

The American Revenuer

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◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

JULY-AUGUST 1995

Volume 49, Number 7
Whole Number 477

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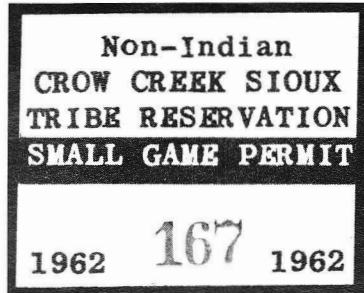
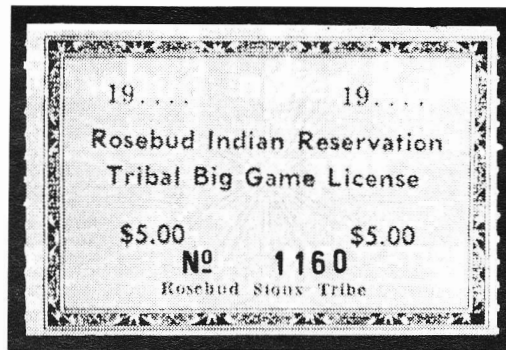
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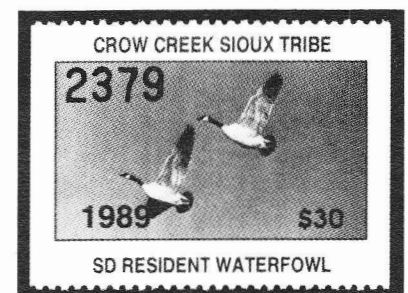
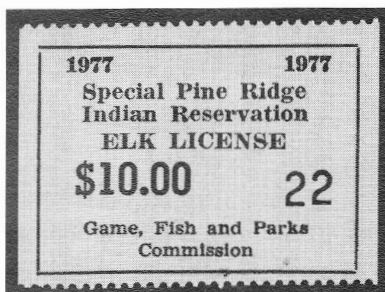
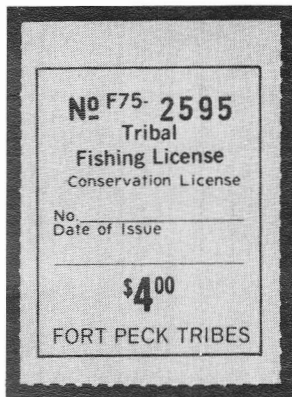
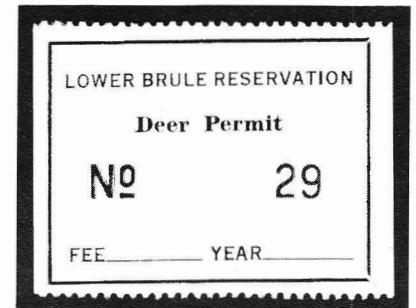
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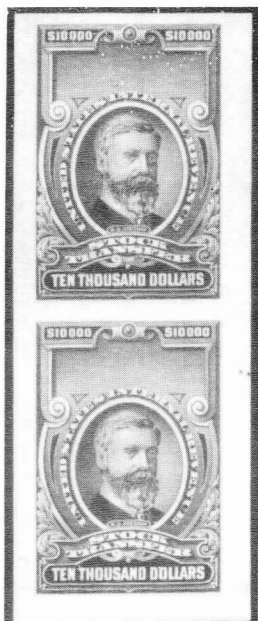
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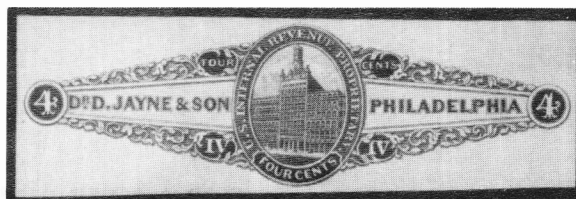


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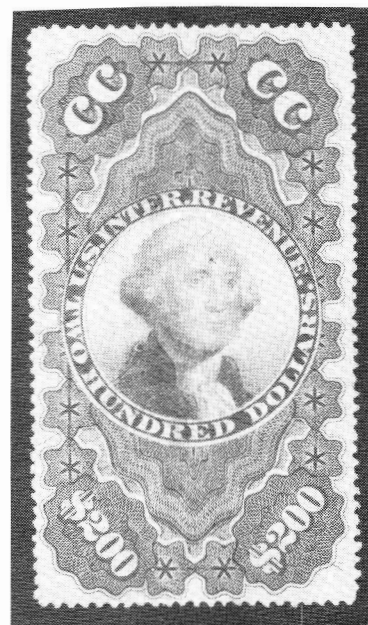
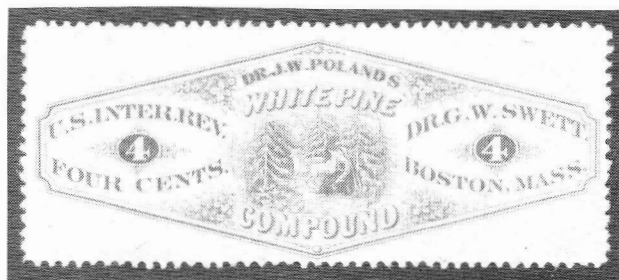
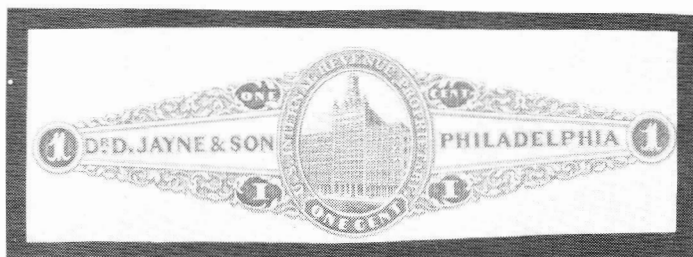
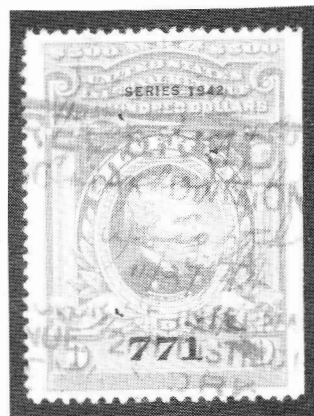
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NAPEX 96 to host 1996 ARA convention

The 1996 annual convention of the American Revenue Association will be hosted by NAPEX 96. The show dates are May 31-June 2, 1996, which is the weekend following Memorial Day. NAPEX is a national level exhibition and is a World Series of Philately show.

NAPEX will be held at The Mclean Hilton

at Tysons Corner, 7920 Jones Branch Drive, McLean, Virginia 22102. As more information becomes available, we will publish it here in *The American Revenuer* including the show prospectus, schedule of events, details about our annual Firday evening dinner and any revenue seminars.

'T Cleyn Segel—January and February 1995

The first two issues of another revenue publication have been seen by the editor. *'T Cleyn Segel* is published by the Nederlandse Vereniging voor Fiscale Filatelie (Netherlands Association for Fiscal Philately). This is a well printed 20 - 25 page A4 size journal written entirely in Dutch. While I cannot report on the contents, from the illustrations it is obvious that the contents extend beyond the Netherlands in scope.

Issues number 1 and 2 are dated January and February 1995. We have not seen a March issue so frequency of publication cannot be commented on. For more information write to ARA member W. J. Jansse (Postbus 124, 2860 AC Bergambacht, Netherlands) who is listed as the Secretary. If you can read Dutch check out this publication from the ARA library. You will undoubtedly want your own subscription.

State Revenue News—First Quarter 1995


The first quarter issue of the *State Revenue News* for 1995 has just arrived in mid-July. Formerly known as the *State Revenue Newsletter*, the journal's editor Peter Martin is trying to shed that image. While delayed appearance of the publication has long been

a problem as it is with many small organizations, substance of content has also often been a problem. Editor Martin assures readers that progress will be made in catching up with the publication schedule; and, it this is—
(*Forum—continued on page 195*)

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

Civil War-era photographers

An updated listing of names and locations

by Edwin J. Andrews, ARA

Over the years first issue cancel collectors have periodically reported on photographers' cancels (Bleckwenn 1976, Caldwell 1985, Carrick 1984, Gromet 1975, 1976, Zeiter 1982). However, in his 1984 and 1987 articles in *The American Revenuer*, Will Carrick provided the first comprehensive listing of photographers' cancels on first issue U.S. revenue stamps (Carrick 1984 and 1987). For those of us interested in this brief history of taxation, the listings of photographers and facsimiles of their cancels have been an invaluable resource. The definitive book on *Cartes de Visite* photographs (Darrah 1981) is also a valuable information resource but it provides only a brief listing of American photographers. The most definitive article on

this source of tax revenue is Kathleen Fuller's review (Fuller 1980). In her treatise she not only details all of the legislation related to this tax but also reviews the controversy over the tax that existed among photographers. Over the years I have amassed more than 700 *Cartes de Visite* (CdV) and stereo view photographs bearing evidence of tax paid. Herein I provide a complete listing of known photographers and their location. While I appreciate that a facsimile of the various cancels would be helpful, I believe the space required is not consistent with an article in *The American Revenuer*. A complete listing including cancel facsimiles will hopefully be the subject of a future publi-

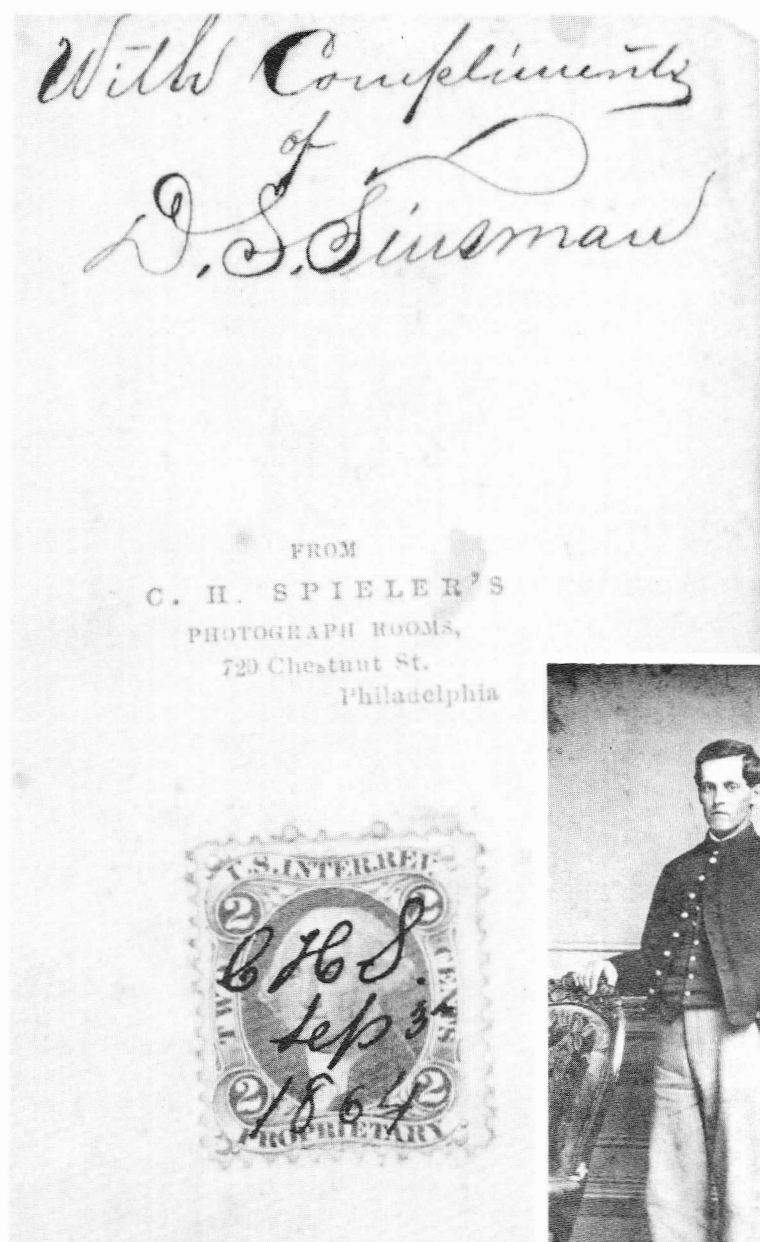


Figure 1. C.H. Spielier, Philadelphia, PA. Legal cancel of the photographer's initials and date (CHS/ Sept 3r/ 1864) on a 2¢ Proprietary blue. Photograph of a Union soldier.



cation similar to those currently available for railroad, insurance and other categories of cancels.

A wide variety of cancellation types were used by photographers. By law the stamp had to be affixed to the back of the photograph and canceled by initialing and dating (Fuller 1980). Figures one and two illustrate legal cancels on CdV's.

However, the great majority of affixed stamps were not canceled legally. Rather, many were left uncanceled, were precanceled by pen (Figures 3 and 4), or, were initialed without dating (Figures 5 and 6). The stamps were clearly a nuisance for photographers and more efficient means of canceling them were devised. Most common were handstamped precancels (Figures 7 and 8). Despite the unpopularity of the stamps, some photographers had their CdV card backs prepared with a printed box to accommodate the stamp (Figures 3 and 6). Aside from the bother of applying the stamps was the vexing problem of wet ink from the cancellation which often marred adjacent photographs when they were stacked together (Fuller 1980). This resulted in the practice of affixing stamps toward the margins or corners of the CdV back as can be seen in all illustrations except Figure 6. Other tactics to avoid cancel marred photographs was simply to leave the stamps uncanceled, cancel them with a pencil, or rarely, to use embossed precancellations.

The list to follow provides in alphabetical order the names of photographers, their city and state (when known) and the stamp used and type of cancellation. I hope this compilation will be of use to those interested in this two-year "snapshot" of revenue usage.

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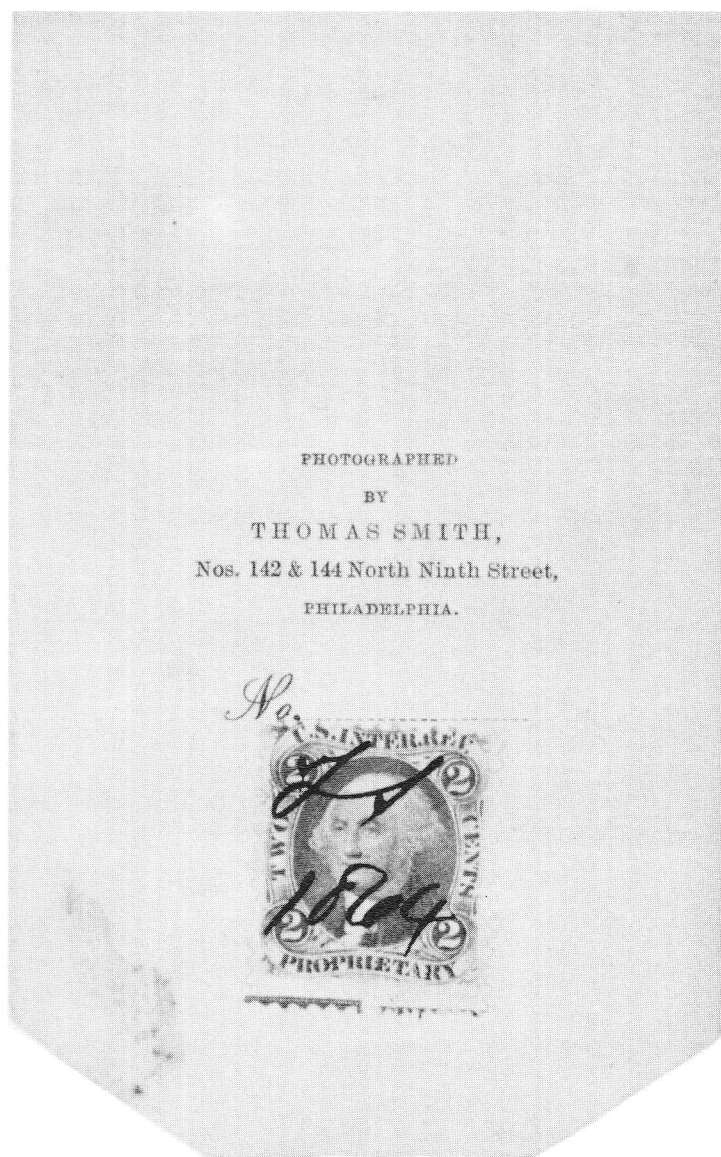
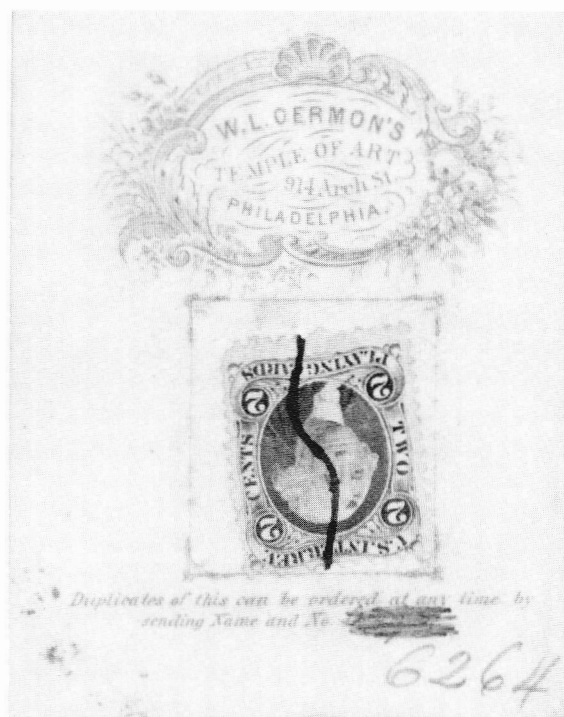


Figure 2.
Thomas Smith, Philadelphia, PA. Legal cancel on 2¢ Proprietary blue. The stamp is from plate position 205 as evidenced by the partial margin imprint.

- port. *The American Revenuer*, 1976 January; 30:24.
- Gromet. M. Cancellation Study Group Report. *The American Revenuer*, 1976 March; 30:83-84.
- Zeiter, V.A. When Revenue Stamps Were Required on Photographs. *The American Revenuer*, 1982 July-August; 36:137-138.

Figure 3. W.L. Garmon, Philadelphia, PA. Pen precancel on 2¢ Playing Cards blue. Note the printed box for the stamp.



First Issue U. S. revenue stamps on *Cartes de Visite* photographs

Photographer	City	State	Type of cancel and stamps used
Abbott, S.C.	Hamilton	NY	p R6c
Ahrens, Heinrich	Philadelphia	PA	p R13c
Aiken, J.M.	Ware	MA	ms R6c
Albright, S.	Grafton	WV	p R6c
Albright, M.L.	Urbana	OH	p R6c
Alden, A.E.	Providence	RI	ms R6c
Allen, A.M.	Pottsville	PA	p R3c/ R13c/ R18c
Allen, C.	Keene	NY	ms R11c; p R11c
Allen†	Boston	MA	ms R11c/ R13c (stereoview, ms R13c)
Aller & Brown	Trenton	NJ	ms R11c
Anderson, J.S.	Rockford	IL	ms R13c/ R15c
Anderson, A.W.†	Haverhill	MA	ms R11c
Andrews & Lawrence	Nashua	NH	ms R3c
Andrews	Seneca Falls	NY	p R15c
Anthony, E. & H.T.	New York	NY	p R13c/ R15c (stereoview, p R13c)
Applegate†	Philadelphia	PA	h R11c/ R13c
Austin, S.	Oswego	NY	p R11c
Austin, J.	Oswego	NY	p R11c
Bacon, A.G.	Moriah	NY	ms R11c
Bahl, P.	Mansfield	OH	ms R19c
Baker, G.M.	Rutland	NY	ms R6c

†=Previously reported in *The American Revenuer*.

Cancel types: h=handstamp; emb=embossed cancel; ms=manuscript; nc=no cancel; p=pen or pencil cancel; stamp=cancel on stamp only—not on photograph

Baker, W.J.	Utica	NY	ms R6c/ R18c
Ball & Thomas†	Cincinnati	OH	ms R18c
Ball, J.P.	Cincinnati	OH	ms R18c
Bancroft, O.F.	Springfield	OH	p R18c
Barbour, T.	Boston	MA	ms R13c/R18c
Barnes, O.C.	Stowe	VT	p R15c (preprint fold)
Batcheller & Wallbaum	Nebraska City	—	h R18c
Bauer, T.C.	Columbus	OH	ms R6c
Beardsley Bros.	Ithaca	NY	h R13c/ R18c; nc R11c; p R13c
Bechlar, N.†	Norristown	PA	ms R6c/ R15c (Union Gallery)
Bell & Hall	Washington	DC	ms R13b(?)
Bendann Bros.	Baltimore	MD	h R18c
Beniczky, K.W.	New York	NY	ms R6c
Besler, A.	Chicago	IL	h R18c
Biddle, J.E.	Poughkeepsie	NY	ms R6c
Bierstadt Bros.	New Bedford	MA	ms R18c
Billings & Hough	Lebanon	NH	ms R13c

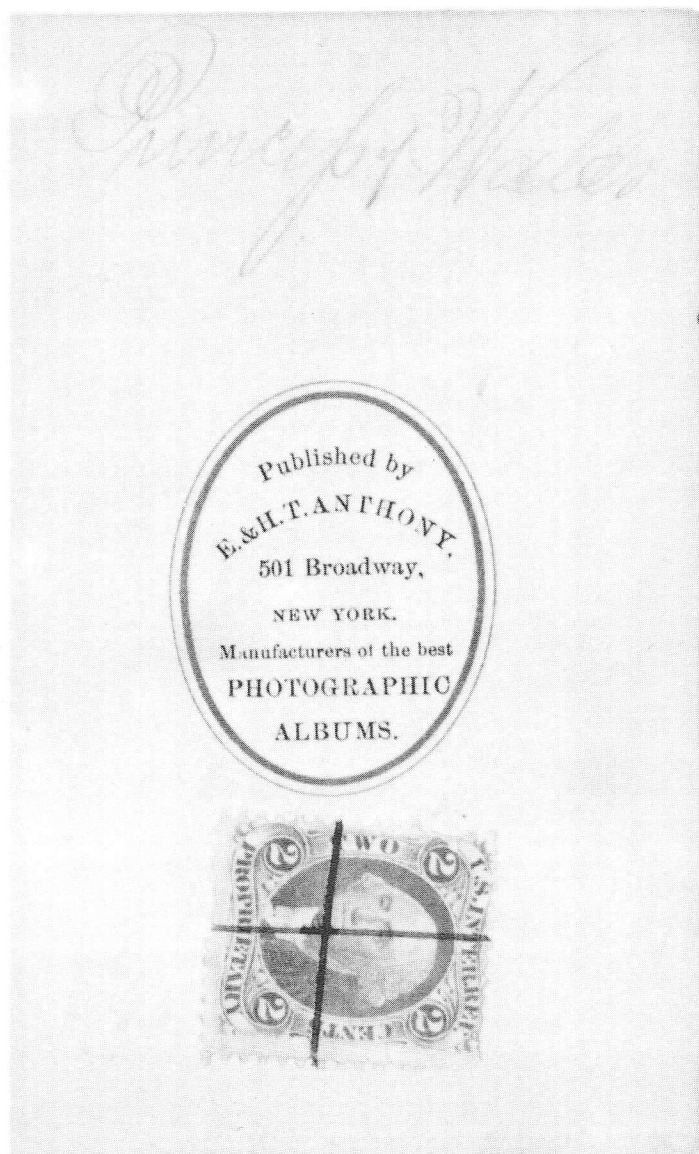


Figure 4. E. & H.T. Anthony, New York, NY. Pen precancel on 2¢ Proprietary blue. The photograph is of Alexandra, Princess of Wales and wife of the future King Edward VII. The Anthony studio was one of several that mass produced celebrity photographs.



Bishop, H.	Chambersburgh	PA	ms R13c/ R18c; p R15c/ R18c; #73 postage
Bishop, Giles	New London	CT	ms R18c
Bixby, A. (M.D.)†	Ludlow	VT	ms R6c
Black & Case†	Boston	MA	h R18c (also Newport, RI) (succ. To J.W. Black)
Blakeslee, W.	Elmwood	IL	ms R18c
Bogardus, Abraham†	New York	NY	h R11c/ R13c/ R18c
Bowdoin, D.W.	Salem	MA	ms R18c
Boynton, J.J.	Clinton	MA	ms R13c/ R15c
Brandau, George C.	Bloomsburg	PA	p R15c
Broadhead	Bellevue	OH	p R3c
Brock, C.F.	"Traveling photographer"		ms R17c
Bronk, L.R.	Ballston Spa	NY	ms R15c
Brown	Easton	PA	h R13c (also Trenton, NJ)
Brown, J.	Mauch Chunk	PA	ms R15c
Bruening, E. & J.	Indianapolis	IN	p R15c
Bryant	Charlestown	—	ms R11c
Bundy & Williams†	New Haven	CT	ms R6c/ R13c
Burcaw, S.W.	Allentown	PA	ms R5c
Burnite & Weldon	Harrisburg	PA	p R18c
Burrows & Bundy†	Middletown	CT	h R15c; ms R19c
Burwell & Homan	New Haven	CT	ms R19c
Cady, J.	Brandon	VT	h R6c
Calkin & Manhana	Iowa City	—	p R15c
Campbell	Williamsport	PA	p R6c/ R15c
Campbell & Ecker	Louisville	KY	p R18c
Campbell, J.	Pottstown	PA	ms R11c
Capen, Francis	Boston	MA	ms R13c
Carpenter, W. Fred	Foxborough	MA	p R6c
Carr, Benjamin	Concord	NH	ms R13c
Carter & Bancroft	Springfield	OH	ms R18c
Case, John K.†	Vincennes	IN	ms R6c
Cathcart, N.H.	Adrian	MI	h R6c
Cavert, W.	Sterling	IL	ms R18c
Chandler, M.	Hingham	MA	ms R13c
Channell, R.F.	Phoenixville	PA	ms R15c
Chapman & Ennis	Attica	IN	p R18c
Chapman, M.V.	Attica	IN	ms R6c
Chessman & McCosker†	Boston	MA	h R13c; nc R13c
Churchill & Denison†	Albany	NY	h R18c; ms R11c (also, Dennison)
Clafins	Worster	MA	ms R13c
Clark, D.	New Brunswick	NJ	ms R13c
Clark, D.R.	Lafayette	IN	ms R18c
Clark, H.D.	Townsend Centre	MA	ms R15c (Clark's Saloon)
Clark, E.H.gton?	—	ms R3c
Clarke	Reading	PA	p R13c (formerly, " & Wiley")
Clarke, J.J.	New York	NY	ms R13c
Clarkson	Salisbury	MA	p R18c
Clench, F.B.†	Lockport	NY	h R11c; nc R13c
Cobden, A.†	Troy	NY	ms R11c

†=Previously reported in *The American Revenuer*.

Cancel types: h=handstamp; emb=embossed cancel; ms=manuscript; nc=no cancel; p=pen or pencil cancel; stamp=cancel on stamp only—not on photograph

Coburn & Co.	Owego	NY	ms R11c
Conery	New Berlin	NJ	p R3c
Conly, W.	Hope	NJ	ms R3c
Conrad, I.N.	Canton	OH	p R13c
Coss, J.	Springfield	OH	p R18c
Cost	Cincinnati	OH	ms R13c
Crane, Charles G.	Philadelphia	PA	ms R18c
Crawford	Stamford	CT	nc R13c
Cremer, J.(James) & Co.	Philadelphia	PA	ms R13c/ R18c
Crew, E.	Alliance	OH	p R1c
Critcherson & Leland	Worster	MA	ms R18c
Crowell, F.S.	Fredericktown	OH	ms R6c
Crum & Sharp	Watkins	NY	p R11c/ R13c; ms R18c
Culpepper, D.W.	—	—	ms R15c
Cummings, Thomas†	Lancaster	PA	p R11c/R13c/R15c
Curry, William H.	Wilmington	DE	p R11c

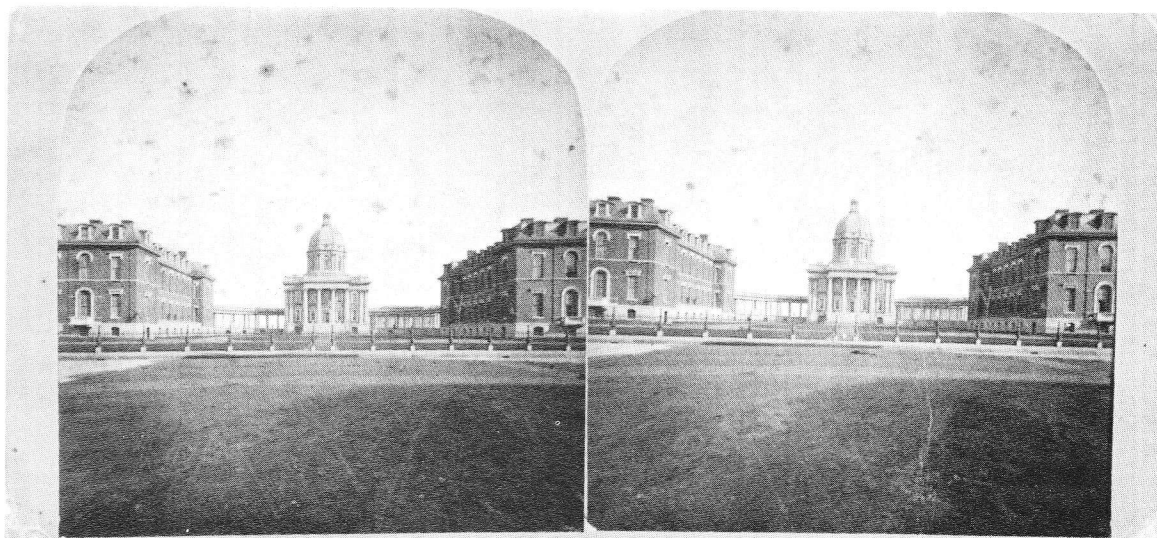
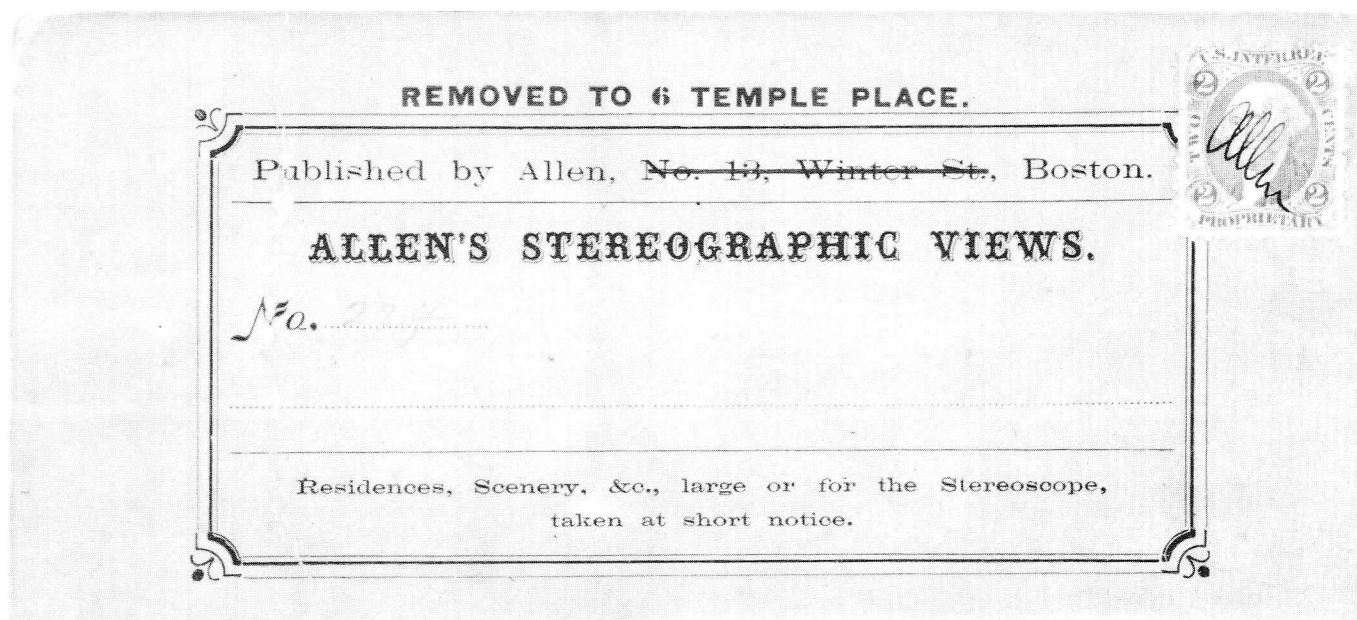


Figure 5.
Allen, Boston,
MA. Stereo
view card with
illegal cancel-
lation of a
name only on
2¢ Proprietary
blue.



Cushing, H.	Windsor	VT	h R10c; p R10c
Daily, J.	Lebanon	PA	ms R5c/R15c (Excelsior Gallery)
Daniels, A.F.	Worcester	MA	ms R18c
Davies & Baker	Columbus	OH	h R6c
Davis, P.	Waverly	NY	p R3c
Davis Bros.†	Portsmouth	NH	ms R18c (also, Exeter, NH)
Davis, Ellwood	Philadelphia	PA	p R11c
Day & Dean	Boston	MA	ms R6c
DeLamater, R.S.	Hartford	CT	ms R5c/ R11c/ R18c; p R13c
Dellinger, S.L.	Marietta	PA	ms R6c
DeLong	Fairbury	IL	ms R5a
DeMorat, A.J.	Philadelphia	PA	nc R3c
DeMorat, O.B.†	Philadelphia	PA	nc R13c; p R13c
Dennis & Fry	Cincinnati	OH	ms R13c
Dewey, R.H.	Pittsfield	MA	nc R18c
Dewey	Cincinnati	OH	ms R13c
Dietrick, William H.	Reading	PA	p R13c
Doughty, T.M.V. & E.V.†	Winsted	CT	h R14c; ms R18c (also, Doughty Bros.)
Douglass & Co.†	Buffalo	NY	ms R13c
Dow, James M.	Ogdensburg	NY	p R3c
Draper & Husted	Philadelphia	PA	ms R13c
Dunn, J.D.	Meadville	PA	h R6c; p R13c
Dunshee, H.S.	Beliot	WI	p R15c
Dunshee & Weld	Aurora	IL	p R18c
Dustin, S.C.	Keene	NH	p R15c
Dygert, George H.	Jordan	NY	nc R15c
Eberman, Charles W.†	Lancaster	PA	ms R11c/R13c; p R13c
Edwards, Charles E.	Bridgeton	NJ	p R6c/ R15c
Edwards, L. & Son	Newton	NJ	h R6c
Edwards, J.	Skaneateles	NY	ms R15c
Edwards & Ogden	Bridgeton	NJ	ms R10c/R15c
Elliot & Heyl	Columbus	OH	ms R11c
Ely, E.F.	Rockville	CT	ms R19c
Endsley, T.E.	Princeton	IL	p R19c
Evans, C.	Philadelphia	PA	ms R18c
Evans, F. James	York	PA	nc R11c
Everitt, E.B.†	West Meriden	CT	ms R6c
Evers, Theo.	Philadelphia	PA	ms R13c
Farnmack, S.H.	Oxford	NY	h R15c
Fassett, Samuel M.†	Chicago	IL	ms R18c; p R18c
Findlat	—	—	p R18c
Fisher Bros.†	Boston	MA	ms R13c
Fitzgerald & Co.	Philadelphia	PA	ms R11c
Fleischer, Edward	Canton	OH	p R13c
Flowers, R.G.	Harrisburg	PA	ms R6c
Forsheaw, F.†	Hudson	NY	ms R5c/ R6c/ R13c
Fowler	Auburn	NY	h R11c (S.L. Upham, Artist)
Fowler, E.B.	Lebanon	PA	ms R6c
Fredricks, C.D. & Co.	New York	NY	p R13c (also, Havana and Paris)
French & Sawyer†	Keene	NH	h R6c/ R15c

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Frisbie, J.M.	Sandusky	OH	h R6c
Furland, D.O.†	Manchester	NH	h R13c
Gage, F.B.†	St. Johnsbury	VT	ms R18c
Gard, E.R.	Chicago	IL	p R13c
Garrett	Wilmington	DE	h R18c; nc R18c
Gates Bros.	Watkins	NY	p R13c
Gayford	Rock Island	IL	ms R18c
Gearhart, Clement	Bloomsburg	PA	p R15c
Germon, W.L.	Philadelphia	PA	p R11c/ R18c
Gibbs, George E.†	Auburn	NY	h R13c
Gihon, John L.	Philadelphia	PA	h R13c
Gill, William L.†	Lancaster	PA	h R11c/ R13c; ms R11c/ R13c; nc R11c
Gillett, G.C.	Ann Arbor	MI	ms R15c
Godshaw & Howell	Louisville	NY	p R11c
Good, J.	Trenton	NJ	ms R11c
Good & Stokes	Trenton	NJ	ms R13c
Gould, L.C.	Joliet	IL	ms R6c
Groom	Philadelphia	PA	h R3c; p R6c/ R13c; stamp, h R3c
Gross & Becher	Brooklyn	NY	ms R11c
Grotecloss, G.†	New York	NY	h R6c
Grout, D.W.†	Pulaski	NY	h R6c
Gunison & Bros.	Tiffin	OH	ms R19c
Gurney, Jeremiah & Son†	New York	NY	h R11c/ R18c (son was Benjamin)
Gustin, M.†	Troy	NY	h R13c/ R15c
Gutekunst, F.†	Philadelphia	PA	ms R18c; p R18c
Hagenback, H.W.	Tubutville	PA	p R6c
Haines & Wickes†	Albany	NY	ms R5c/ R6c/ R15c
Hale, J.W.	West Randolph	VT	h R15c
Harmany & Eberman	Lancaster	PA	ms R13c; p R11c
Harmon, J.C.	Philadelphia	PA	ms R13c
Harriman, W.H.	Georgetown	—	ms R13c
Harts	Watertown	NY	p R15c
Hawes, J.J.	Boston	MA	ms R18c
Hazelton, J.B.	Susquehanna Depot	PA	ms R6c
Healey, C.D.	Newburyport	MA	p R3c
Hempstead & Co.	Bloomsburg	PA	ms R15c
Hender, J.S.	Augusta	ME	nc R11c
Henniger, G.W.	—	—	ms R15c
Henniger & Johnron†	Middletown	CT	ms R6c
Hermans, L.W.	Tunkhannock	PA	ms R15c
Hersey, S.O.	Montpelier	VT	ms R18c
Hesler, A.	Chicago	IL	h R18c
Hess, J.	Reading	PA	ms R13c
Hickcox, A.†	Binghamton	NY	ms R13c
Hicks, J.R.	Columbia	—	ms R5a
Hillier, R.J.†	Philadelphia	PA	ms R11c/ R13c
Hinds, B.W.	N. Vassalboro	—	ms R5c
Hinkle, D.†	Germantown	—	ms R6c/ R15c
Hipple, Edward P.	Philadelphia	PA	ms R15c
Hoag & Quicks†	Cincinnati	OH	ms R18c
Hobbs, W.N.	Exeter	NH	ms R18c
Hoelke & Benecke	St. Louis	MO	ms R18c
Hogan & Ensminger	Mendota	IL	ms R18c
Horning, L.†	Philadelphia	PA	ms R11c/ R13c
Horton	Boston	MA	ms R13c

Howard Bros.	N. Bridgewater	MA	ms R18c
Howard, J.S.†	New Bedford	MA	ms R11c
Howe, C.L.†	Brattleboro	VT	h R17c; ms R6c/ R11c/ R15c
Hull, S.S.	Wilkes Barre	PA	h R15c
Hurd, G.L.	Westerly	RI	ms R6c
Hurn, J.W.†	Philadelphia	PA	ms R11c/ R13c
Hyers, Geo. A.	—	—	ms R15c
Jackson	Owego	NY	ms R13c
Jacoby, W.H.	Xenia	OH	h R11c/ R18c; stamp, h R3c
Jameson, Charles	Harrisburg	PA	ms R13c; p R13c
Jeffries & Torr	Burlington	NJ	p R6c
Jenks, N.	Boonville	NY	p R13c
Jennings, W.H.	Norwich	CT	p R13c
Johnson & D'Utassy	New York	NY	p R3c (stereoview) (John H. & Fred G.)
Johnson, E.W.	Nashua	NH	ms R18c
Johnson, A.P.	San Francisco	CA	h R5c/ R6c
Johnson Williams & Co.	New York	NY	ms R13c
Jones & Bro.	Philadelphia	PA	ms R13c
Keeler, F.S.	Philadelphia	PA	h R11c; ms R11c
Keely	Philadelphia	PA	ms R11c
Keet & Gemmill	Harrisburgh	PA	p R13c
Keim, J.H.	Hummelstown	PA	h R13c; ms R9c (also Lebanon)
Kellogg, E.P.	Hartford	CT	p R13c
Kellogg, E.S.†	Beaver Dam	WI	h R15c
Kempe & Gates	Rochester	NY	p R11c/ R18c
Kern & Gaugler	—	—	p R6c
Kimball & Son†	Concord	NH	p R13c
Kingsbury	Buffalo	NY	h R13c
Kirk, J.†	Newark	NJ	ms R18c; p R18c
Kleckner, M.A.	Bethlehem	PA	ms R5c
Kneeland	Pittsburgh	PA	h R15c
Knight, W.M.	Buffalo	NY	h R18c; ms R18c
Knowlton, F.S.†	Woburn	MA	ms R13c/ R18c
Lachman, Isaac S.	Philadelphia	PA	ms R13c
Lachman, G.W.	Mechanicsburg	PA	ms R13c
LaClear & Robinson	Ann Arbor	MI	ms R15c
Landon, S.C.†	New Milford	CT	ms R13c
Landy	Cincinnati	OH	p R13c
Lawrence	Worster	MA	nc R13c
Lawry, C.B.	Farmington	ME	ms R6c
Lazier, H.	Syracuse	NY	h R11c
Lazier	Oswego	NY	ms R6c
Leach, William	—	—	ms R6c
Leeman, N.S.	Haverhill	MA	ms R13c
Leisenring Bros.	Mt. Pleasant	IA	p R6c
Leland, E.J.	Worcester	MA	p R13c+bisect R13c
Lemer, LeRue	Harrisburg	PA	p R13c
Lenzi, George A.†	Norristown	PA	h R15c; ms R5c/R6c
Leshner, J.C.†	Carlisle	PA	ms R13c
Lewis, R.A.†	New York	NY	ms R13c

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Lillibridge, C.H.	Chicago	IL	h R6c
Lochman, W.J.	Hamburg	PA	ms R11c
Lochman, Benjamin†	Allentown	PA	ms R6c/ R15c
Lord, R.A.†	New York	NY	ms R5c/ R11c/ R13c
Loud, G.W.	Bowery	NY	p R11c
Lovejoy, C.L.	Philadelphia	PA	ms R11c; p R13c
Loveridge, J.	Newark	OH	p R18c
Lukenbach, William S.	Newport	PA	p R11c
Madden, Mrs. Mary	Shelby	OH	p R6c
Manchester Bro. & Angell	—	—	— ms R18c
Marquis, A. Jr.	—	—	p R13c
Marsh, B.F.	Painesville	OH	ms R6c/ R15c
Marshall, A†	Boston	MA	h R18c
Marston, C.L.	Philadelphia	PA	ms R13c
Martin, I.R.†	Paris	IL	h R6c
Maser, J.W.	Rochester	NY	p R3c
Mathewson, P.J.	Medina	NY	ms R15c
Matteson, B.W.	Middletown	PA	p R15c
Maxwell	Mt. Vernon	OH	ms R15c
McClees, J.E.	Philadelphia	PA	h R18c
McFadden, J.M.	Lebanon	OH	p R13c
McKeowen & Beeson	Anderson	IN	nc R6c
McMillen, Z.P.	Galesburg	IL	h R6c
McPherson, W.D.	New Orleans	LA	h R6c
Mentzer, J.K.	New Holland	PA	ms R6c
Merrell, J.O.†	Rutland	VT	ms R6c
Metcalf	Woonsocket	RI	ms R13c
Miles, William	Oskaloosa	IA	p R18c
Miller, R.A.†	Boston	MA	ms R15c
Miller, S.R.	—	—	p R15c
Miller, J.W.	Pittston	PA	h R13c
Miller Bros.	Mt. Carroll	IL	ms R15c
Miller & Rowell	Boston	MA	ms R18c
Mills, Dr. J.C. (M.D.)†	Penn Yan	NY	h R15c
Moore, William H.	Marion	OH	p R13c
Morand, Augustus†	Brooklyn	NY	ms R18c
Morgan, J.†	Concord	NH	ms R15c; p R11c
Morgan, Edward R.	Philadelphia	PA	ms R13c
Morgan, William H.	Philadelphia	PA	ms R13c
Morris, J. Ford†	Fulton	NY	ms R6c/ R15c
Moses, B.†	New Orleans	LA	stamp, h R3c
Moses†	Trenton	NJ	ms R11c/ R15c/R18c
Mosley & Meinerth	Newburyport	—	p R18c
Mosley, R.E.	Newburyport	—	ms R18c
Moulton, J.C.†	Fitchburg	MA	p R18c
Moulton, W.J.	Elmira	NY	h R17c
Moulton & Larkin†	Elmira	NY	h R18c
Mowrey, F.	Rutland	VT	ms R19c
Mundy & Williams	Utica	NY	ms R13c/ R18c

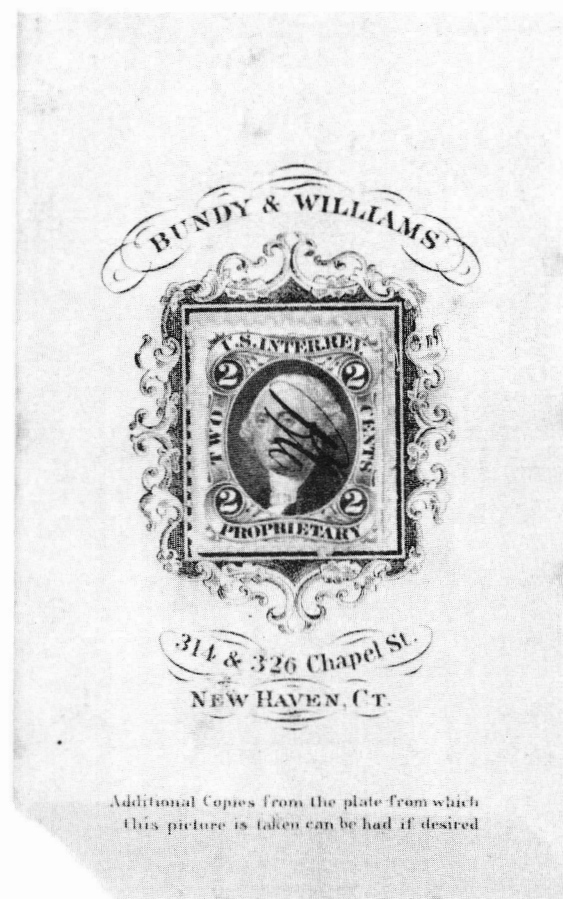


Figure 6.
Bundy & Williams, New Haven, CT.
Illegal cancellation of initials only on 2¢ Proprietary blue. Note the printed box for the stamp.

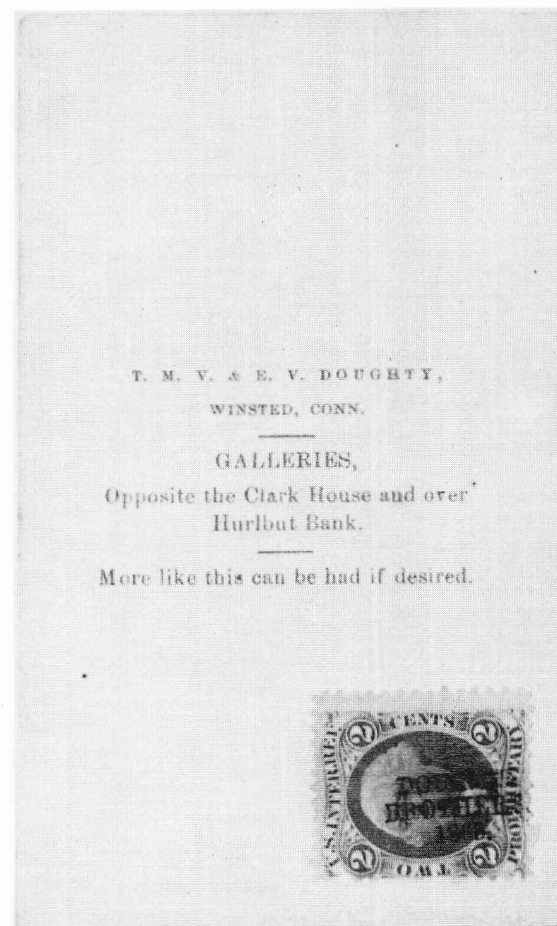
Muth, J.	Mexico	NY	p R15c
Nason	Columbus	OH	p R13c (also Crestline and London)
Nelson, L.	Springfield	MA	H R3c/ R6c
New Orleans Photo., The	New Orleans	LA	p R11c
Newman	Hornellsville	NY	h R6c/ R16c
Nice, Jno. F.	Lewisburg	PA	h R15c
Nichols, S.A.	Waterford	PA	ms R6c
Nick, William	"Traveling Artist"—		ms R6c
Nick & Knecht	"Traveling Artists"		— ms R6c/R15c
Nims, William	Fort Edwrad	NY	h R11c
North & Oswald	Toledo	OH	h R13c
Norton, H.F. & Bro.	—	—	p R15c
Orendorf, P.	Ilion	NY	ms R13cc
Orvis, D.H.	Wellsville	NY	ms R10c
Otis, Matson	Cuba	NY	p R25c
Owen, I.G.	Newton	NJ	h R11c/ R13c/ R15c
Page, W.F.	Cuba	NY	ms R15c
Partridge, A.C.†	Wheeling	WV	h R18c
Partridge	Bridgeport	CT	h R14c
Patton & Lee†	Reading	PA	ms R11c/R13c
Peter, Lewis P.	"Traveling Artist"—		ms R15c
Phillips & Frear	Jamestown	NY	ms R13c
Phillips, James M.	Reading	PA	ms R13c; p R13c
Piper, S.†	Manchester	NH	ms R13c
Pope	Newburgh	NY	ms R6c
Porter, K.S.	Winchendon	MA	p R5c
Potter, J.C. & W.R.	Elyria	OH	ms R18c/ R19c
Pratt, D.C.	Aurora	IL	ms R18c
Prescott & Gage	Hartford	CT	h R11c
Price, Frank H.	Elizabeth	NJ	p R6c
Priest, R.R.	Hightstown	NJ	p R6c
Ravell, C.H.	Lyons	NY	ms R13c
Ravell, C.H.†	Wolcott	NY	ms R19c
Read, P.R.	Taunton	MA	h R11c; ms R18c
Rebuck, H.C.K.	Shippensburg	PA	p R15c
Reeve & Watts	Columbus	OH	ms R13c
Reger, T.M.	Philadelphia	PA	h R13c; ms R13c
Rehn & Sons	Philadelphia	PA	ms R18c; p R13c
Reilly, J.J.	Susp. Bridge	NY	p R3c
Reimer, B.F.	Philadelphia	PA	h R13c; ms R11c/R13c
Rhoads, W.H.	Philadelphia	PA	h R13c; ms R13c
Rhodes, A.S.	St. Lawrence Co.	—	ms R15c
Richardson	Lowell	MA	p R18c
Richardson, J.C.	Boston	MA	ms R11c
Richardson, A.C.	Auburn	NY	p R18c
Ritton	Danbury	CT	ms R3c/ R11c
Robbins & Dungan	Philadelphia	PA	ms R13c
Robie & Potter†	Lawrence	MA	ms R13c
Robinson & Locke	Boston	MA	h R11c
Robinson Bros.	Haverhill	MA	ms R6c

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Rocher, H.	Chicago	IL	p R18c
Rodgers, H.J.†	New Haven	CT	ms R11c/ R15c
Roth, John	Freehold	NJ	nc R6c
Rowell, C.C.	Newport	NH	ms R13c
Ryder, J.F.	Cleveland	OH	h R19c
Samuels, E.	Boston	MA	p R6c
Sanborn, N.C.	Lowell	MA	h R13c; ms R15c
Sanderson, C.S.†	Dover	NH	ms R6c (also Lewiston, ME)
Sands & Kern	Reading	PA	ms R13c
Sangier, M.	Mobile	AL	ms R15c
Sauerbier, George M.	Reading	PA	ms R13c
Saylor†	Reading	PA	ms R13c; p R13c
Schoonmaker	Troy	NY	ms R6c
Schreiber & Son	Philadelphia	PA	ms R18c
Scripture, G.H.	Peterborough	NH	ms R11c; p R11c
Seaver, C. Jr.†	Boston	MA	h R18c
Sedgwick & Lewis	Ithaca	NY	p R13c
Selby & McCauley	New York	NY	h R11c
Sellers, C.	Keokuk	IA	nc R18c
Severance, W.H.	Mexico	NY	p R15c
Sexton, T.E.	Wilmington	DE	p R13c
Sherman	Brooklyn	NY	h R13c/ R18c; p R18c
Sherman, W.H.	Milwaukee	WI	emb R18c
Shuttleworth, James	Corunna	MI	h R13c; p R13c
Simpson, A.J.†	Lowell	MA	ms R11c
Skiles & Hoffmeier	Easton	PA	ms R6c
Skinner, H.	Fulton	NY	ms R6c/ R15c
Slee Bros.†	Poughkeepsie	NY	h R15c
Smith, Thomas	Philadelphia	PA	ms R13c
Smith, Mrs. R.A.	Carlisle	PA	ms R11c (successor to Chas. A. Saylor)
Smith, J. Sr.	Lebanon	PA	ms R6c
Smith, M.	New Bedford	MA	h R6b
Somes, A.	Schenectady	NY	p R3c
Sonrel, A.†	Boston	MA	h R6c/ R13c; p R18c
Sparrow, W.E.	Phoenix	NY	p R3c (pr)
Spieler, C.H.†	Philadelphia	PA	ms R13c/ R18c
Spooner, D.B. & Co.	Springfield	MA	emb R15c
Spooner, J.C.†	Springfield	MA	h R6c/ R13c; p R15c
Stark, A.D.†	Manchester	NY	p R13c
Stauffer, A.N.†	Mt. Pleasant	PA	stamp, h R3c
Stearns & Rhoades	Honesdale	PA	h R15c
Stehman, J.	Lancaster	PA	ms R11c/ R13c

Figure 7.
T.M.V. & E.V.
Doughty,
Winstead, CT.
Legal
handstamped
cancellation
(Doughty /
Brothers /
1865) on 2¢
Proprietary or-
ange.



Stein	Ravenna	OH	h R18c
Sterlin, S.F.†	Woodstock	VT	stamp h R3c
Sterry, E.S.	Lansingburgh	NY	p R6c
Stevens, F.A.	Chelsea	VT	p R13c
Stevens, J.W.	Craftsbury	VT	ms R13c
Stiles, A.J.	Gowanda	NY	p R6c
Stowe, H.D.†	Louisville	KY	ms R3c/ R13c
Stroud, William	Norristown	PA	ms R6c/ R10c/ R15c
Stuart, E.	Williamsport	PA	p R11c
Stuart, Mrs.	Boston	MA	ms R11c
Sutphen, D.†	Mt. Morris	NY	ms R5c
Sutterly Bros.	Virginia	NV	nc R18c
Sweet & Morgan	—	—	ms R11c
Taber, C.A.M.	Schenectady	NY	p R13c
Taft, J.W.†	Memphis	TN	ms R18c
Taylor & Lamson	Philadelphia	PA	ms R13c
Taylor, D.B.	Greenfield	MA	nc R18c
Teush, William L.	Boonton	NJ	p R14c
Thompson Gallery	Albany	NY	ms R11c/R13c (T.C. Jeffers, Prop.)
Thompson & Paxton	Albany	OR	nc R13c
Thwaites & Co.	New York	NY	ms R13c
Tolles & Seely	Ithaca	NY	ms R11c
Tombarger & Ginger	Lancaster	OH	ms R18c
Tompkins, I.G.	Grand Rapid	MI	ms R13c (Star Gallery)
Torry, O.E.	Clyde	NY	p R15c
Townsend, A.C.	Springfield	IL	p R6c
Trapp, T.J.	Williamsport	PA	h R6c/ R15c
Trask	Philadelphia	PA	ms R15c
Trask & Marston	—	—	ms R18c
Trott, J.†	Warren	NJ	ms R18c
Tucker, W.M.	Louisville	NY	p R6c
Tudor, R.M.	Philadelphia	PA	p R15c
Tyler	Easton	PA	p R6c
Tyson Bros.†	Gettysburg	PA	ms R16c/ R18c
Tyson, Isaac G.	Gettysburg	PA	ms R6c
Upson, J.T. & Co.	Buffalo	NY	h R11c
VanBuskirk	Genoa	NY	p R6c
Vanderzee & Hays	Albany	NY	p R13c
VanSyckel, H.C.†	Philadelphia	PA	ms R13c
Venner, G.W.†	Charlestown	MA	ms R11c/ R13c
Waite, S.H.	Hartford	CT	ms R13c
Walden, W.B.	Catskill	NY	ms R6c
Walker, S.L.†	Worcester	MA	ms R11c; p R18c
Washburn	Lowell	MA	p R13c
Watson, Geo.	—	—	ms R13c
Webster & Bros.	Louisville	KY	ms R13c
Webster & Battey	Binghamton	NY	p R13c
Webster, C.H.	Binghamton	NY	p R13c
Weidman, J.	Womelsdorf	PA	ms R11c
Weiser	Uricksville	—	p R3c

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Weld, E.G. & Son	Cazenovia	NY	ms R6c
Wenderoth, T. & Brown	Philadelphia	PA	ms R18c
Wenderoth & Taylor†	Philadelphia	PA	h R11c/ R18c; ms R13c/ R18c; p R18c
Wheeler, F.	West Meriden	CT	ms R6c/ R15c
Whinery, B.T.	Wilmington	OH	ms R13c
Whipple, John†	Boston	MA	ms R18c
Whissemore, A.	Mansfield	OH	ms R18c
Whitaker & Co.	Philadelphia	PA	ms R13c
White, Geo. K.	Hempstead (L.I.)	NY	ms R9c
Whitley, J.H. & Co.†	Elmira	NY	h R13c
Whitney & Beckwith†	Norwalk	CT	stamp, h R3c
Whitney, C.H.	Baldwinsville	NY	nc R13c
Whitney	St. Paul	MN	ms R18c
Wightman, E.B.	Mohawk	NY	ms R13c
Wilcox, George W.	"Traveling photographer"	ms R6c	
Wilkins, J.	—	NH?	ms R13c
Wilkinson, J.	—	—	nc R19c
Willard, O.H.†	Philadelphia	PA	h R18c; ms R13c
Williamson, C.H.	Brooklyn	—	p R14c
Winder, J.W. & Co.	Cincinnati	OH	ms R18c
Windsor, E.G. & Co.	Providence	RI	ms R18c
Wires	Milford	—	ms R18c
Witt, M.	Columbus	OH	ms R15c
Wolfe, Joe.	Wilmington.	OH	p R13c
Wood & Brother	Albany	NY	p R6c
Wood, George, H.†	Towanda	PA	h R3c/ R6c/ R13c; ms R3c
Wood, G.J.	Syracuse	NY	p R13c (Sunlight Gallery)
Wood, Sydney A.	—	—	p R15c
Woodward, E.	West Chester	PA	ms R13c
Wright, Philip	Philadelphia	PA	ms R13c
Wymen, D.D.	Lockport	NY	p R3c
Yarnall, M.B.†	Phoenixville	PA	ms R15c
Yeager, F.M.	Reading	PA	ms R15c
Zuller	Mohawk	NY	ms R15c

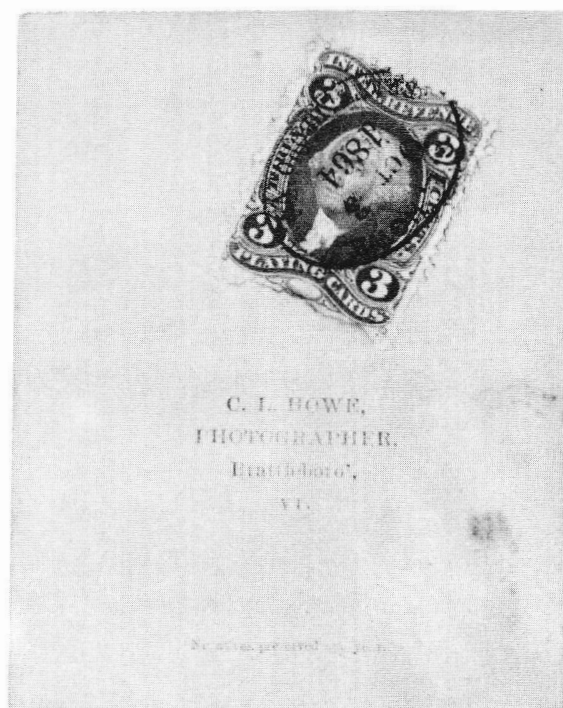


Figure 8. C.L. Howe, Brattleborough, VT. Legal handstamped precancel on 3¢ Playing Cards. (C.L. Howe. / Oct 3 / 1864 / Brattleboro Vt)

Collector's and Exhibitor's Forum

continued from page 181

sue is an indicator of issues to come, content has drastically improved. There is a determined effort in progress to elevate the status of this publication from that of newsletter to that of a journal.

Theme issues are part of the new image. This issue features "Feed Stamps" but also includes additional agriculture related items. Theme articles include "State Feed

Stamps," "Feeding Stuff Overview" and Missouri Feed History." Related articles include extracts from Circular 227 of the Missouri Agricultural Experiment Station published in 1942 discussing fertilizer and illustrating inspection tags and stamps, and "Minnesota Seed Sales Tax Tags Listed" which describes some new varieties. Additional articles de-

(Forum—continued on page 197)

Ohio sales tax stamps turn sixty

By David V. Stivison, ARA

You have taken a few turns around the track if you can remember the brightly colored squares of paper handed over to you whenever you bought something costing more than sixteen cents — the threshold for the first cent of sales tax you owed to Ohio. Instituted in 1935, Ohio's sales tax turned sixty this year.

During the Great Depression Ohio was one of many states resorting to a sales tax to "meet the needs of the state for poor relief in the existing economic crisis," as stated by the Ohio Sales Tax Act of 1934 (H.B. 134). This Act fills only three pages in the legislative record for that year (Vol. 115 Ohio Laws, Part 2, pages 306-308). Approved December 13, 1934, by Governor George White and approved by Attorney General John W. Bricker, the law went into effect January 1, 1935, right after the Christmas shopping season ended.



The 1935 \$3.00 stamp printed by the Columbian Bank Note Company.

Merchants were largely unprepared to collect the new tax. The Ohio Council of Retail Merchants distributed a bulletin warning that no one could sell anything as a retail vendor after January 14, 1935, unless the seller had a state license to do so. Applications were made to the county auditor and cost \$1.00. Newspapers warned that those failing to comply faced a misdemeanor charge and a substantial fine, plus an assessment and penalty of 150 per cent of the tax not collected.

Ohio alone among all the states, however, instituted a comprehensive system to distribute sales tax receipts as evidence that the tax



The 1948 1¢ stamp printed by the Columbian Bank Note Company.

had been paid. From 1935 to 1961 Ohio issued stamps in a variety of designs and colors, in denominations of 1, 2, 3, 6, 9, 12, 15, 30 and 60 cents, \$1.50, \$3.00 and \$15.00.

Each stamp was attached to a "vendor's stub" which the merchant retained. The colorful tax stamps themselves were redeemed by the state from charitable organizations for one-one-thousandth of their face value. What a thrill it was to have a \$15.00 stamp to turn in to the Boy Scouts for new tents or to the PTA for a school outing or new band uniforms! Many of us "of a certain age" fondly remember sitting around the dining room table counting out the stamps and bundling them in stacks of 100 each.

The tax revenue substantially helped Ohio get through the depression. Collections of \$55,000,000 were estimated for 1936, with 45 per cent going to schools, 18 per cent for poor relief, 30 percent for local government and the remaining 7 percent used for discounts and administration.

The designs used for sales tax stamps were all elaborate, to foil counterfeiters. Many different printers obtained contracts through the years, leading to a great number of varieties. There are over two hundred separate Ohio sales tax stamps and when watermark, paper color and stamp color variations are added in, there are easily over one thousand collectible varieties.

One of the first issues, the 1935 Columbian Bank Note Company set, had vendors' stubs that were even more elaborate than the stamp. The first sets were printed in only one color, but in 1936 two color designs

were introduced, with the following combinations: One cent, blue with red Ohio seal inset; two cent red and green; three cent brown and green; six cent green and lilac; nine cent gray and orange-red; twelve cent orange or lilac and black; fifteen cent orange and green; thirty cent olive and red-orange; sixty cent magenta and blue; \$1.50 lilac and green; \$3.00 black and orange; and \$15.00 blue and carmine. These color combinations were used frequently over the next two decades.

The first major change in design occurred in 1939, with the stub design reduced to a simple printed "Vendor's Stub" plus denomination. The design was changed again in 1953 to include the warning "Always obtain from vendor State of Ohio prepaid sales tax consumers' receipt on all taxable purchases." The final design change, in 1961, slashed the size of the stamp from its traditional 1 1/2 x 1 3/8 inch size to 1 1/2 by 1 1/16 inch in an effort to cut printing costs. The stamps were soon

VENDOR'S
STUB
60
CENTS



The 1953 60¢ stamp printed by Reserve Lithograph of Cleveland.

abandoned altogether, but the tax lives on.

The stamps themselves, however, still give pleasure to many collectors from coast to coast. Some write scholarly articles for such organizations as The State Revenue Society, American Tax Token Society and The American Revenue Association. When you run into these stamps in old records, do not just treat them as a nostalgic memento but as a part of Ohio's and the nation's history.

The 1961 2¢ stamp printed by Reserve Lithograph.



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scribe the North Carolina licenses for "Strolling Band of Gypsies," Washington liquor decals that are believed to be counterfeit, additional information on Oklahoma vegetable seed stamps, a showing of early automobile license plates, an update on state cigarette decals, and a listing of State Revenue Society members.

Themes for the next two issues are hunt-

ing and fishing stamps and drug stamps. The editor is seeking additional contributions in these areas.

State Revenue News is the quarterly journal of the State Revenue Society. Annual membership includes a subscription; dues are \$10 per year. Additional information can be obtained from Secretary Scott Troutman, Box 270184, Oklahoma City, OK 73137.

Collector's and Exhibitor's Forum

ARA member promotes revenues in the general press

He further states that the article is being sent to a number of Ohio newspapers for use anytime during 1995. His letter grants a non-exclusive license to print the story with any or all of the illustrations provided that he is give credit as the author. He offers to modify the article to suit the needs of the editor and offers the option of having his mailing address included as a contact for further information.

Use your imagination. This is not the only opportunity we have as revenue stamp collectors to promote our hobby to the non-collecting public.

(Forum—continues on next page)

Opportunities to promote revenue stamp collecting often escape us all. ARA member David Stivison recently grabbed one of those opportunities, the result is the article about Ohio Sales Tax stamps that appears in this issue of *The American Revenuer*. In addition to submitting the article to the Revenuer, Stivison also sent copies to "selected Ohio newspapers." In his cover letter he noted: "In 1995 the Ohio sales tax entered its seventh decade. The enclosed article of slightly over 800 words, with four illustrations, tells why the tax was started, how it helped get Ohio through the Depression, and the history of colorful designs used on Ohio sales tax stamps from 1935 through 1961."

Collector's and Exhibitor's Forum

continued from page 197

ARA Foreign Sales

Stamp packets (excepting the Colombian) and the documents listed in the May issue of *The American Revenuer* are still all available. In addition I have one packet of:

Bulgaria 67 documents \$115

Also, I have found two copies of the latest

Forbin reprint which are available for \$30 each.

All of the above items are postpaid. Order from ARA Foreign Sales Manager Duane Zinkel, 2323 Hollister Ave., Madison WI 53705.

Literature in Review

Collecting and Displaying Revenue Stamps by Clive Akerman (ISBN 0 9525123 0 0). 72 + vi pages, A5, card cover, saddle stapled, illustrated. Published by The Revenue Society of Great Britain. Available from the author (92 Sandbrook Road, London N16 0SP) for £5 surface or £6 airmail (no U.S. \$ checks, but \$10 in bills is acceptable) or in North America from Eric Jackson for \$9.

A true introduction to revenues. This dandy little book is neither a provincial look at one political area nor is it a look beyond the catalog headings. This book is a series of closely interconnected essays on what revenues are, how they are collected and how they are exhibited.

At the outset I wish to make one thing clear: I am not panning Bill Castenholz's book *An Introduction to Revenue Stamps*. These two books are an excellent complement to each other; the two are completely different kinds of books in outlook and purpose. Akerman is approaching revenues and revenue collecting as a whole; Castenholz is providing general background to the most popular U.S. revenue groups.

Akerman begins by defining what is a revenue and discusses their attributes, contrasting and comparing them to the more familiar (from the point of view of the average philatelist) postage stamps. Throughout the author draws his examples for discussion from the worldwide field of revenues. He discusses printed and embossed paper, adhesives and cotton bale tags made of parchment, linen or brass; artist drawings, essays and proofs; forgeries; and, printers samples and material from the archives of American Bank Note and De La Rue.

A major portion of the book is devoted to the collecting and exhibiting of revenue

stamps. While the author's viewpoint is European, especially that from the U.K., the author is mindful of the fact and points out that the status of revenue collecting and exhibiting in the U.S. has not always paralleled Europe and the rest of the world. Again comparisons are made with various types of postage stamp collections pointing out that revenues also can take the form of traditional, historical and thematic collections; from the reviewer's personal point of view, I was disappointed to see that special studies using revenues or revenues and postal material was not considered. The discussion evolves into where and how to display revenues. The author explores the possibilities from talks at a local club illustrated with your pages all the way to competition at the international level at a FIP sponsored exhibition. The transition from local to international is well structured and many considerations are discussed and how the balance of these considerations changes as the level of display or competition changes.

The final area for consideration by Akerman is where to obtain information about revenue stamps. A wide gamut of sources is considered from individuals to organizations, from catalogs and handbooks to periodicals. The ARA is given extensive coverage. Concerning *The American Revenuer* the author states that, "most parts of the world receive some coverage—even if you have to wait a long time for information about some of the less popular countries. If you get fed up with waiting you can always contribute articles yourself!" (I could not say it better myself—take this as yet another invitation to contribute to these pages.)

Speaking as the editor of *The American Revenuer* for the past 19 years and with a

considerable knowledge of revenue philatelic literature, I assure you that this book, small though it might be, should be a basic part of any revenue stamp collector's library. Many of the concerns addressed by the author re-

flect the status of the hobby today; it is hoped that this publication will be continually updated to keep it current with the hobby in years to come.

Kenneth Trettin

Catalogue of the Adhesive Revenues of Germany, Volume XV: Social Insurance Stamps, issues from 1.1.1923, by Martin Erler (ISBN not given). 274 pages, A5, card covers, perfect bound, not priced, illustrated, in German and English. Published by ORA-Verlag, Icking, Germany. Available from most philatelic literature dealers; in North America from Eric Jackson for \$17.50.

This volume covers some of the very complicated social insurance stamp issues—those after January 1, 1933, but excludes the issues of Sargebiet, which will be in Volume XVI and those of Danzig, Memel, Upper Silesia, Protectorate of Bohemia and Moravia and Ostland which will be in Volume XVII. This volume is a continuation of the LVA provinces that were in volume XIV. Many of the stamps issued during the Third Reich that were not obligatory or those that carried a limited guarantee of social security that were not recognized as such after the war are not included. Additionally, the

stamps used by some large firms that maintained their own health and pension systems such as Bayer, are not listed.

Stamps from the American, British and French occupation zones are included as are the issues of the Federal Republic of Germany which continue the use of a stamp system until December 31, 1976, and some issues of the DDR.

There is generally more text in this catalog than appears in most of Martin's catalogs. This is simply necessary to explain the wide variety of these stamps. Tables are used widely to show the various colors, period of coverage and class of coverage (normally determined by a person's income).

The author indicates that he was initially reluctant to catalog these stamps but eventually he gave in to pressure from other collectors. However, there has not been a sufficient number of stamps on the market to be able to price them.

Kenneth Trettin

Romanian Revenue Stamps Catalogue, by László Erös (ISBN 973-97177-0-5). 46 pages, A5, perfect bound, card cover, illustrated and priced. Published by Transfilex S.R.L., P.O. Box 85, RO-3400 Cluj-Napoca 1, Romania. Available in North America from Eric Jackson for \$8.

Published in English and Romanian as a second language, this completely illustrated catalog is priced in U.S. dollars. Every issue is clearly illustrated in full size. This volume lists the Ministerial and Departmental revenues, basically those that were in use throughout the entire country during the issues period of use. Future catalogs are already in preparation which will cover various issues of a local nature. The author, László Erös, is the representative of the Ro-

manian Philatelic Federation to the Revenue Section of the F.I.P.

Only a very few stamps are not priced. Many of these Romanian stamps consist of more than one part and while they are not individually priced, they are noted and comments indicate what is the more common part and the relative value of the more scarce part of whole stamps or pairs is indicated. It is noted that issues as late as 1990 are listed and priced.

Romanian revenues may not be the most popular collecting area but this catalog will introduce the collector to what is available and undoubtedly cause a number of collectors to explore the area.

Kenneth Trettin

The American Revenue Association

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

Tom Allen 5221, 730 Ohio Savings Plaza, 1801 E 9th St, Cleveland, OH 44114.

APS Affiliate Coordinator 5222, Mike Wiggins, Box 71, Webb City, MO 64870.

T Steven Barlow 5218, 201 Edgeview Ave, Birmingham, AL 35209, by Steve Leavitt. US-Proprietary, US-Beers, US-Revenue Stamped Paper, US-1,2,3 Issues on Documents, US-Financial Documents.

Benny Bolin 5214, Rt 1 Box 331B, Allen, TX 75002, by Eric Jackson. US-Documentary, US-Documentary on Document, US-Proprietary, US-Embossed Revenue Stamped Paper, US-Stamped Revenue Paper, US-Private Die Medicine.

James W Duplex 5213, 2521 Blackthorn, New-

port Beach, CA 92660, by Eric Jackson.

Peter C Elias 4216, Box 540566, Grand Prairie, TX 75054, by Secretary. Canada-War Tax, St. Vincent, British Empire-War Tax.

Crystal Lafoe 5215, 3851 Gable Lane Dr, #513, Indianapolis, IN 46208, by Richard Friedberg. US-Private Die Medicine, US-Proofs & Essays.

Charles R Miller 5219, 1879 Inverary Dr, Orlando, FL 32826, by Richard Friedberg. Christmas Seals, North America, France, Germany, United Kingdom.

John A Moschioni 5220, Box 180905, Dallas, TX 75218, by Eric Jackson. Collector/dealer—The Letterhead. United States, US-Stamped Revenue Paper, US-State. (Dealer in vintage paper collectibles).

Charles E Puckett 5211, 3767 Forest Lane, #116, Dallas, TX 75244, by Eric Jackson. Collector/dealer—Charles Edwin Puckett, antiquarian. US-18th Century, US-19th Century, US-Embossed Revenue Stamped Paper, US-Stamped Revenue Paper, US-Stamps on Documents.

Donald L Westfall 5217, 100 Blackfoot, Lake

Board of Directors:

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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:

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Sales Circuit Manager—US: Paul Weidhaas, Box 1890, Manhattan, KS 66502-1890

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., Peitou, 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.)

Kiowa, TX 76240, by Secretary. United States.
George R Wilson 5212, 382 B Street E, Columbia
Falls, MT 59912, by Secretary. Collector/dealer
part-time. United States.

*Highest membership number assigned on this
report is 5222.*

New Members

Members 5204-52-8

Application for Reinstatement

E C Kettenbrink 1266, Box 1246, Euless, TX
76039, by Eric Jackson. United States.

Reinstated from 1995 Non-Payment of Dues List

2738 Leif A Bergman	2339 Albert W Marshall
3868 Robert Britch	2256 John D McCulley
4232 Lawrence Bustillo	3015 R C McKay
2133 C J Corlett	4266 Martin Nagel
4523 B Carl Glasgow	3631 S R Noble
2342 Harry Hagendorf	3716 Edward A
5033 Andy Hale	Peterson
5112 W J Jansse	525 Robert G Ramsey
3952 James Kilbane	5082 Bonnie Ruben
4308 Kenneth Lebow	4520 Fjorn-Eric
2000 Robert E Lynch	Saارين

5116 Mohammed Kamal	Thurston
Safdar	764 Mort D Turner
4519 David V Stivison	2855 Kimber Wald
2581 Stephen F Strother	3897 Rainer
3922 Ralph R Taafe	Weuerlander
4380 Marland C	

Corrections to 1995 Non-Payment of Dues List

2353 Samuel S Arlen—deceased
2738 Fred W Belghaus—resigned
1034 Eli N Crupain—resigned
3129 Alphonse E Gioielli—deceased
5093 Walter E Jaskie—resigned
2797 Morris Lean—resigned
4986 Blake Nelson—resigned
3191 Paul Rosenberg—resigned
1462 Timothy J Ryan—resigned
4513 Clayton J Wallace—resigned
5086 Michael E Yopp—resigned

Membership Summary

Previous membership total	1189
Applications for membership	12
Application for reinstatement	1
Reinstated from NPD list	28
Current membership total	1230



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MAIL AUCTION #105

CLOSING DATE: September 20, 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	65, 3c rose used as revenue on a small mss. receipt dated Nov. 15, 1865, F
2	68, 10c yellow green used on a mss. promissory note dated Oct. 11, 1867, F crease affects stamp
3	73, 2c "Blackjack" used as revenue on small mss. receipt dated May 6, 1868, F
4	76, 5c brown, two examples used as revenues on part printed check size receipt date Oct. 16, 1867, F crease affects one stamp
5	76, 5c brown used with R27c as a revenue on a small mss. receipt dated March 22, 1866, F document has light water stain
6	R11c used on Mechanics National Bank, Trenton, NJ, check, red on white, F-VF
7	R135b F thin spot PHOTO 250.00
8	R164 used on First National Bank, Checotah, Indian Territory, check, F
9	RS10 F PHOTO 60.00
10	R612 F 12.00
11	RD359 F 45.00
12	RF28 used on miniature deck of PIN-UP playing cards, made in Denmark, stamp cancelled F. A. N. CO. in circle, VF
13	RN-G3* First National Bank of Denver, CO, check, F-VF 90.00
14	RN-P6 cut square, VF 27.50
15	RO4d F 5.00
16	RO10b F small faults 17.50
17	RO19b F PHOTO 90.00
18	RO25b F-VF thins, small hole PHOTO 200.00
19	RO27b faults include small piece missing 400.00
20	RO33d F-VF 12.00
21	RO34a F-VF couple short perfs PHOTO 100.00
22	RO47d F-VF short perf 17.50
23	RO57c F thin spot PHOTO 25.00
24	RO59b black S.R.V.D. printed cancel, F small thin PHOTO 60.00
25	RO66b F-VF 5.00
26	RO68a VG thin spots PHOTO 110.00
27	RO76a VG tiny tear PHOTO 60.00
28	RO79d VF thin PHOTO 200.00
29	RO83b F-VF thin, pulled perf PHOTO 90.00
30	RO85b F-VF thin PHOTO 80.00
31	RO94d F-VF creases, thin, couple pulled perfs PHOTO 70.00
32	RO101a black h/s cancel, F thin spots PHOTO 85.00
33	RO109d F-VF 10.00
34	RO111a F thin, couple pulled perfs PHOTO 75.00
35	RO113a F-VF thin, repaired PHOTO 170.00
36	RO120d F PHOTO 90.00
37	RO134d F PHOTO 60.00
38	RO137e F pulled perf, small thin PHOTO 100.00
39	RO138a F thins PHOTO 30.00
40	RO138b F-VF thin, few short perfs 5.00
41	RO140d F-VF light toning 2.50
42	RO155b double transfer, F thin PHOTO 40.00
43	RO161c F-VF thin 5.50
44	RO166b F 2.00
45	RO170d F-VF two small tears 25.00
46	RS4d F-VF crease, small stains PHOTO 40.00
47	RS14d F-VF crease PHOTO 70.00
48	RS16a F appearance, repaired including top margin replaced PHOTO 70.00
49	RS17a F upper right corner replaced, creases PHOTO 350.00
50	RS23a F creases 17.50
51	RS36d F tiny tear PHOTO 65.00
52	RS37d F-VF thin spots, tiny sealed tear 35.00
53	RS41a F perf faults PHOTO 190.00
54	RS42d VF small stain 10.00
55	RS46 facsimile label, VF tiny tear, light soiling PHOTO
56	RS50c F-VF wrinkles PHOTO 50.00
57	RS51d F-VF thin, short perf 2.00
58	RS54b VF couple pulled perfs PHOTO 80.00
59	RS55b VF few pulled perfs, thin, PHOTO 110.00
60	RS61d F-VF thin PHOTO 90.00
61	RS75u F thin, short perfs, clipped at bottom PH 150.00

62	RS83b F light stain PHOTO 50.00
63	RS87d horiz strip of four, F thins, light soiling 5.00
64	RS99b F few clipped perfs as usual, small thin 50.00
65	RS100b F-VF thin PHOTO 175.00
66	RS101d F thin, few short perfs 14.00
67	RS111d F small thin 7.00
68	RS112a F small faults, faded at bottom PHOTO 350.00
69	RS115a F thin 30.00
70	RS125a F creases, top margin nick PHOTO 250.00
71	RS127 facsimile label, VF tiny tear PHOTO
72	RS129d F-VF torn & rejoined PHOTO 75.00
73	RS138c F PHOTO 40.00
74	RS149d F thin, pinhole 3.00
75	RS154d F-VF PHOTO 25.00
76	RS165b F-VF clipped perfs at top as usual PHOTO 175.00
77	RS169b F PHOTO 85.00
78	RS172c F-VF crease 32.00
79	RS181pd F creases, few short perfs PHOTO 150.00
80	RS190b F thin spot 4.00
81	RS193d vertical pair, F light soiling 8.00
82	RS202d F-VF 20.00
83	RS204b F crease 4.00
84	RS209d F-VF thin, few short perfs 12.50
85	RS221e F short perf PHOTO 100.00
86	RS225d VF thin PHOTO 35.00
87	RS239d F-VF creases, light soiling 12.50
88	RS243a F small faults 45.00
89	RS250d red printed cancel, F-VF thin PHOTO 65.00
90	RS253d F-VF creases, small thin 15.00
91	RS256d F-VF small stain, thin spot 30.00
92	RS273d F 5.00
93	RT5a F thins, small repaired tear PHOTO 100.00
94	RT7d F wrinkles 12.50
95	RT11c F thin spot, crease PHOTO 60.00
96	RT15d F thin, crease PHOTO 80.00
97	RT21d F-VF couple short perfs 7.50
98	RT22a VF couple short perfs 7.00
99	RT31c VF thin 5.00
100	RU4u F thin, short perfs 95.00
101	RU10a F short perf PHOTO 70.00
102	RU12b F PHOTO 25.00
103	RX1 punched cancel, VF 20.00
104	RX2 VF 100.00
105	RX3 punched cancel, VF 17.50
106	RX4 punched cancel, VF 15.00
107	RX5 punched cancel, VF 7.00
108	RX6 punched cancel, VF 7.00
109	RX8 punched cancel, VF 15.00
110	RX9 punched cancel, VF 3.50
111	RX11 punched cancel, VF 9.00
112	RX12 punched cancel, VF 5.00
113	RX13 punched cancel, VF 2.50
114	RX14 punched cancel, VF 21.00
115	RX15 punched cancel, VF 10.00
116	RX16 punched cancel, VF 7.50
117	RX17 punched cancel, VF 40.00
118	RX18 punched cancel, VF 3.25
119	RX19 punched cancel, VF 15.00
120	RX20 punched cancel, VF 15.00
121	RX21 punched cancel, VF 22.50
122	RX22 punched cancel, VF 30.00
123	RX23 punched cancel, VF 50.00
124	RX24 punched cancel filled in, VF tiny tear PHOTO 650.00
125	RX25 punched cancel, VF 75.00
126	RZ1 VF 3.00
127	RZ2 VF 8.00
128	RZ3 VF 2.50
129	RZ4 VF 2.50
130	RZ5 VF 3.00
131	RZ6 VF 5.00
132	RZ7 VF 4.00
133	RZ8 VF 18.00
134	RZ9 VF 10.00
135	RZ10 VF 3.00
136	RZ11 VF 10.00
137	RZ12 VF 7.50
138	RZ13 VF 9.50
139	RZ14 VF 10.00
140	RZ15 VF 10.00

141	RZ16 VF 18.00
142	RZ17 VF 45.00
143	RZ18 VF 80.00
144	ARIZONA 1969 \$2 Special Use Stamp used on California fishing license with appropriate stamps, F
145	CALIFORNIA 1971 \$1 Duck Stamp (Scott 1) used on license with \$4 Hunting and \$2 Pheasant stamps, F-VF crease affects duck stamp 45.00
146	1961-71 accumulation of over 75 fishing licenses with various stamps attached plus additional stamps on or off piece, lot contains well over 300 stamps, condition varies
147	UTAH 1964 \$2 Resident Special Fishing Use Permit, Lake Powell Area, VF mint PHOTO
148	1964 \$2 Fishing Reciprocity Stamp, Flaming Gorge Area, VF mint PHOTO
149	Undated \$4 Arizona Nonresident Lake Powell Special Fishing Stamp, VF mint PHOTO
150	1967 (blue handstamp) \$3 Arizona Resident Lake Powell Special Fishing Stamp, VF mint PHOTO
151	1977 \$2 Non-resident One Day Fishing Stamp, VF mint PHOTO
152	WEST VIRGINIA 1981 \$1 National Forest License, VF mint
153	1981 \$8 Antlerless Deer License (Class N), VF mint
154	1981 \$3 Resident Trout Stamp, VF mint
155	1981 \$5 Non-Resident Trout Stamp, VF mint
156	1984 \$1 National Forest License, VF mint
157	1984 \$8 Antlerless Deer License, VF mint
158	1984 \$5 Trout Stamp, VF mint
159	1986 \$1 National Forest License, VF mint
160	1986 \$5 Handgun Stamp, VF mint
161	1986 \$10 Resident Additional Deer Bow & Arrow, VF mint
162	1986 \$25 Non-resident Additional Deer Bow & Arrow, VF mint
163	1986 \$10 Resident Additional Deer Firearm, VF mint
164	1986 \$5 Trout Stamp, VF mint

PHILIPPINE ISLANDS - Warren Catalogue Numbers

165	1954-63 Documentary, 50c gray violet without overprint, VF mint
166	-1P green without overprint, VF mint
167	-2P dark blue without overprint, VF mint
168	-4P gray without overprint, F mint
169	W1327* vertical pair, misplaced overprint resulting in a parts of 3 overprints
170	W1327d* double overprint, VF
171	W1327i* inverted overprint, VF
172	W1328d* double overprint, VF
173	W1328i* inverted overprint, F-VF
174	W1332i* vertical pair, inverted overprint, VF
175	W1333d* double overprint, F-VF
176	W1333i* inverted overprint, VF
177	W1334d* inverted overprint, VF
178	W1334i* inverted overprint, VF
179	W1335d* double overprint, VF
180	W1336d* double overprint, VF
181	W1336i* inverted overprint, VF
182	W1336di* double overprint, one inverted, VF PHOTO
183	W1337* misplaced overprint, VF
184	W1337d* double overprint, VF
185	W1337i* inverted overprint, VF
186	W1338d* double overprint, VF PHOTO
187	W1339* misplaced overprint, F-VF
188	W1339i* inverted overprint, F

CANADA - Van Dam Catalogue Numbers

189	FB18* F 10.00
190	FB31 F 25.00
191	FB33 F PHOTO 150.00
192	FSC1* VF PHOTO 125.00
193	FSC3* F upper right corner nicked 125.00
194	FSC3 F-VF PHOTO 100.00
195	FSC5 F 50.00
196	FSC6 F small faults 40.00
197	FSC8 F crease 45.00
198	FSC18 F 6.00
199	FWM1 F-VF crease 40.00
200	FWM2 F short perf 40.00
201	FWM13* F-VF 40.00
202	FWM13 F 30.00
203	FWM14 VF upper right corner nicked 80.00
204	FWM15 F-VF 45.00
205	FWM16 F-VF PHOTO 110.00
206	FWM17 F-VF few clipped perfs 110.00
207	FWM18 VF 15.00
208	FWM20 F-VF 55.00
209	FWM21 F 65.00
210	FWM33* VF PHOTO 35.00
211	FWT8c* booklet pane of 6, VF 5.00
212	FX24* F-VF 30.00
213	FX26* F 10.00
214	NBL12 VF 15.00
215	NFT2 F-VF pinhole PHOTO 2,500.00
216	Imported Cigarettes VF PHOTO

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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. *1269*

Union membership cards with dues and assessment stamps wanted. Also loose stamps. Bill Pieterse, 106 Elm Street, Peterborough, NH 03458. *1270*

Huge stock of Port. & colonies, Germany & states, Fr. colonies etc. What do you need? Gordon Brooks, P.O. Box 396, Station N.D.G., Montreal, Quebec, Canada E3B 3P7. *1271*

Chauffeur's badges, driver and taxi badges, city or state issued. Also want disabled veterans key chain tags, hunting, fishing and trapping badges. Dr. Edward Miles, 888 Eighth Avenue, New York City, NY 10019. *1272*

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Canada Supreme Cour Revenues. FSC2, fine and attractive, catalog \$75.00, net \$25; FSC7a,

choice VF+, inconspicuous cancel, catalog \$90.00, net \$60; FSC8, VF fresh, catalog \$45.00, net \$30.00; FDC11, document crease ending in tear, VF+, catalog \$110.00, net \$18.00; FSC12, VF, nice, but minor document crease, catalog \$475.00, net \$200; FSC15, F-VF, not punched, catalog \$325.00, net \$175.00; FSC21, VF block of four, rare, catalog \$32.00++, net \$25.00. Satisfaction guaranteed. Douglas Johnson, 1022 Sixth Avenue Southwest, Jamestown, ND 58401. *1276*

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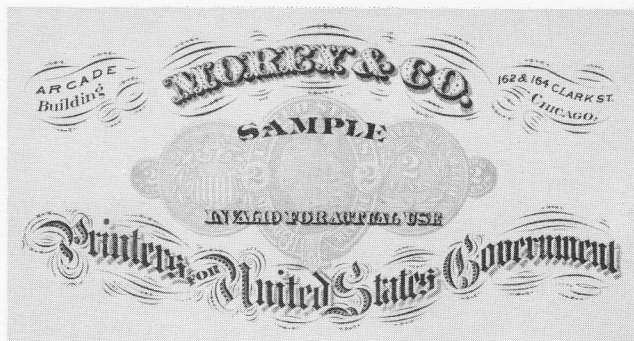
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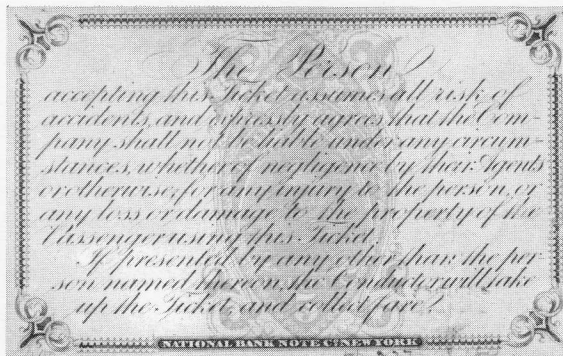
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