



The American Revenuer

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A portion of a 1937 document from Puerto Rico with numbered halves of excise stamps attached. More, inside, page 288.

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Whole Number 490

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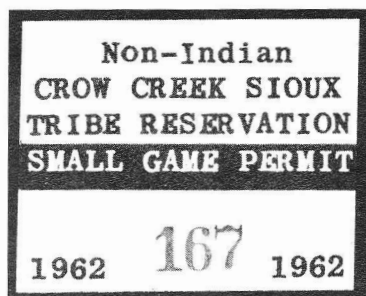
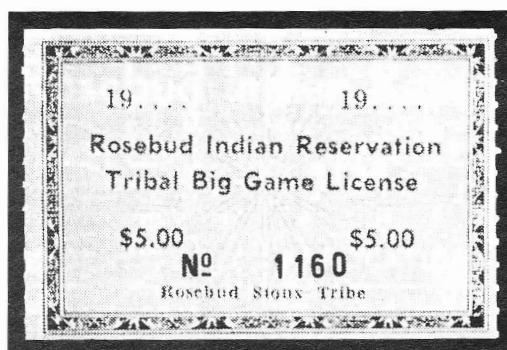
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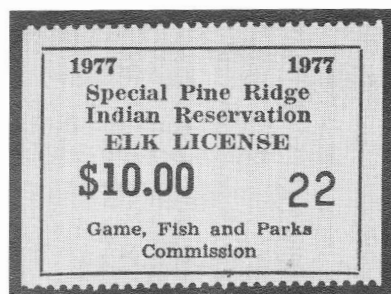
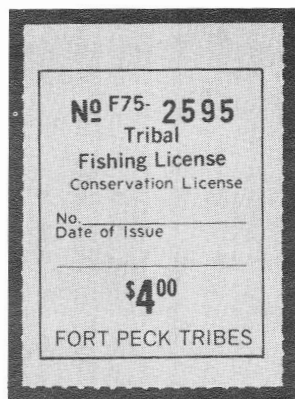
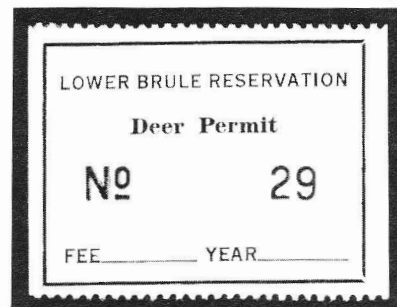
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President's Letter

Ronald E. Leshner, ARA President

While I have exhibited in and attended several international stamp exhibitions, Istanbul '96 is the first in which I have participated in such great measure. Of great importance was the FIP Congress held in conjunction with the show and the proposal of philatelic federations of Finland and Hungary to establish revenues as a separate commission. That is effect would remove revenues from the Traditional Philately Commission.

Through a request made by the American Philatelic Society, I was able to attend as a special guest the FIP Congress in Istanbul at which the vote was taken. The vote was not taken until Monday, October 7, the second and final day of the Congress meeting. Leading up to the vote the members of the Revenue Section, principally Gary Ryan, were busy discussing the proposal with many of the delegates to insure a positive outcome. When the final vote was taken there were 50 countries voting in favor and 16 who voted no. The resolution had passed and revenues in FIP shows will now be overseen by the Revenue Commission. Dan Walker, the delegate designated by the American Philatelic Society and an ARA member, delivered the U.S. vote in favor of the proposal.

The many hours of work of many individuals over a several year period have been key

to the successful vote. In the early days of the Revenue Section three ARA members of long standing, Martin Erler of Germany, Gary Ryan of Great Britain, and Bob Cunliffe of the U.S., got us off to a great start. Chairman of the Revenue Section, Martin Erler, was not able to be in Istanbul because of his health, but Gary Ryan, the previous chairman of the Revenue Section, filled in most ably. Newly elected President of the Revenue Commission is Juhani Olamo (another ARA member), who represents Finnish philatelic federation, the original proposer of commission status for revenues. Gary Ryan has also stepped down as the representative of Great Britain and has been replaced by Richard Payne. The current U.S. representative to the Revenue Commission is ARA member Peter Iber. We are indebted to all of these named individuals and the many unnamed representatives whose efforts have culminated in the approval of the Revenue Commission.

At Istanbul '96 there were 18 fine revenue exhibits covering 102 frames in the exhibition. That's a greater representation than Astrophilately (4 exhibits and 26 frames) and Maximaphily (15 exhibits and 78 frames). The worldwide popularity of revenues is on the rise and, if the exhibiting statistics are

Letter/ page 300

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The excise stamps of 1902-1932



The 1¢ and \$5 values with the "PORTO" spelling, rouletted 7.

by Manuel Martinez, ARA

The excise stamps of 1902-1932 from Puerto Rico are some of the most beautiful stamps yet some of the least known stamps. These stamps bear the coat of arms of Puerto Rico. It is not easy to put a nice collection of these stamps together. The stamps were issued bisected. Little has been published about these stamps and their history. Very few dealers ever carry any of these stamps in their inventory making pricing very difficult for the collector. But here is

the challenge for collectors—remember there is always something new waiting to be discovered.

For me it has been a challenge to correlate the cancellation dates and the control numbers. If dates can be assigned to the control numbers, especially with the high values, then most of the time although not all the time, we will gain a better understanding of the stamps chronological order and of the quantities used.

The control numbers were vertical originally with horizontal control numbers first appearing in 1938. As many as three control numbers have been seen on one stamp, in error of course. Proofs of most of these stamps are known.

Howard B. Beaumont writing in *The American Revenuer* (1979 April; 33:65, 88) indicated there are four issues of this same stamp all with the same design. Described by the Bureau of Engraving and Printing as "Issue of 1901" the first stamps were printed in fiscal year 1902. These stamps are rouletted 7. The next issue is perforated 11 and is believed to have first been printed in the fiscal year ending June 30, 1910. There is another issue perforated 10. These three issues all use the spelling "PORTO RICO." The 1932

issue was printed in the fiscal year ending June 30, 1932, in response to an Act of Congress May 17, 1932. These stamps use the spelling "PUERTO RICO."

Listed below by denomination are the stamps of this common design. Cancellation dates and control numbers are listed. This can be an indication of when each stamp came into use and how many were used.

1¢ blue

Varieties observed: *PORTO RICO* rouletted 7 and perforated 10; *PUERTO RICO* perforated 11; overprinted, control numbers; bisected; cancellations: handstamp, pen, punch.

Control numbers only seen used on the *PUERTO RICO* stamps.

11-15-1937	3,702-07
12-6-1937	6,192
12-7-1937	6,387
12-14-1937	7,571
12-21-1937	13,746
12-23-1937	14,028
12-30-1937	25,992
12-30-1937	13,935-36
1-?-1938	27,497
2-21-1938	34,452-53
3-3-1938	35,747-49

5¢ brown

Varieties observed: *PORTO RICO* rouletted 7; *PUERTO RICO* perforated 11; overprinted, control numbers; bisected; cancellations: handstamp, pen, punch; used no cancellation.

Control numbers only seen used on the *PUERTO RICO* stamps; documents have been seen where the 1, 10, 25 and 50¢ stamps all have control numbers but not the 5¢ on the same document.

1940	?-139,122
1943	?-185,514

10¢ rose

Varieties observed: *PORTO RICO* rouletted 7; *PUERTO RICO* perforated 11; overprinted, control numbers; bisected; cancellations: handstamp, pen, punch; used no cancellation.

Control numbers only seen used on the *PUERTO*

RICO stamps; exist both vertical and horizontal.

12-14-1937	4,724
12-21-1937	4,871
12-23-1937	5,342
12-27-1937	5,524
12-30-1937	23,084
12-30-1937	4,562
— ? —	76,563
1940 (?)	110,813-15
— ? —	146,435

25¢ lilac

Varieties observed: PORTO RICO rouletted 7; PUERTO RICO perforated 11; overprinted (?), control numbers; bisected; cancellations: handstamp, pen, punch; used no cancellation.

Control numbers only seen used on the PUERTO RICO stamps.

12-6-1937	32,442
12-7-1937	32,988
12-14-1937	34,902
12-21-1937	35,629
12-23-1937	36,482
12-30-1937	38,402
1-18-1938	39,445
6-?-1938	146,588
— ? —	213,325

50¢ yellow

Varieties observed: PORTO RICO rouletted 7 and perforated 11; PUERTO RICO perforated 11; overprinted, control numbers; bisected; cancellations: handstamp, pen, punch; used no cancellation.

Control numbers only seen used on the PUERTO RICO stamps. About 1938 control numbers appeared horizontal.

12-21-1937	6,692
12-23-1937	6,951
12-27-1937	7,357
12-30-1937	7,691
1-11-1938	20,401
1-18-1938	9,510
7-26-1938	138,840
— ? —	239,219

\$1 brown

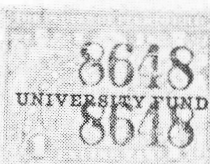
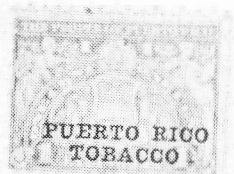
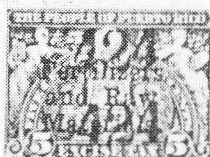
Varieties observed: PORTO RICO rouletted 7; overprinted, control number preceded by "0" and "A," double control number, three control numbers, two different control numbers; bisected; cancellations: handstamped, pen, punch; overprinted "Value One Dollar" on a \$200 stamp.

8-8-1904	266,230-32
4-20-1905	350,489-94
4-20-1905	354,700-03
11-8-1907	573,452



A 1924 document listing the stamps that have been attached and canceled. All are rouletted, the cent values have no control numbers the dollar values have the same number twice.

Various 1932
perforated 11
cent values are
known with
various special
overprints, off
document
without dates.
Shown here:
10¢ Cattle
Feed, 5¢
Fertilizers and
Raw Materi-
als, 1¢ Puerto
Rico Tobacco
and 1¢
University
Fund (also on
the 5¢).



11-8-1907	602,368
11-8-1907	606,874
?-?-1909	927,337
11-?-1909	927,341-43
11-?-1909	948,453

One millions

The control number is preceded by "0" vertically; sometimes because of limited space, part of the control number is missing.

1-11-1911	0 103,024
1912	221,360
1914	665,918
1916	0 870,889
1916	0 870,890
1916	0 870,891
1916	0 870,892

Two millions

The control number is preceded by "A" again within a limited space.

4-5-1918	A 057,124
4-27-1918	A 050,143
4-27-1918	A 050,144
4-2-1919	A 135,011
11-14-1919	A 207,934
9-?-1924	A 784,539
3-26-1925	905,497

Three millions

6-15-1926	101,305
?-?-1926	172,545
3-26-1927	243,567-68
?-?-1927	321,390
8-13-1928	560,219
?-10-1928	684,733
12-12-1928	601,746
12-17-1928	601,768
12-31-1928	535,380
1-24-1929	633,846
3-?-1929	619,558
3-20-1929	643,356-64
4-?-1929	645,714
4-15-1929	643,583
4-30-1929	668,851

5-1-1929	667,737
5-21-1929	680,294
5-23-1929	683,554
5-28-1929	678,946-47
6-3-1929	665,314
6-18-1929	718,634-35
6-25-1929	718,623
8-15-1929	725,203
10-23-1929	772,772
12-19-1929	783,672-73
1-11-1930	796,259
1-18-1930	796,263
2-24-1930	817,063
3-24-1930	831,196
3-27-1930	848,638
4-11-1930	849,193
4-28-1930	851,940
5-19-1930	854,401
6-6-1930	895,734
6-20-1930	896,818
8-3-1930	901,035
8-3-1930	911,114
8-8-1930	901,052
8-8-1930	911,121
8-13-1930	915,189
11-3-1930	952,936-37
12-11-1930	972,219

Four millions

4-27-1931	15,813
6-1-1931	65,159
9-25-1931	121,625
9-28-1931	123,011
1932	297,417
1935	946,299
12-12-1935	985,190-91

Five millions

1936	188,883-84
1937	314,992-93
1938	563,139-40
5-18-1939	781,952-55

Overprinted: "SPECIAL / PROP. TAX / DUPLICATE"

5-27-1933	23,320-DUPLICATE
8-2-1933	4,945-DUPLICATE
2-6-1934?	5,323-DUPLICATE

\$3 violet

Varieties observed: PORTO RICO rouletted 7 and perforated 11; overprinted; cancellations: handstamped, pen, punched; used uncanceled; bisected; color varieties: red, purple red.

Rouletted 7, violet

—	80,946
3-16-1907	91,147
9-28-1909	124,501

5-1-1929	2,000	6-15-1926	529,661
Perforated 11		8-3-1928	915,597
<i>This series has been seen in many shades. The first stamp listed is red with half of the stamp on a document.</i>		8-13-1928	918,815
6-21-1929	11,003 (red)	11-?-1928	919,008
?-?-1929	29,287	12-17-1928	920,984
10-11-1929	30,947	1-24-1929	924,985
11-22-1929	29,768	2-8-1929	931,742
?-?-1929	30,947	3-29-1929	935,146
?-?-1929	41,314	4-2-1929	936,647
?-?-1929	43,044	5-26-1929	937,217
1930	63,322	5-28-1929	946,178
6-18-1930	63,501	6-1-1929	957,654
7-23-1930	74,333	8-15-1929	962,244
1930	75,307	8-20-1929	963,254
8-8-1930	75,309	10-1-1929	967,447
1-23-1931	94,766	12-26-1929	970,523
10-?-1931	133,510	1-18-1929	971,801
?-?-1933	276,174	1-22-1930	971,829
1935	328,814	3-4-1930	986,554
12-19-1935	344,590	3-7-1930	973,977
3-4-1936	352,597	4-11-1930	997,986
12-12-1936	394,188	5-26-1930	998,685
12-21-1937	452,257	4-28-1930	1,603
1-18-1938	454,273	6-6-1930	16,062
?-?-1940	539,452	8-?-1930	18,122
Overprinted: "SPECIAL / PROP. TAX / ORIGINAL"		9-?-1930	24,064
Perforated 11		11-3-1930	34,498
—	2,430	1-23-1931	38,630
5-27-1933	10,836	4-2-1931	58,753
8-13-1933	10,847	6-1-1931	60,203
Rouletted 7: Late use		6-1-1931	60,294
1942?	646,650	9-5-1931	78,138

\$5 blue

Varieties observed: PORTO RICO rouletted 7 and perforated 10, PUERTO RICO perforated 11; overprinted, three control numbers, two different control numbers; cancellations: hand-stamp, pen, punch, bisected.

Rouletted 7

8-8-1904	31,251
?-?-1906	48,194
1907	55,639
1909	86,534-54
4-11-1910	88,467
12-?-1911	109,261
1914	150,626
10-4-1915	200,698
1916	216,777
9-27-1918	281,101
9-15-1924	481,721
1-24-1925	541,995



Rouletted 7: overprinted "COFFEE INSPECTION"

— 7,527

Perforated 10

About 1931(?) Used for the Special Tax. Some may have been scraped.

1-1932 133,592

Perforated 10. "SPECIAL / PROP. TAX / DUPLICATE"

5-27-1933	10,873
8-11-1933	10,880

Perforated 11. "PUERTO RICO"

	183,448
	207,763
	236,044
	236,047
8-27-1935	301,447
10-7-1935	322,232-34
12-26-1935	329,328
3-28-1936	351,616
12-31-1936	400,796
Rouletted 7, "PORTO" late usage	
10-1937	461,262

\$10 green

Varieties observed: PORTO RICO rouletted 7 and perforated 11; overprinted; bisected; cancellations: handstamped, pen, punched.

Rouletted 7

8-8-1904	58,304
1907	112,636
11-?-1909	185,461-63
3-19-1914	338,372
1914	355,824
5-10-1918	400,281
11-1919	443,327-29
9-15-1924	693,437
9-15-1924	693,449-51
3-26-1925	633,217-18
3-26-1927	733,827
6-7-1928	925,870-72
9-29-1928	957,827

Perforated 11

10-23-1928	971,568
11-20-1928	971,720
11-27-1928	970,867-68
12-31-1928	971,694-95
1-31-1929	969,629-30
2-8-1929	976,541
2-14-1929	981,439
3-23-1929	976,855-56
3-19-1929	986,300
3-28-1929	985,440
3-30-1929	980,984
4-15-1929	985,514
4-17-1929	984,470
4-21,1929	983,986
5-1-1929	984,742-43
5-22-1929	989,454
5-28-1929	988,447
6-21-1929	413
6-21-1929	414
6-21-1929	415
10-1-1929	24,296
10-23-1929	25,335
11-5-1929	26,474



11-13-1929	26,479
12-26-1929	37,534-35
1-11-1930	40,094-96
1-18-1930	40,097-99
2-?-1930	40,777
2-24-1930	41,887-89
3-3-1930	94,408-10
3-7-1930	41,076
4-11-1930	47,416
5-26-1930	51,904-06
6-20-1930	78,034-36
7-23-1930	78,029-30
8-8-1930	80,851
9-?-1930	97,749-51
1-23-1931	102,964
4-27-1931	120,926
1931	139,474-76
?-25-1931	159,982
10-19-1931	160,243-44
?-?-1932	224,068-69
3-?-1934	297,932-49
12-12-1935	477,939-40
3-4-1936	439,415-16
1-19-1937	584,296-97

This partial 1932 document has a \$5 stamp and a \$50 stamp both perforated 10.



and perforated 10, PUERTO RICO perforated 11; overprinted; bisected; cancellations: handstamped, pen, punched.

Rouletted 7

1904?	51,719
?-1909	153,145
?-1913	199,874
4-2-1919	220,958-59
9-15-1924	346,297-98
3-26-1927	366,585
5-24-1927	367,064
12-3-1928	374,799-800
3-28-1929	381,242-43
4-2-1929	383,113-15
5-21-1929	379,808
6-21-1929	392,220
12-19-1929	394,889
1-20-1930	395,355
1-22-1930	395,370-71
3-7-1930	395,694-96
3-24-1930	395,916
4-11-1930	399,316-18
4-28-1930	399,358-60
5-26-1930	398,975-77
9-?-1930	406,131
12-11-1930	401,923-24
?-?-1931	411,876

Perforated 10

Perforate 10 stamps were used for special tax beginning around 1932.

1932	427,004
------	---------

Overprinted "SPECIAL / PROP. TAX / ORIGINAL"

Perforated 10

1932	616
1932	655
1932	667
1932	668

Overprinted: "SPECIAL / PROP. TAX / DUPLICATE"

Perforated 10

1932	667
1932	668
2-1933	4,525
8-11-1933	4,269
8-11-1933	4,270

Rouletted 7

12-12-1935	470,402-04
12-30-1935	470,544-46
10-23-1936	486,726
12-15-1936	489,512
1-19-1937	491,846

Puerto Rico

Perforated 11

11-15-1937	509,712
------------	---------

Reverse side of a 1933 property tax receipt with stamps overprinted "SPECIAL PROP. TAX DUPLICATE" and \$200 and \$500 Property Tax stamps inscribed duplicate.	10-28-1937	663,693-94
	3-3-1938	682,733
Overprinted "SPECIAL / PROP. TAX / ORIGINAL"		
Perforated 11		
	1932	2,625
	?	12,937
	8-11-1933	13,606
	2-6-1935	17,837
Overprinted "SPECIAL / PROP. TAX / DUPLICATE"		
Perforated 11		
	?-?	13,447

\$50 red

Varieties observed: PORTO RICO rouletted 7

12-6-1937	510,114
12-14-1937	512,069
12-23-1937	512,137-40
12-30-1937	512,358
12-30-1937	512,613

\$200 yellow

Very few \$200 stamps have been observed in this study.

Varieties observed: PORTO RICO rouletted 7, perforated 10 and 11; overprinted; two different control numbers on half, double control number; bisected; cancellations: handstamped, pen, punched.

Rouletted 7

Handstamped cancellations on entire stamps

4-17-1916	20,049
5-1-1918	36,793
4-2-1919	37,940

Perforated 10

Punch cancellations on entire stamps

11-14-1919	39,134
	39,135
	39,136
	39,137
	39,138

Punch cancellations on bisected stamps

6-15-1926	53,757-80
3-26-27	58,413
6-27-1927	61,061
6-7-1928	70,525

Perforated 11

Punch cancellations on bisected stamps

4-2-1929	73,402
4-15-1929	73,073
5-23-1929	75,937
6-1-1929	75,787
6-21-1929	76,489
1-18-1930	81,092
1-22-1930	81,182
2-7-1930	81,326
2-24-1930	83,022
3-7-1930	81,435
3-24-1930	82,834
4-11-1930	82,602
4-28-1930	82,367
5-26-1930	82,033
12-11-1930	85,631

Overprinted horizontally in red "VALUE ONE DOLLAR" at the top and bottom of the stamp. Two control numbers in the horizontal position. The control numbers seem to belong to the \$1 sequence.

799,508

Forma No. 226 (b)
B. R. 2399—Sept. 14, 1931—2,000 Blocks

DUPLICADO

EL PUEBLO DE PUERTO RICO
DEPARTAMENTO DE HACIENDA

Tege Baye

Al Colector de Rentas Internas,

[Municipio] San Juan

Señor:

Sirvase despacharme los siguientes sellos de Rentas internas, especiales, para aplicar al pago de la contribución sobre..... *[Diga si sobre la propiedad o income tax]* que me encuentre adeudando según recibo No. *729*, correspondiente al año contributivo de 19*31-32*

Cantidad	Valor de cada sello	IMPORTE		Números de serie
		Dólares	Cents	
6	\$500	3000	—	293-298
1	"200	200	—	35
	"100			4264-4270
2	"50	100	—	4269-4270
	"20			
1	"10	10	—	13676
1	"5	5	—	10880
1	"3	3	—	10847
	"1			
	50 Cts.			
TOTAL \$		3318	—	

EXAMINED BY
STANLEY WATKINS & CO.
ACCOUNTS RECEIVABLE

[Firma del Contribuyente]
San Juan *Aug 11/33*

NOTA:

Este duplicado debe entregarse al contribuyente después de adherirse al respaldo el duplicado de los sellos comprados en esta requisición.

	799,509	Obverse side of
	799,510	document
1939?	799,511	shown on
	799,512	facing page. In
	799,513	the list of

New design

This stamp is approximately 63 x 41 mm, perforated 11, inscribed "SPECIAL INTERNATIONAL REVENUE STAMP" with "DUPLICATE" a part of the design. These stamps have a single hand applied control number applied horizontally in black. They were printed about 1932 just prior to the change in spelling. (See illustration on facing page and above)

5-27-1933	23
8-11-1933	35

can be attached to these documents, there is a listing for \$100 stamps. These have never been seen.

This \$100 stamp is the only one of its kind ever seen by the author. Is it an essay? Is this possibly the \$100 stamp provided for by the space on the form seen on the previous pages? Has anyone else ever seen other copies of this stamp or a \$100 Property Tax stamp?



Overprinted: "SPECIAL / PROP. TAX / DUPLICATE"

4-6-1932	25
	26
	27
	28
5-6-1932	55
	56
	57
	58

2- -1942	382
3- -1943	385

\$500 olive green

Varieties observed: PORTO RICO perforated 10; overprinted; punch cancellations; bisected.

Perforated 10

Bisected

1-4-1937	10,878
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Special Tax

The following stamps are entire. They were first recorded by the author in Possessions the journal of the United States Possessions Philatelic Society, Volume 6, number 4, whole number 22, fourth quarter, 1983.

Overprinted: "SPECIAL / PROP. TAX / ORIGINAL"

4-6-1932	25
	26
	27
	28
5-6-1932	55
	56
	57
	58

PUERTO RICO

I have never seen in my study a "PUERTO RICO" \$500 stamp. In The American Revenuer (1979 April; 33:88) H. B. Beaumont mentions such a stamp as a Fourth Issue. I believe this stamp is also a PORTO. If you have the right half of the stamp, line up the "O" of PEOPLE with the second "O" in PORTO vertically; in PUERTO the "O" is more to the right; in PORTO the "O" is almost in a straight line.

New design

This stamp is approximately 63 x 41 mm, perforated 11, inscribed "SPECIAL INTERNAL REVENUE STAMP" with "DUPLICATE" a part of the design. These stamps have a single hand applied control number applied horizontally in black. They were printed about 1932 just prior to the change in spelling. (See illustration on previous pages)

4-19-1933	214-223
5-27-1933	250-252
6-29-1933	271-280
8-11-1933	293-298

The Check Collector—July-September 1996

The July-September 1996 issue of *The Check Collector* presents two articles of interest to revenue collectors. In "Once in a blue Moon" Bob Hohertz presents a illustrated summary of checks found in an old bank building in Spearfish, South Dakota. Included in this large group of unsorted checks, drafts and certificates of deposit dating from the territorial period to the early days of this century are a number of adhesive and imprinted stamped items. In the conclusion of his two part series, Ed Lipson tells of "The Heyday of American Phototype" which of

course printed many financial documents of the last century and some of the stamped stamped paper.

A number of other articles present a wide range of articles of interest to check collectors but not necessarily related to revenue stamps. *The Check Collector* is published quarterly by the American Society of Check Collectors, Inc. Subscription is by membership in the society. Information can be obtained from the Secretary, Coleman Leifer, Box 577, Garrett Park, MD 20896.

New info about the Wright's Indian Vegetable Pills stamp

by Paul Weidhaas, ARA

I enjoy bidding on balance auction lots containing an accumulation of material, for quite often one finds oddment that have lain hidden for years.

One such item recently came to light, tucked away in an old-time accumulation of U.S. private die proprietary revenues. My eye was caught by a copy of the one cent green Wright's Indian Vegetable Pills stamp. It was a rather homely thing to any but the match and medicine enthusiast. It was badly off-center with ragged perforations and a heavy thin.

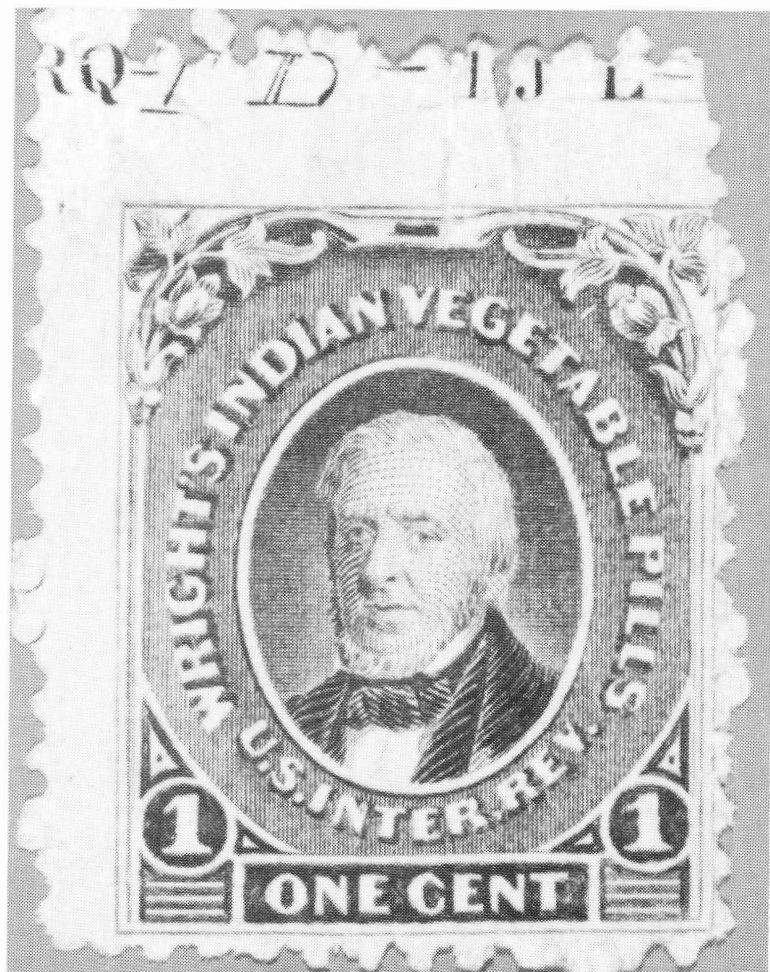
But, it was the off-centered perforation job which led to a previously unknown tidbit concerning this issue.

some 23 million of the Wright's issue were printed between 1863 and 1880, representing a veritable mountain of Indian Vegetable Pills. the venerable Boston Revenue Book (Toppan, Deats and Holland, 1899, p. 332) states that this particular stamp was last issued prior to October 1, 1880. We know from this same source (page 8) that the Bureau of Engraving and Printing, or BEP, obtained the contract to print the private die issues in October 1880. thus, BEP could not have printed the Wright's issue.

Henry Holcombe evidently struggled with these data. In his tome, *Patent Medicine Tax Stamps* (1979, p. 576), he writes:

"From a plate made by the National Bank Note Co., the final issue was the work of the American Bank Note Co. of New York, some time previous to October 1, 1880. It is not known why the use of the private die stamp was discontinued almost three years before Congress abolished the stamp tax, when the firm continued in business. Possibly the demand had fallen off to such an extent that the premium allowed did not offset he necessity of ordering the stamp in quantity. Presumably the regular government issue of revenues were used but cancellations of the firm have not been identified."

We now know, thanks to this ugly duckling of a stamp, that Holcombe conjectured in vain. The Boston revenue Book was incorrect. The Wright's stamp was indeed printed



by the BEP.

Elliott Perry (West, 1980, pp. 42-43) informs us that many plates used at the Bureau have letters engraved in the margins, and these sometimes show on the margins of stamps in the outer rows. Perry thought that these letters were the initials of the printers of the stamps, and that each time a plate was taken from the vault, the printer's initials were marked on it so that a check might be kept on the plate and on the stamps printed from it. He noted two types of lettering, one of slanting capitals engraved between two faint horizontal lines, the other punched on the plates. He listed a number of punched initials he had observed, among them the letters, RQ, visible in the upper left corner of

Wright's/ page 307

A brief history of the United States stock transfer tax

by Terence Hines, ARA

The three stock sales tickets illustrated here, all from Massachusetts, show the use of either federal documentary stamps, stock transfer tax stamps or no federal stamps at all. Examination of the relevant statutes helps to explain these different usages.

The Emergency Internal Revenue Tax Act of 1914 (38 Stat. 745) imposed a tax on stock transfers at the rate of 2¢ per \$100 value of the stock. The Act provided that the tax would cease effective January 1, 1917. However, a joint resolution approved December

17, 1915, (39 Stat. 2) extended the tax for an additional year, making December 31, 1917, its final day. The tax did not last that long as it was repealed effective September 8, 1916, by the Revenue Act of 1915 (39 Stat. 756).

The original Act of 1914 did not require that special stock transfer stamps be issued to pay the tax. Thus, stock transfer documents dated from October 23, 1914, to September 7, 1916, will bear U.S. federal documentary stamps, plus any required state stamps.

A federal stock transfer tax was again im-

COMPARISON SALE TICKET.

Boston, JAN 3 - 1916 1914


have sold to Bond. Goodwin

AMOUNT.

20 Mo. Bu. @ 30 = 640

delivered through the CLEARING HOUSE
of the BOSTON STOCK EXCHANGE.

HORNBLOWER & WEEKS



COMPARISON SALE TICKET.

Boston, JUL 19 1917 1917


have sold to Turk. Hayes, Boston

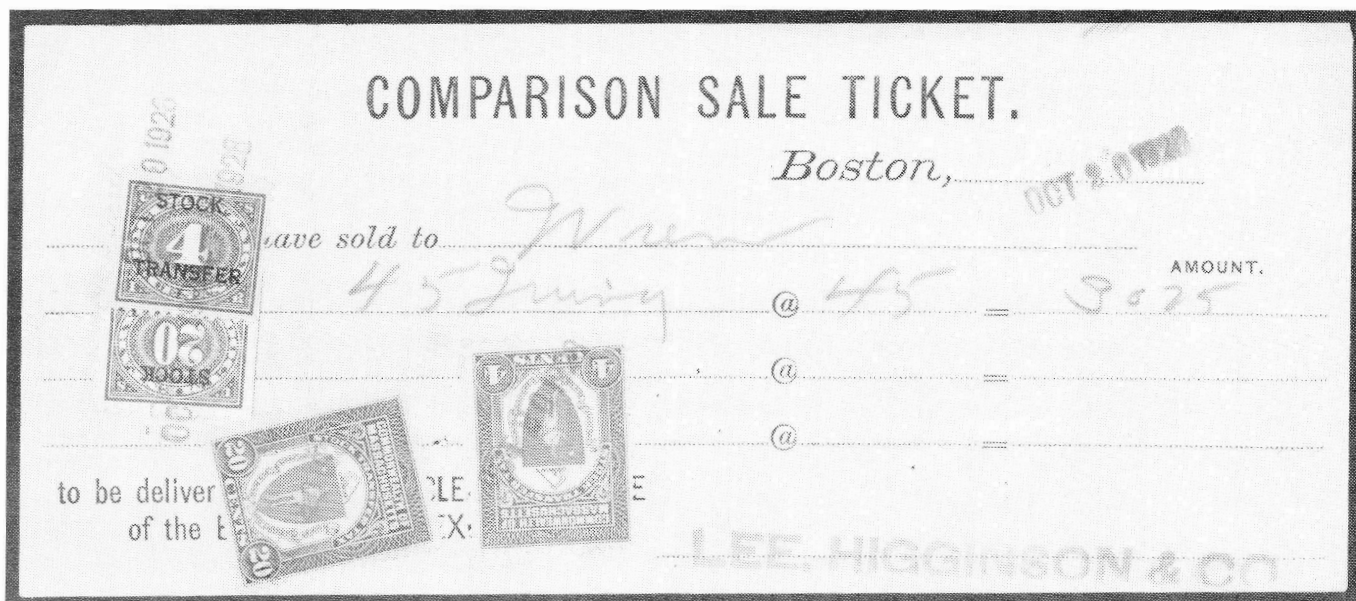
AMOUNT.

30 Mo. Bu. @ 175 = 525

to b through the CLEARING HOUSE
TON STOCK EXCHANGE.

HAYDEN, STONE & CO





posed by the Revenue Act of 1918 (40 Stat. 1057), effective February 25, 1919. Stock transfer documents dated between September 8, 1916, and February 24, 1919, will bear no federal stamps. They will bear state stamps from either Massachusetts, New York or Pennsylvania, if the transfer took place in one of those states.

The Revenue Act of 1918 imposed the tax at the rate of 2¢ per \$100 of stock value, or fraction thereof, or 2¢ per share if there was no face value. The Act also provided for the issuance of stamps to pay the tax. This was the origin of the federal stock transfer tax stamps and transfer documents dated February 25, 1919, and later will bear such stamps, plus state stamps, if required.

Update to ARA library holdings list

The following list updates the ARA Library holdings list published in the October 1995 Membership Directory.

- A-1137 **Specialized Catalog of U.S. Non-pictorial Waterfowl Stamps**, State, Local and Tribal, 1996, David R. Torre, C, 55pp., il.
- C-32 **The Adhesive Revenue Stamps of all Ireland**, R. Booth & A. Hall, 1995, Alnis Series Vol IV, C, 30pp., il.
- C-33 **The Taxes on Knowledge**, H. Dagnall, 1992, C, 60pp., il.
- C-34 **EXLUCE LUCELLUM**, The protest against the match tax, H. Dagnall, 1993, C, 20pp., il.
- C-35 **Post Horse Tickets**, H. Dagnall, 1988, C, 26pp., il.
- C-36 **Paper Duty Labels**, H. Dagnall, 1988, C, 30pp., il.
- C-37 **The Tax on Wallpaper**, H. Dagnall, 1990, C, 24pp., il.

- D-93 **The Wartime Revenue Stamps of Cameroun**, 1996, M.P. Bratzel, Jr., C, 47pp., il.
- E-53 **History of the Revenue Stamps of Costa Rica, 1870-1970**, Alvaro Bonilla Lara, The Society of Costa Rica Collectors, C, 265pp., il.
- F-32 **The Burma Peacock**, photocopy of revenue or revenue related items, Vol.1, No. 2 thru Vol. 11, No. 4, 50pp., il.
- G-39 **Act of October 1, 1890**, An Act to reduce the revenue and equalize the duties on imports, and for other purposes, Chap. 1244, 51st Congress, C, 58pp.
- H-140 **Trumf på hand**, en historia om svenska spelkort, 1993, Jerremalm, Lundstrom and Wishéhn, C, 68pp., il., f/l

Letter: revenue exhibits at Istanbul '96/ from page 287

any indication, revenues are the most rapidly growing field internationally.

Large Gold

Japanese Hand Engraved Revenue Stamps, First Issues and Its Forerunners, by Koichi Furuya

Gold

Ecuador Revenues, by Juhani Olamo

Epreuves et Essais Fiscaux de France, Depuis les Origines, by Yves Maxime Danan

The Revenue Stamps of Crete (1875 - 1913), by Andreas Mitakis

Postal Use of Fiscals in Latin America, by Suzanne Hanney

The Revenue Stamps of Principality and Kingdom of Serbia, by Miodrag Mrdja

For those who have collected only U.S. revenue stamps, it may come as a surprise that many foreign collectors look to our journal for definitive information about the revenues of their own country. We have always welcomed articles on the revenues of any country and we continue to do so.

Large Vermeil

Russian Revenue, 1860 -1917, by Björn-Eric Saarinen

Lombardy-Venetia, First Issues of Revenue Stamps, by Gianni Cavazoni

Revenues and Judicials, Pre-Adhesive to Straits Settlements and Federated Malay States, by Muthu Chellappan

Monaco Timbres Fiscaux, by Jose Martin Massler

Revenues of Former British African Territories, by Gary Ryan

Two Cent Revenue stamped Paper of the U.S.A., 1865-1883, by Ronald Leshner

Vermeil

Revenue Stamps of Iraq to 1958, by John Powell

Large Silver

The Revenue Stamps of Albania, by Jul Daragjati

The Fiscal Stamps of Western Australia, by John F. Di Biase

The Consular Service of Chile, by W. Heinz Junge

Silver

Les Timbres Mobiles, 1862 - 1948, by

Daniel Spano

The History of Libyan Revenue stamps With Documents and Various Types of Tax 1888 - 1951, by Mohommed Ali Siala

Perhaps one of the most pleasurable aspects of attending Istanbul '96 was the renewing of acquaintances with many of the exhibitors and revenue representatives. My previous attendance at FIP Revenue Judging seminars held in Bad Kissingen, Germany and London has brought me into contact with a good number of revenue stamp collectors from around the world. I spent quite a few hours with Professor Yves Danan, the French revenue representative. It is largely due to his efforts that we have a very fine French revenue catalog published by Yvert. Jerry Massler, who I have mentioned in these columns, was also present and presented me with his draft of a catalog of the revenue stamps of Monaco. I also enjoyed a brief time with Ralph Ebner of Germany, who I first met in Bad Kissingen where we had discovered that we have a few common collecting interests.

I also passed out quite a few applications for ARA membership at the Revenue Section meeting. For those who have collected only U.S. revenue stamps, it may come as a surprise that many foreign collectors look to our journal for definitive information about the revenues of their own country. We have always welcomed articles on the revenues of any country and we continue to do so.

Perhaps the best part of my visit to Istanbul was that my wife was able to join me for a few days in Istanbul and then together we toured for a week in the interior of Turkey and a second week in the Aegean Islands.

One thing that I encountered in both Turkey and Greece was the ready availability of packets of stamps. When was the last time that you went on vacation here in the U.S. and found packets of stamps for sale. Even more surprising was a packet or two of Turkish revenue stamps! The only revenue stamps that I brought home were "on cover." There is an antiquities tax on books at the archaeological sites in Greece. Each of the books, thus is not only a way of remembering the sites I visited, but a potential addition to a revenue collection.

St. Louis Stamp Expo—1997 ARA Convention

The St. Louis Stamp Expo '97 will be hosting the annual convention of the American Revenue Association, March 7^a, 1997. An exhibitor's prospectus was on the mailing wrapper for the October and the November-December issues of *The American Revenuer*. (An December 1 entry deadline precedes the mailing of this issue, but there is a good possibility that all frames will not be filled by that time. If you wish to enter an exhibit fill out and mail an entry form immediately.) The Expo will be held at the Henry VIII Hotel, St. Louis, Missouri.

The St. Louis Stamp Expo is now an official APS World Series Show. The Grand Award winner may now qualify for the APS Champion of Champions Show. Over 3,000 pages of exhibits will be featured at the Expo along with a Court of Honor, participation of 45 dealers, philatelic speakers, philatelic so-

cieties, a youth area and a national public auction by Regency Stamps, Ltd. The U.S. Postal Service will have a sub-station at the Expo with a special show cancel to go along with the show cachet.

New for 1997, the St. Louis Stamp Expo will feature a special display category as well as a competition open to one-frame exhibits. Ten frames each of display and one-frame category exhibits will be accepted.

Anyone attending the St. Louis Stamp Expo and wishing to stay at the Henry VIII Hotel should call the hotel directly for room reservations. Reservations can be made by calling the hotel directly at 314-731-3040 or 800-325-1588, and mention that you are with the St. Louis Stamp Expo to receive the special show rate. Room rates are \$69 per night for a single/double, and \$79 per night for a mini-suite.

U.S. First Issue proprietary cancels:

R.L.W. / W. I. P. A.

by Michael J. Morrissey, ARA

The left photo shows a First Issue proprietary stamp. It is struck with a small circular handstamp cancellation containing two sets of letters, the top being RLW and the bottom being WIPA. The right photo shows what appears to be a later printing of R3c with a similar cancel without the WIPA.

As a collector of proprietary cancels, both handstamped and printed, I make every reasonable attempt to attribute a cancellation to a specific proprietor whenever possible. This one had bothered me and probably other revenueurs, for quite some time, as the letters were sufficient in number that they should relate to only one user and none other. The only question was — who?

In looking through a photocopy of *Stephenson's Druggist's Reference Register* for 1871, I noticed an R. L. Wolcott as a patent medicine dealer in New York City. This definitely was a candidate, but then my assumption that the remaining initials were those of some Pennsylvania town went out the window. If I was right about Wolcott, then the WIPA must be the product rather

than the location. What could it stand for? I began making up potential names in my head such as West Indian Pain Anodyne and other such nonsense. I could find no reference to Wolcott in bottle books or other such sources that could account for the meaning of WIPA.

The breakthrough finally came when I acquired microfilm of the New York Commercial Directories of the period. There it was: Royal L. Wolcott. Instant Pain Annihilator, the W obviously standing for Wolcott's.

Next case.



Prices realized for ARA Auction 55—Closing Date: August 12, 1996

Prices do not include 10% buyer's fee.

Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized
1	U	44	10.00	87	14.00	130	5.00	173	10.00	216	11.00	260	5.00	304	U
2	100.00	45	11.00	88	28.00	131	5.00	174	19.00	217	17.00	261	13.00	305	U
3	15.00	46	U	89	15.00	132	13.00	175	7.00	218	16.00	262	W	306	10.00
4	U	47	21.00	90	46.00	133	13.00	176	26.00	219	12.00	263	12.00	307	11.00
5	U	48	U	91	U	134	5.00	177	58.00	220	8.00	264	13.00	308	7.00
6	U	49	15.00	92	10.00	135	7.00	178	6.00	221	5.00	265	48.00	309	11.00
7	U	50	16.00	93	180.00	136	5.00	179	5.00	222	6.00	266	U	310	8.00
8	13.00	51	9.00	94	8.00	137	7.00	180	5.00	223	6.00	267	5.00	311	U
9	5.00	52	6.00	95	5.00	138	13.00	181	7.00	224	7.00	268 ..	120.00	312	U
10	46.00	53	16.00	96	15.00	139	5.00	182	5.00	225	11.00	269	45.00	313	11.00
11	U	54	54.00	97	22.00	140	20.00	183	32.00	226	8.00	270	30.00	314 ..	105.00
12	U	55	15.00	98	9.00	141	6.00	184	6.00	227	W	271	10.00	315	66.00
13	21.00	56	15.00	99	23.00	142	21.00	185	6.00	228	7.00	272	U	316	U
14	U	57	11.00	100	5.00	143	25.00	186	8.00	229	17.00	273	15.00	317	5.00
15	13.00	58	17.00	101	29.00	144	7.00	187	8.00	230	28.00	274	27.00	318	21.00
16	19.00	59	130.00	102	10.00	145	5.00	188	9.00	231	U	275	5.00	319	5.00
17	U	60	21.00	103	7.00	146	8.00	189	16.00	232	42.00	276	20.00	320	19.00
18	10.00	61	19.00	104	16.00	147	7.00	190	6.00	233	17.00	277	10.00	321	16.00
19	25.00	62	6.00	105	20.00	148	12.00	191	6.00	234	34.00	278	6.00	322	11.00
20	13.00	63	U	106	15.00	149	5.00	192	5.00	235	14.00	279	9.00	323	U
21	6.00	64	13.00	107	15.00	150	16.00	193	58.00	236	5.00	280	9.00	324	21.00
22	U	65	16.00	108	5.00	151	5.00	194	U	237	29.00	281	7.00	325	37.00
23	18.00	66	11.00	109	5.00	152	5.00	195	5.00	238 ..	190.00	282	6.00	326	32.00
24	19.00	67	U	110	U	153	5.00	196	5.00	239	58.00	283	5.00	327	U
25	16.00	68	U	111	5.00	154	5.00	197	5.00	240	9.00	284	5.00	328	U
26	11.00	69	5.00	112	9.00	155	16.00	198	5.00	241	14.00	285	18.00	329	5.00
27	U	70	5.00	113	22.00	156	90.00	199	8.00	242	8.00	286	12.00	330	75.00
28	8.00	71	10.00	114	15.00	157	16.00	200	32.00	243	54.00	287	25.00	331	52.00
29	24.00	72	U	115	12.00	158	15.00	201	16.00	244	54.00	288	25.00	332	U
30	U	73	5.00	116	8.00	159	36.00	202	18.00	245	48.00	289	6.00	333	13.00
31	U	74	5.00	117	21.00	160	42.00	203	U	246	48.00	290	16.00	334	7.00
32	20.00	75	13.00	118	15.00	161	6.00	204	25.00	247	W	291	6.00	335	13.00
33	24.00	76	7.00	119	16.00	162	6.00	205	22.00	248 ..	160.00	292	13.00	336	11.00
34	54.00	77	10.00	120	21.00	163	20.00	206	17.00	249	48.00	293	18.00	337	5.00
35	5.00	78	7.00	121	20.00	164	26.00	207	13.00	250	6.00	294	22.00	338	25.00
36	U	79	26.00	122	10.00	165	8.00	208	17.00	251	8.00	295	21.00	339	5.00
37	U	80	7.00	123	11.00	166	12.00	209	24.00	252	8.00	296	7.00	340	U
38	13.00	81	11.00	124	16.00	167	13.00	210	8.00	253	9.00	297	8.00	341	10.00
39	U	82	U	125	53.00	168	29.00	211	32.00	254	8.00	298	10.00	342	6.00
40	15.00	83	30.00	126	6.00	169	16.00	212	26.00	255	5.00	299	5.00	343	7.00
41	34.00	84	9.00	127	5.00	170	31.00	213	6.00	256	W	300	5.00	344	16.00
42	7.00	85	7.00	128	5.00	171	12.00	214	23.00	257	13.00	301	16.00	345	23.00
43	U	86	9.00	129	7.00	172	8.00	215	23.00	258	7.00	302	30.00	346	21.00
										259	13.00	303	U	347	5.00
														391	12.00
														435	U

ARA Auction Update

Martin Richardson, Auction Manager

Since taking over the job of Auction Manager from Coleman Leifer I have conducted 11 sales. Needless to say, this has been a real learning experience. Initially, I was concerned about having sufficient consignors to supply material for four auctions per year. As it turned out, this was an unnecessary concern. The membership has supported the auction so well that I have had to limit the number of sales to three per year simply because I do not have enough spare time to con-

duct four per year as I originally planned. This support from the membership has made the auction a valuable resource for the A. R. A. and its members.

Statistics

I have listed below a summary of the first 11 auctions. The numbers shown are the averages.

- Bidders per sale: 40 (Max 120, Sale no. 54)
- Lots per sale: 341 (Max 497, Sale no. 51)

- Bids per sale: 772 (Max 1286, Sale no. 51)
- Lots with bids: 274
- Lots sold: 247; 72% (Max was 87% Sale no. 55)
- Realized: \$4,997.36
- Average Realized: \$20.20
- The Gross sales for the 11 auctions has been \$54,971.00.
- Approximately 420 A. R. A. members have participated in the auctions.

Submitting Lots

I mentioned that this has been a learning experience for me. My revenue collecting interests are confined to several U.S. areas. When submitting material for the auction it is important that consignors follow these guidelines as closely as possible.

- Lots should have a minimum expected realization of \$5.00.
- Provide a clearly written description of each lot.
- Assign a number to the lot.
- Provide a catalog number, if possible, for the item or items. In the case of foreign material or non Scott catalog listed material, please specify the catalog used, i.e., Springer, Catenholz, Barefoot, K. & M., etc.
- Provide a catalog value if there is one. Provide an estimated value or a suggested bid for those items which can not or are not cataloged.
- Furnish a minimum acceptable bid or a reserve if you do not wish to sell the lot for less than a certain amount.
- List all of this information on a separate piece of paper and include with your lots. Please keep a copy for your records.
- Individual stamps can be placed on stock cards, in glassines, or use dealer stock sheets. (We use the G&K types for the auction.) Documents and large pieces should be placed in page protectors or large glassines. Wrap the material in an appropriate manner and send to the P.O. Box address. Insure or register the package as you deem necessary. If you send the material by other than the postal service, you may use the street address shown on the bid sheet.

I send a brief note to each consignor when I receive any material. When all the lots have been entered into the computer and lot numbers have been assigned, a more detailed con-

signors confirmation letter is sent. It is important to emphasize that unless you place a reserve bid on a lot, it will be sold on an open basis to the highest bidder at a slight advance over the second highest bid. Alternatively, consignors may submit bids on their own lots. Should you be the high bidder on your own material, you will not be charged for the lot or pay the 10% commission. Unsold lots are returned at our expense, not yours. If consignors wish to resubmit unsold lots to a future sale they may do so by informing me of their intentions.

Lots without reserves are sold on an open basis. Be assured however that I will not "give away" any lot for what in my judgment is a ridiculous bid. Consignors who wish to learn the status of the bids on their material may contact me shortly after a sale closes to review the bids. As an example, you may have a reserve of \$100 on a lot but decide to sell it for the high bid of \$90. Believe it or not, I do occasionally get bidders who bid \$5.00 on an entire range of lots, perhaps hoping to get a bargain. In most cases this approach does not work and in a few rare cases it benefits the consignor. Although I request a minimum lot realization value of \$5.00 and a minimum bid of \$5.00, I occasionally will award lots for less than \$5.00. This only happens when it becomes obvious that the consignor or I erred, and the lot truly cannot be sold for \$5.00 or more.

Submitting Bids

The bidding increments are published with each auction yet people still bid in strange increments. The computer will automatically reduce bids to the correct level. If you bid \$6.50 on a lot, the bid is entered as \$6.00. If you bid \$65 on a lot the bid becomes \$64 and so on. Tie bids are broken based on the date of the bid. The earliest bid is the winner. I try to use the postmark dates. Be sure to write the date submitted on your bid sheet in case the postmark is not readable. You may submit bids by FAX or E-Mail. Telephone bids are accepted, but please confirm them with a written copy. When I am not available leave your bids on the answering machine.

Payment

I have changed the payment due date to 10 days after receipt of the invoice. There is a

penalty for late payment and it is specified on the invoice. I rarely have had to collect this late charge fee, but it does happen. Bidders who are consistently late in paying, and first time bidders, will receive their lots only after payment in full has been received. Payment by credit card is not permitted, except for foreign bidders. Foreign bidders may make payment using Master Card, Visa, Discover and American Express only, to Eric Jackson. Eric does this as a service to the membership. There is a small service charge added to pay the bank charges.

Returning Lots

The auction is operated as a service for the membership. I receive no payment for my time and effort, just reimbursement for supplies. I try to be considerate and flexible in dealing with both bidders and consignors. If you feel that you received a lot which was not described correctly you may return it in most circumstances. Lots should be returned promptly, within 10 days. I will not accept returns on lots which are described in the listing AS IS or NOT RETURNABLE. These lots are normally large accumulations or have extremely mixed condition. Lots which are illustrated or which you received photocopies of, are not returnable. If you feel a lot was not correctly identified you may return it. Consignors will make mistakes, especially in the case of material they do not collect. I do not pretend to be an expert in every revenue collecting field, but boy am I learning! Should you want clarification on any lot you may call me and I will do the best I can to answer your questions. Photocopies can be sent at the rates published with each sale.

If we feel it is necessary a second opinion will be sought from a recognized authority. All cost and expenses of expertization are to be paid by the buyer, irrespective of the opinion expressed unless declared not genuine. All lots placed on extension shall be paid for in advance of sending for expertization.

A word about condition. I normally accept the condition description provided by the consignor. I will check for defects in some cases but not always. We are all specialists in revenues and know something about our particular collecting areas regarding what condition is normal or expected. An example are

the U. S. revenue stamped paper RNs. Since these are normally found with cut or punched cancels, this condition will not be listed. Only when the item is not punched or cut will that condition be described. Cancellations are another area where condition is a big factor. Unless specified, manuscript cancellations are to be expected. The condition of stamps evaluated for their cancellation will be based on the cancel and not the stamp. A 1st Issue U. S. revenue with an exceptional clear and well centered hand stamp or printed cancel will be described as VF. The stamp itself may have poor margins or be missing a perf or two. Only when the stamp is judged to be very poor or defective, will its description be included.

Sale No. 55

This infamous sale will be remembered by me for some time. A computer problem resulted in all of the bids entered in the sale being unrecoverable from the computer disk drive and the tape backup I maintain. I won't bore you with the details. This meant that I had to enter all 1,243 bids again. The task was complicated by the fact that I had in some cases no written record of bids made by telephone. Every bid was finally entered and all parties contacted. This resulted in a delay of about three weeks in closing the sale. Shortly after mailing out the lots one major bidder called and indicated he had a family financial crisis which negated his ability to pay for his lots. Despite the fact that the consignors had already been paid I accepted the return of the lots. They will be offered in sale no. 56 with the proceeds going directly to the auction. As I stated before, we conduct the auction as a service to the membership and will try to be as accommodating as possible. My apologies for the lateness in closing sale no. 55. Steps have been taken to prevent any further computer related problems.

I hope this long missive hasn't soured anyone on participating in the auctions, either as a consignor, a bidder, or both. Please feel free to contact me regarding any questions or concerns you might have. If you have material to consign and have questions, I'll do the best I can to work with you.

Thanks for your support!

Foreign and U.S. ARA sales circuit users...

As of January 1, 1997, members whose names appear on the "Dropped for Non-Payment of Dues" list appearing in *The American Revenuer* will also be dropped from participation in the ARA sales circuits—either the foreign or the U.S. circuits. Note particularly that payment of dues to rein-

state membership will *not* automatically reinstate continuation in use of the sales circuits. A new application will now be required.

Duane F. Zinkel and Paul Weidhaas
ARA Sales Managers

U.S. sales circuit notes

Following a summertime lull, the U.S. sales circuit program is busy once again, with eleven circuits currently making the rounds. But stocks are at a low, so this is a great time to submit new material. My records indicate that there are no less than 25 members who have purchased empty sales books, but who have not yet supplied me with material mounted in any of them. There is no better time than right now to get your extra revenues circulating to your fellow members.

Each book is typically included in four circuits, with four to six members on a circuit. Thus, up to 20-25 members will have an opportunity to view your material. Books are normally retired within eighteen months. Then, presuming that your material is in good condition and attractively priced, you can expect a sizable check, just for the small amount of time it takes to mount your duplicates in a salesbook. Why not take advantage of this program, and have me put your unwanted stamps in the hands of a couple dozen revenuers?

Some of the circuit participants have really enjoyed success. By providing the program with desirable material, these folks have had several sales books sell out and retired after just one circuit.

Now on to some housekeeping matters. The last member of a circuit should include payment with the returned circuit. Some members are going to the added expense of mailing payments separately. No need.

I want to remind participants again that it is imperative that the circuit be forwarded by insured mail, insured for \$100. The cost is only an extra \$1.60, well worth the protection afforded. A few members have neglected to

follow the simple guidelines, and have forwarded circuits by certified mail, or worse yet, by ordinary mail. This is unacceptable, and is grounds for being dropped from the circuits.

Also, again always be certain that the postal clerk date stamps and initials the insurance receipt which you must keep on hand for four months. As I have learned through personal experience, the Postal Service will not recognize a claim for a loss if the receipt is unstamped. This is critical!

This sometimes means that we must help the USPS do their job correctly. The clerks in branch post offices especially, such as those in grocery stores, are often poorly versed in the postal regulations, and may neglect to properly stamp the insured mail receipts. Do not let their mistake become your expense in the event of a loss!

I have had to drop several members who have failed to use the requisite rubber stamp to denote their purchases. A heavy pen stroke can damage underlying material, and failure to abide by this rule will result in the suspension of circuit privileges.

I want to recognize those who are obviously taking the time to double check their purchases. Noticeably fewer report sheets are coming to me with arithmetical errors since my last appeal, which means I am not obliged to send follow-up letters asking for the proper remittance. I urge everyone to total their purchases at least twice. Thanks.

Contact me at any time if you have any questions about the circuits or the circuit rules.

Paul Weidhaas, Manager
Box 1890
Manhattan, KS 66505-1890

Canadian Revenue Newsletter—August 1996

The August 1996 issue of the *Canadian Revenue Newsletter* contains several articles about various Canadian revenue issues. John B. Harper presents part two of his "Tobacco company cancellation dating codes." Christopher Ryan writes about a 1930s item in "A municipal cigarette-tax cinderella." Ryan, who is also the editor, also presents a listing of "Licence codes for Canadian tobacco manufacturers" which includes cigarette but

not cigar manufacturers.

The *Canadian Revenue Newsletter* is published by the Revenue study Group of the British North American Philatelic Society. To receive the newsletter, one must first be a member of BNAPS. Their secretary is Jerome Jarnick, 108 Duncan Drive, Troy, MI 48098-4613. The study group membership director is Bill Rockett, 540 Overlook Ave, Willow Grove, PA 19090.

The Penny Post—July and October 1996

The July 1996 issue of *The Penny Post* featured the third and final installment of Calvet Hahn's "The beginning of adhesive postage in the U.S." This part includes the Elliot Perry plating of the three cent United States City Despatch Post stamps. John Bowman discusses and illustrates a major variety of the Boyd's City Express, Scott 20L13, printed on both sides. And also in this issue, Herb Trenchard begins a two part discussion of "Deceit and dispersal: Hussey and Taylor and their products" a look at the origins of many faked local post stamps.

The October 1996 issue of *The Penny Post* marks six years of publication for the journal. In this issue Herbert Trenchard concludes his study of "Deceit and dispersal: Hussey and Taylor and their products" which

are, of course, many of the fakes of local posts produced over a century ago. Other forgeries are also discussed and illustrated. John Bowman looks at "Two Boyd's forgeries in the Scott Catalog" and Larry Lyons looks at "Berford & Co. Express: genuine and forgeries." Also in this issue Bowman presents an illustrated discussion of "Two Boyd's varieties: eagle on globe series" and Editor Gordon Stimmell presents "A Bouton followup" adding to an article that appeared in the April issue.

The Penny Post is published quarterly by the Carriers and Locals Society. Information and application forms may be obtained from the Carriers and Locals Society, Martin Richardson, Box 1574, Dayton, OH 45401-1574.

Cal-Rev Chatter, November 3 meeting

October is an off month for Cal-Rev with no meeting scheduled. This makes it a good time to check out what is happening with our members. Congratulations to members Gar Lohman (a Vermeil at Balpex for *Revenue Stamps of Ireland*) and Don green (a Silver at Capex for *Match and Medicine*) for their exhibits ... watch for an interesting new exhibit by Ray Erickson appearing at a show near you (*Registry Labels*).

Bill Barr is putting together a German railway stamp catalog ... a Colombian revenue catalog by Gary LaCrosse and an Iraqi Fiscals catalog by Joe Ross are both in the process—any assistance would be appreciated ... Kudos to Bill Dwyer for designing and producing Cal-Rev's new and unique

membership cards. I have never seen anything comparable in the philatelic field.

Twelve California revenueurs gathered at Sacapex on November 3. We wish that everyone could have been there but we did get to welcome three new members: Jim Leer, Judy Gremchuck and Geoff Purkis. Jack Foote provided the program—a talk about telegraph stamps. Among the items he showed were an imperforate block of 16T44B, labels from the 1920s and 1930s, a 1903 stamp holder from Sunset Telegraph, scarce booklet covers, a first day cover/telegram and a coin good for one phone call.

Our future meetings are scheduled as follows: February 15 at the Rosen show in San Francisco, March 15 at Filatelic Fiesta in

San Jose and April 26 at the Rosen show in San Francisco. For more information call Jerry Lurie at 510-682-3020. Bring a copy of this story to one of our gatherings and you will receive an envelope of revenue stamps, plus more fun than you have ever had at a stamp get together.

Pacific 97 is fast approaching and Cal-Rev will be handling arrangements for the ARA. We will meet on June 1 at the Moscone Center. In addition, there will be a dinner at a

fine, nearby restaurant on Wednesday, June 4 preceded by a no-host cocktail hour. All revenues are invited. Cal-Rev members are looking forward to meeting all of you good people.

Cal-Rev will be coordinating the manning of the ARA/Carrier and Locals Society booth at Pacific 97. We would appreciate *your* assistance! Anyone who can volunteer an hour or two please drop Jerry Lurie a line at Box 5593, Concord, CA 94524-0593.

Wright's: the BEP apparently used the Wright plates/from page 297

this stamp. An engraved TD follows. A third set of initials, possibly IJL, were also punched on the plate. thus, the Bureau apparently used the Wright's plate on at least three occasions, no doubt until the tax on patent medicines was repealed in early 1883.

References

Holcombe, H. *Patent Medicine Tax Stamps.*

Lawrence, MA: Quarterman Publications, 1979: 576.

Toppan, G. L., H. E. Deats and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States.* Boston, MA: Boston Philatelic Society, 1899: 332.

West, C. [E. Perry]. *United States Match and Medicine Stamps.* Pacific Palisades, CA: Castenholz and Sons, 1980: 42-43.

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internet: www.yaxcorp.com/isdn/isdn0226.htm

Member ASDA, APS, ARA

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.

Michael A Ball 5387, 431 Dewey, Suite 300, Royal Oak, MI 48067 by Richard Friedberg. Topicals-Polar Bears, United States, Scandinavia, Greenland, Czechoslovakia.

Walter Bird 5381, Box 305, Marcellus, NY 13108, by secretary. Collector/dealer, Birdland Stamps. United States, US-State.

Mark E Bundesen 5376, 7900 Ledbury Court, Westerville, OH 43081, by Richard Friedberg. US-Documentary on Document, US-Proprietary, US-Proprietary Cancels, US-Embossed Revenue Stamped Paper, US-Boating.

Mr Pichai Buranasombati 5384, The Philatelists Association of Thailand, 253 Rajvithi Rd, Bangkok 10300, Thailand, by Ronald Leshner. United Kingdom, British Commonwealth, Thai-

land.

Richard Cochran 5377, 5667 Moake School Rd, Marion, IL 62959, by Charles W Ashwell. United States.

Habib B Ellameh 5378, 2600 Kennedy Blvd, Apt 5A, Jersey City, NJ 07306, by secretary. United States, Germany-West, Germany-States, Scandinavia, Spain.

Bob Epler 5379, Box 1168, Lancaster, PA 17608, by Eric Jackson. Worldwide, Cinderellas, Local Posts, Seals-Christmas.

Raymond A Major 5380, 805 Grove St, Jacksonville, IL 62650, by Secretary. United States.

Randy Neil 5382, 3875 W 95th St, Leawood, KS 66206, by Eric Jackson.

Ms Yaovanne Nirandara 5385, 253 Rajvithi Rd, Bangkok 10300, Thailand, by Ronald Leshner. United Kingdom, British Commonwealth, Thailand.

J J M Ran 5386, Plantboorstraat 18, 1445 RZ Purmurend, Netherlands, by H W M Hopman. Worldwide, Cinderellas, Europe, China, Korea.

Alex Wm Saltzman 5383, 1305 Bradford Rd,

Board of Directors:

President: Ronald E. Leshner, Sr., Box 1663, Easton, MD 21601; e-mail: rl0005@epfl2.epflbalto.org

Vice President: Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 610-926-6200; e-mail: ejackson@epix.net

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

Treasurer: Gerald Krupnikoff, 148 N Lake Shore Dr, Brookfield CT 06804-1447.

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; e-mail: martyr@cerfnet.com

Sales Circuit Manager—US: Paul Weidhaas, Box 1890, Manhattan, KS 66505-1890

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., Peuitou, Taipei 112, Taiwan, ROC

Germany: Martin Erler, D-82055 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.)

Oreland, PA 19075, by Eric Jackson. United States, US-Non Scott Listed, US-Local Posts. Highest membership number assigned on this report is 5387.

New Members

5373-5375

Application for Reinstatement

T I Weintraub 4552, 5725 Astoria Way, Colorado Springs, CO 80919, by Richard Friedberg. Canada- Telephone & Telegraph, Canada-

Cinderellas, US-Telegraphs, US-State: Colorado, US-State Fish & Game: Colorado.

Resigned

1102 John J Benson

Membership Status

Previous membership total	1314
Applications for membership	12
Application for reinstatement	1
Resigned	-1
Current membership total (11/12/96)	1326

Raymond E. Petersen, Jr. (Box 270511, West Hartford, CT 06127-0511) has published his list of offerings *Connecticut Cinderellas #2* for September/October 1996. There are five illustrated pages of seals and poster stamps and a page of foreign revenues.

Sam Houston Philatelics (Bob Dumaine, 13310 Westheimer #150, Houston, TX 77077) is holding a public auction December 4. Over half of the nearly 1100 lot sale is federal, state and local hunting and fishing stamps. They will be auctioning part two of the E. L. Vanderford hunting and fishing collection in May 1997 along with other consignments.

Richard Friedberg (Masonic Building suite 106, Meadville, PA 16335) has published a 20 page "Standard Stock Price List" of U.S. revenues and back-of-the-book stamps. Revenue literature is also included. ARA members write for a copy.

E. S. J. van Dam Ltd. (Box 300, Bridgenorth, Ontario, Canada K0L 1H0) has just issued its November 1996 pricelist of Canadian revenue stamps, telephone and telegraph franks, etc. A copy of this unillustrated 22 page list is available free to readers of *The American Revenuer*. This is a retail list with all stamps are priced in both Canadian and USA dollars.

With the dealers...

The Editor notes...

...that although the prospectus for the St. Louis Stamp Expo, the host of the 1997 ARA convention, gives December 1 as the deadline for applications to exhibit, they will be accepted later if frame space is still available.

...that for the very latest information about the St. Louis Stamp Expo including maps showing where the show site is located, you can check their worldwide web site. The address is <http://www.i1.net/~alanb/StampExp.htm>

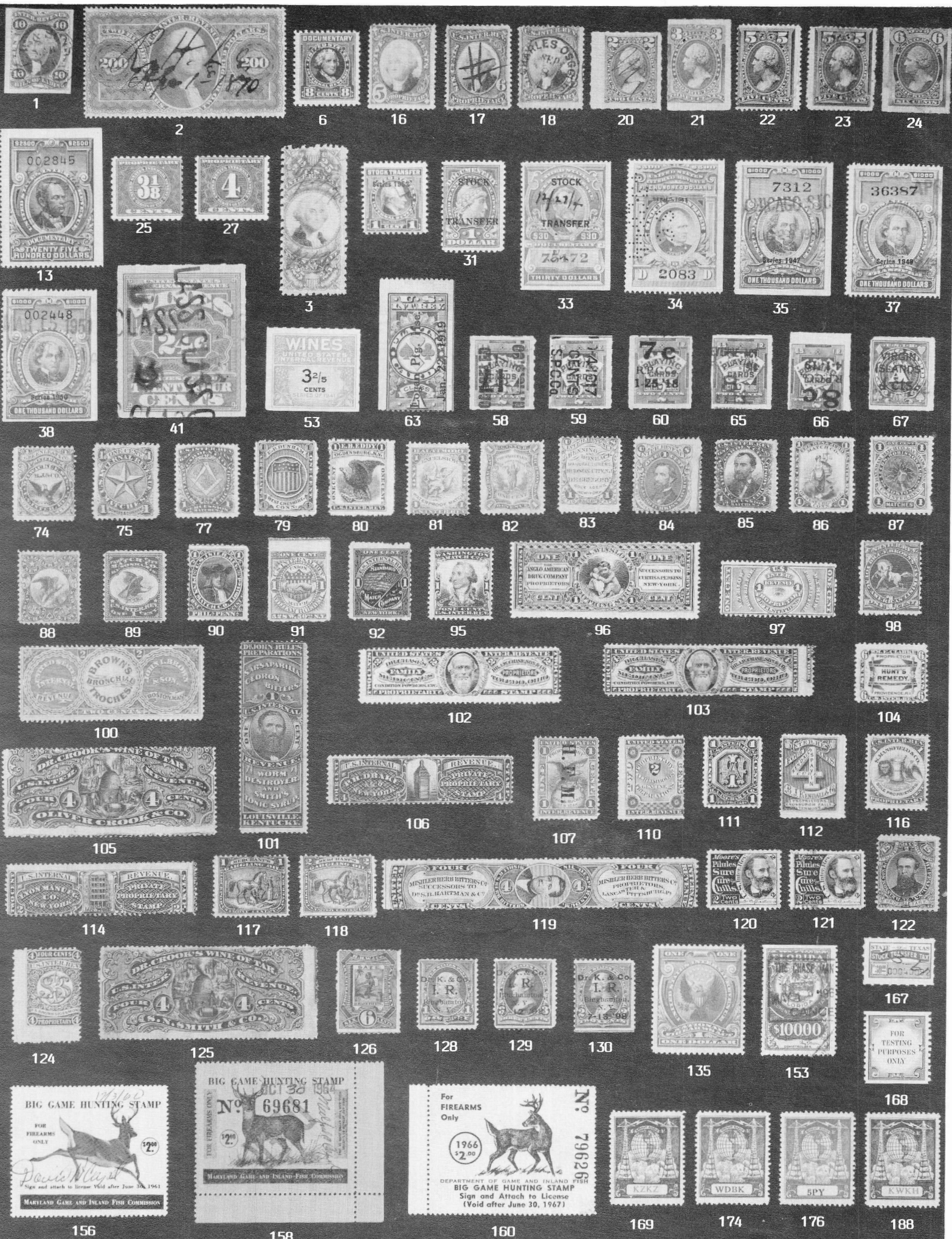
...that with this issue *The American Revenuer* completes its 50th volume. The first issue appeared in August 1947. Ten times there have been combined issues with two numbers and publication was suspended during 1954 making this the 480th issue of the journal.

...that this marks the 200th issue that the current editor has done all the paste-ups for

the camera readies. (For the first four issues marked copy was sent to the printer who did all the layouts.) This is close to 5,000 pages easily making *The American Revenuer* the largest single source of information about revenue stamps.

...that by the time this issue reaches the membership, Troop 34 of the Boy Scouts of America, Rockford, Iowa, will have addressed, stuffed and stamped the 1997 dues notices and they will have been mailed to you. Again the scout troop is using this as a fund raising project and helping our society in the process.

...that for several issues I have given my e-mail address as "hogman@netins.net" and not a former America On Line address. This is the only e-mail address I will be using in the future as the AOL account is being closed.



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MAIL AUCTION #118

CLOSING DATE: January 22, 1997

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	R32a black h/s cancel, VF PHOTO	47.50
2	R102c F-VF short perf PHOTO	575.00
3	R112c perforated 8, F short perf PHOTO	275.00
4	R245* F-VF	30.00
5	R279 F-VF	30.00
6	R293* F PHOTO	60.00
7	R354 straight edge at bottom, F	30.00
8	R379 straight edge at bottom, F	20.00
9	R404 straight edge at top, VF	15.00
10	R405 cut cancel, VF corner crease	20.00
11	R429 straight edges top and right, VF	11.00
12	R600 straight edges top and right, VF	25.00
13	R730 cut cancel, VF PHOTO	85.00
14	RB3b F short perf	45.00
15	RB4b F-VF	15.00
16	RB5b F PHOTO	140.00
17	RB6a VF PHOTO	35.00
18	RB6b SON Charles Osgood h/s, F PHOTO	85.00
19	RB7b F	45.00
20	RB12c VF small thin PHOTO	80.00
21	RB13c* F PHOTO	80.00
22	RB16a F PHOTO	110.00
23	RB16b F PHOTO	90.00
24	RB17c F thin PHOTO	225.00
25	RB39* F PHOTO	80.00
26	RB40* F	35.00
27	RB41* F PHOTO	50.00
28	RB73 F-VF	10.00
29	RD18 VF	20.00
30	RD24 perfin, F-VF	25.00
31	RD37* F-VF PHOTO	40.00
32	RD60 cut cancel, F	15.00
33	RD61 staple holes, F-VF small thin, glue stain on back PHOTO	210.00
34	RD161 perfin, VF PHOTO	140.00
35	RD257 VF PHOTO	85.00
36	RD281 F-VF light crease	17.50
37	RD283 VF PHOTO	100.00
38	RD335 F-VF PHOTO	75.00
39	RD365 F	15.00
40	RE24* VF	24.00
41	RE42* magenta h/s CLASS B, VF PHOTO	----
42	RE56 VF light crease	40.00
43	RE58 VF crease between stamp and tab	45.00
44	RE61* VF	7.50
45	RE70* VF	5.00
46	RE80* VF	35.00
47	RE106 staple holes, VF	16.00
48	RE107 VF	7.50
49	RE126* VF	25.00
50	RE159* F	15.00
51	RE164 perfin, F-VF	20.00
52	RE165 perfin, F-VF	8.50
53	RE183* F-VF PHOTO	55.00
54	RE184* F-VF	30.00
55	RE186* F-VF	16.00
56	REA39f (40F) F crease, tiny tear	15.00
57	RF1 used on First National Bank, Alexandria, VA, bank check, F-VF unusual usage	----
58	RF6a VF PHOTO	45.00
59	RF9b F-VF thin PHOTO	55.00
60	RF10 F-VF PHOTO	55.00
61	RF10a F-VF usual crease, small thins	25.00
62	RF11 F	30.00
63	RF12c F crease, large thin PHOTO	150.00
64	RF13 F-VF small faults	32.50
65	RF14 F small tear in left margin PHOTO	75.00
66	RF15 F PHOTO	550.00
67	RFV2 F-VF UL corner nicked PHOTO	40.00
68	RG18 F	17.50
69	TAX-EXEMPT POTATOES 2 lb. and 50 lb.	

	booklet panes of nine, F	----
70	RN-V4 on New York Custom House Entry of Merchandise, VF	90.00
71	RO7d F-VF	20.00
72	RO14b F	30.00
73	RO15d VF thin, short perfs	20.00
74	RO30b F couple short perfs PHOTO	70.00
75	RO40d VF PHOTO	70.00
76	RO57c F tiny stain, short perfs	25.00
77	RO61b F-VF PHOTO	75.00
78	RO67b F	15.00
79	RO72d F thin PHOTO	65.00
80	RO75Ad F PHOTO	25.00
81	RO83a F crease PHOTO	70.00
82	RO95b F-VF small thin, short perf PHOTO	35.00
83	RO107a F light stain PHOTO	140.00
84	RO110c portion of imprint at right, F thin PHOTO	35.00
85	RO113a F thin, pulled perf and crease PH	170.00
86	RO120d VF light crease, short perf PHOTO	90.00
87	RO124d* VF pulled perf PHOTO	60.00
88	RO137e F-VF thin PHOTO	100.00
89	RO142b F-VF small thin, short perf, tiny tear PHOTO	35.00
90	RO144d F thin PHOTO	30.00
91	RO162d partial imprint at top, F thin PHOTO	90.00
92	RO170d F crease PHOTO	25.00
93	RO176d F	4.50
94	RO180b F	20.00
95	RO181b F-VF PHOTO	35.00
96	RS1d F thin PHOTO	55.00
97	RS31d F-VF thin, couple short perfs PHOTO	60.00
98	RS36d F thin spot PHOTO	65.00
99	RS39b F	25.00
100	RS40c F tiny thin spot PHOTO	250.00
101	RS42a F short perf, light soiling PHOTO	125.00
102	RS45a F small thin PHOTO	80.00
103	RS55b partial imprint at right, F thins, couple pulled perfs PHOTO	110.00
104	RS57d F PHOTO	75.00
105	RS65e F creases PHOTO	20.00
106	RS83b F short perfs PHOTO	50.00
107	RS96c black H.F.M. printed cancel, F thin PHOTO	65.00
108	RS97b F short perf	12.50
109	RS103b F thin	17.50
110	RS110d F thin, pulled perf PHOTO	85.00
111	RS142d VF short perf PHOTO	60.00
112	RS154d* F PHOTO	25.00
113	RS167d F light stain	15.00
114	RS168c partial imprint at right, F PHOTO	140.00
115	RS172d F thin	12.50
116	RS174c VF PHOTO	175.00
117	RS178a F large thin, pulled perf PHOTO	200.00
118	RS179d F large thin, short perf PHOTO	22.50
119	RS181d F tiny tear, crease PHOTO	110.00
120	RS184b VF thin spot, short perfs PHOTO	60.00
121	RS184d F-VF couple short perfs PHOTO	27.50
122	RS197c F thin spot PHOTO	60.00
123	RS209d VF thin, perf faults	12.50
124	RS219d VG PHOTO	90.00
125	RS225d F-VF creases, light soiling PHOTO	35.00
126	RS255d F PHOTO	70.00
127	RS290-94* F-VF	8.75
128	RS310 F thin, short perf PHOTO	70.00
129	RS312 F-VF thin, perf faults PHOTO	70.00
130	RS314 straight edge at bottom, F thin PHOTO	45.00
131	RVB2 VF	25.00
132	RX4 VF	17.50
133	RX22 punch cancel, VF	30.00
134	RX23 VF crease	70.00
135	RY3* F-VF PHOTO	85.00
136	RZ1* VF	7.00
137	RZ2* VF	25.00

138	RZ3* VF	15.00
139	RZ8 VF	18.00
140	RZ9 VF	10.00
141	RZ12 VF	7.50
142	RZ13 VF	9.50
143	RZ16 VF	18.00
144	TOBACCO Springer TF147B punched remainder, VF	12.00
145	TF184C F-VF thins	4.50
146	DISTILLED SPIRITS Series of 1868, Stamp for Stock on Hand, remainder with ink blot, VF	----
147	SPECIAL TAX STAMPS Coin-Operated Amusement Devices, 1944, used with coupons for one device for seven months, F small faults	----
148	Coin-Operated Gaming Devices, 1944, used with coupons for one device for seven months, F-VF small stains, thin	----
149	-1945, \$100, F-VF light staining, small scrape	----
150	Retail Liquor Dealer, 1944, used with eight coupons, VF small thin	----
151	-1945 F-VF light staining	----

STATE REVENUES - Hubbard Catalogue Numbers

152	FLORIDA Documentary \$25 rose, D49, F-VF	----
153	-\$100 brown, D50 VF PHOTO	----
154	MAINE Hine B5* VF	4.00
155	B23* F	11.00
156	MARYLAND Big Game Hunting, Wooton MDBGF1 VF PHOTO	35.00
157	MDBGF2 F-VF small faults	30.00
158	MDBGF4 VF PHOTO	30.00
159	MDBGF6 VF	30.00
160	MDBGF7 VF PHOTO	30.00
161	MICHIGAN Trout MIT1* F-VF	18.00
162	MISSOURI Kansas City 1984 \$6 Commercial Motor Vehicle License Tax, mint, VF	----
163	NEW JERSEY Trout NJT11-12* VF	16.00
164	NEW YORK ST116 perfin, F-VF	7.50
165	New York City 1956-7 \$5 Motor Vehicle Tax, mint, VF	----
166	PENNSYLVANIA ST18 perfin, VF	----
167	TEXAS Stock Transfer \$30 blue, ST22 VF PHOTO	----
168	TEST COIL Scott 43c VF PHOTO	75.00
169	BRYANT RADIO RECEPTION VERIFICATION STAMPS, KZKZ brown and olive, VF PHOTO	----
170	KFGD purple and green, F-VF	----
171	WAAF red and green, F	----
172	KPPC green and brown, F-VF	----
173	KFMW yellow and blue, F-VF	----
174	WDBK orange and purple, VF PHOTO	----
175	KFVI blue and orange, F-VF	----
176	5PY olive-green and red, VF PHOTO	----
177	KFVY blue and orange, F-VF	----
178	KFMX yellow and blue, F	----
179	KPSN green and brown, F-VF	----
180	WAAM red and green, F small thin	----
181	KTW brown and olive-green, F	----
182	KFLR yellow and blue, VF	----
183	WQAO olive-green and red, F-VF light crease, pulled perf	----
184	KFUR blue and orange, F-VF crease and thin	----
185	KFDY red and green, F	----
186	KFLZ yellow and blue, VF	----
187	KFFP purple and green, F	----
188	KWKH brown and olive-green, VF PHOTO	----
189	KOCH green and brown, F-VF	----
190	KOIL green and brown, F	----
191	WDAY orange and purple, F-VF	----
192	KDYL red and olive-green, F	----
193	NATIONAL WHOLESALE LIQUOR DEALERS ASSOCIATION Protective Stamp, Aug. 1914, along with D. & W.L.D. of Maryland 1913-14 stamp, on a Sherwood Distilling Co. invoice, VF	----
194	-March 1915 on a Engles & Krudwig Wine Co. invoice, fancy vignette, VF	----
195	-April 1915 on a R. E. Wathen & Co. invoice, nice vignette, VF	----
196	-Aug. 1915, on R. E. Wathen & Co. invoice, nice vignette, VF	----
197	-Sept. 1915, on Germania Wine Cellars invoice, vignette of wine bottle and medals in color, VF	----
198	-April 1914, on Union Distilling Co. invoice, VF	----
199	-Aug. 1917, on a Francisco Llado Farrell & Co. invoice, VF	----

THANK YOU!

Member's Ads

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

1. One ad per issue per member; send only one ad at a time.
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Paying \$6.50 per hundred common foreign revenue stamps with perfins—NOT cancellation punches. (Revenues will have company letters or symbols punched into stamps.) Send any number, any country (or mixed countries), no U.S. Reasonable duplication O.K., but undamaged only, please. Quick payment. Jacob Kisner, 254 Park Avenue South, Penthouse F, New York City, NY 10010. *1391*

Labor Unions membership booklets wanted with dues and assessment stamps, also loose stamps. Making a catalog of union stamps. Can anyone help me with information what have existed in last 100 years. Bill Pieterse, 106 Elm Street, Peterboro, NH 03458. *1392*

Wanted: plate blocks, plate number strips and plate number singles of R159-R194, Battleships, Newspapers (PRs), and Puerto Rico revenues for my collection. I have duplicates for trade. Stephen Wittig, Box 2742, Springfield, MO 65801-2742. *1393*

Wanted: Will buy any of the following for my Kanton Ticino collection. Forestieri: Undated 50 ct red type 2. 10 Fr undated type 2. 50 ct dated 1935 & 1936. 2 Fr dated 1931 & 1941. 3 Fr dated 1933, 1934, 1936, 1938, 1940, 1941, 1942. 5 Fr dated 1931, 1934, 1939, 1941, design change 1943 .05, .25, .50, 2 Fr, 3 Fr, 10 Fr. Will pay cash. What do you have? Gene Kelly, Zeltgstrasse 7, 8253 Diessenhofen, Switzerland. *1394*

Wanted: Philippine revenue material, especially tobacco stamps, cigars, cigarettes, smoking and chewing tobacco, documents with customs stamps 1902-1950, drivers license stamps. Please send xerox or description first. Donn Lueck, Box 11582, Phoenix, AZ 85061. *1395*

Wanted: your duplicate British Commonwealth revenues. Any quantity/multiples welcome. Will trade equal value B & H 1996. Enclose inventory list and SASE. George Olson (ARA 4620), 1427 Brookshire Ct, New Brighton, MN 55112. *1396*

France & Colonies revenues. Everything from Algeria to Vietnam. Also Hong Kong, China, etc. Also buying. Gordon Brooks, Box 396, Station N.D.G., Montreal, Quebec, Canada H4A 3P7. *1397*

Wanted: Printed precancellations on first issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1398*

Wanted for study: Multiples of match and medicine private die proprietary stamps. Please describe and price before sending. All offers acknowledged. Paul Weidhaas, 7705 Lakeside Ave, Manhattan KS 66502. *1399*

RNs. Many, many different in stock including westerns. Please let me know of your wants, areas of interests, etc. Want lists solicited. Personalized approvals available too. Just let me know what types of items you would like to receive. Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548. *1400*

Wanted: Revenue stamped paper from Missouri: checks, etc. Any Missouri check revenueed or not. St. Louis: postal history, billheads, letters, drafts, receipts, any document or paper items from St. Louis. Anything Whitehall NY or Huntsville AL. Old bowling memorabilia, also Falstaff and Lemp brewery items. Gregory S Voss, 13 Roland Ave, Ballwin, MO 63021. *1401*



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RX-5	5.25	RX-14	15.75	RX-35	1.25
RX-6	5.25	RX-15	7.50	RX-36	7.25
RX-7	1.00	RX-16	5.57	RX-37	18.75
RX-8	11.25	RX-18	2.45	RX-38	1.90
RX-9	3.00	RX-19	11.25	RX-40	22.50
RX-10	1.25	RX-29	3.00	RX-41	4.50
RX-11	6.75	RX-31	9.00	RX-45	37.00
RECTIFICATION TAX REVENUE STAMPS					
RZ-1	2.25	RZ-6	3.75	RZ-10	2.25
RZ-2	6.00	RZ-7	3.00	RZ-11	7.00
RZ-4	2.00	RZ-8	13.50	RZ-12	5.50
RZ-5	2.25	RZ-9	7.50	RZ-13	7.00



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ASDA Chicago '97

January 31, February 1 and 2

Clarion Hotel O'Hare, 6810 N. Mannheim Road, Rosemont

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

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Henry VIII, 4690 N. Lindbergh Blvd.

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March 13, 14, 15 and 16

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

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