



The American Revenuer

IN THIS ISSUE:

Shift in alignment of NATIONAL FIREARMS ACT overprint noted.....	160
Holograms come to revenues	162
New discoveries in Zanzibar revenues	163
New plate varieties of the 1¢ Proprietary, 2¢ USIR and \$2 Conveyance stamps of the first issue	167

A difference has been
noted in the left alignment of the first two lines of the
overprint on the National Firearms Act stamp of 1934.
More, inside, page 160.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

JUNE 1995

Volume 49, Number 6
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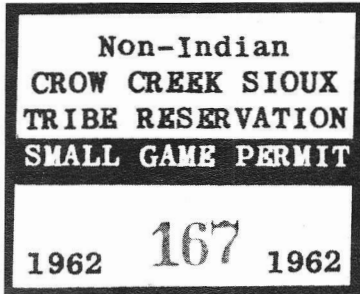
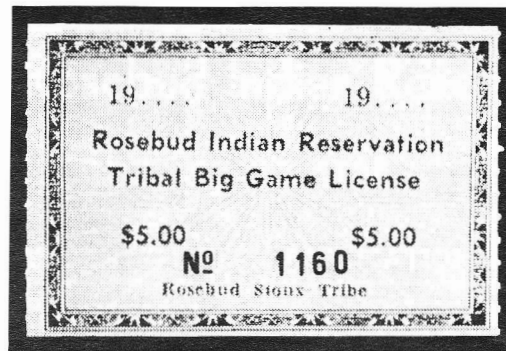
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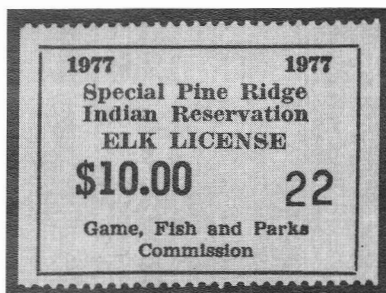
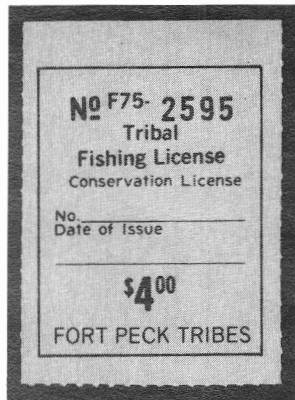
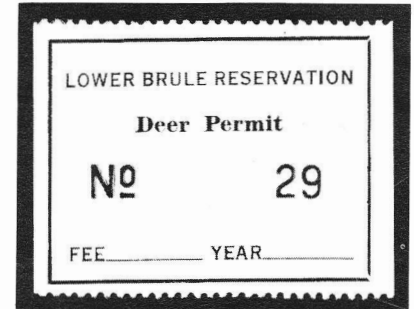
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President's Letter

Ronald E. Leshner, ARA President

There is much to report from our annual convention at TEXPEX, more than I can possibly cover in this letter. It was a pleasure to see that our founder, Bert Hubbard, member number one, was able to be with us. I was personally pleased to see a number of members who I did not previously know and to talk with Ed Kettenbrink. I first met Ed over twenty years ago at a State Revenue Society meeting in Lincoln, Nebraska. We've enriched each other's collections through many trades of state revenue material which each of us had found. In recent years we have drifted away from trading, but our correspondence has continued over the phone wires. It is great to welcome Ed back into the ARA.

The various presentations were attended by small numbers of people, although the ensuing questions and discussion were lively in all the sessions. My own presentation on "What are revenues?" was attended by nearly 20. One aspect of the evolving definition of revenues, "they show payment of a fee for a government service," leads to the conclusion that postage stamps are really a subset of revenue stamps. Try selling that idea to our friends in the postage side of the hobby! However, the reason for raising the issue of the definition of revenues again is a decision made (I believe by the jury) at the the show

to consider the exhibit of *British Empire War Tax Stamps and Covers* as a postage exhibit and, therefore, ineligible for one of the ARA show medals. I'd love to hear what others think of excluding the war tax stamps (and I would assume the various postal fiscals of the Latin countries, too) from the field of revenues.

The ARA members who exhibited at TEXPEX did very well:

Show Silver and ARA Silver

- *Incorrect payment of US Documentary Taxes: the Civil War Period*, by Scott Troutman.
- *North Carolina Revenue Stamps*, by Scott Troutman

Show Vermeil and ARA Gold

- *East African Revenue Stamps*, by Regis Hoffman

Show Gold and ARA Gold

- *The California Tax on Bills of Exchange*, by Michael Mahler
- *Civil War "Patent Medicine" Companies*, by Donald Green
- *U.S. Private Die Stamps: A Visual Reflection of some Engraving and Siderographic Technics*, by Richard Riley (this exhibit also received the APS Research Medal)

(President's Letter—continued on page 166)

THE AMERICAN REVENUER

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Shift in alignment of NATIONAL FIREARMS ACT overprinted noted



Figure 1.
*Block from the
Morton Dean
Joyce sale by
Daniel F.
Kelleher Co.,
Inc of June 4,
1991, lot 3975.*

by Gregg Greenwald, ARA

About four years ago, I decided to expand my revenue stamp collecting interests into the area of the Firearms Transfer Tax stamps (prefex "RY" in the Scott catalogs). After purchasing my first RY1 several years ago, I continued to look for the other stamps of the section in various stamp auctions. In the Morton Dean Joyce auction of revenues, I saw that there was a block of 15 of RY1 (Figure 1) (Kelleher, 1991). After studying the photo of the lot, I noticed that there was something different about the stamps with regard to the overprint as one compares an overprint on a stamp in the far left or far right column of the block to an overprint on a stamp in the middle column of the block.

Out of curiosity, I checked the overprint on the RY1 in my possession (Figure 2) against the overprint found in the Scott catalog. They appeared to match. Yet, not all of the over-

prints on the stamps from the block in the Joyce auction matched the overprint shown in the Scott catalog. After a few minutes of study, I determined that the word "FIREARMS" in the overprint was shifted upward from column to column of the block while the words "NATIONAL" and "ACT" stayed fixed in relation to each other. I then began a search for a stamp with "FIREARMS" shifted like the stamps from the center column of the Joyce block.

Figure 3 shows the most dramatic shift that I have come across. By comparing the placement of the vertical bar of the "F" in "FIREARMS" with the "N" of "NATIONAL" in Figures 2 and 3, you can see that the "F" is outside the left leg of the "N" in Figure 2 while the "F" has been shifted inside the left leg of the "N" in Figure 3.

How and why did this happen? Also, why is the line with "FIREARMS" the only part of the overprint which shifts, while "NATIONAL" and "ACT" stay in the same position relative to each other? As can be seen in the stamps from the Joyce block, the words of the overprint were shifted on stamps in dif-



Figure 2. *The
left edge of the
F in the sec-
ond line ex-
tends beyond
the left edge of
the N in the
first line of the
overprint.*

ferent columns of the same sheet. Does anyone out there have any explanations or more information on this matter?

Reference

Daniel F Kelleher Co., Inc. *The Morton Dean Joyce Collection of United States Revenue Stamps No. 589*. Boston, MA, 1991 June 4-6:lot 3975.



Figure 3. The left edge of the *N* in the first line extends beyond the left edge of the *F* in the second line of the overprint.

The Collector's and Exhibitor's Forum

1995 ARA Membership Directory

The ARA Board of Directors decided to publish a new membership directory this fall. If you requested your address not be published before the 1990 directory was printed or on your membership application if you joined the ARA since 1990, it will not be published in the new directory. The purpose of the directory is to allow other members to contact you. If you do not wish your home address published, please furnish us with an alternative mailing address such as a post office box number or a work address where mail can reach you.

In the 1990 directory we made publication of a telephone number an option. In the 1995 directory we will also be adding facsimile telephone numbers and e-mail (Internet) addresses as an option. If you have a fax number or an Internet address we would encourage you to have this included in the 1995 directory—even if your mailing is not

included—dealers especially.

Another important part of the directory is your revenue stamp collecting interests. Again we will be using the interests you gave for either a previous directory or when you joined. Since your collecting interests often change, you might wish to review your interests in the last directory or in the Secretary's Report when you joined. If your interests have changed or if we have no collecting interests on file, you can update your listing by writing to: Editor, The American Revenuer, 1995 Directory, Rockford, Iowa 50468-0056. All collecting interests will be made to conform to the list that appears on the ARA application (so that the Editor's computer can sort them). This list is also on this issue's mailing wrapper which contains a form for updating your membership directory listing. Your prompt reply will insure a timely and accurate 1995 ARA Membership Directory.

A recent search of the archives of the previous manager of the ARA U.S. Sales Circuit has unveiled some old salesbooks containing hunting and fishing revenues from the states of Virginia and West Virginia. The books were submitted by an unknown member in 1990. If these belong to you, contact me with instructions on their disposition.

I have regrettably been forced to drop a

small handful of participants from the program lately for failure to comply with the rules. Principally, these few have used certified mail to forward circuits, despite the statements in every salesbook routing sheet and individual report sheet that the circuits *must* be mailed via insured parcel post, insured for \$100. Certified mail carries no in-

(C&E Forum—continued on page 170)

U.S. sales circuit news

Holograms come to revenues

Self-adhesive revenue from Indonesia featuring a hologram vignette. Stamp perforations are just printed



Indonesian hologram revenue on document. The stamp measures 29 x 37 mm.

by Terence Hines, ARA

The use of holograms on postage stamps has become rather popular over the past sev-

eral years. To my knowledge, however, no instance of the use of hologram on a revenue stamp has been reported until now. The form illustrated here is from Indonesia and bears a Rp. 5000.- revenue stamp with a hologram as the central feature of the design. The holographic design features the crest of some government entity. Unfortunately, it is impossible to tell whether the form and the stamp are issued by some local authority or a national authority. Only a very few of the words on the stamp and form appear in the standard Indonesian/English dictionaries; a sad comment on the low quality of these works. In any event, I would guess that this is some sort of regional issue and my informant in Indonesia tells me that this is some sort of form having to do with car or motorcycle licensing. In addition to the illustrated Rp. 5000 value, which is in pink with black lettering, there is a Rp. 2500 value in green. Perhaps other values exist as well. The stamps make reference to a 1985 and 1991 *perda* or civil law so perhaps these stamps were first issued as long ago as 1991.

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05 JAN 1995

New discoveries in Zanzibar revenues

by Regis Hoffman, ARA

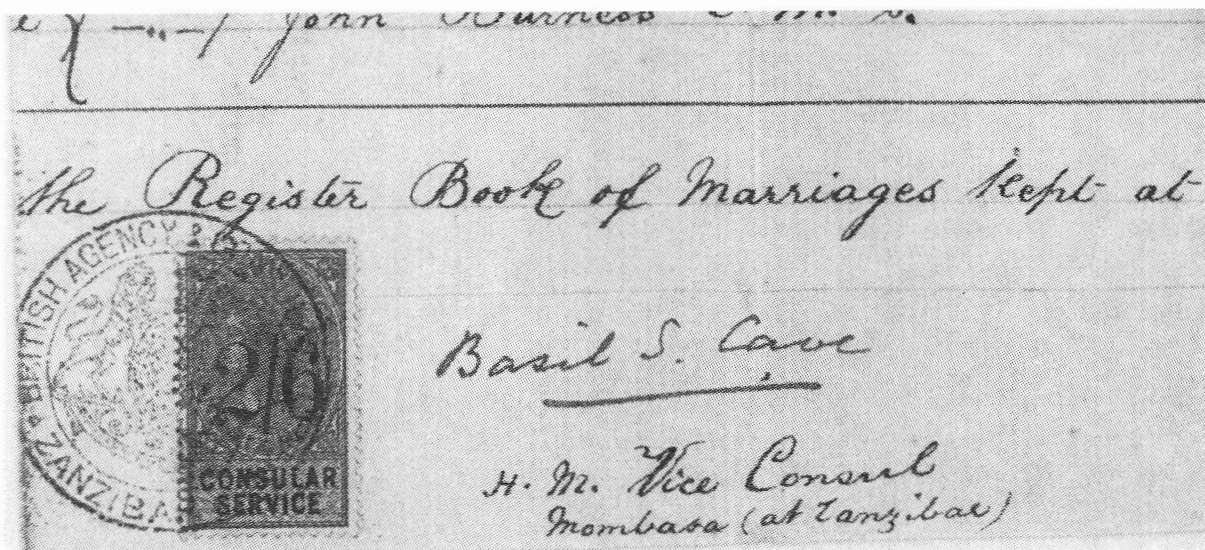
Introduction

Among both postage stamp collectors and revenue stamp collectors, Zanzibar is somewhat of a backwater. Few references exist to aid the collector of these stamps; the primary sources of information being the Barefoot and Hall *British Commonwealth Revenues* catalog (1990) and two more recent articles that describe several uncataloged Zanzibar revenue stamps (Hoffman, 1993a and Kalp, 1994). Since then, additional discoveries

Majesty's Vice Consul in Mombasa. Figure 1 shows the bottom third of the document with the tax stamp and signature of Basil S. Cave. Figure 2 is an enlargement of the Consulate General cancel. The duties of the consular agents included issuing passports and performing marriages. The fee paid to the consular agent is usually indicated by affixing stamps to the legal document (Peetoom, 1994).

In addition to its importance as a revenue document, the certificate also has historical significance. Although the coastal city of

Figure 1.
Great Britain Consular Service revenue used on marriage certificate



have been made in both Zanzibar revenue stamps and fiscal cancels. This article illustrates a variety of Zanzibar revenue stamps that are either previously unlisted or seen so rarely as to warrant a picture, and provides a brief introduction to fiscal cancels on Zanzibar postage stamps.

Great Britain used in Zanzibar

The first recorded use of a revenue stamp in Zanzibar is a 2/6 Great Britain Consular Service adhesive attached to a marriage certificate bearing a cancel reading "BRITISH AGENCY & CONSULATE GENERAL / ZANZIBAR." The certificate records the marriage of Edmund Alexander Fitch (a missionary) to Alice Mary Clowes on December 6, 1892. It is signed by Basil S. Care, His



Figure 2.
Enlargement of British Agency & Consulate General / Zanzibar cancel and Consular Service stamp from the document in Figure 1.

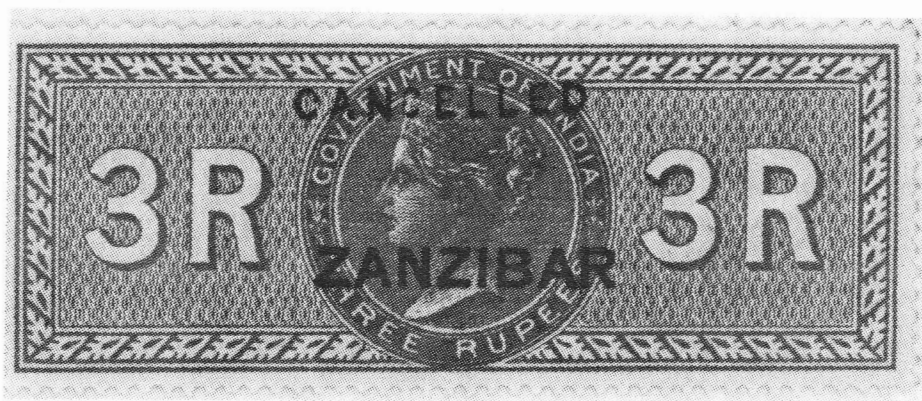


Figure 3. Specimen version of the *On India* revenue series.

Mombasa is geographically part of the country of Kenya in East Africa, politically it was under the governance of Zanzibar. At the time, the Sultan of Zanzibar retained control of a ten mile-wide strip of land on the East African coast including Mombasa. Hence the use of a Zanzibar Consular agency cancel illustrates that Mombasa was under the dominion of the Sultan of Zanzibar for legal matters.

"On India" specimens

The first postage stamps of Zanzibar were Indian stamps overprinted "ZANZIBAR" (and are referred to as the "On India" series). Similarly, Indian Special Adhesive revenue stamps were overprinted "ZANZIBAR." these early revenue stamps exist in specimen form. Figure 3 shows an example additionally overprinted "Cancelled,"—ex-De La Rue archives. Values known with the "CANCELLED" overprint include the 1, 4, 8 and 12 anna, and the 1, 2, 3, 4, 5, 10, 30 and 40 rupee.

"On India" provisional surcharges

The Barefoot and Hall *British Commonwealth Revenue* catalog lists several pen pro-

visional surcharges of the "On India" series of revenue stamps, but does not illustrate any examples. Figure 4 indicates how they were created. In this case, the four rupee denomination was changed to a four anna value with the stroke of a pen changing each letter "R" to the letter "a," converting a rupee value into an anna value.

Figure 4. Pen provisional surcharge converts a 4 rupee denomination into a 4 anna value.



Figure 5. Monogram postage stamp with inverted overprint.



Monogram revenue overprints

The 1 anna value of the 1904 Monogram issue of Zanzibar is known with the overprint inverted (see Figure 5). Curiously, I have not seen this value with a normal overprint. Presumably it exists.

Government Savings Bank

A Zanzibar postage stamp (Stanley Gibbons 302) has been reported with an overprint reading "GOVT SAVINGS BANK."

Modern revenues

In June 1966 a set of 14 postage stamps was released for use in Zanzibar. This set is known locally handstamped for revenue use. For the low catalog value of these stamps, they are incredibly difficult to find. Due to their scarcity, the 10 cent value is illustrated in Figure 6; in addition the 20 cent value is shown. this denomination was previously not known to have the revenue handstamp.

A new series of Zanzibar revenue stamps has recently been recorded. A set of ten values (ranging from 10c to

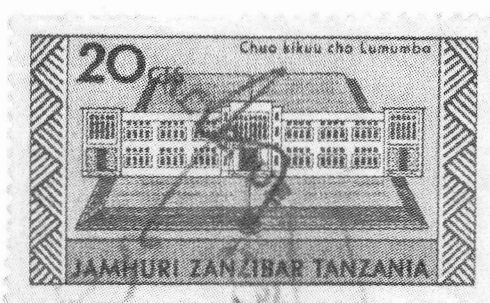


Figure 6. Post-independence revenues. Postage stamps with "REVENUE" handstamp.

10.-) bearing the inscription "PATO" and featuring five different scenes is known in the British Library philatelic collection. the first example recorded outside this collection is shown in Figure 7. the purpose of these stamps is presently unknown.

Fiscal cancels

Several new types of fiscal cancels are now recorded. The first appears on a dramatic full document dated August 1, 1914, bearing a two rupee and a six cent postage stamp (Figure 8). they are fiscally canceled with a cog-wheel marking reading "REGISTRATION OFFICE / WETI / PEMBA."

paying taxes on commercial transactions would be common from Pemba, while letters would more likely emanate from Zanzibar.

Fiscal cancellations on British Commonwealth stamps are noted for their variety (Hoffman, 1993b). An unusual example of clerical expediency is shown in Figure 10 where a handstamp reading "AIR-MAIL" was used to fiscally



Figure 7. "PATO" revenue stamp.



Figure 8. Top portion of Zanzibar Government Registration Office legal document.

Weti is a town on the island of Pemba. Pemba plus the island of Zanzibar comprise the two main islands of the nation of Zanzibar. Curiously, Zanzibar fiscal cancels from the island of Pemba are more common than those from the island of Zanzibar. This is a direct opposite to postal cancels where Pemba island cancels are highly prized due to their scarcity. I suspect that this is because Pemba was more important as an agricultural center while Zanzibar was the political and social center. Thus, documents



Figure 9. Enlargement of the 6 cent stamp and cog-wheel cancel in Figure 8.



Figure 10. "AIRMAIL" handstamp used to fiscally cancel a pair of 40 cent postage stamps.

cancel a pair of postage stamps.

Fiscal cancels were often employed by banks and other financial institutions to indicate payment of taxes on checks and legal documents. Figure 11 illustrates an example of an oval "BANK OF INDIA, LTD. / ZANZIBAR" fiscal cancel.

Acknowledgements

The author wishes to thank Ian Gibson for information that was included in this article.

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Peetoom, O.J. British Central Africa—Consular Stamps and Cancellations. *The Rhodesian Philatelist* 1994 December; pages 91-93.



Figure 11. Oval "BANK OF INDIA, LTD. / ZANZIBAR" fiscal cancel.

President's Letter

Continued from page 159

- Wine: *U.S. Customs Duties and Internal Revenue Taxes*, by someone who usually has exhibited under the name of G. H. Mumm. Modesty prevents me from giving the true identity here. This exhibit also received the BIA Statue of Freedom Award, the ARA Grand Award and the TEXPEX Reserve Grand Award.

Another exhibit, *Ryuku Currency Conversion Issues of 1958*, by another ARA member who was masquerading under the name of Gary Bruce, bears mention for the inclusion of a comprehensive showing of Ryuku revenues from this same period.

Also present at the show was the largest physical gathering of ARA board members

that I can recall. Six of us, Eric Jackson, Ken Trettin, Scott Troutman, Richard Riley and I met on Friday night following the barbecue. A seventh board member, Brian Bleckwenn, while unable to attend the meeting on Friday night, was also present during the show. The results of the discussions by the board on Friday night will be the subject of my upcoming letters.

A big thank you to all the exhibitors, the speakers and presenters, the ARA member dealers, and to all the folks at TEXPEX, who made the show a big success.

Next year's ARA convention will be held at NAPEX in June. Plan now to attend. It is not too early to plan to exhibit.

New plate varieties of the 1¢ Proprietary, 2¢ USIR and \$2 Conveyance stamps of the first issue

by Edwin J. Andrews, ARA

Over the years myriads of first issue varieties have been reported by various authors. Most notable was Anthony Giacomelli in his "Plate Varieties" series and George Black in his compilation of C.W. Bedford's "Shift Hunter Letters" (Black 1983). Dick Sheaff also documented many first issue varieties in his inspection of The Smithsonian proof sheets (Sheaff 1981a). Riley and Clague (1988) provided an analysis of double transfers on first issue stamps and reasoned that their frequency was largely due to the haste with which early dies were produced. I report here four varieties which to my knowledge have not been previously documented.

1¢ Proprietary plate crack

Two examples of an identical plate crack in the right side of the medallion frame and extending to the "cent" tablet are shown in Figures 1 and 2. Figure 1 is an early version of the crack as evidenced by its narrow width. As can be seen the stamp is manuscript canceled "D & S / Sept / 1864". The stamp with the crack in Figure 2 is uncanceled but the crack is much wider suggesting it is older. The paper in both examples is medium and the stamp colors are both dark reds. Unfortunately there are no telling plate marks in either example to suggest the exact plate position of the crack.



Figure 1. Early version of 1¢ Proprietary crack on the upper right stamp; close-up in inset above.

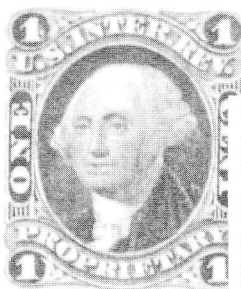


Figure 2. A late version of the crack in Figure 1 is seen on the third stamp and in the inset below.





1¢ Proprietary double transfer

Figure 3 shows a block of four with a 1864 manuscript cancel. The bottom right stamp is enlarged in Figure 4. It has a double transfer in the lower scroll. The shift is to the right and down leaving impressions most notably in the letters E, T and A of "PROPRIETARY." The lower right numeral has an ink flaw which does not appear related to the shift. The lower right perforations of the stamp bear the top of the Butler & Carpenter margin imprint thus locating the stamp at plate position 203.

Figure 3. (Upper left) Block of four 1¢ Proprietary with a double transfer in the bottom right stamp.

Figure 4. (Left) A portion of the lower right stamp in Figure 3 showing the double transfer in the ETA of PROPRIETARY.

Figure 5. (Below left) The 1¢ Proprietary 11 variety described by Scheaff.

Figure 6. (Below) A 22 variety on a 2¢ USIR caused by a fingerprint.



2¢ USIR "22" fingerprint offset

Figure 5 illustrates the well documented 1¢ Proprietary "11" variety (Sheaff 1980, 1981b). This variety has been reported in a number of places on the 1¢ Proprietary. Following detailed analysis and review of a similar variety on the 1¢ Express stamp, Sheaff concluded that this was a "kiss" impression created by fingerprint offset. Figure 6 illustrates the same offset of the upper left numeral of a 2¢ USIR stamp. While this offset is somewhat smudged, the numeral "2" and portions of its oval are clearly seen in the left stamp margin. The stamp has a faint rose hand stamped cancel which gives no legible information. There are no plate marks to suggest the plate position of the stamp.

\$2 Conveyance double transfer

Figure 7 illustrates an imperforate \$2 Conveyance stamp manuscript canceled "June 24/64" and a reverse "PAID AT / WEBSTER BANK" embossed cancel. The "D" of "PAID" cut through the stamp resulting in the hole. The "TWO" of the upper oval arc has a clear double transfer shifted to the right and slightly down. No other portion of the stamp is doubled although there are a number of minor cuts suggesting a reentered position. In particular the flourishes of the upper right numeral seem to have been strengthened and the lower margin of the "UNITED STATES" tablet has several cuts. There are no distinguishing marks to suggest the plate position of the stamp.

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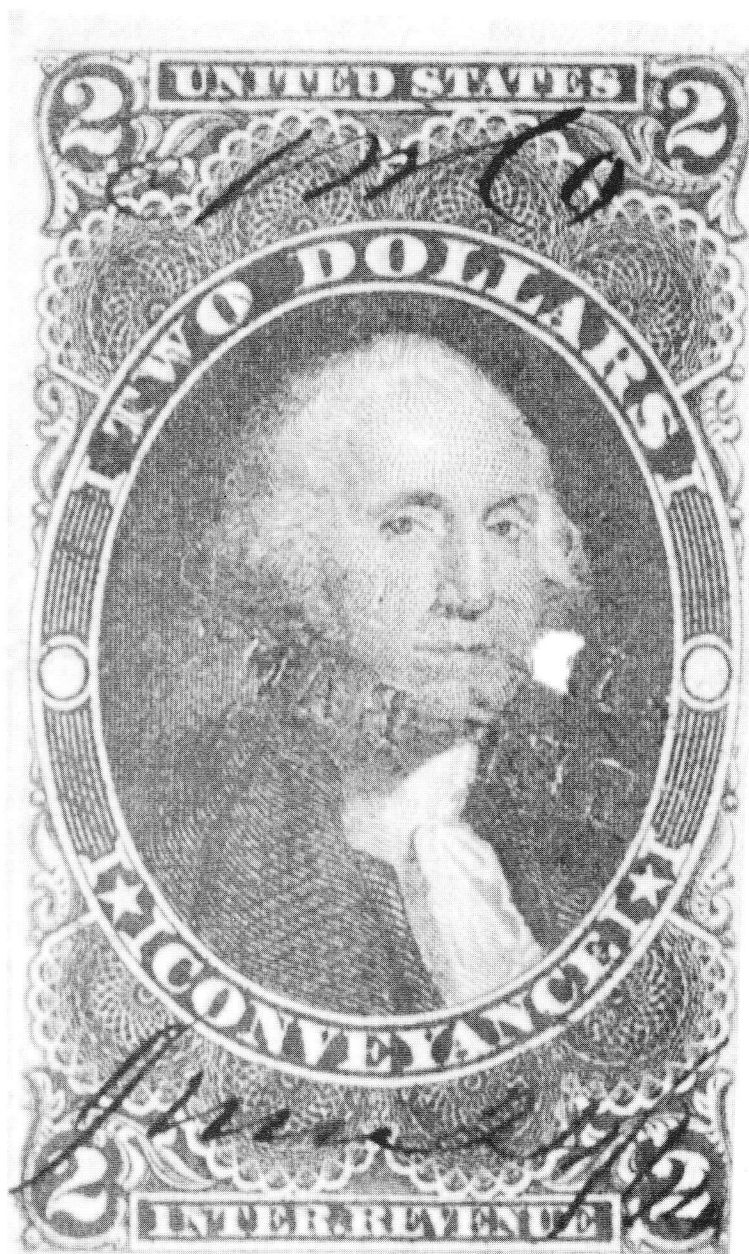


Figure 7. A \$2 Conveyance with a double transfer in the TWO and other suggestions of a reentry.

- Sheaff, D. The Smithsonian Proof Sheets. First Issue Revenue Imprints. *The American Revenuer*, 1981a April; 35: 70-72.
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Collector's and Exhibitor's Forum

continued from page 161

demnity in the event of a loss. The required insurance costs only \$1.60; certified mail \$1.10. So, these members have risked the loss of several thousand dollars worth of material, and their circuit privileges, to save four bits.

Another reason for dropping members from the program is overdue circuits. Some of the delays have been pronounced. Again, members should retain a circuit no longer than seven days, or pay a 50¢ per day late fine. Many participants are managing a turn-around time of just one or two days, which is certainly encouraged, as it provides them with the next circuit selection that much sooner. So do yourself and your fellow members a favor; forward circuits promptly.

I find that it is time to institute a vacation notification policy. Numerous circuits have been delayed (one for almost three months) because they arrived while a member was on vacation or leave. Therefore, to help preclude this, henceforth I must be notified at least two weeks in advance of scheduled vacations or other absences from home that will exceed fourteen days. This notification will allow me to send a bypass notice to the member preceding you on the circuit. Thus, you will retain your place on the circuit, be assured of receiving the next one and keep the circuit on

schedule.

From time to time, I will publish lists of those categories of U.S. revenue circuits which are needed, as well as those which are overstocked. We need the following categories: Scott Listed: RA—1, 2, 3 issues documentary only; RB—1, 2, 3 issues proprietary only; 98—1898 issues; 98 CANC—cancels of 1898 issues; RC—future delivery and stock transfer; RE—wines, distilled spirits excise, rectification; B—beer; RF—playing cards and silver tax; RJA—cigarette tubes, potato tax, tobacco sale, narcotics; RK—consular service, customs fee, motor vehicle use, boating, firearms; RW—hunting permit (duck); MISC—telegraph, local post, post office seals, misc. Scott listed. Non-Scott Listed: L—liquor strips; ST—special tax stamps; T—tobacco, cigarette, cigar, snuff; TP—taxpays; MX—miscellany: lock seals, hygrometer labels, college stamps, express franks, fermented fruit juice, etc.

Please withhold material in the following categories until further notice: SR—state revenues; SRF—state revenues: fish and game.

Contact me at any time if you have questions or comments regarding the U.S. Sales Circuit. Paul Weidhaas, Box 1890, Manhattan, KS 66502-0022.

To the Editor...resignations

A letter was sent by the Editor to everyone whose name appeared on the Dropped for Non-Payment of Dues list in the May issue. A large number of members responded with checks for their dues and they are listed in the Secretary's Report and are receiving this is-

Too much U.S. content

Received your note re non payment of 1995 dues yesterday.

I have decided not to renew. The main benefit to overseas members of ARA membership is *The American Revenuer*. For my purposes the subject matter of this magazine is too parochial (a feature in general of many

sue of The American Revenuer. The letter also asked if the member wished to drop their membership would they please tell us if the ARA failed to meet their expectations and needs. These are several of the replies.

US organizations). More articles on revenues outside of the US area would have been more useful. This magazine is however good value for money if one specializes in US revenues and is of consistently high production quality.

David Andersen, ARA 4931

Too much foreign content

I have decided to resign from the ARA but

may rejoin in the future. I am involved in too many organizations. *The American Revenuer* had very few—if any—articles of interest.

Too many foreign revenue stamp articles—well done but not appropriate for “American” revenue. Maybe all the M&M stamp articles

Not enough foreign articles

Thanks for your letter regarding my ARA membership status. I have decided not to renew my membership for the following reasons:

1. I collect foreign revenues, namely Austria, Bosnia and Hungary. Both the journal and the foreign sales circuits, and the ARA auction offer little in my specialty as opposed to the wide variety of U.S. articles and associated material.

Just lost interest

I would like to resign from the ARA. Since I am now past 86 years of age, somewhat old and decrepit, I somehow lost interest in stamp collecting among other interests.

The January-March issue of *The Check Collector* leads with “A Listing of Checks and Drafts Bearing the 2¢ Bank Check Orange First Printing” by Michael Mahler. While this stamp is very common, even on documents, it was first printed for a period of 24 days. This was followed by a period of about 22 months of blue stamps followed by orange again for about 37 months. This means that orange 2¢ Bank Check stamps of the U.S. first issue used during that initial period are quite rare. Mahler does his usual superb job of describing and analyzing these stamps.

Other areas covered in this issue are

have been written long ago in book form.

Blake Nelson, ARA 4986

2. While I enjoy reading about U.S. topics, the foreign coverage suffers by comparison. Also, the foreign sales circuit seems moribund.

That is my personal critique. However, I believe that *The American Revenuer* does provide superb coverage of U.S. items, it is professionally edited and produced and I also applaud your efforts as typified by your letter to provide “outreach” services.

Timothy Ryan, ARA 1462

Believe me, you have not failed to meet my interests; in fact, you and the ARA have done an excellent job in keeping my interests alive.

Thank you again for everything.

Eli Crupain, ARA 1034

The Check Collector—January-March 1995

“Uncashed Checks,” “Undated Checks,” “Some Before and Some After” (Downer, Bemis & Co. “Brewers & Maltsters”) and a variety of interesting checks in various short articles.

The Check Collector is published by The American Society of Check Collectors, Inc. It is issued four times per year and is available only by membership in the society. Dues are \$10 per year and information about membership may be obtained from the Secretary, Coleman Leifer, Box 577, Garrett Park, MD 20896.

State Revenue Newsletter—July-October and November-December 1994

Due in large part to demands of his job and a job necessitated move half way across the country, *State Revenue Newsletter* editor Peter Martin is forced to play the tough game of catch-up. One issue quickly followed the other; the *SRS Catalog of Turkey Stamps*, which was to be distributed with the July-October issue was not ready. But, both issues do contain a wide variety of interesting articles and short items.

Terence Hines illustrates a Massachusetts deet tax stamp error, Edward Miles shows early vehicle tax tags and chauffeur’s badges,

and Ivan Pfalser shows usage of an Oklahoma motor vehicle tax stamp on a certificate of title in the July-October issue. The November-December issue features an SRS Mail Auction. Although this sale is closed, being able to participate in these sales makes membership in the State Revenue Society well worth the annual \$10 membership. Additionally, both issues contain a significant amount of society related news items.

Coming in the *SRS Newsletter* will be the *SRS Turkey Catalog* which was held up due
(*C&E Forum—continued on page 173*)

The American Revenue Association

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as ammended 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.

Michael Petoukhov 5209, Tarusskaya 4-46, Moscow 117588, Russia, by APS. Collector/dealer—Worldwide, Cinderellas, Local Posts, Medicine Tax, Railroad Stamps, Literature, Austro-Hungarian Empire, Crete, Czechoslovakia, Finland, Japan, Korea, Germany, Poland, Turkey, USSR, Russia.

Jim Werner 5210, 302 E Monte Vista Rd, A7, Phoenix, AZ 85004, by John M Hotchner. US-Telegraphs.

Highest membership number assigned on this report is 5210.

New Members

Numbers 5181-5203

Application for Reinstatement

Charles E Watt 2443, 14106 Ventura Blvd, #200, Sherman Oaks, CA 91423, by Secretary. US-1,2,3 Issues, US-Documentaries, US-Proprietaries, US-M&M.

Reinstated from 1995 Non-Payment of Dues List

1675	Carl W Betts
4581	Michael R Bradmiller
1258	William H Coulter
3965	Edward F Deschl
3678	Andrew P Ferry
3850	Barrington Friedman
4134	R Yancey Green
519	William H Ittel
1414	George J Kramer
3997	Harris K Leonard
2223	Bennett N Levinson
2832	Louis Levy
2528	Edward N Lipson
4553	Robert Lisnak

Board of Directors:

President: Ronald E. Leshner, Sr., Box 1663, Easton, MD 21601.

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

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

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

Eastern Representatives: Brian Bleckwenn and Ernest Wilkens

Central Representatives: Kenneth Trettin and Martin Richardson

Western Representatives: Scott Troutman and Richard Riley

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: Paul Weidhaas, Box 1890, Manhattan, KS 66502-0022

Sales Circuit Manager—Foreign: 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 1663 Easton, MD 21601

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, Sweelinckplein 174, 2402 VL Alphen aan den Rijn, Netherlands.

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

4489 Peter Martin
 4984 Dr John J Nunes
 4694 C John Olafson
 2717 Gary Peterson
 1789 Kenneth J Reis
 2106 Jerry Tremblay
 4824 John Weigle
 4191 Deane B Westland, II
 4886 Lionel Ziprin

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.

Adelman, Alex 2004, 43 Arlington Ave, Kensington, CA 94707 USA
Bassett, Steven R 3267, 547 Chatham Terrace, Madison, WI 53711
Bird, Michael M 1288, Box 461, Ft. Huachuca, AZ 856130461
Crane, Leland L 1537, 575 Rutledge Dr #30, H'ville, NC 28739
Denison, John C 5132, 6420 S Shore Dr, Whitehall, MI 49461
Diluzio, Albert J 5035, Forwarding Order Expired, ,
Fiddler, Thomas D 4832, 6955 S 13th Street, Apt D-13, Oak Creek, WI 53154
Gray, Kent 4746, 1001 Tramway Blvd, NE #93, Albuquerque, NM 87112
Hartinger, Marcus 3773, 177 Suncliff Pl, Vallejo,

CA 94591-7189

Heaton, Robert 2071, 19 East Turnbull Ave, Havertown, PA 19083-2416

Krebs, Gary L 914, 129 Carmon Creek Rd, Campbellsburg, KY 40011-0129

Martin, Peter 4489, Box 45553, Tinker, OK 73145

Mintert, Carsten 5098, Junkerstr. 31, Solingen, D-42699 Germany

Parker, Everett L 5041, HC76, Box 32, Greenville, ME 04441-9727 USA

Raymer, C Martin 5179, 1010 Silver Creek Dr, Frankfort, KY 40601-8907

Scarlet, Leo 4459, Box 650276 Fresh Meadow Sta, Flushing, NY 11365

Spira, Robert A 4718, 315 E 86th St, New York City, NY 10028

Tremblay, Jerry 2106, Box 1941, Groton, CT 06340-1941

US Specialist, Editor 3818, Bill Hatton, 220 N Wayne St, Room 200, Piqua, OH 45356

Wells, Richard B 4648, 702 South Webster, Apt 2, Greenville, MI 48838

White, Russell, IV 4421, Box 1360, Lake Geneva, WI 53147-1360

Youngerman, Sidney 382, 65-59 Parsons Blvd, Flushing, NY 11365

Membership Summary

Previous membership total	1163
Applications for membership	2
Applications for reinstatement	1
Reinstated from NPD list	23
Current membership total	1189

Collector's and Exhibitor's Forum

continued from page 171

to significant new and updated information. Future issues of the *SRN* will take on more of a journal appearance rather than the newsletter format of the past. And, as always, news for the state revenue stamp collector.

Information about membership in the State Revenue Society can be obtained from SRS Secretary Scott Troutmann, Box 270184, Oklahoma City, OK 73137.

Atalaya—Summer 1995

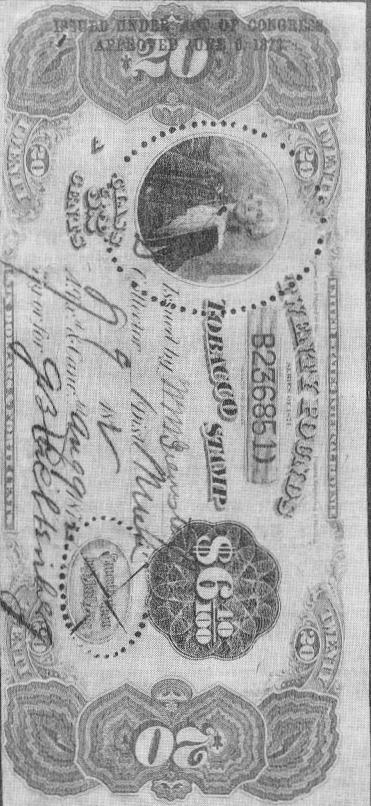
The summer issue of *Atalaya* leads off with "Yemen Bogus Overprints," an illustrated article with listing of these stamps. Two other articles discuss "Hotel Post or Philatelic Hoax?" about the Chesuncook Lake Tourist Despatch—the 100 year-old stamps that may or may not have been hotel local posts from Maine— and "Hungarian-American Messenger Postage" stamps which

are another cinderella mystery from about 1919. The issue also contains a number of reviews of fiscal and cinderella philatelic literature, cinderella news and "Odds & Ends."

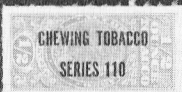
Atalaya is edited and published twice per year by Christer Brunström (Kungsgatan 23, S-302 45 Halmstad, Sweden). A sample copy can be had for US \$3.00 (or £1.50) or as a
(C&E Forum—continued on page 176)



12	MANUF'D	12	0.25 TOBACCO	12
11	MANUF'D	11	0.25 TOBACCO	11
10	MANUF'D	10	0.25 TOBACCO	10
9	MANUF'D	9	0.25 TOBACCO	9
8	MANUF'D	8	0.25 TOBACCO	8
7	MANUF'D	7	0.25 TOBACCO	7
6	MANUF'D	6	0.25 TOBACCO	6
5	MANUF'D	5	0.25 TOBACCO	5
4	MANUF'D	4	0.25 TOBACCO	4
3	MANUF'D	3	0.25 TOBACCO	3
2	MANUF'D	2	0.25 TOBACCO	2
1	MANUF'D	1	0.25 TOBACCO	1



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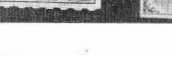
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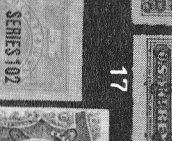
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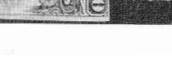
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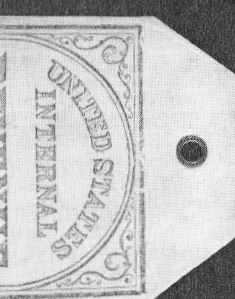
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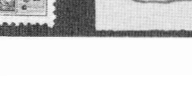
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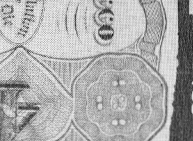
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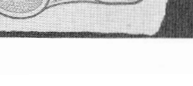
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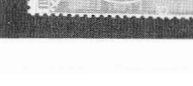
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MAIL AUCTION #104

CLOSING DATE: August 30, 1995

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	R183* F PHOTO	95.00
2	RD229 F-VF light crease	30.00
3	RD312 cut cancel, VF crease, few short perfs	25.00
4	RE178 staple holes, VF PHOTO	45.00
5	RK20 F-VF	9.00
6	RK21 F-VF light crease	19.00
7	RM558 clear strike on an 1832 import certificate for tea, F-VF	20.00
8	RO85b F-VF PHOTO	80.00
9	RO126b F PHOTO	25.00
10	RO130d block of four, F-VF few short perfs PHOTO	30.00
11	RO146a black printed cancel, F-VF small faults PHOTO	25.00

TAXPAIDS - Springer Catalogue Numbers

12	CIGARETTES TA13 F-VF PHOTO	12.50
13	TA14 F-VF crease PHOTO	8.00
14	TA21c F-VF	2.50
15	TA57a VF thin PHOTO	10.00
16	TA58a F-VF thin, small faults PHOTO	5.50
17	TA58b F upper left corner nicked, tear PH	7.50
18	TA70a VF small thin PHOTO	8.50
19	TA71a F-VF thin PHOTO	8.50
20	TA81b F crease, lower right corner nicked PH	8.00
21	TA89b F-VF creased	3.50
22	TA90b F-VF light crease	2.25
23	TA99a VF thin PHOTO	5.00
24	TA175a F crease PHOTO	7.00
25	TA193a VF light crease	2.75
26	TA202a F-VF light crease PHOTO	4.50
27	TA205a VF PHOTO	4.50
28	TA237a F-VF thin spot	2.00
29	TB1 F-VF PHOTO	6.50
30	TB12 F-VF	4.00
31	TB25a VF	3.50
32	TB39 F faults, torn & rejoined	6.00
33	TB70a F-VF light soiling PHOTO	4.50
34	TB107a crease, torn & rejoined	2.75
35	TB110a F-VF thin	3.00
36	TB139 F-VF	2.00
37	SNUFF TE1 F PHOTO	7.50
38	TE28 F small thin	3.50
39	TE41 F-VF PHOTO	30.00
40	TE42 F-VF small faults PHOTO	25.00
41	TE49 F small thin	6.00
42	TE50 F thin	5.00
43	TE78 F-VF thin	3.50
44	TE110 F-VF thin spot	4.00
45	TE111 F-VF crease, small thin	6.00
46	TE146 F PHOTO	25.00
47	TE161B F small thin	4.00
48	TE194Ca F PHOTO	17.50
49	TE200A F small faults	5.00
50	TE204C F small faults	6.50
51	TE212A VF PHOTO	12.50
52	TE213C VF PHOTO	16.00
53	TE215C F-VF PHOTO	18.00
54	TE229C VF	4.00
55	TE230C F PHOTO	12.50
56	TE950a VF	10.00
57	SNUFF SPECIMENS TES4 F-VF	12.50
58	TES9 F-VF	12.50
59	TES14 F-VF PHOTO	15.00
60	TES18 VF	12.50
61	TES23 F-VF	12.50
62	TES40 VF PHOTO	35.00
63	TOBACCO TF11 F repaired	25.00
64	TF22 punched remainder, VF	15.00
65	TF40 VF small faults, security lines faint	12.00
66	TF57 punched remainder, F-VF	20.00

67	TF74E F-VF small faults PHOTO	25.00
68	TF84A punched remainder, VF	6.50
69	TF91A punched remainder, VF	27.50
70	TF92A punched remainder, VF light stain	20.00
71	TF106D punched remainder, VF light stain	32.50
72	TF148B punched remainder, VF small tear	14.00
73	TF152B punched remainder, VF	16.50
74	TF150 punched remainder, F-VF	6.00
75	TF160 punched remainder, VF	7.50
76	TF207A F-VF couple small thins, lt crease PH	25.00
77	TF259A light blue paper, VF couple light creases PHOTO	16.50
78	TF336 F-VF small faults, varnished	3.00
79	TF341 F-VF PHOTO	5.50
80	TF342 F-VF crease	1.60
81	TF540 VF PHOTO	20.00
82	TF572 VF PHOTO	5.50
83	TOBACCO FOR EXPORTATION Series of 1871 punched remainder, VF	-----
84	Series of 1878, green paper, punched remainder, VF	-----

TOBACCO TINFOILS - Hicks Catalogue Numbers

85	TF1-19 F faults	25.00
86	TF1-28 F trimmed to design, small faults	40.00
87	TF2-4 VF lower left corner off	20.00
88	TF2-31 F-VF small faults	25.00
89	TF3-6 faulty	40.00
90	TF3-19 reduced at left and right, small faults	50.00
91	TF3-32 F faulty	50.00
92	TF3-34 F-VF small faults	50.00
93	TF3-38 F-VF faults	25.00
94	TF3-40 VF small faults	25.00
95	TF3-53 F-VF small faults	25.00
96	TF3-55 VF small faults	25.00
97	TF3-60 VF small faults	25.00
98	TF3-61 margins reduced, faulty	40.00
99	TF4-6 VF small faults	40.00
100	TF4-8 F faults	25.00
101	TF4-15 F-VF small faults	50.00
102	TF5-5 VF small faults	25.00
103	TF5-6 F-VF faults	25.00
104	TF5-8 F-VF faults	40.00
105	TF5-10 VF small faults	40.00
106	TF5-13 faults	40.00
107	TF5-16 VF small faults	40.00
108	TF5-17 VF small faults	25.00
109	TF5-24 F faults	25.00
110	TF5-30 F small faults	25.00
111	TF5-34 faulty	50.00
112	TF5-35 VF small faults	25.00
113	TF5-36 VF wrinkles	25.00
114	TF5-37 F faults	25.00
115	TF5-38 VF small faults	40.00
116	TF5-41 VF small faults	40.00
117	TF5-43 VF small faults	40.00
118	TF5-46 VF small faults, nick at lower left	40.00
119	TF5-48 F-VF small faults	25.00
120	TF5-49 F-VF faults	25.00
121	TF5-53 F-VF faults	40.00
122	TF5-55 VF faults	40.00
123	TF5-58 VF upper left corner nicked	40.00
124	TF5-70 F-VF faults	25.00
125	TF5-71 F faults	40.00
126	TF5-72 F-VF faults	25.00
127	TF5-76 VF small faults	25.00
128	TF5-78 VF small faults	25.00
129	TF5-80 VF small faults	20.00
130	TF5-86 F-VF small faults	40.00
131	TF5-89 faulty	50.00
132	TF5-90 F-VF small faults	40.00
133	TF5-95 F faults	40.00
134	TF5-96 F-VF small faults, large tear	50.00
135	TF5-99 F faults	25.00

136	TF6-1 VF small faults	25.00
137	TF6-11 VF small faults	25.00
138	TF6-13 F-VF wrinkled, small faults	50.00
139	TF6-15 F-VF small faults	40.00
140	TF6-20 VF small faults	25.00
141	TF6-21 VF small faults, tear	40.00
142	TF6-27 F faults	20.00
143	TF6-34 VF small tear & faults	40.00
144	TF6-47 F faults	25.00
145	TF6-49 VF small faults	25.00
146	TF6-53 VF small faults	40.00
147	TF6-54 F faults	25.00
148	TF6-56 VF small faults	25.00
149	TF6-57 VF small faults	40.00
150	TF6-58 F faults	50.00
151	TF6-59 VF small faults	40.00
152	TF6-60 F-VF faults	25.00
153	TF6-69 F-VF small faults	25.00
154	TF6-70 F-VF faults	25.00
155	TF10-7 VF small faults	40.00
156	TF10-10 VF small faults	25.00
157	TF10-15 VF small piece out at top	25.00
158	TF10-23 F faults	25.00
159	TF10-24 F-VF small faults	40.00
160	TF10-35 VF small faults	25.00
161	TF10-42 F faults	40.00
162	TF10-44 F-VF small faults	40.00
163	TF10-52 F faults	25.00
164	TF10-67 F faults	20.00
165	TF10-72 F-VF small faults	25.00
166	TF10-81 VF small faults	20.00
167	TF10-92 VF small faults	40.00
168	TF10-93 VF small faults	25.00
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175	FE19 F-VF appearance, usual tack holes filled in, small faults	17.50
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179	FE50 F-VF usual tack holes	10.00
180	USIR CIVIL WAR COTTON TAX Tag on parchment, F-VF light staining PHOTO	-----
181	USIR Cotton Tax metal tags, 1933 yellow, 1934-5 gray, and 1935-6 red, VF	-----
182	CERTIFICATE OF TAGGING LINT COTTON 1935-6, black on green safety paper, VF	-----
183	USDA FOOD ORDER 2G7* F	1.50
184	2G8* F	1.75
185	SAVINGS STAMPS American Co-operative Banking Co., Washington, D.C., 5c green, mint, F PHOTO	-----
186	Brookline School Penny Savings, 25c brown, F punch cancel PHOTO	-----
187	Citizens Savings Bank, 5c blue, F-VF PHOTO	-----
188	Lighthouse Savings Fund, Kensington, Philadelphia, 10c blue, VF PHOTO	-----
189	-25c gray green, F light stain	-----
190	Missouri Savings Association Bank, 5c green, F PHOTO	-----
191	Penny Provident Fund, 5c green, F-VF PH	-----
192	Rhode Island Penny Provident Society, 5c red, F-VF PHOTO	-----
193	-10c dark blue, VF	-----
194	-25c green, mint, F	-----
195	-50c brown, mint, F-VF	-----
196	Savings Bank of San Diego County, 5c black, red SPECIMEN overprint, VF PHOTO	-----
197	Stamp Savings Society, 5c purple, F PHOTO	-----
198	-10c yellow, F	-----
199	-25c green, F	-----
200	-50c orange, F-VF	-----
201	COLLEGE STAMPS Business College Revenue Stamp, 5c blue, F-VF crease PHOTO	-----
202	Eastman National Business College 10c red, F PHOTO	-----
203	Robert J. Wallace Business College, 2c black, red & blue, F-VF mint PHOTO	-----
204	NATIONAL ASSOCIATION OF COMMERCE AND LABOR 2c brown, F PH	-----
205	-5c light blue, F-VF PHOTO	-----
206	EATON'S FINE LETTER PAPERS red with red SPECIMEN overprint, security punch, F-VF	-----
207	EKKO Radio Reception stamp, brown with red SPECIMEN overprint, security punch, VF	-----
208	ALASKA-YUKON-PACIFIC EXPOSITION, Seattle 1909, red and green, mint, F-VF PH	-----

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Wanted: Printed precancellations on First Issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1265*

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Collector's and Exhibitor's Forum

continued from page 173

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Duck Tracks—1st quarter 1995

The first quarter 1995 issue of *Duck Tracks* features articles about Argentina's first "Ecotamp," a conservation stamp with uses other than hunting; a look at Iowa's 1986-1989 collector type waterfowl stamps; a biography of NDSCS board member William Webster; a review of the 1995 catalog listing of state duck stamps in the *Scott 1995 Specialized Catalogue of the United States*; an assessment of the impact on the federal duck stamp program as result of budget reduc-

tions; the first waterfowl stamp issued by Venezuela; and, a 1994 duck stamp poll modeled after the annual *Linn's* and *Stamp Collector* polls. All of the 1994 state waterfowl stamps are illustrated.

Duck Tracks is published quarterly by the National Duck Stamp Collectors Society and is edited by Peter Martin. Annual dues in the society are \$20; more information can be obtained from NDSCS Secretary Anthony Monico, Box 43, Harleysville, PA 19438.

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