

The American Revenuer

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New Zealand overprinted
her 1940 Social Security stamps in 1943,
as a war-time economy, more inside, page 28.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

FEBRUARY 1994

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Whole Number 462

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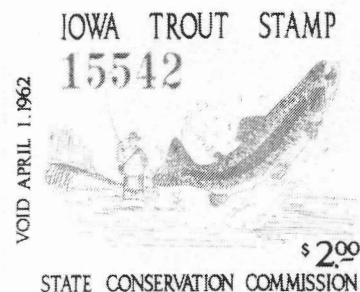


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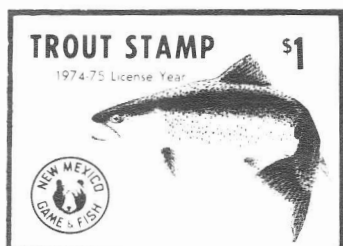
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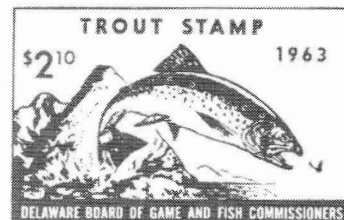
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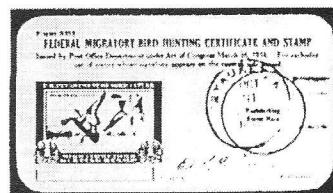
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Collector's and Exhibitor's Forum

Foreign Sales Notes

Just received, five packets of 1,000+ different German revenues. These packets are described as containing better items (such as Elsaas-Lothringen catalog 1,000 FF in the new Yvert catalog) than in previous packets. Price \$150 post paid.

Final announcement for our going out of the catalog business sale. Write (stamped, addressed envelope) for a current listing of cata-

logs and packets.

And, of course, do not forget the primary purpose of the ARA Foreign Sales is as a facilitator for ARA members to buy and sell foreign revenues. Use this membership service by submitting or requesting sales books.

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

The Penny Post—January 1994

A pair of articles in the latest issue of *The Penny Post* Steven Roth and John Halstead examine Priest's Despatch of Philadelphia, the firm and its genuine and faked stamps and covers. Michael Gutman writes about The Precancels of Hale & Company" and "The Forgeries of Wyman's Letter Offices" are looked at from a work in progress based on manuscript notes of Arthur Hall and Elliott Perry. Calvet Hahn rounds out the issue with "Did S. Allan Taylor Sometimes Tell the Truth?" where he examines statements made by Taylor regarding Smith's City Express Post and disagrees

with the journal's editor regarding the veracity of all of Taylor's writing and their value for research.

This issue was accompanied by four pages of Richard Frajola's local post catalog and a newly instituted Newsletter. *The Penny Post* is published quarterly by The Carriers and Locals Society. Information about the society can be obtained from their treasurer Martin Richardson, Box 1574, Dayton OH 45401-1574. Annual dues have just been reduced to \$25 per year.

The Editor Notes...

...that several members have inquired about the date that appears on their address label. This is used by our printer and may indicate

when your current address was originally entered on the mailing list data base or when a
(*C & E Forum—continued on page 32*)

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Affixing of Jayne private die stamps by druggists before October 1, 1863

by Andrew P. Ferry, ARA

In an outstanding article published in the April, 1993 issue of *The American Revenuer*, Michael Mahler delineated in magisterial detail the manner in which private die revenue stamps were delivered to the manufacturers of proprietary medicines (Mahler, 1993). Many of us have taken it for granted that once delivered to the manufacturers, the stamps were then applied by the firms' staff members to the packaged proprietary medicines before the latter were shipped to wholesale and retail druggists for sale to the public.

Dr. Mahler's article reminded me of a related matter that had attracted my attention several years ago when I purchased in a non-philatelic auction a small lot of documents pertaining to the activities of Daniel R. Spaulding, who was in the drug business in Richmond, New Hampshire.

The document of greatest interest is illustrated in Figures 1A and 1B. It indicates that the Jayne company was shipping its private die stamps from Philadelphia to New Hamp-

shire, where they were to be applied to unstamped medicines by an individual in the drug business. The second key point of interest is the detailed information provided about just which of the Jayne stamps were to be applied to each of the firm's various proprietaries, and the precise manner in which they were to be affixed.

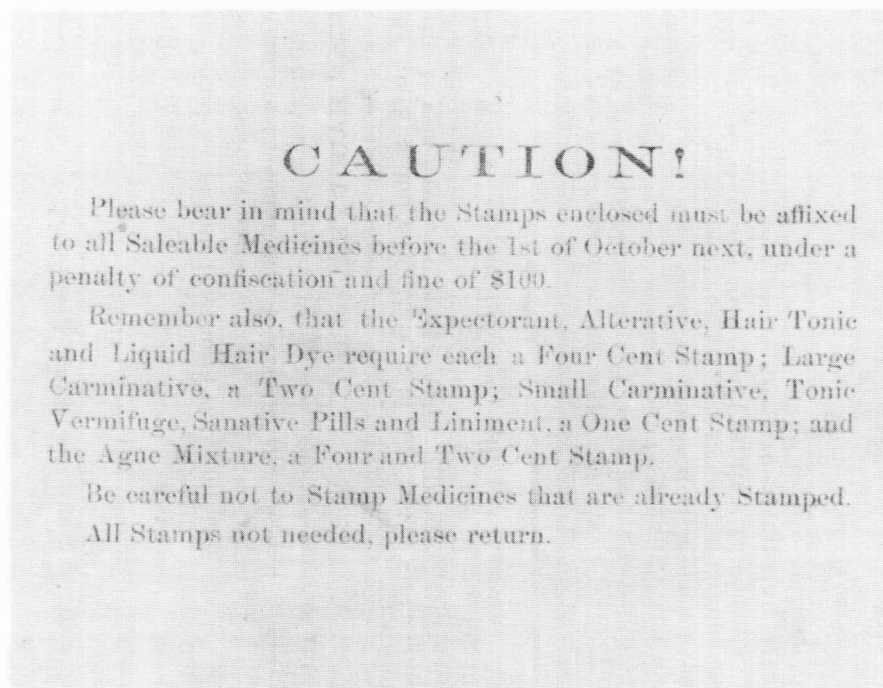
The Jayne company's private die stamps were issued in three denominations: the 1¢ blue, the 2¢ black and the 4¢ green. Each of these occurs in varieties well-known to collectors of match and medicine stamps. The 4¢ green, die cut stamp (RS149a) is illustrated in Figure 2.

In the summer of 1863, the Jayne company had written to Spaulding, asking him to submit a list of their medications that he had on hand, but which did not bear revenue stamps. After receiving his response, the Jayne firm sent him the letter illustrated in Figure 1, together with 151 one cent stamps and 50 four cent stamps.

Students of private die medicine stamps often have been unable to learn details about the manner in which the stamps were affixed to the products, which stamps were affixed to which products in a firm's line, and how the stamps may have been used in combination to satisfy the tax in those situations wherein the denomination of a single stamp was not equal to the requisite tax. These de-

Figure 1A. This form letter, dated September 1, 1863, was sent by the Jayne company to an individual in the drug business in New Hampshire. It details the manner in which the firm's private die stamps were to be affixed to his stock of unstamped medicines.

Figure 1B. This cautionary note appeared on the back of the form illustrated in Figure 1A. It emphasized the importance of affixing the stamps to all saleable medicines before October 1 (1863).



[No. 1.]

Philadelphia, September 1, 1863.

Mr D. D. Spaulding
Richmond
apyl

DEAR SIR :—Your statement of medicines on hand has been received. You report as in saleable condition, but requiring Stamps, the following articles, viz:

20	Bottles EXPECTORANT,	for which we enclose	23	Four Cent Stamps.
22	" ALTERATIVE,	" "	22	Four Cent "
5	" HAIR TONIC,	" "	5	Four Cent "
	Boxes LIQUID HAIR DYE,	" "		Four Cent "
	Bottles LARGE CARMINATIVE BALSAM,	" "		Two Cent "
37	" SMALL "	" "	37	One Cent "
	" TONIC VERMIFUGE,	" "		One Cent "
109	Boxes SANATIVE PILLS,	" "	109	One Cent "
5	Bottles LINIMENT,	" "	5	One Cent "
	" AGUE MIXTURE,	" "		Four & Two ct "

Each bottle of AGUE MIXTURE requiring a Four and Two Cent Stamp, or six cents in all.

You will place the Stamps on the top of each bottle,—on the outside of the wrapper—the ends of the Stamp turning down on each side.

On the LIQUID HAIR DYE place the Stamp crosswise the lid of the box—the ends turning down over the sides, so as to fasten the lid to the box.

On the SANATIVE PILLS place the Stamp lengthwise the box, over the fold of the wrapper, the lower edge resting just above the word "JAYNE," which will bring the upper edge under the words "PREPARED ONLY,"—the ends turning over and fastening on the ends of the box. By so placing it, less of the reading matter will be covered than by any other way.

As above stated, each bottle of the Ague Mixture requires two Stamps—one of Four, and one of Two cents, each of which should be put on the top in the same manner as on the other articles.

Should the gum on the Stamps not seem sufficient to make them adhere firmly, they should be put on with paste, as the Stamp must remain attached, until the article is sold. This mode of affixing the Stamps, is in accordance with permission granted us by the Commissioner of Internal Revenue.

AGUE PILLS AND AMERICAN HAIR DYE.

We have for some six or eight years past, been endeavoring to withdraw the AGUE PILLS and AMERICAN HAIR DYE from the market, and now, their sale continuing to be slow, we do not think it will pay us to have them stamped. If you have any of the Ague Pills on hand therefore, you will please give them away to persons, who, needing them, would be likely to use them, for in this way, they will, by relieving distress, benefit others, even if they produce no profit to ourselves. The AMERICAN or POWDER HAIR DYE you will destroy at once.

DAMAGED MEDICINES.

The articles you report as so *damaged as to be unsaleable*, are too small in quantity to be returned to us. Your best course will be to give away immediately (such as are worth it,) to the poor who may need them, and at once *destroy the remainder*, as no medicines can be legally given away after 30th September next, unless stamped. Of course we do not wish them disposed of in such a manner as to interfere with your future sales, but rather to families who have never used them, and amongst whom, in the event of benefit being derived from their use, a future demand would result. If you cannot give them away by the proper time, please destroy them. Of course the Ague Pills, American Hair Dye, and damaged medicines thus disposed of, you will charge to us, to appear to your credit in next settlement.

50 @ 4
151 @ 1

Very Truly Yours,

DR. D. JAYNE & SON.



Figure 2. The four cent green, die-cut Jayne stamp (RS149a).

tails pertaining to the Jayne stamps are now spelled out for collectors in Figure 1.

Figure 3 illustrates a bill that had been sent by the Jayne firm to Mr. Spaulding in the previous year. At a glance, the reader will see what the Jayne company's line of products consisted of, as well as what the retail and wholesale prices were. In fine print in the upper right corner of the bill appears the notice mentioned by Holcombe (Holcombe, 1939) about transition in the management of the firm. The notice is signed by David Jayne and advises that,

"The Manufacture and sale of my Family Medicines, heretofore conducted in my name, will hereafter be conducted under the firm of Dr. D. JAYNE & SON, to whom all letters should be addressed."

Bracketed in the lower left aspect of the Notice by the date February 16, 1855, appear the names of David Jayne, his two sons (David W. and Eben. C.), and John K. Walker.

Beneath the illustration of the Jayne building at 242 Chestnut Street appears the advice quoted by Holcombe in his article:

"By a recent Municipal Ordinance, the numbers of all buildings in the City have been changed, and a new system adopted; the Number of our Building under the old system was 84 Chestnut Street, by the new it is 242 Chestnut Street. We do, and shall continue to occupy the same Building as heretofore, the only change having been in its Number, as above stated."

Upon reading the form letter sent by the firm to Mr. Spaulding on September 1, 1863, one learns (Figure 1A) that the Jayne stamps were gummed. The bottles of Expectorant, Alterative, and Hair Tonic each required a single 4¢ stamp, as did each box of Liquid Hair Dye. Each large bottle of Carminative Balsam needed a 2¢ stamp. Each small bottle of Carminative Balsam required a 1¢ stamp, as did each bottle of Tonic Vermifuge and each bottle of Liniment, as well as each box of Sanative Pills. And each bottle of Ague Mixture required two

stamps: a 4¢ and a 2¢ denomination, in combination.

In affixing the stamps to bottles, the former were to be applied on the top of each bottle, on the outside of the wrapper, in such a way that the ends of the stamp turned down on each side. On the Liquid Hair Dye, the stamp was placed "...crosswise the lid of the box—the ends turning down over the sides, so as to

fasten the lid to the box."

The firm prescribed the precise manner in which the 1¢ stamp was to be affixed to the boxes of Sanative Pills, as follows:

"On the Sanative Pills place the Stamp lengthwise the box, over the fold of the wrapper, the lower edge resting just above the word 'Jayne,' which will bring the upper edge under the words 'Prepared only,'—the ends turning over and fastening on the ends of the box. By so placing it, less of the reading matter will be covered than by any other way."

Although I previously had been unaware that medicine manufacturing companies sent revenue stamps to vendors of their medications for affixing to the products, I assumed that the Jayne company's assiduousness in this regard must have been prompted by a nuance in the tax laws.

The book by Michael Mahler entitled, *United States Civil War Revenue Stamp Taxes* is a cornucopia of information pertaining to the rulings and other actions of the Commissioner of Internal Revenue in response to questions pertaining to use of revenue stamps (Mahler, 1988). To learn more about the background of why the Jayne company had gone to such lengths in sending its stamps to Spaulding (and, one assumes, to many other druggists throughout the United States), I consulted both Mahler's book and the author, himself.

The original internal revenue Act of July 1, 1862, in setting penalties for various evasions of the law, was directed at *manufacturers* only. (See Secs. 107-110 of the United States statutes pertaining to documentary and proprietary stamp taxes as presented on pages 4 and 5 of Mahler's (1988) book.)

This left a loophole. A *retailer* could sell unstamped articles without incurring a penalty, whether he did so legitimately (for goods that had been manufactured before the taxes went into effect on August 1, 1862), or in defiance of the law.

The Act of March 3, 1863 closed this loophole. Sec. 27 (see page 16 of Mahler's book)



PLEASE TAKE NOTICE.

The Manufacture and sale of my Family Medicines, heretofore conducted in my name, will hereafter be conducted under the firm of DR. D. JAYNE & SON, to whom all letters should be addressed.

DAVID JAYNE.

David Jayne,
David W. Jayne,
Eben. C. Jayne,
John K. Walker. } February, 16, 1855.

Philadelphia, *Jan 22 1862*

Mr D. R. Spaulding

Richmond, Cheskin Co. Md.

To "Dr. D. Jayne's Family Medicines," received on Agency, from

Dr. D. Jayne & Son,
No. 242 Chestnut Street.*

To be accounted for at the following nett Wholesale Prices, without deduction on account of Commission.

AGENTS WILL BE ACCOUNTABLE FOR ALL SALES MADE BY THEM.

* By a recent Municipal Ordinance, the numbers of all buildings in the City have been changed, and a new system adopted; the Number of our Building under the old system was 84 Chestnut Street, by the new it is 242 Chestnut Street. We do, and shall continue to occupy the same Building as heretofore, the only change having been in its Number, as above stated.
DR. D. JAYNE & SON.

Retail at				DOLLARS.	CTS.	REMARKS.
\$1 00	To	doz. Expectorant,	@ \$8 00			English Almanacs,
1 00		" Hair Tonic, -	8 00			German "
1 00		" Alterative, - -	8 00	8	00	French "
1 00	<i>1/2</i>	" Liquid Hair Dye,	8 00	4	00	Spanish "
1 50		" Ague Mixture, -	12 00			Swedish "
1 00		" Ague Pills, - -	8 00			Norwegian "
50		" Hair Dye, (Powder,)	4 00			Portuguese "
50		" Carm. Balsam,	4 00			Italian "
25		" " " (Small,)	2 00			Hollandish "
25		" Tonic Vermifuge,	2 00			Show Cards,
25	<i>1/2</i>	" Liniment, - -	2 00	1	00	Engravings,
25		" Sanative Pills,	1 75			Papier Maché Card
						Box
						Forwarded <i>Feb 4/62</i>
						<i>Per Dr. Jayne</i>
						Care of <i>Sprague & Co</i>
						<i>Boston Mass</i>
						<i>\$ 18 00</i>

Figure 3. This bill, which has been reduced in size in reproduction, was sent to Spaulding by the Jayne company in 1862. It provides information about the firm's product line, as well as what the wholesale and retail prices were.

New Zealand social welfare stamps

by Steven Zirinsky, ARA

New Zealand was affected as most countries were by the reduced spending that marked the Great Depression (sounds familiar). There were riots in various cities and the government realized that the time had come to create a method of support for the unemployed, and created the *Unemployment Amendment Act*

Figure 1.
1931 Unem-
ployment
Relief design.



1931. Taking effect August 1, 1932, it was initially an emergency measure to last one year but this was later extended indefinitely. The initial tax was 1 ¼% (which varied over the years reaching a maximum of 12 ½% in 1942) levied on all wages and salaries and was accounted for by means of stamps (Figure 1).

The design, it seems, is based on a reduced version of the 1929 health stamp and printed in sheets of 240.



Figure 2.
Employment
design
adopted in
1936 with
annual over-
print.

Initially issued in 1931 these stamps remained in use until 1934 when the colors were changed. This lasted two years until a modified design incorporating a name change to "Employment" when a more positive outlook was desired (Figure 2). Starting that year (1936) the stamps were overprinted on a yearly basis. In 1939 the name was changed again to Social

Affixing of Jayne private die stamps

advises,

"That any person who shall offer for sale, after the thirtieth of September, eighteen hundred and sixty-three, any of the articles named in Schedule C of the act to which this act is an amendment, whether the articles so offered are imported, or are of foreign or domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties in said act imposed in regard to the sale of such articles without the use of the proper stamp or stamps, as in said act is required."

This change was to take effect on October 1, 1863. Thus, a scramble ensued to sell off all unstamped articles by September 30, 1863, or, failing that, to be certain that they all were stamped.

George S. Boutwell served as the first Commissioner of Internal Revenue. In Decision No. 126 issued in October of 1863 (see pages 225 and 226 of Mahler's book), Boutwell advised that, "From and after October 1, 1863, none of the articles named in Schedule C...can be law-

fully offered for sale without having the requisite stamp affixed." He added that, "All persons, whether dealers or manufacturers, are required to affix and duly cancel the stamps at once upon all such articles as are offered for sale by them."

Acknowledgement

I am indebted to Dr. Michael Mahler for advice regarding the tax laws that prompted the Jayne company to undertake the activities described in this article.

References

- Holcombe, H. W. Dr. D. Jayne & Son *The American Philatelist* 1939; 52:775-781.
- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988.
- Mahler, M. How Were U.S. Civil War Documentary and Proprietary Revenues Made Available to the Public? *The American Revenuer* 1993 April; 47:76-122.



Figure 3. Social Security designation of 1939.

Security (Figure 3). This remained in effect until 31 March 1958 when the system changed to a "Pay as you earn" income tax scheme, reflecting an enlarged scope of beneficiaries.

As with all New Zealand stamps, the study of the papers used adds another layer of complexity. The first printings were on Cowan paper perforated 14 x 14. From 1932 onwards the stamps were perforated 14 x 15. Subsequent printings from 1932 were on

EXTRACT FROM
THE AGRICULTURAL WORKERS' ACT, 1936
AND EXTENSION ORDERS 2 AND 3.
RELATING TO WAGES AND HOLIDAY BOOKS.

On every farm on which one or more agricultural workers are employed, the employer shall at all times, keep in the prescribed form a record showing, in the case of each worker:—

- The name of the worker, together with his age if under 21 years;
- Days on which the worker has been employed, or holidays or half-days allowed. (Note Holidays are recorded by an "H" in days columns);
- Wages paid each pay day, together with the date;
- Period to which the payment relates;
- Amount due in respect of board and lodgings if not provided;
- Amount of holiday pay and board allowance.

The entry of the particulars shall be signed by the agricultural worker at the time of the payment of his wages, and his signature shall operate as a receipt.

The wages and holiday book in use for the time being, and any such book used within the preceding two years, shall at all times be open to inspection by any Inspector.

Every agricultural worker who fails to sign the record, or who wilfully signs an incorrect record, shall be liable to a fine of £5.

Wiggins-Teape then Jones paper, followed by Cowan. The employment stamps were printed on Wiggins-Teape (with vertical mesh, single

Figure 5. Instructions appearing on a wage book.

APPROVED BY THE LABOUR DEPARTMENT

THE FARMERS WAGES AND HOLIDAY BOOK.

WEEK ENDING	Employee's Name	Days Employed or Holidays and Half-days Allowed M. T. W. T. F. S. S.	Total Amount Due	Wages Tax Deduction	Net Wages	Date of Payment	Freeboard & Board Allowance	
							1949	1949
	C. Gray	Wages 12/1/49 to 2/4/49 5 weeks 5/7-10-0	27-10-0	2-10-0	1-13-9	✓	13	6
	C. Gray	Wages 2/4/49 to 2/5/49 5 weeks 5/7-10-0	27-10-0	2-10-0	22-3-9	7/5/49	13	6
	S. Kent	Wages 2/5/49 to 2/6/49 2 weeks 5/7-10-0	11-0-0	1-1-0	9-9-0	2/6/49	13	6
	R. Amiel	Wages 2/6/49 to 2/7/49 2 weeks 5/7-10-0	11-0-0	1-1-0	9-9-0	2/7/49	13	6

Figure 4. Page from wage book with stamps attached.



Figure 6. 1951 overprint with inverted 1 at left.

watermark), although in 1937 some 1d, 3d and 4d values were printed on Cowan (horizontal mesh, single watermark) paper. The social security stamps initial printings were on Wiggins-Teape chalk surfaced paper with single watermark. Unsourced paper was used from 1942 on, with inverted multiple watermark paper used 1953-55 and fine unsourced horizontal mesh paper in April 1955.

Hours were recorded in a wage book with the stamps affixed in an adjacent space and signed by the wage earner (see Figure 4). As the instructions indicate (Figure 5) if these taxes were not paid in proper fashion a severe penalty was placed on the owner. The books were to be available for government auditors who would drop in and check the books.

A general listing of the issues appear in the accompanying tables.

References:

This article, written thousands of miles away from the source, could not have been possible without the following:

Anonymous. *The Kiwi*, 1992, ed., Stirling & Co, 1992:83-84.

Anonymous. The Unemployment Relief, Employment, and Social Security Stamps Part 1: The Unemployment Relief Stamps. *Captain Cook* (Published by the Christchurch (N.Z.) Philatelic Society), 1 (1):24-28.

Naish, D. E. G. and K. J. McNaught. *The Postage Stamps of New Zealand*, Vol VI. 1977:317-322.



Figure 7. Stamps with 1940 overprint re-overprinted 1943.

New Zealand social welfare stamps checklist

Unemployment Relief:

	1931-3	1934-5
1d	pink	gray
2d	—	—
3d	yellow	mauve
4d	—	—
5d	—	green
6d	mauve	blue
8d	—	—
10d	—	yellow
1s	blue	yell-grn
2s	carmine	yellow
2/6	—	blue-green
4/	—	—
5s	pale blue	carmine
10s	yellow-green	brown-orange
10s	—	purple-brown
£1	chestnut	pale blue
£4	olive gray	pink

Employment:

1936 O/P	1937	1938	1939
Y	Y	Y	Y
—	—	green	Y
Y	Y	Y	Y
orange	Y	Y	Y
Y	—	—	—
Y	Y	Y	Y
salmon	olive-green	Y	Y
Y	—	—	—
Y	Y	Y	Y
Y	Y	Y	Y
Y	Y	Y	Y
—	—	yellow-olive	Y
Y	Y	Y	Y
red brown	Y	Y	Y
—	—	—	—
Y	Y	Y	Y
Y	Y	Y	Y

Social Security:

	1939 ¹	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949
1d gray	Y	Y	Y	Y ²	Y	Y	Y	Y	Y	Y	Y
2d blue green	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
3d mauve	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
4d orange	Y	Y	Y	Y	Y	—	Y	Y	Y	Y	Y
5d plum	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
6d blue	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
8d olive-green	Y	Y	Y	Y	—	Y	Y	Y	Y	Y	Y
9d pale brown	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
1/ yellow-green	Y	Y	Y	—	—	Y	Y	Y	Y	Y	Y
2/ yellow	Y	Y	Y	—	—	Y	Y	Y	Y	Y	Y
2/6 indigo	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
3/ blue green	—	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
4/ yellow olive	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
5/ carmine	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
10/ deep red brown	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
£1 black	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
£4 violet	Y	Y	Y	Y	Y	Y	Y	Y ³	—	—	—

¹1939 has no overprint

²1942 1d exists with both red and black overprint

³£4 last issued in 1946

Social Security (Continued):

	1950	1951	1952	1953	1954/5	1955/6	1956/7	1957/8
1d gray	Y	Y	Y	Y	Y	Y	Y	Y
2d blue green	Y	Y	Y	Y	Y	Y	Y	Y
3d mauve	Y	Y	Y	Y	Y	Y	Y	Y
4d orange	Y	Y	Y	Y	Y	Y	Y	Y
5d plum	Y	Y	Y	Y	Y	Y	Y	Y
6d blue	Y	Y	Y	Y	Y	Y	Y	Y
8d olive green	Y	Y	Y	Y	Y	Y	Y	Y
9d pale brown	Y	Y	Y	Y	Y	Y	Y	Y
1/ yellow green	Y	Y	Y	Y	Y	Y	Y	Y
2/ yellow	Y	Y	Y	Y	Y	Y	Y	Y
2/6 indigo	Y	Y	Y	Y	Y	Y	Y	Y
3/ blue green	Y	Y	Y	Y	Y	Y	Y	Y
4/ yellow-olive	Y	Y	Y	Y	Y	Y	Y	Y
5/ carmine	Y	Y	Y	Y	Y	Y	Y	Y
10/ deep red brown	Y	Y	Y	Y	Y	Y	Y	Y
£1 black	Y	Y	Y	Y	Y	Y	Y	Y

Provisionals:

	1943 on 1940	1943 on 1941	1944 on 1940
1d gray	Y	Y	—
2d blue green	Y	—	—
3d mauve	Y	—	—
4d orange	Y	—	—
5d plum	Y	—	—
6d blue	Y	—	—
8d olive grn	Y	—	Y
9d pale brown	Y	Y	—
1/ yellow green	—	—	Y
2/ yellow	—	—	Y
2/6 indigo	Y	Y	—

Varieties:

1. Inverted "1" in left hand overprint in 1951 (Figure 6).

2. In 1943 and 1944 some stamps were re-overprinted, probably due to the war time paper shortage (Figure 7).

3. Various heavy inked, double inked, extra periods exist.

Collector's and Exhibitor's Forum

Continued from page 23

change was made. Or it may also indicate an expiration date if your name ever appeared on the Dropped for Non-Payment of Dues list.

We would also like to point out that in the membership directory and on the mailing labels we do not use "P. O." or "Post Office" with box numbers as a way of conserving space within the data base and printed listings as

well as saving time keying the entries for U. S. A. addresses. The U. S. Postal Service has informed both your editor and our printer that this indication is not necessary. "Box 000" means the same as "P. O. Box 000" and that private mail boxes should be indicated similar to an apartment number following the street address.

Exposing fiscal philately to the non-philatelic public

The annual Tri-State Collectors' Exhibition held at the Community Center of the state capital in Concord, NH, provided ARA member Frederick Brofos of Warner an opportunity to show philately, especially revenues, to the general public. Mr. Brofos showed 72 pages of U. S. private die proprietary medicine tax stamps. Included in the exhibit was associated billheads, advertising covers and trade cards. The venue also allowed a display case of medicine bottles,

some with original labels and tax stamps, to be shown as well. The *Concord Union Leader* noted the exhibit in the headline of the story about the show.

Opportunities such as this can provide philately, and the specific area of fiscal, positive exposure to the non-philatelist. While billheads and trade cards may not go well in a conventional philatelic competition, they are eye catching and help to attract interest in our hobby.

1994 ARA Convention

The 1994 ARA Convention will be held September 30–October 2 in conjunction with the Philadelphia National Stamp Exhibition. Held at the Valley Forge Convention Center in King of Prussia, this show was formerly known as SEPAD, however, the names of both the show and the sponsoring organization have now been changed. This will also be the annual convention for the State Revenue Society. The American Association of Philatelic Exhibitors

will also hold a meeting.

As of mid-February the prospectus for the show is in preparation and will be reproduced on the mailing wrapper as soon as available. The show chairman has informed your editor that space in the show hotel is expected to be quickly filled. Discount rates can be obtained only by booking rooms through the PNSE. We will be informed as soon as possible with information to appear in this journal.

The Revenue Journal of Great Britain—December 1993

The December issue of the Revenue society of Great Britain's journal leads off with a discussion of "Style and Success" by the editor Clive Akerman. He repeats the observation that the gold medal exhibits of a few years ago cannot come close to that level today, an observation that he reinforces with examples of current revenue exhibits being shown by some of the society's members.

"British Commonwealth Fiscal Cancellations" by Regis Hoffman (the same article that appeared in the November–December issue of *The American Revenuer*) follows. Other ar-

ticles include "An unrecorded essay from Kolhapur (India)" by Abdul Mollah, a continuation of "Argentina—the stamped paper" by Clive Akerman and a wide ranging variety of short reviews, news notes and reports of society meetings.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain and is available by membership. Information about membership appears in the society's advertisement that appears in this journal (see the January or the March issues).

State Revenue Newsletter—September–October 1993

The September–October 1993 issue of *The State Revenue Newsletter* featured a report by Scott Troutman on behalf of the Bedding Study Group. Troutman comments about the session laws for each state that are found in law libraries around the country. These books contain the laws for a state as passed by their legislature and provide a basic source of information about various state revenue stamps. Other short items touch on subjects such as South Carolina drug stamps, Indiana real estate stamps, Connecticut and Washington wildlife

stamps, a listing of state duck stamp agencies, the demise of California Department of Motor Vehicle stamps and illustrations of a 1937 Illinois permit for out of state car and a document bearing a Virginia tax on seals stamp.

The State Revenue Newsletter is printed bimonthly by the State Revenue Society. Subscription is by membership in the society with annual dues being \$10. Information can be obtained from society president Peter Martin, box 505, Springfield, VA 22150.

Luren—February 1994

While not dedicated to revenues, *Luren*, the newsletter of the Scandinavian Philatelic Library of Southern California, Inc., often contains significant items about Scandinavian revenues. The February 1994 issue contains an article by Dr. Dan Laursen entitled "Danish Radio Tax Stamps" which illustrates the radio license cards with various stamps and imprints attached. Dr. Laursen also translated "Revenues, that is Høye Taastrup" an article in

a non-philatelic magazine that tells about the government office in Denmark that supervises tax collection by stamps.

Luren is published monthly by the library and edited by ARA member Paul Nelson. Annual dues are \$10; More information about the Scandinavian Philatelic Library of Southern California, Inc. can be obtained by writing to Box 310, Claremont, CA 91711.

Cal–Rev holds meetings December 4 and February 5

On December 4, Cal–Rev, the California ARA chapter, met in Redwood City. Discussion within the group centered around inclusion of beer stamps in the 1994 Scott Specialized catalog and the then recent ARA convention. The meeting ended with a revenue stamp trading session.

The group met again on February 5 at Pinepex in El Sobrante. Eighteen revenue collectors attended the meeting (Bruce Brunill drove three hours to get there) which lasted 2 and a half hours. The program featured Gary Lacrosse who spoke about Colombian revenues. His presentation included copies of Bill Welsh's exhibit and sheets of the national revenues and triangles that were passed around. He showed examples of telegraph cards and is trying to find additional information about them. There are no revenue collectors in Co-

lombia and information is unobtainable from the government thus necessitating cooperation among collectors of this country.

The February 5 meeting also included comments by Bert Hubbard about shows he had visited the previous month and a small collection of Mrs. Winslow's Soothing Syrup by Jay Lewis. Lewis's collection included an RB23 with a Mrs. Winslow's cancellation, a Winslow calendar card (from a paper show) an empty syrup bottle (from an antique shop).

Jerry Lurie reports that he is still on a philatelic high from the meeting and that anyone else wishing to feel the same is invited to attend the next meeting. The group is scheduled to meet Sunday May 1 at 11 AM at Westpex. For more information call Jerry at 510-682-3020 or write him at Box 5593, Concord, CA 94524.

Literature in Review

Guatemalan Telegraph Stamps and Stationery, by James C. Andrews (ISBN 1-880721-01-5). 24 pages, 7x10 inches, card cover, saddle stapled, priced, illustrated. Published by The International Society of Guatemala Collectors. Available from Michael J. Barie, ISGC Librarian, Box 1445, Detroit, MI 48231 for \$5 postpaid in the United States, \$6 postpaid foreign surface mail, \$7 foreign airmail.

The title above is that given on the title page and the information sheet that accompanied the review copy of this booklet, however, the cover title is *A Handbook of Guatemalan Telegraph Stamps* by which this publication may become known. Just beware if you see either title on a list of literature for sale, both titles refer to the same booklet.

The 17 stamps discussed in this book were listed in the society's 1974 publication *Guatemala-2*. This, though, is a specialized listing with a more detailed examination of varieties, forgeries, proofs, essays, corrections to previous lists and a partial listing and illustrations of telegram forms and delivery envelopes. The catalog listings do have current estimates of market prices.

The various issues are extensively discussed and include such information as quantities printed (or overprinted as many telegraph issues were postage stamps with telegraph over-

prints), legal background, cancels, gum, proofs and essays, remainders and minor varieties. The catalog listings are easy to use but since they are buried in the text, they can be hard to find—a contrasting typeface or a box around the listing would have helped here. The commentary is well documented but references in the text use yet another set of unintelligible abbreviations consisting of one to three letters; it would seem that since this was composed on a computer and printed on a laser printer a word search could have been done to replace these letters with a more complete or understandable citation. (For example (H) refers to *Telegraph and Telephone Stamps of the World, a priced and annotated catalog* by S. E. R. Hiscocks. The citation (Hiscocks, 1982) would have been more understandable.)

Minor, nit-picky faults aside, this is an excellent handbook on a small, often overlooked area of philately. These stamps issued from 1898 to 1930 offer all of the charm and interest of the pre-made-for-collectors stamps and give the collector the challenge of a real hunt for the material at a modest price (the most expensive item being a fake of the 100c blue green with red overprint of 1898, listed at \$40 unused and \$50 used. A very commendable effort.

Kenneth Trettin

Catalogue de Timbres Administratifs Publics de Suisse (fiscaux et analogues): Confédération, Cantons, Communes by Denis Gainon. 232 pages, A4, perfect bound, card cover, priced, illustrated, in French. Published by Denis Gainon, Case postale 1768, CH-2002, Neuchâtel, Switzerland. Available from the publisher for SF50 plus postage of SF5 in Europe and SF10 in other countries.

Without a doubt this will be "the Swiss catalog." Since the mid-1980s Denis Gainon has been producing a series of catalogs devoted to a single canton. Now, with this volume, he has incorporated all of those catalogs, added the rest of the cantons and included the federal issues, municipal issues and the tourism stamps issued by various cantons, regions, municipalities and public authorities.

If you can understand Forbin, you can understand the listings in this catalog without necessarily understanding French. Gainon

makes extensive use of symbols in the listings. The entire catalog is apparently produced on a high resolution laser printer. The listings are in two columns on large pages and illustrated with clean clear scans of the stamps. The use of varying size type and the contrasting serif and sans serif type faces result in a Swiss catalog done the way a catalog should be produced.

It should be noted that the earlier single canton catalogs contained additional commentary about each issue such as tax rates and laws affecting each issue. This information is mostly missing in the new volume so you will want to hang onto your old catalogs.

This catalog is a "must have" for all collectors of Swiss revenues. For those who collect revenue literature—you will love this work, it is definitely one of the very best catalog productions in years.

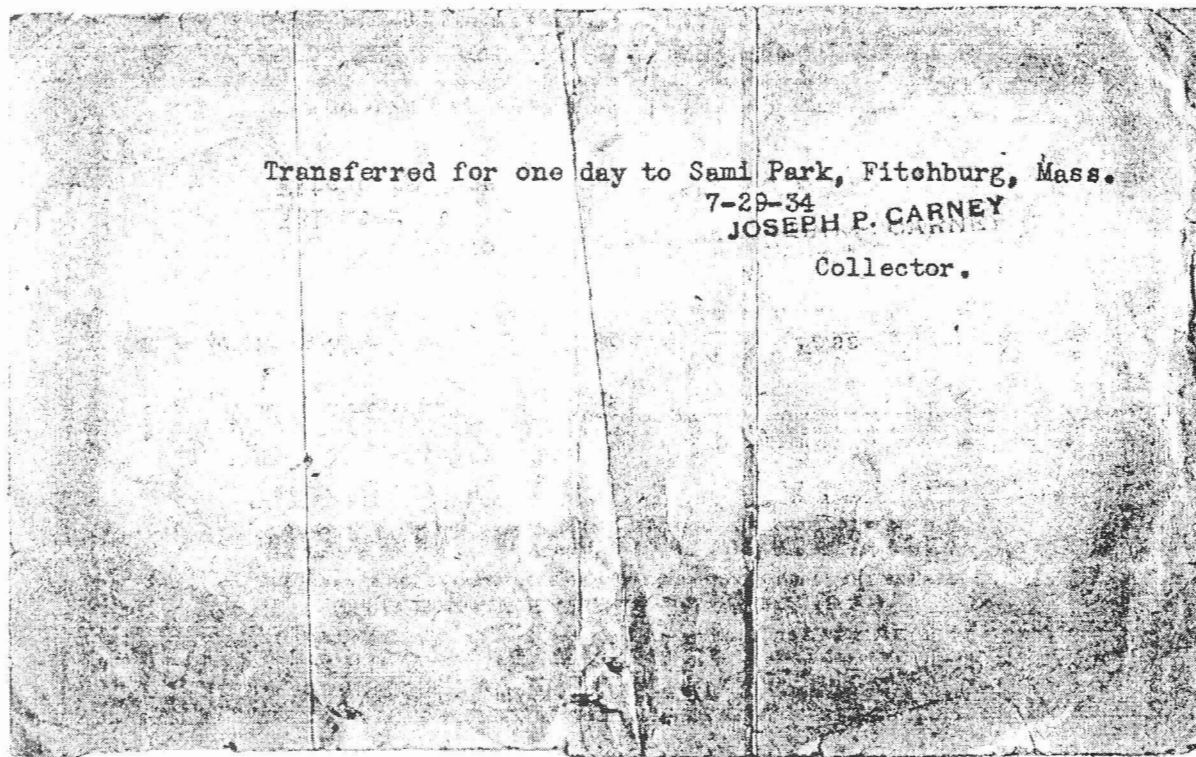
Kenneth Trettin

Retail Liquor Dealer STS with change of address endorsement for one day

by Gerald I. Krupnikoff, ARA

Shown here are the obverse and reverse sides of a Special Tax Stamp for Retail Liquor Dealer for 1934-35 issued to Angelo Seretto of Fitchburg, Massachusetts. Mr. Seretto's address is given as 321 Water Street but an endorsement on the back transfers the holder's address "for one day to Sami Park, Fitchburg, Mass." Collector Joseph P. Carney dated this endorsement "7-29-34" which one might assume to be the day the stamp was transferred. Since the temporary address is "Sami Park" one might conclude that this was for some sort of a celebration and that Angelo Seretto ran a beer tent in the city park.

Has anyone else seen a similar endorsement or is this a unique item.



The American Revenue Association

Secretary's Report

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.

Alfano, Louis 1142, 303 S Kennedy Road, Sterling, VA 20164 USA

Andrews, Ed 1930, 216 Whitaker St, Mont Clare, PA 19453

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Bell, Cyril F 3907, c/o Cylix, Inc, 4445 Riverside Dr, Lilburn, GA 30247 Phone 404-978-7547

Bowman, John D 3122, Box 381662, Birmingham, AL 35238-1662

Broward County Library, Fine Arts and Recreation, 4422, 100 S Andrews St, Fort Lauderdale, FL 33301

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Hines, Terence 1160, Box 629, Chappaqua, NY 10514-0629 Poland

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Katona, James L 4763, Box 91628, Lakeland, FL 33804

Kemp, Richard F 4282, 3025 Linda Vista, Alameda, CA 94502

Kornhauser, A 2212, 15281 Elvina Drive, San Leandro, CA 94579-1919

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Membership Development Chairman: Ronald E. Leshner, Sr., Box 1663 Easton, MD 21601

Representatives in other countries:

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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.)

Lindsay, Fred 5090, 6725 N Sheriday Road, Apt 102, Chicago, IL 60626

Lovegren, Ed D 5091, 70 Rustic Place, Eugene, OR 97401

Mason, Michael J 4118, RR 2, Box 49, Moravia, IA 52571

Matesen, Mack E 1183, 19828 80th Place W, Edmonds, WA 98026-6406

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Topper, Jonathan C 4890, Box 610002, Houston, TX 77208-0002

van den Panhuyzen, Emile J 5089, Avenue des Lauriers Ceriese 14, Kraainem, 1950 Belgium

Walla, Richard 4820, 41 Wildwood Lane, Staten Island, NY 10307-2213 USA

Wenzelman, David 4184, 3906 Tower Dr Apt C512, Richton Park, IL 60471-1342

Yost, R Joe 5092, 186 SE 27th Place, Boynton Beach, FL 33435

New Japanese revenue design released

by **Terence Hines, ARA** and **Akihiro Asano**

A 200 yen revenue stamp with a new design has been recently released by Japan. The stamp, printed in green with a gray security inscription in tiny letters, is illustrated. The stamp is perforated 13 and is printed in sheets of 100. The printing mark, seen in the selvege of the illustrated stamp, consists of one green and one gray line and occurs only once per sheet of 100.

The Japanese tax laws currently impose stamp taxes on receipts. the ¥200 stamp pays the lowest possible rate of tax. This is charged

for receipts of between ¥30,000 and ¥1,000,000 and for receipts with no amount indicated. As the amount of the receipt increases, the tax also increases with receipts of over ¥1,000,000,000 being taxed ¥200,000. A copy of the full listing of current Japanese tax rates has been deposited in the ARA Library. This one page listing is in Japanese.





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MAIL AUCTION #90

CLOSING DATE: April 6, 1994

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. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

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

UNITED STATES - Scott Catalogue Numbers

1	TELEGRAPH STAMPS 1T2 F-VF pinholes	25.00
2	2T3 VF	3.50
3	3T7a* VF thin	9.00
4	3T18* F-VF thin, few short perfs	25.00
5	3T19 F-VF short perf	5.00
6	4T2 F	10.00
7	10T4* VF staple holes PHOTO	125.00
8	10T7* VF staple holes PHOTO	110.00
9	10T8* F PHOTO	450.00
10	12T1a single, F-VF	25.00
11	12T1a single, VF	25.00
12	12T3a single, VF	25.00
13	12T4* F PHOTO	150.00
14	12T4a single, VF	25.00
15	15T7 F-VF	10.00
16	15T40 no gum, VF	20.00
17	15T40 no gum, VF	30.00
18	15T55 no gum, VF thin spots PHOTO	75.00
19	15T09 no gum, F-VF thin spot PHOTO	75.00
20	15T011* F	12.50
21	SAVINGS STAMPS PS4* F-VF	4.00
22	PS6* F-VF	4.50
23	PS8* F-VF	16.00
24	PS9* VF PHOTO	45.00
25	PS10* F PHOTO	125.00
26	PS12 plate # block of four, F-VF	15.00
27	PS13* F-VF	6.00
28	PS14* F-VF	9.00
29	WS9* F-VF	2.50
30	WS10* VF	9.50
31	WS11* F-VF PHOTO	45.00
32	WS12* VF	2.50
33	WS13* F-VF	4.25
34	CIVIL WAR ERA PHOTOGRAPHS, lot of 56 with various revenue stamps affixed	-----
35	FIRST ISSUE R7TC ultramarine, F	65.00
36	R54P4 VF	28.00
37	R74c F light corner crease PHOTO	175.00
38	R143P4 VF PHOTO	38.00
39	R145P4 VF PHOTO	105.00
40	DOCUMENTARY R179 VF light crease PHOTO	30.00
41	R259 F PHOTO	40.00
42	R460 cut cancel, VF PHOTO	27.50
43	R603 VF crease PHOTO	55.00
44	STOCK TRANSFER D281 cut cancel, VF light staining	6.00
45	WINES RE19 F-VF few short perfs	30.00
46	RE106 cut cancel, VF	15.00
47	RE126 VF varnished	20.00
48	PLAYING CARDS RF10a F-VF PHOTO	25.00
49	SILVER TAX RG21 F-VF PHOTO	30.00
50	RG97 VF PHOTO	90.00
51	RG98 F-VF PHOTO	90.00
52	RG99 VF PHOTO	100.00
53	RG100 VF PHOTO	250.00
54	RG124 F	30.00
55	RG125 VF straight edge at bottom	50.00
56	RG126 VF PHOTO	375.00
57	EMBOSSSED REVENUE RM28 cut square, F-VF CV as full document PHOTO	1,250.00
58	RM145 sharp strike on an 1801 promissory note, VF fold affects stamp	35.00
59	RM146 clear strike on a 1799 promissory note, VF	22.50
60	RM185 sharp strike on a 1799 promissory note, F-VF	20.00
61	RM149 sharp strike on a 1799 promissory note, wove paper, F-VF	25.00
62	RM154 sharp strike on the top portion of a 1798 penal bond, F-VF	27.50
63	RM162 sharp strike on a 1798 promissory note, VF fold affects stamp	30.00
64	RM177 sharp strike on a 1799 promissory note, F-VF cut cancel just touches stamp, small faults	27.50
65	RM178 sharp strike on a 1798 promissory note, F-VF	20.00
66	RM179 sharp strike on a 1799 promissory note, VF fold affects stamp	25.00
67	RM181 sharp strike on an 1801 promissory note, VF fold affects stamp	20.00

68	RM228 sharp strike on a 1798 promissory note, F-VF fold affects stamp, split in document	40.00
69	RM241 sharp strike on the back of a 1799 promissory note, VF usual pinhole in stamp	15.00
70	RM261a sharp strike on the back of an 1801 promissory note, VF fold affects stamp	15.00
71	RM263a die 1, sharp strike on an 1801 promissory note, VF tone spot, mss over stamp	15.00
72	RM265b die 2, sharp strike on an 1802 promissory note, VF fold affects stamp	45.00
73	RM266b sharp strike on an 1801 promissory note, VF fold affects stamp	50.00
74	RM276b die 1, sharp strike on an 1815 promissory note, piece out at top	10.00
75	RM277a die 1, sharp strike on an 1817 promissory note, VF	10.00
76	RM279b die 1, sharp strike on an 1814 promissory note, VF fold affects stamp	17.50
77	RM558 clear strike on an import certificate for tea, VF	20.00
78	REVENUE STAMPED PAPER RN-C21 Hamilton Mfg. Co., Second National Bank of Boston, MA, check, VF	12.50
79	RN-F1 Wm. J. Hayes, Attorney, First National Bank of West Chester, PA, check, VF	5.00
80	RN-G3 H. D. McCulloch, Banker, Stevens Point, WI, check, vignette of eagle on globe, F torn into margin at left	60.00
81	RN-G3* German American Bank, New York, check, vignette of liberty at left, F	90.00
82	RN-K5 J. D. Davidson, Attorney, Bank of Lexington, VA, check, F-VF	110.00
83	RN-X7 United Traction Co., Albany, NY, voucher check, VF, Castenholz CV	35.00
84	PRIVATE DIE PROPRIETARY RO30b F	70.00
85	RO32b F-VF crease PHOTO	250.00
86	RO85b F PHOTO	80.00
87	RO96b F-VF thin, crease PHOTO	70.00
88	RO138b F nick in bottom margin	5.00
89	RO144d F-VF PHOTO	30.00
90	RS29d F crease	3.00
91	RS184d* F-VF PHOTO	27.50
92	MOTOR VEHICLE USE TAX RV5* F-VF straight edge at top	12.50
93	DISTILLED SPIRITS EXCISE TAX RX28 VF PHOTO	40.00
94	FIREARMS TRANSFER TAX RY1* F-VF PHOTO	350.00
95	TOBACCO STRIP Springer #TC16B F thin, It stain PH	18.00

PHILIPPINE ISLANDS

Catalogue numbers and values are from *Fiscal Stamps of the Philippines: A Catalogue 1898 to 1946* by Lehmann and Lueck

96	W347C x 2, W348C vertical bisect, tied to an 1899 Customs Permit, left side of document is fire damaged which affects bisect and one stamp	310.00
97	W347A F-VF	20.00
98	W347C F short perf PHOTO	40.00
99	W351B VF thin	10.00
100	W352B VF PHOTO	30.00
101	W363B F-VF thin, LR corner clipped but clear of design	4.00
102	W365A F-VF crease, top perfs clipped	4.00
103	W366 F PHOTO	12.50
104	W366A F PHOTO	16.00
105	W374 F thin spot	5.00
106	W375 F-VF short perf	5.00
107	W376 F-VF nick in left margin	7.00
108	W379 F thin PHOTO	40.00
109	W380 F PHOTO	50.00
110	W388 F thin	10.00
111	W429B VF small faults	6.00
112	W430B F-VF creased	7.00
113	W431B F thin	8.00
114	W439b F-VF thin spot	12.00
115	W447A F pinhole	10.00
116	W448A F-VF pinholes	10.00
117	W449A F-VF pinholes	10.00
118	W450A F thin	10.00
119	W455H F-VF pinhole PHOTO	25.00
120	W457G F-VF faulty	25.00
121	W460A F pinholes	10.00
122	W467A F-VF faulty	10.00

123	W470A F-VF thin	10.00
124	W471A VF pinholes	10.00
125	W472A VF thin	10.00
126	W485 VF thin, straight edge at bottom	5.00
127	W491 VF faulty	7.00
128	W508 F thin	6.00
129	W539* F-VF straight edge at top	20.00
130	W540 VF straight edge at bottom	20.00
131	W541* F-VF PHOTO	40.00
132	W542* F-VF straight edge at bottom PHOTO	30.00
133	W543* VF straight edge at top PHOTO	50.00
134	W545* F PHOTO	100.00
135	W557 F short perf	30.00
136	W560a VF PHOTO	80.00
137	W573 right half tied to a 1917 Justice of the Peace fee receipt for an affidavit, VF	-----
138	W580 F-VF PHOTO	30.00
139	W580a F PHOTO	30.00
140	W581 F-VF small tear, couple short perfs PHOTO	100.00
141	W589a F-VF	3.00
142	W590a F	3.00
143	W592 F-VF	3.00
144	W592b F-VF	6.00
145	W593 F	4.00
146	W593b F-VF	8.00
147	W594 F	5.00
148	W595 F	7.50
149	W595b VF	15.00
150	W596 F-VF straight edge at left	20.00
151	W597 F	20.00
152	W598 F PHOTO	50.00
153	W611 VF	3.00
154	W612 F-VF	5.00
155	W613 F straight edge at bottom	5.00
156	W620 eight left halves tied to a 1934 Privilege-Tax Receipt for a Tobacco Dealer, VF	-----
157	W622* F-VF	10.00
158	W623 F	2.50
159	W624 VF	3.75
160	W625 F	3.75
161	W625a VF	7.50
162	W626 VF	7.50
163	W626a* VF straight edge bottom and right	7.50
164	W627a F-VF	15.00
165	W628 F-VF PHOTO	50.00
166	W629 VF PHOTO	40.00
167	W630* F-VF PHOTO	60.00
168	W635* VF straight edge at right	5.00
169	W637 pair of right halves used on a 1939 Weights and Measures License, F small faults	-----
170	W639* F-VF	10.00
171	W640b* F-VF	10.00
172	W642* VF straight edge at left	15.00
173	W643* F-VF straight edge at right	15.00
174	W644 right half tied to a 1937 Miscellaneous Tax Receipt, F-VF	-----
175	W645b F-VF PHOTO	50.00
176	W647 F straight edge at right	15.00
177	W649* F-VF thin, few tone spots PHOTO	75.00
178	W657 F-VF straight edge at top and right	10.00
179	W663* F-VF straight edge at right PHOTO	50.00
180	W665A F	10.00
181	W667 F	2.50
182	W679* F-VF crease PHOTO	125.00
183	W701, W702 x 2, tied to a 1906 China Fire Insurance Co. receipt, F light staining	-----
184	W711 used on a 1907 birth certificate, F	-----
185	W712 used on a 1911 printed receipt, F-VF	-----
186	W718 VF	7.00
187	W723, 733 both tied on a 1929 insurance company receipt, F-VF	-----
188	W726 F-VF	2.00
189	W730 F-VF PHOTO	50.00
190	W731 x 3, W744 used on a 1939 Bank of the Philippines promissory note, stamps are punch cancelled, one 2c with fault, F-VF	-----
191	W731 tied to a 1918 Philippine National Bank original bill of exchange, VF	-----
192	W734, W747, two of each, punch cancelled to a 1941 Metropolitan Insurance Co. fire policy, VF	-----
193	W739 VF PHOTO	100.00
194	W740 F PHOTO	50.00
195	W741 F-VF PHOTO	50.00
196	W753* F-VF straight edge at left, few tone spots	15.00
197	W755* VF straight edge at left PHOTO	50.00
198	W766 tied to a 1945 affidavit concerning a piece of land, VF	-----
199	W767* F-VF	2.50
200	W768 F-VF straight edge at bottom	2.50
201	W768 used on a 1946 Tax Clearance Certificate, F-VF	-----
202	W769 punch cancel, VF straight edge at top	10.00
203	W770 punch cancel, F straight edge at right	15.00
204	W771 punch cancel, F PHOTO	30.00
205	HUNGARY Budapest municipals, 25 different, values to 100 million pengo, F-VF all have cut cancels	-----
206	PERU lot of 91 foreign drafts c1953, 70 bear from 2 to 12 adhesive revenue stamps; the other 21 have revenue meters	-----

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 airmails 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

Correction: A vital portion of the following ad was omitted by skipping a line while keying last month's Reader's Ads: **South Dakota** 1992 \$8 Wildlife Habitat stamp, 46,784 sold, portraying Whitetailed Deer in habitat at new issue price (current retail \$11.50). Mint single \$10.00, booklet pane of 5 \$50.00, booklet of 20 \$200.00, used \$4.25, on license \$5.25. Have large inventory of South Dakota Hunting and Fishing revenues, what else do you need? Approvals available. Barry L. Porter, 107 Southburn Drive, Hendersonville, TN 37075-3012. *1132*

Wanted: Printed precancellations on First issue or RB1-RB19. single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, Ohio 43085. *1135*

Finland revenues wanted! Accumulations common to scarce Finland revenues, Finland railroad stamps, Finland ship stamps, Finland older cinderellas, etc. wanted. small or large lots. Send material for offer—or write. (Dealers' offerings invited.) Jacob Kisner, 254 Park Avenue South, Penthouse F, New York City, NY 10010. *1136*

Wanted: Automobile windshield stickers, registration or inspection. Chauffers badges, drivers or taxi badges. Paper licenses and registrations. License plates. Dr. Edward H. Miles, 888—8th Avenue, New York City, NY 10019. 212-684-4708 evenings. *1137*

Wanted: Revenue paper from slot machines and arcade machines 1940s and older. Also want stamp machines, gumball machines, nut machines, anything coin operated. Wayne Hise, 813 Elden Street, Herndon, VA 22070. (703-437-5949. *1138*

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enue Special Tax Stamps. Complete 7 1/8 x 14 3/4 inch with vignettes and stubs all priced \$4.00- \$8.00! Large Selection. Satisfaction Guaranteed. Send SASE today for list. David Weisenback, D&L Stamps, Box 1384, Waldport, OR 97394. *1139*

Canadian—Alberta hunting revenue stamps for sale. I have over 80 different available for \$3.00 and up for each. I am also interested in buying or trading for Alberta, Manitoba, Saskatchewan, NWT, BC or Ontario hunting and fishing revenue stamps. Dale Stover, 2320 Kingsbury Drive, East Moline, Illinois 61244. *1140*

Latvia Court Fees, all F-VF used. 1919, 50K, 1R, 3R, 5R, 10R, 25R, 50R; 1923, 5s on 50K; 1928, 2s, 20s, 1L and 2L; each catalogs £20, net \$12 each. 1900 100R and 500R, catalog £25 each, net \$15 each. All fourteen for \$150.00. W. G. Krempner, Box 693, Bartow, FL 33830. *1141*



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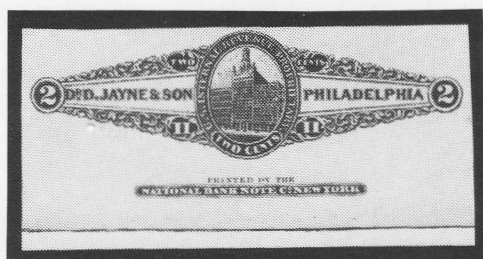
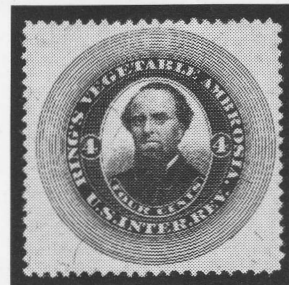
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WESTPEX 1994

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Cathedral Hill Hotel

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