**  
**SARSAPARILLA**  
100 Doses One Dollar.

RETURN IN 5 DAYS TO C. I. HOOD & CO., LOWELL, MASS.

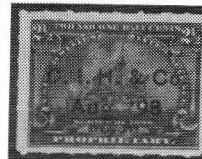




Mr. Joshua L. Chick  
Wells Branch  
Me.

IT IS NOT WHAT WE SAY, BUT  
WHAT  
HOOD'S SARSAPARILLA  
DOES  
THAT TELLS THE STORY

**Hood's Cures**





---

Liniment, Mrs. Winslow's Soothing Syrup,  
Warner's Safe Cure and Allcock's Plasters.

Bert Kiener, ARA

### ***From the Revenue Section of F.I.P.***

From Martin Erler, the president of the Revenue Section of the F.I.P. we learn that two upcoming F.I.P. international shows have given permission for oversized pages to be shown in their revenue class. These shows are Polska 93 and Bangkok 93. As many of you might be

aware, it is often important for exhibitors showing documents or even just large or long revenue stamps to be able to use oversized pages. This shows a continuing understanding of and acceptance of revenues in international shows.

## **The Check Collector: November 1992**

With the November 1992 issue *The Check Collector* continues to have articles of interest to revenue stamp collectors. In this issue a number of the items discussed and illustrated are stamped including a foreign fill of exchange, items listed in the A.S.C.C. Check Survey and part six of Robert Spence's Guide to Check Collecting." Additionally there are several articles about banks, autographs on checks and other non-stamped check areas.

*The Check Collector* is published four times per year by the American Society of Check Collectors, Inc. This issue, number 24, is about average in size, 28 pages, self covered, 8.5 x 11 inches. Dues of \$10 per include a subscription; outside the U.S.A., Canada and Mexico add \$2 for postage. Information about the A.S.C.C. is available from their secretary Coleman Liefer, Box 577, Garrett Park, MD 20896.

## **SRS elects new officers**

The State Revenue Society has just elected new officers. Peter Martin, Springfield VA, succeeds Terence Hines. Hines who had served as president since 1975—the longest of any SRS president—stepped down after taking employment in Poland Martin, who will continue as the editor of *The State Revenue Newsletter*, becomes the fifth president of the SRS. Previous SRS presidents in addition to Hines were Elbert

Hubbard (1955-69), O.R. Bloom (1969-72) and Mack Mateson (1973-74).

Filling other positions are Harold Effner, Jr., Lincroft NJ, who was re-elected vice president and treasurer, Scott Henault, Dedham MA, who was elected to a full term as secretary. In a close vote, Ronald Leshner, Sr., Dr. Edward Miles and Tim McRee were selected for the three Board of Governor seats.

## **CalARA becomes Cal-Rev**

Penpex at Redwood City on December 5 was the site of the meeting of the northern California revenue collectors. Known originally as CalARA the group has changed its name to Cal-Rev by a unanimous vote. Because they wish to encourage all revenue collectors to join the group they did not want anyone to feel they could not belong because they were not an ARA member. Cal-Rev has joined the Northern Cali-

fornia Council of Stamp Clubs. William Uhls of Sausalito was accepted as the organization's newest associate.

The group met again on February 6 at Pinepex in El Sobrante. Fledgling members Marcus Hartinger and Jim Dickerson were welcomed. Jim talked of his revenue stamped paper and relate items showing such goodies as a North Carolina bank note, a New Orleans and

Texas Railway Bond and 1869 Hawaiian revenue paper as well as many unusual checks. Bert Hubbard reminisced on the beginnings of the ARA and told anecdotes of well known members.

A room has been reserved at Westpex at 11

AM on April 25 for an ARA regional meeting. Westpex will be at the Cathedral Hill Hotel on Van Ness Avenue in San Francisco. For more information about Cal-Rev and the April meeting call Jerry Lurie at 510-682-3020.

## Great Britain Post Horse Duty Imitation

by Andrew Hall, ARA

Among the effects of a relative who died was a selection of leatherwork tools. Wrapped in a piece of newspaper dating from 1910 was a tiny packet of glovemenders' needles—only one needle was left. I was about to drop the packet back into the box, when I noticed the label—a miniature version of a Post Horse Duty label, suitably modified to suit its purpose.

Was someone on the staff of Henry Milward & Sons a collector of revenues? Or was there a tax on glove needles as well as on gloves? It would be interesting to find out more—perhaps someone can provide the necessary information. Before anyone asks, this little item is not for sale.



## ARA Foreign Sales Notes: Catalog & Packet Update

A new catalog by Martin Erler is available, Catalog of (German) Christmas Seals at \$12.00. The following catalogs are all sold out and should be deleted from the list that appeared in the October 1992 issue of TAR: Romania, Turkey (out of print), Barefoot Great Britain and British Commonwealth. Also, please refer to the January 1993 issue of TAR (page 28) for

corrected listings of Erler's Germany XII and XIII.

A new packet is now available, but only three, Hungary, 320 different for \$30. For a current list of catalogs and packets, send a stamped, addressed envelope to the ARA Foreign Sales Manager, Duane Zinkel, 2323 Hollister Avenue, Madison WI 53705.

## Fiscali

*Fiscali* is a sister journal about revenue stamps published three times a year in Italy. Through the courtesy of its editor, Michele Caso, we have received the first 16 whole numbers for review and for the ARA Library. The journal is tidy and well illustrated and reproduced from clean typed copy onto 15 x 21 cm pages. Publication was started in 1986 and issues of about 14 pages each have appeared every four months since. As to be expected it is written in Italian.

Each issue is prefaced by a page or so of notes and notices. These are followed by shorter and longer articles which lean heavily on the presentation of checklists, now and then discussion of debatable subjects, chronicle of new issues, predominantly from past and present

areas under Italian sovereignty and addenda to De Magistris, 1986. For example, a particularly extensive consideration is given to revenue stamps issued during the Italian occupation of Slovenia in whole numbers 7 and 8 (1988).

Occasional reviews of fiscal publications are included. The journal appears to subsist without benefit of income from advertising but usually includes a page of members wants and offerings.

*Fiscali* is a must for collectors who specialize in the revenues of the Italian area. The journal is free to members of AFISCAL, the Italian Society of Revenue Collectors. The annual membership fee to the society is 20,000 lire which should be sent to Sergio Luconi, Pieve a Maiano,

52020 Ponticino AR, Italy. Payment by check should include 5,000 lire extra to cover bank charges. Checks should be made out to the order of Sergio Luconi.

We are much indebted to Dr. Caso for the addition of back issues of *Fiscali* to the ARA library.

R. F. Riley

## "Comrade Chas. Elms" and Historical Research of Individuals

by Eric Karolak

*[Editor's note: ARA member Michael Karolak writes that he was very interested in the article on the Dr. Miles Heart Cure testimonial cover (The American Revenuer 1991 October; 45:198-9). "I for one do believe that Comrade Chas. Elms did exist, after all there were inquisitive people back then who could have researched this. So I thought I could confirm this with a call to my brother, Eric. His first love is anything to do with the Civil War. He is presently studying for his doctorate in history at the Ohio State University. I explained the article and thought with the facts given he could quickly reference one of his many Civil War books and give me the verification I wanted, no so easy. He sent me the following letter and I could not say it better." The information in Eric's letter contains much sound advice that can be utilized by revenueurs wishing to investigate the existence of someone such as who were some of the individuals whose names appear on the cancels of first issue revenues or are named in some document in your collection.]*

There are several possible paths I can think of to locate in some documentary record on "Comrade Chas. Elms" of Mechanicsville, New York, whose testimonial appears on an advertising cover for Dr. Miles' Nerveine miracle drug featured in *The American Revenuer* article.

1. The first place I would look is in the Census abstracts for 1900 and other census years. These are available on microfilm in many major municipal or university libraries. The Census abstracts are easy to use; all you need is a person's name and the county they lived in at the time of the census taking. With these, you can learn the person's living situation (home owner, boarder, etc.), information on relatives, occupation, literacy, and so on. For the 1910 and 1920 indices, there is a "soundex" available which numerically codes the person's last name according to its phonetic "sound." I am not sure a soundex is available for earlier census abstracts, but with a name like Elms there can not be too many alternative spellings.

2. Since Mr. Elms allegedly served in the U. S. military during the Civil War, it may be possible to trace him in military documents. I can think of two avenues along this path. First, muster rolls were taken upon enlistment and demobilization (for those units that were mustered out en masse). I would guess that these are scattered; some located in local or state historical societies, some housed in the stacks of the National Archives in Washington, or one of its regional centers. These would be the most complete sources, but I would not get too excited since not all of these survived and even if extant, Mr. Elms may have enlisted or been drafted after the initial mustering in and he may have left the service before the unit itself was mustered out.

Second, Mr. Elms may have popped up in certain pension records, especially since he was disabled as a result of his war service and, allegedly, without hope of cure. So, if he or his wife applied for a pension there would be a record of it. These pension files are maintained only in the National Archives at Washington and are not available on microfilm. In both cases, you would have to write to the National Archives and Records Service, Pennsylvania Avenue and 8th Street, Washington, DC 20408, and ask for their help. They will do pension searches but they may charge a fee.

3. There are a variety of local sources worth checking. I would order through interlibrary loan a copy (probably on microfilm) of the local or county newspaper for Mechanicsville for, say, the month following August 30, 1862, the date of the Second Battle of Bull Run. If Elms had been a resident of Mechanicsville before the war, and if he was indeed in the service and wounded at Second Bull Run, and if the army and news agencies accurately reported the battlefield casualties, he might appear in the local paper's list of casualties. You can find the name of the local newspaper most easily by contacting your friendly local reference librarian who can look it up in any one of several bibliographies.



Then, too, if Mr. Elms existed and lived in Mechanicsville in the 1890s, we might expect him to show up in local public documents: his or his children's or grandchildren's birth certificates (for the offspring, just look under Elms), titles and deeds (he may have sold land), probate and tax records (he may have been wealthy enough to pay property taxes and to have left a will). These are all easy enough to work with except that you would have to go to Mechanicsville to give them a good working over; some of these records may still be at the county courthouse, others even further away at the New York State Historical Society which is, I think, in Albany.

Next, if you are really determined to find Elms and willing to spend long and possibly fruitless hours, start reading the town paper for 1899. That is the only time (besides August 30, 1862) where you have any idea of his location. As a veteran, he might have been a member and maybe even an officer of the G. A. R. (Grand Army of the Republic, the Northern Civil War veterans organization), and that group usually

popped up in the paper around Memorial Day and Labor Day. Plus, if he was still alive and in the small town of Mechanicsville in August 1912, the fiftieth anniversary of Second Bull Run, I would bet money the local paper mentioned him.

I would not start with the local historical or genealogical society, unless I asked them to perform a specific task such as searching the 1899-1909 probate records or something like that. It is too easy for them to give up.

One last point that I am not sure the *Revenueur* author has fully digested. Even if all of the above paths and other turned noting up, we could not say for sure that "Comrade Chas. Elms" did not exist. He might have been out of town during the various census months, a short-term resident, too poor (and too honest) to appear in the local legal records, an under-age war-time volunteer who gave a pseudonym to the enlistment officer, and so on. Moreover, even if he did exist, who knows if his "Nervine" endorsement is accurate.

## To the Editor...

The stamp illustrated here is black on toned paper. The cancellation is apparently from a grain clearing house as the lower line reads "GRAIN CLEARING." The date is November 15, 1907.

Can anyone in our membership provide information on the usage of this stamp or the history of the "Good Roads Fund"? The wording "OPTION STAMP" suggests that the use of the stamp was not mandatory.

Syl C. Tully, ARA

*This letter is presented as an invitation to anyone in our membership who would or could write about any subject such as this for TAR. There is a waiting audience for such works. The so called Good Roads Associations operated in many midwestern states in the early days of the century. It was in the days following World War I that my home state of Iowa had a campaign to get the rural areas out of the mud. On this stamp, the term "Option" might refer to futures transactions rather than the use of the stamp was optional. Options and futures trading is very common with agricultural commodities.*

*State revenues come in many interesting varieties for many interesting usages. They de-*

*serve to have more study devoted to them than just a few short comments telling that they were used for such-and-such a purpose or that so many years ago one could pick up quantities of the stamp at give-away prices.*

*If you can, you are invited to write about this or any other interesting state revenue(s). Your input is needed in TAR...KT.*



ARA

APS

SRS

## STATE REVENUES

*on approval.*

**BARRY L. PORTER**

107 Southburn Drive

Hendersonville, TN 37075-3012

(615) 824-4525

# 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.

**Paul Burega** 5012, 16 Aldgate Crescent, Nepean, ON K2J 2G4, Canada, by Kenneth Trettin. Canada-Provinceals, Canada-Literature.

**Dr James D Crum** 5021, 5132 Sepulveda, San Bernardino, CA 92404, by Secretary. US-Wines.

**Richard C Edmonds** 5017, 501 Sycamore St, Pittsfield, IL 62363, by Secretary. Canada-Federal, United States.

**John Inglis** 5018, 520 Olive St, Menlo Park, CA 94025, by Secretary. United States.

**Joseph Klekotta** 5014, 2318 Matthew Circle, Deltona, FL 32738, by APS. Collector/dealer, The Poland Specialist.

**Randall Larkins** 5022, 5390 Gettysburg, Chino, CA 91710, by Eric Jackson. US-M&M, US-Cinderellas, US-Local Posts.

**David Y Lu** 5011, PO Box 62, Qingdao, Shandong 266000, Peoples Republic of China, by Secretary. China, Hong Kong.

**Samuel R Partain** 5019, Box 1502, Duxbury, MA 02331, by Secretary. United States, US-Local Posts.

**The Penny Post** 5015, Gordon Stimmell, Editor, 76 Kentonia Park Ave, Toronto, ON M4C 1W9, Canada. Exchange.

**The Revenue Society of Great Britain** 5016, Jeffrey Kalp, 26 Parkfield, Chorleywood, Hertfordshire WD3 5AZ, United Kingdom. Exchange.

**Dr Mark B Robson** 5013, 6434 James Ave S, Richfield, MN 55423, by Eric Jackson. Canada-Taxpays, US-Wines, US-Distilled Spirits Excise, US-Taxpays, US-Literature.

**Vincent J Solito** 5020, 3333 St Philip St, New

### Board of Directors:

**President:** Ronald E. Leshner, Sr., Box 923, Quakertown, PA 18951.

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

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

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

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

**Eastern Representatives:** Ernest Wilkens and Brian Bleckwenn

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

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

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

### Appointive Officers:

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

**Auction Manager:** Martin Richardson, Box 1574, Dayton, OH 45401. Phone 513-236-4058

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

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

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

**Membership Development Chairman:** Ronald E. Leshner, Sr., Box 923, Quakertown, PA 18951.

### Representatives in other countries:

**Canada:** E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

**Republic of China:** Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

**Germany:** Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Federal Republic of Germany

**India:** A. M. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India

**Italy:** Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy

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

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

**Netherlands:** Herman W. M. Hopman, Haringvliet 23, Alphen aan den Rijn, 2401 DD, Netherlands.

**United Kingdom:** Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England. (Volunteers in unlisted countries sought, please contact the President.)

Orleans, LA 70119, by Michael Aldrich.

**Harry O Tabell** 5023, 10828 Villa Haven Dr, Dallas, TX 75238, by Secretary. Worldwide, Seals-Christmas, Seals-TB, US-Non-Scott Listed, US-Special Tax Stamps.

**William A Tench** 5010, 2507 Wood View, San Antonio, TX 78248, by Michael Aldrich.

**Michael V Timmons** 5008, 17 Locust St, Valhalla, NY 10595, by Richard Friedberg. US-Scott Listed, US-Non-Scott Listed.

**David R Weisenback** 5009, Box 1384, Waldport, OR 97394, by Secretary. Dealer, D&L Stamps: United States.

*Highest Membership number assigned on this report is 5023.*

## New Members

Numbers 4992-4998

## Applications for Reinstatement

**Peter Bylen** 2907, Box 7193, Westchester, IL 60154, by Richard Friedberg. Caribbean-British, Latin America, Russia, Ukraine, India.

**Steve Leavitt** 1442, Box 640906, Miami, FL 33164, by Board of Directors. Dealer, Celmark: Worldwide, United States.

## Resigned

2046 L E Lebo  
3782 Sidney Merlis  
1502 Hugh Montgomery  
4843 Richard A Pounder  
3243 W A Rader  
4747 Pedro M Rodriguez  
4943 Jack P Snyder  
947 Albert D Strohmeier  
4785 Kenneth J Sultana  
3050 Arthur R Thimsen  
4483 Michael S Zolno

## 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.*

**Angenend, Paul D** 4714, Box 410, Austin, TX 78767-0410 USA

**Bassett, Walt** 4505, 1721 Clubview Cir, Gastonia, NC 28056-6643

**Bernier, Raymond** 4744, 565 Rue Taché, Saint-Pascal, Kamouraska, PQ G0L 3Y0 Canada

**Brett, George W** 650, 2510B Lincoln Ave, Spirit Lake, IA 51360 USA

**Brown, Jerry M, PhD** 1432, Box 5362, Ander-

son, SC 29623-5362

**Canter, Dr Nathan** 4100, Box 406, Rochester, NY 14607

**Canupp, Richard W** 2186, Box 240155, Charlotte, NC 28224-0155

**Carl, Edwin J** 4803, 18829 Crofton Road, Hagerstown, MD 21742-2704

**Caspary, Thomas T** 4515, 985 Queen Anne Ct, El Dorado Hills, CA 95762

**Castleberry, Larry E** 3851, 6549 Hickory Brook Road, Chattanooga, TN 37421-6744

**Conklin, John M** 3139, 734 Nichols Road, Deer Park, NY 11729

**Decker, Richard G** 1092, Box 1453, Kerrville, TX 78029

**Dow, Jeffrey M** 2648, Box 657, Florence, AL 35631-0657

**Dyer, Robert S** 3449, 7505 Democracy Blvd, A-334, Bethesda, MD 20817-1230

**H. R. Harmer, Inc**, 871, 14 East 33rd Street, New York City, NY 10016

**Hartinger, Marcus** 3773, 63 shoal Drive East, Vallejo, CA 94591

**Hoffman, Regis** 3811, 2008 Rockfield Road, Pittsburgh, PA 15243

**Husselbee, Herbert W** 4787, 8522 Hawk Run Ter, Gaithersburg, MD 20879-4375

**Le Bel, Lawrence** 4865, 40-2A Woodsedge Dr, Dewington, CT 06111-4281

**Lingle, Dolores K** 604, Address unknown "No Such Number"

**McGuire, Daniel J** 4698, Box 896, Frazer, PA 19355 USA

**Miller, Ray** 3752, Box 4189, Lancaster, CA 93539-4189

**Mogensen, James** 2531, Box 130268, Ann Arbor, MI 48113-0268

**Morin, Robert E** 2938, 5 Moreau Dr, Chicopee, MA 01020

**Mustacich, Robert V** 4901, 722 Camino Cascada, Santa Barbara, CA 93111

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

**Novack, Bernard** 3067, 6 Vermont Drive, Paramus, NJ 07652

**Ritter, H Hansell** 3705, 68 Heatherwood Hills, Norristown, PA 19403-1944

**Ross, Robert A** 4559, 7311 Huntsman Circle #E, Anchorage, AK 99518

**Saum, Gary E** 4378, Box 261111, Columbus, OH 43226

**Seibert, George W, Jr** 4885, 1431 W 185th Street, Gardena, CA 90248-3910

**Simon, James R** 3394, Box 1354, Ridgecrest, (Secretary's Report—continued on page 48)





# ERIC JACKSON

Phone (215) 926-6200 • FAX (215) 926-0120 • PO Box 728 • Leesport, PA 19533

## MAIL AUCTION #80

CLOSING DATE: April 7, 1993

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

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

### UNITED STATES - Scott Catalogue Numbers CANCELLATIONS

- 1 Atlas Oil Co., Philadelphia, black h/s on R50c; F
- 2 Bank of Commerce, St. Louis, MO, blue h/s on R44c; F short perf PHOTO
- 3 Bank of Sonoma Co, Petaluma, blue h/s on R15c; F
- 4 B.C.M.Co. 1868, (Byam Carlton Match Co.), private die match provisional, black printed cancel on R3c; F PHOTO
- 5 CHINA, Pacific Mail Steamship Lines, two blue strikes on R68c; F crease, short perf PHOTO
- 6 Enterprise Fire & Marine Ins. Co., multiple black strikes on horiz pair of R44c; F-VF
- 7 Gould & Curry Silver Mining Co., San Francisco, blue h/s on R43c; F-VF PHOTO
- 8 Manhattan Silver Mining Co. of Nevada, New York, black h/s on R6c; F-VF PHOTO
- 9 Manhattan Life Ins. Co., NY, black h/s on R63c; F-VF PHOTO
- 10 Newbauer & Co., private die match provisional, black printed cancel on R13c; VF PHOTO

### RAILROAD CANCELLATIONS

- 11 Atlantic & Great Western Ry (A-3W), clear black h/s on R10c; VF PHOTO
- 12 Bellefontaine RR (B-2A), clear red h/s on R24c; VF
- 13 Boston & Albany RR (B-6A) multiple strikes on R15c horiz pair; F-VF short perf
- 14 Central RR Co. of New Jersey (C-6B), black SON h/s on R15c; F-VF PHOTO
- 15 Central RR Co. of New Jersey (C-6G), blue h/s on R15c; F
- 16 Central Pacific RR (C-7), black h/s on R68c; F PHOTO
- 17 Chicago & Alton RR (C-9), blue h/s on R43a; F PHOTO
- 18 Connecticut River RR (C-30), black h/s on R6c; F-VF
- 19 Fitchburg RR (F-1E), black printed cancel on R44b; F-VF PHOTO
- 20 Grand Trunk RR (G-2C), blue h/s on R46c; VF PHOTO
- 21 Louisville & Nashville RR (L-10E), blue h/s on R44c; F-VF PHOTO
- 22 Michigan Central RR (M-8C-3), black h/s on R22c; F-VF
- 23 Michigan Lake Shore RR (M-9), blue h/s on R69c; F-VF PHOTO
- 24 Northern of New Hampshire RR (N-30D), two black strikes on vertical pair of R6c; F
- 25 Philadelphia & Reading RR (P-6A), black h/s on vertical pair of R19c; F-VF PHOTO
- 26 Third Avenue RR (T-3), black h/s on R63c; F PHOTO
- 27 Vermont & Canada RR (V-2A), blue h/s on R15c; F-VF PHOTO
- 28 Western RR (W-1F), black h/s on R44c; VF

### TOBACCO TAXPAIDS - Springer Catalogue Numbers

- 29 TF1 XF PHOTO 2.25
- 30 TF2 VF 5.00
- 31 TF4 F creased 9.00
- 32 TF5-13, 15, very faulty spacefillers 253.50
- 33 TF17//62B, 14 different, faulty 291.00
- 34 TF72E VF punched remainder 25.00
- 35 TF74E VF punched remainder 25.00
- 36 TF77A VF punched remainder 40.00
- 37 TF79A F cuts in at bottom 12.00
- 38 TF85A VF punched remainder 12.50
- 39 TF88A VF punched remainder 15.00
- 40 TF91B VG varnished, torn & rejoined 45.00
- 41 TF106D VF punched remainder 32.50
- 42 TF108C VF punched remainder 45.00
- 43 TF110B VF punched remainder PHOTO 42.50
- 44 TF122B VF lightly varnished, couple tiny faults 8.50
- 45 TF124B VF punched remainder 12.50
- 46 TF130B F usual die cut cancel 22.50
- 47 TF135B VF punched remainder 10.00
- 48 TF149B VF punched remainder 17.50
- 49 TF152B VF punched remainder 16.50
- 50 TF160 VF punched remainder 7.50
- 51 TF171A VF punched cancel 10.00
- 52 TF173A VF punched remainder 12.00
- 53 TF174A VF punched remainder 15.00
- 54 TF179A F usual die cut cancel 18.00
- 55 TF182Ad F usual die cut cancel 20.00
- 56 TF185A VF usual die cut cancel 9.00
- 57 TF207A VF usual die cut cancel, couple sealed tear PHOTO 25.00
- 58 DISTILLED SPIRITS Series of 1868, 50 gallon, VF punched remainder
- 59 Series of 1871, 70 gal, F used, usual tack holes, creases

- 60 Series of 1872, 40 gal orange & black, punched remainder, cut in at right
- 61 Series of 1872, 60 gal green and black, VF punched remainder
- 62 Series of 1875, 40 gallon, vignette of Grant, VF punched remainder
- 63 Series of 1875, 120 gal vignette of Lincoln, VF punched remainder PHOTO
- 64 Series of 1878, 30 gal on green paper, VF punched remainder
- 65 DISTILLED SPIRITS FOR EXPORTATION, Series of 1940, 10c blue, F-VF PHOTO

### STATE REVENUES - Hubbard Catalogue Numbers and Values, 1960 edition and various updates, unless noted otherwise

- 66 ALABAMA Tobacco, 44 diff, F-VF 8.25
- 67 Cigars C1-10, 13-14\* F-VF 7.20
- 68 Feed Inspection, 30 diff, F-VF 6.75
- 69 City & County, Beer & Tobacco Tax decals, 354 diff, all mint, VF
- 70 ARIZONA Luxury Tax, 36 diff, F-VF 12.47
- 71 Beer, 14 diff, F-VF 7.60
- 72 coll of 47 various Liquor, Tobacco, Feed and others, F-VF 8.53
- 73 ARKANSAS, Cigarette & Cigars, 40 diff, F-VF 24.23
- 74 Liquor, 24 diff, VF 15.00
- 75 Beer & Wine, 14 diff, F-VF 3.59
- 76 Feed Inspection, 30 diff, F-VF 13.92
- 77 CALIFORNIA Documentary, 1866 issue, 23 diff, most are VF with large margins 12.85
- 78 Distilled Spirits, 38 diff, F-VF 28.88
- 79 Feed Inspection, 29 diff, F-VF 7.71
- 80 Los Angeles Beer Tax, LA-B4\* VF; also, used faulty copies of B1, 4, & 6 3.85
- 81 Agricultural Proration Agreement, Tomato Proration Zone No. 1, 53 diff, F-VF
- 82 COLORADO Wine & Liquor WL29 F PHOTO 7.50
- 83 WL58 F-VF PHOTO
- 84 coll of 47 diff, F-VF 47.68
- 85 Feed Inspection, 15 diff, F-VF 2.90
- 86 CONNECTICUT (Hines Catalogue) Cigarette, 10 diff, F-VF 29.75
- 87 DISTRICT OF COLUMBIA Liquor, Alcohol, Wine & Champagne Tax, 11 diff, F-VF 2.00
- 88 FLORIDA Documentary, 18 diff, F-VF 15.80
- 89 Liquor, 21 diff, VF 22.20
- 90 Peat & Humus, PH2-3\* VF 2.95
- 91 Feed & Fertilizer Inspection, 27 diff, F-VF 19.18
- 92 Citrus Fruit, Orange & Tangerine, 31 diff, F-VF 21.68
- 93 Grapefruit, 9 diff, F-VF 8.50
- 94 GEORGIA Tobacco, 45 diff, F-VF 11.14
- 95 Liquor L5, 6-10, 28\*, VF 4.90
- 96 Wine, W6//33\*, 19 diff, VF 14.30
- 97 Feed Inspection, 45 diff, F-VF 17.00
- 98 Fruit Inspection FR5\* VF 4.00
- 99 Oyster Tax SF1-4, 6-7, 9-10\*, VF 2.95
- 100 IDAHO Beer, B1-3, 43\*, 44 used, VF 3.45
- 101 Malt Products M1-2, 6\* VF 2.25
- 102 ILLINOIS Liquor, 13 diff, F-VF 15.90
- 103 INDIANA Intangibles, 1933-64, 250 diff, F-VF 250.00
- 104 1958 provisional handstamp on 1959 \$5, VF
- 105 1965 5c brown, VF
- 106 1965 10c green, VF mint
- 107 1965 25c, VF mint
- 108 1965 50c, VF mint PHOTO
- 109 1965 \$1, VF PHOTO
- 110 Liquor; Malt & Wort, L1-3, 9; M3-4, F-VF 2.50
- 111 IOWA Cigarette, Feed, Liquor Seals, 39 diff, F-VF 18.78
- 112 KANSAS (Bellinghausen Catalogue) Secured Debt, SD1 F-VF thin spot 5.00
- 113 SD10 VF PHOTO 5.00
- 114 SD12 F thin 15.00
- 115 SD13 F PHOTO 20.00
- 116 SD15 F thin 15.00
- 117 SD19 VF small thin PHOTO 15.00
- 118 Cigarette, C5 F-VF PHOTO 105.35
- 119 87 diff, F-VF 31.50
- 120 Cigarette Vending Machine, 8 diff, F-VF 32.85
- 121 Beer, 13 diff, F-VF 34.00
- 122 Liquor L1-16, 18, F-VF mint 26.45
- 123 Feed, Fertilizer & Livestock Remedy Inspection, 17 diff, F-VF 28.80
- 124 Egg Inspection, 37 diff, VF mint 4.85
- 125 KENTUCKY Cigarette, 14 diff, VF mint 31.25
- 126 Liquor, 43 diff, VF mint 2.00
- 127 Import Liquor, 10 diff, F-VF
- 128 Wine W16A\* VF, priced as "RR" PHOTO
- 129 25 diff, VF, all but two are mint 22.70

- 130 Beer, 8 diff, F-VF 4.43
- 131 Fertilizer Inspection FE1-20\* F-VF 5.85
- 132 LOUISIANA Documentary, D1-5, F-VF 2.41
- 133 Cigars, 13 diff, F-VF 20.70
- 134 Tobacco, 36 diff, F-VF 11.21
- 135 Soft Drinks, 15 diff, F-VF 10.73
- 136 Feed Inspection, 77 diff, F-VF 17.90
- 137 Insecticide or Fungicide; Paris Green, 20 diff, F-VF 6.31
- 138 MAINE (Hines Catalogue) Beer, B1-3, 5-6, VF, #5 with punch hole 14.05
- 139 MARYLAND Lottery LY1, creased, few repaired tear, VF appearance, priced as RRR PHOTO
- 140 Documentary D6, D9-12, F-VF 35.50
- 141 City of Baltimore Tobacco Tax, T20, VF, unpriced PHOTO 3.00
- 142 9 diff, F-VF
- 143 City of Baltimore Cigar Tax, CR11\* VF, priced as RR PHOTO
- 144 CR12\* VF, priced as RR PHOTO
- 145 CR14 VF, unpriced PHOTO
- 146 CR-, 1957 50c, VF mint, unpriced PHOTO
- 147 MASSACHUSETTS (Hines Catalogue) Documentary, 8 diff, F-F 8.40
- 148 Stock Transfer, ST12 F-VF PHOTO 25.00
- 149 14 diff, F-VF 11.70
- 150 MICHIGAN Malt Tax, 6 diff, F-VF 5.40
- 151 Apple Advertising, 9 diff, VF 3.15
- 152 MINNESOTA 24 various revenues, F-VF 35.75
- 153 MISSISSIPPI Cigarette, Cigar & Tobacco, 26 diff, F-VF 5.07
- 154 Tobacco T104-5, 107, F-VF mint, unpriced
- 155 Beer, 15 diff, F-VF 14.35
- 156 Feed Inspection, F11\*, F unpriced PHOTO
- 157 F31\* F-VF, priced as RRR PHOTO
- 158 8 diff, F-VF 14.10
- 159 MISSOURI Documentary, 12 diff, F-VF 6.00
- 160 Stock Transfer, 12 diff, F-VF 5.40
- 161 Liquor, 8 diff, F-VF 10.60
- 162 Beer B47, VF 2.50
- 163 Kerosene, Gasoline Inspection, 14 diff, F-VF 12.50
- 164 Kansas City Cigarette, 16 diff, F-VF 6.70
- 165 St. Louis Secured Debt, 7 diff, F-VF 2.90
- 166 NEBRASKA (Pruess Catalogue) Liquor & Wine, 28 diff, F-VF 19.30
- 167 NEVADA Documentary, 14 diff, F-VF 5.25
- 168 NEW HAMPSHIRE (Hines Catalogue) Cigarette & Tobacco, 34 diff, VF mint 105.10
- 169 NEW MEXICO Tobacco, 9 diff, VF mint 3.45
- 170 Liquor, 9 diff, F-VF 15.95
- 171 Wine, 8 diff, VF mint 7.40
- 172 NEW YORK Secured Debt, 7 diff, F-VF 14.50
- 173 Stock Transfer, 106 diff, F-VF 42.00
- 174 NORTH CAROLINA Vegetable and Flower Seed, VF9\*, VF PHOTO 3.50
- 175 VF6-7, VF 3.15
- 176 VF-unl, 1953 \$1, VF mint
- 177 Feed Inspection, 83 diff, F-VF 42.12
- 178 Wine, Dog Food, Lime Inspection, Linseed Oil, etc, 31 various, F-VF 6.52
- 179 Liquor L4-13, VF mint except for L8 3.26
- 180 NORTH DAKOTA Cigarette, 26 diff, F-VF 18.79
- 181 OHIO Sales Tax C18a, VF mint PHOTO
- 182 coll of 61 diff, VF mint 45.85
- 183 Cigarette, 17 diff, F-VF 4.23
- 184 Liquor, 8 diff Specimens, L1-2, 4, with red specimen overprint; L1, 3-6 with CBNC specimen perforin, VF
- 185 L8//41, 25 diff, F-VF 15.34
- 186 Wine, 17 diff, F-VF 5.82
- 187 Beer, 45 diff, several with specimen overprints, F-VF 25.87
- 188 Cosmetic Tax, 16 diff; also two Bedding Tax, F-VF 7.63
- 189 OKLAHOMA Cigarette, Tobacco, 43 diff, VF mint 7.80
- 190 Liquor & Wine Tax, 31 diff, VF mint
- 191 OREGON Amusement & Music Device, 7 diff, VF mint
- 192 City of Bend; Klamath Falls; Marshfield; and North Bend Beer Tax, 25 diff, F-VF mint
- 193 Multnomah County Realty Transfer, large size, 5 diff to \$100; small size, 9 diff to \$100, VF mint
- 194 OREGON & WASHINGTON, Melon & Tomato Marketing Agreements, 7 diff, F-VF mint
- 195 PENNSYLVANIA Documentary, D10 VF staple holes PHOTO
- 196 Real Estate Transfer, 1c to \$100, 11 diff, F-VF, few with faults
- 197 \$1000 brown, F-VF thin PHOTO
- 198 Stock Transfer, 35 diff, F-VF 11.16
- 199 Cigarette, 11 diff, VF 2.70
- 200 Beer, 14 diff, F-VF 11.21
- 201 Philadelphia Documentary, \$10 violet, VF
- 202 \$50 orange, VF PHOTO
- 203 \$100 carmine, VF PHOTO
- 204 SOUTH CAROLINA Documentary, D1//31, 24 diff incl D30-31, F-VF 17.79
- 205 Business License, 77 diff, F-VF 23.54
- 206 SOUTH DAKOTA Cigarette, 21 diff, F-VF 3.80
- 207 TENNESSEE Tobacco, 87 diff, F-VF 28.41
- 208 Feed Inspection, 24 diff, F-VF 5.80
- 209 TEXAS Cigarette, 14 diff, F-VF 2.85
- 210 Liquor, 31 diff, F-VF 16.10
- 211 Wine, 18 diff, F-VF 6.02
- 212 UTAH Cigarette, 17 diff, F-VF 3.88
- 213 Beer, 11 diff, VF mint 8.02
- 214 VIRGINIA Feed Inspection, 25 diff, F-VF mint 7.99
- 215 Local Tobacco Tax Decals, 49 diff, VF mint
- 216 WASHINGTON (Matsen Catalogue) Documentary, 8 diff, F-VF 16.00
- 217 Cigarette, 21 diff, F-VF 14.85
- 218 Apple Advertising, 43 diff, F-VF 40.03
- 219 Soft Fruit, 25 diff, F-VF 7.85
- 220 WEST VIRGINIA Property Transfer, 6 diff, \$1.10 to \$62.50, VF PHOTO
- 221 8 diff, \$1.65 to \$3.30, VF each with security punch PHOTO
- 222 WISCONSIN Wine, 8 diff
- 223 WYOMING Liquor, 10 diff, F-VF 3.35
- 224 FUEL IDENTIFICATION "BINGO" STAMPS, 206 diff, F-VF



## Member's Ads

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

1. One ad per issue per member; send only one ad at a time.
2. Send ad on post card or card enclosed in envelope only (no letters or 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

**Unload** all those common Scott listed revenues. I give 2/4¢ each for them. Perfins and cut cancels OK. C. S. Domzall, 904 Wright #4B, Richmond CA 94804. \*1028\*

**Wanted: Kenya, Uganda, Tanganyika and Zanzibar** fiscals and revenues by specialist collector. All periods (colonial and post-independence). Regis Hoffman, 2008 Rockfield Rd, Pittsburgh PA 15243. \*1029\*

**Information** on how many were printed of each Silver Tax stamp by Scott number, or where the information can be obtained. Please Help! Dave Sohn, 111 N Wabash, Chicago IL 60602.

\*1030\*

**Sale—US** Wine personal collection available in total or individually. Includes RE1-78, RE31—VF-NH, RE80-131, 133-167, 169, 171, 173-4, 176, 178-181, 183-193, 195-201, 203 and RE196a and RE146 used block of four. Most are used. Items in previous ads also available. H. Ritter, 68 Heatherwood Hills, Norristown PA 19403-1944. \*1031\*

**Wanted: R152.** Collector wants to add to his R152 specialized collection. Please send description or photocopy for offer. Also buying R152 on checks from southern states, western states, J. Bowman, 5128 Weatherford Dr, Birmingham AL 35242-3258. \*1032\*

**Selling just** at throw away price. India and Indian states court fee and revenues, court documents, hundies, cheques, bonds, locals, and cinderellas etc. etc. Ask for free list. V. P. Puri, Puri Building, Bhalla Street, Sunami Gate, Sangrur—148001, Punjab, India. \*1033\*

**Trading taxpays,** STS and printed cancels.

Andrew Cooper, 124 Dogwood Drive, Loveland OH 45140. \*1034\*

**Wanted: Printed** precancellations on First Issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington OH 43085. \*1035\*

**Wanted: Clean** copy of *Patent Medicine Tax Stamps: a History of the Firms using United States Proprietary Medicine Tax Stamps* by Henry R. Holcombe, either original tearsheets or Quartermaster reprint. Also need letterheads, billheads, illustrated covers, etc. for Patent Medicines. Ben Swanson, 616 South Hanover, Baltimore MD 21230. (410) 385-1606.

\*1036\*

**For specialists** and platers: First Three Revenue Issues, singles, pairs, blocks, large multiples and some sheets. LSASE for list or want list filled. Satisfaction guaranteed. Ken Greenberg, Collector's Gallery, Box 3332, Simi Valley CA 93093-0332. Telephone (815) 526-5485.

\*1037\*

**Latin America** Revenues with Specimen overprints. Chile, Columbia, Peru, Ecuador, Haite, Nicaragua. Most priced about \$1 per stamp. Send for list. Also, salesbooks of revenues available for Chile, Peru, Nicaragua, Cuba, Philippines, Scandinavia, Turkey, Greece, Crete, France & Colonies. D. Duston, 1314 25th St, Peru IL 61354. \*1037\*

**Brazil Revenues** Am preparing list of Brazil Revenue collectors. All on list will get a copy. So we can trade, share info. If interested write to me. Bob Bergstrom, Box 338, Wheaton IL 60189.

\*1038\*

## Secretary's Report

*continued from page 45*

CA 93556-1354

**Spier, Larry A** 4922, 5046 S Yank Ct, Morrison, CO 80465

**St Germain, J Robert** 4189, 5018 Brook Hollow Ct, Concord, CA 94521

**Stauffer, David M** 4653, 701 Lake of the Woods #4, Mahomet, IL 61853-9373

**Tancrell, Richard R** 2099, Box 3692, Carson City, NV 89702

**Terry, Robert M** 2533, 589 Hampshire Road, Akron, OH 44333

**Thoden, Rudolph J** 2273, c/o Traenkle, 10030 SW 85th Terrace, Miami, FL 33173

**Wehle, Robert F** 3522, Box 579, Fox Lake, IL 60020

**Youngerman, Sidney** 382, 9660 Sunrise Lakes Blvd #108, Sunrise, FL 33322-1108

## Membership Summary

Previous membership total .....	1373
Applications for membership .....	16
Applications for reinstatement .....	2
Resigned .....	-11
Current membership total .....	1380

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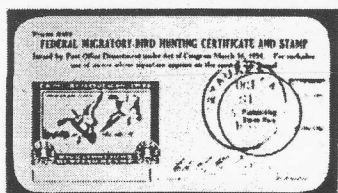
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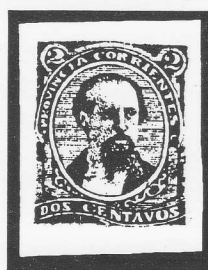
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**Masonic Temple, 3615 Euclid Ave.**

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**San Francisco, California**

**WESTPEX '93**

**April 23, 24 & 25**

**Cathedral Hill Hotel, Van Ness & Geary**

Hours Fri 10AM-6:30PM, Sat 10AM-6PM, Sun 10AM-4PM

**New York, New York**

**POSTAGE STAMP MEGA EVENT**

**May 5, 6, 7, 8 & 9**

**Jacob K. Javits Convention Center**

Hours: Wed 12 Noon-6PM, Thurs 10AM-8PM, Fri 10AM-6PM, Sat 10AM-6PM, Sun 10AM-4PM, FREE ADMISSION

**Houston, Texas**

**ASDA HOUSTON '93**

**May 21, 22 & 23**

**Holiday Inn , I-10 at Silber**

Hours: Fri 10AM-6PM, Sat 10AM-6PM, Sun 10AM-4PM, FREE ADMISSION

**Washington, DC area**

**NAPEX '93**

**June 4, 5, & 6**

**Sheraton National Hotel, Arlington, VA**

Hours: Fri 10AM-7PM, Sat 10AM-6PM, Sun 10AM-4PM

**Dallas, Texas**

**TEXPEX '93**

**June 11, 12, & 13**

**Marriott Quorum Hotel**

Hours: Fri 1PM-8PM, Sat 10AM-6PM, Sun 10AM-4PM

*Plan now to see me at the above stamp shows. Write, call or fax my office for additional information and/or free admission tickets, if available. If you would like me to bring something special, please let me know soon.*

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