

# The American Revenuer

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♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

SEPTEMBER 1996

Volume 50, Number 8  
Whole Number 488

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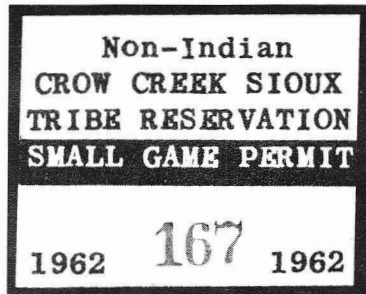
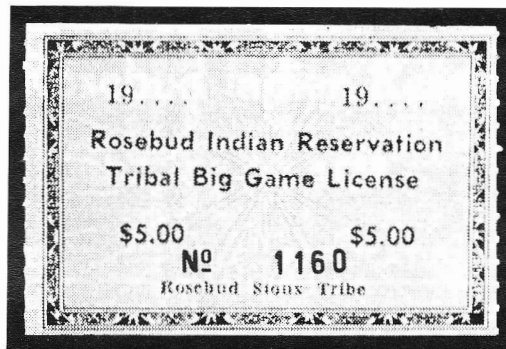
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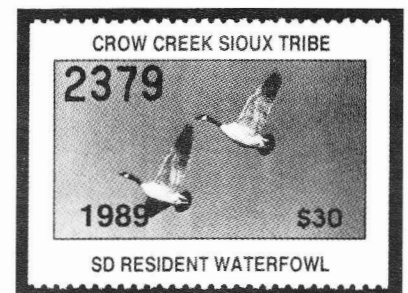
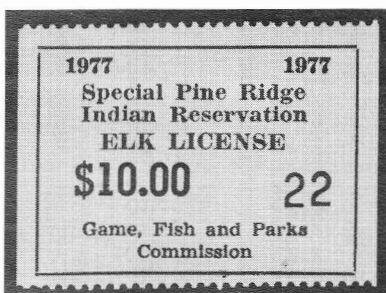
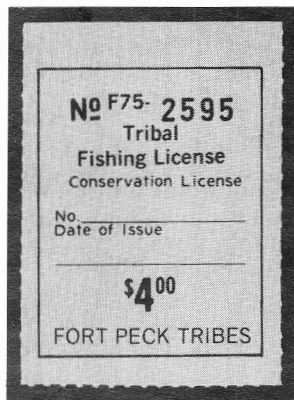
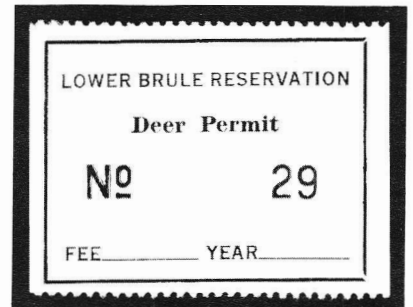
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# President's Letter

Ronald E. Leshner, ARA President

This year's ARA elections are soon upon us. The elections will be conducted through the medium of the dues notice which will be sent out in November. In addition to the elections, the ARA Board of Directors has approved two changes to the Constitution for the approval of the membership. The first proposed change would be to make the Secretary and Treasurer board-appointed positions. The reason for this became obvious during the last change in Treasurer. Both positions take considerable effort and, at least in the case of the Treasurer, a certain amount of professional knowledge and experience is desirable. The association is best served when recruitment and screening can raise the probability that the person will succeed in this position. Both positions are responsible to the board on an on-going basis.

The second proposed change is to drop the geographic distribution requirement for the six at-large board positions. The terms would continue to be for years, three to be elected at each biennial election. The terms western, central and eastern are nowhere defined. One of our members from Iowa is a central region representative and one of our members from Oklahoma is a western region representative. To me it is hard to think of Iowa and Oklahoma as being in different regions of the country. *[The other central representa-*

*tive is from Ohio, which in my view has always been eastern...KT]* There may have been a time when regional interests were important, but none of the board members believe that this is the case today.

Anyone interested in running for office should contact Bruce Miller, ARA Secretary, by September 30. To be elected are President, Vice-President, Secretary, Treasurer and the three at-large board positions (western, central and eastern).

More news this month on exhibition awards, this time from CINPEX '96, a regional show in Cincinnati, Ohio.

- *The Klondike District: a Revenue Stamp Story* by Frank L. Shively, Jr. received a gold and the Grand Award;
- *Printed Cancellations on U.S. Revenue Stamps Used to Pay Tax on Playing Cards, 1862-1871* by Michael J. Morrissey received a gold and the Reserve Grand.

That is two gold awards and the show grand and reserve grand respectively, an excellent showing for revenue exhibits!

BALPEX 96 was held during Labor Day weekend. When was the last time that you attended a national level show with four revenue exhibits. BALPEX was such a show.


- *Untaxed Distilled Spirits Under Government Lock and Key: U.S.I.R. Stamps and Letter* / page 233

## THE AMERICAN REVENUER

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# Thematic collections with revenue stamps

by Clive Akerman, ARA, FRPS,L

[This is a slightly shortened version of an article first prepared for Topical Time, the magazine of the American Topical Association, where it appears in the March-April 1996 issue]

## The Thematic or Topical Collection Today

Postage stamps have one primary purpose: to evidence payment for the carriage of mail by a (usually) State-owned service. Originally, the central design element was often an emblem of the sovereignty of the issuing State, such as the monarch, leader or some type of national symbol. While the resulting stamps were often philatelically fascinating, they did tend to become visually monotonous, and many countries began to explore elements of national life, geography, architecture and important citizens. The 400th anniversary of Columbus' first visit to the Americas brought to many countries the idea that important events, both topical and historical, could also sensibly be celebrated by the issue of special stamps.

The stage was set for the creation of collections based on themes or topics other than the traditional study of the stamps themselves. To my mind, these themes or topics fall into three main groups:

1. Studies of events or other subjects where the stamps retain their role as a means to prepay mailing costs, but where the presentation involves an external subject such as an *Olympics Games* where the collection might take as its core the study of the worldwide postal history of a particular Games, but include stamps illustrating sports, participants, the history of the Olympics and similar material.

2. Studies of printing methods, printers, designers, stamps as an art form and similar by-products of the stamp production process. These are neutral with respect to the purpose for which the stamps were made.

3. Studies where the subject takes priority. There is an intellectually respectable case for studying, say, the Vikings, using stamps and other philatelic materials issued by Viking countries and countries or places with Viking connections. It is less easy to justify studies of subjects intrinsically unsuitable for depiction on stamps, with no connection with postal services, and, often, reliant on stamps issued by countries with no historical or geographical connection to the subject-matter. *Italian Renaissance Paintings* exemplify this subgroup.

## The Nature of Revenue Stamps

In a recent paper to the National Philatelic Society (of Great Britain—a paper with similar intent was presented to The Collectors Club a year or two ago), Gary Ryan RDP, FRPS,L, one of the moving spirits in the group which persuaded the FIP to accept revenue stamps within international competitive exhibitions held under their auspices, made the important point that revenue stamps “mirror the affairs of mankind.” Gary has a special interest—stamps issued on behalf of, or used in the service of, Courts of Law, which do of course get in-

Figure 1.  
Spanish  
colonial  
stamped paper  
valid 1646-47  
revalidated for  
1648-49.





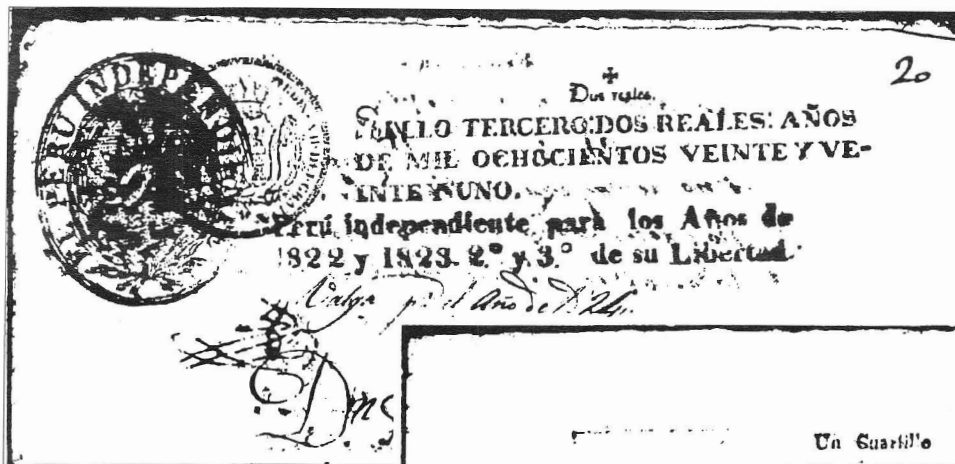


Figure 2. Spanish revenue paper of 1820-21 overprinted by "Independent Peru."

Figure 3. 1825-26 stamped revenue paper from "Independent Peru."

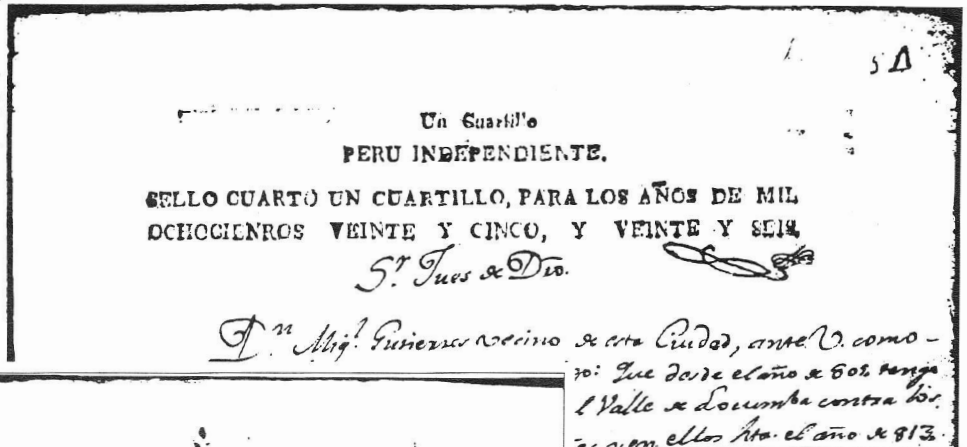


Figure 4. Peruvian revenue stamped paper from 1827-28 revalidated for 1829-30 and again for 1830-31.



Figure 5. 1867-68 Peruvian revenue stamped paper in Centavos/Pesos, a currency introduced in 1858.



volved in many of the "affairs of mankind." But revenue stamps have also been used over some 350 years by municipal, state and national governments to receipt taxes, fees and other dues and duties, many of which cer-

tainly impact on the day to day affairs of their citizens.

The British Army used to have an unofficial Code of Conduct: "If it moves, salute it; if it doesn't, polish it." The Internal Revenue



*Figure 6. Various vignettes used on revenue stamped paper of Lombardy-Venetia: 1797–99 “R.C.”; 1802–1895 “R.I.”; Regno d’Italia 1805–1807; Illyria 1806–14, Lombardy with the Arms of Austria 1816–1818; and, Venetia 1815–1816.*

Services of this world long ago realized that: “If it is money, take a percentage; if it isn’t, tax it.”

This latter is the key to the importance of revenue stamps in building up intellectually satisfying theme- or topic-based collections. If your theme is an aspect of human behavior or human activity (or anything to do with printing, design or mass-production of little labels), then revenue stamps provide a vast field of potentially useful material.

Many countries have followed similar patterns in their revenue-issuing policies. First, and often long before the invention of adhesives, the use of paper stamped by the Government was made mandatory for a variety of documents such as Warrants of Appointment (to Governorships, ecclesiastical or judicial office, etc.), leases, transfers of title to land, documents produced as evidence in courts, judgments, licenses and insurance policies. As early as the eighteenth century Britain was taxing hats, perfume, hair powder and other luxury commodities using little labels which were precursors of stamps, as well as taxing newspapers and calendars or yearbooks with applied cachets. Drinks, tobacco products and patent medicines have been favorite subjects of taxation over many years in many countries—all with distinctive labels of various sizes. Major industries are another stock subject for taxation, with sales of live-stock being commonly used as a source of municipal and provincial revenues in Argentina, while Peru has looked to its mineral wealth by taxing mining companies.

The outcome from a collecting viewpoint is that there is a vast range of topics inherent in the stamps themselves, and in the remainder of this article we shall look at a few of them. For convenience, most of the illustrations are taken from my own collections of

South American revenues, though most subjects may equally be illustrated with material from many countries.

### ***History-based Collections***

One of the central definitions of revenue material (stamps or stamped paper—roughly equivalent to postage stamps and postal stationery) is that it is issued by a government or government department—usually the equivalent of the US Treasury or IRS, though also at the state or province level in large countries, and at the municipality or county level.

Many aspects of the history of a country are bound up in their successive governments. Particularly in Europe, some states have suffered from repeated invasions and changes of ownership resulting from dynastic marriages; some principalities have even been bought and sold or exchanged by more powerful overlords. Enormous empires have been built up and then broken up, and in many cases every change can be traced using revenue material.

The first five illustrations show an abbreviated history of Peru. The items are the top portion of stamped paper.

The Spanish Colonial period (1646–47) is represented by Figure 1. The Royal Arms of King Philip IV are shown at the left, and include the two-year period for which the paper was valid; the cachet reads: “Third Stamp, ONE REAL, YEARS 1646 and 47.” The “PERV” stamp was used to revalidate the paper for use during the following two years, and the document was actually used in 1649. Similar paper was issued every two years for a couple of centuries, so one can trace the series of monarchs represented locally by the Viceroys until the collapse of the Spanish Empire in America.

Peru declared her independence from Spain in July 1821, though the Viceroy and his troops retreated into the mountains, leaving the coastal area free of Spanish rule. The business of government continued using Spanish paper of 1820–21 bearing the arms of King Ferdinand VII overprinted with the seal of “The Independent Peru” and with the usual cachet supplemented by “Independent Peru, for the years 1822 and 1823: 2nd and 3rd of her Liberty” (Figure 2). Similar paper, with various additional cachets, was used until at least 1832.



Independence was formally gained near the end of 1824. The Figure 3 is on local paper, with just a cachet reading "Independent Peru/ Fourth Stamp, One Quarter [of a Real], for the years 1825 and 1826."

Once fully independent, new paper appeared with the arms of the fledgling country in close imitation of the old Spanish paper. Usage was presumably sparse since the example shown for 1827-28 was revalidated for use in 1829-30 and again for 1830-31 (Figure 4). However, Peru continued to use the old currency (Reales) on stamped paper until 1867 even though a new currency (Centavos—Pesos) was introduced in 1858 (Figure 5).

The second group of illustrations show something of the tortuous history of Lombardy-Venetia during the Napoleonic period. Lombardy and Venetia were two more or less independent states running across the north of modern Italy, but they were absorbed into the Austrian Empire in 1713. Napoleon conquered the region in 1797 and incorporated it into his Cisalpine Republic (the first cachet shows the initials R. C.). Austria regained the territory in 1799, but by 1801 it had become part of the Republic of Italy (the second cachet has the initials R. I.), which became the Kingdom of Italy (Regno d'Italia) in 1804 (the third cachet). The eastern part of Venetia was combined with parts of Hungary and Yugoslavia to form the Illyrian Provinces in 1811. Napoleon was defeated in 1814 and new handstamps show the separation of Lombardy and Venetia into separate territories in the Austrian empire (subsequently reunited in 1840 and absorbed into the Kingdom of Italy in 1859).

While the above discussion relates to the history of the region, some of the material would clearly be equally at home in collections relating to the historical significance of Napoleon, or treating the histories of France or Italy or Hungary... If you are lucky enough to find complete taxed documents there might also be evidence showing how transactions complied with the changing regulations of the various governments.

One difficulty with such collections—from South America or from European Principalities—is that while the stories illustrated by the revenue handstamps are interesting, the material itself can look a bit dreary, particularly when viewed *en*

*masse*. So why not look to postage stamps to show what the people and places looked like, possibly with covers to show how mail routes and rates were affected, and so build up a more complete story of those turbulent times?

Another way to use revenue material to illustrate history is to look at the changing fashions in tax collection. At first, as noted earlier, stamped paper was used to tax benefices and certain financial or legal transactions. During the nineteenth and early twentieth centuries all manner of commodities and services were taxed, all by stamps designed for the job at hand, and usually with inscriptions stating the purpose. As the number of duties expanded this approach eventually became too cumbersome, and multipurpose stamps replaced whole swathes of *appropriated* types. Figure 7 shows a few special purpose stamps issued by the Argentine Province of Córdoba around the turn of the century, which were rolled up into a single type inscribed *Impuestos Generales* in 1903. More recently, the economic benefits of using stamps to collect commodity taxes diminished, and most countries have abandoned them, instead imposing Sales Taxes or Value Added Taxes, collected as an accountancy procedure directly from manufacturers, importers or retailers. The last vestige of stamps tends to be a tiny imprint with words to the effect of "Tax Paid" incorporated in the product packaging.

**Figure 7.** Two-part stamps of 1902 for Direct Tax (with *perfin* MUESTRA / JACOBO PEUSER, the printer), Fruit and Vegetables (with double vertical perforations and remainder *pen cencel*) and Livestock. The two-part *IMPUESTOS GENERALES* of 1903 replaced these and four other special purpose stamps.



**Figure 8.** Symbols of government, coatsof arms: State of Pernambuco (1914, die proof from printer's archive) and Peru (1870–71 plate proof).



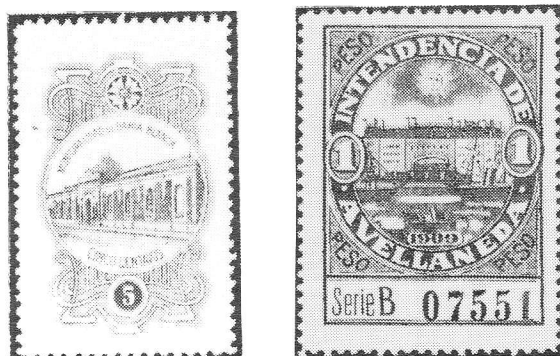
National governments raise taxes to pay for things, which in historical terms have usually been wars, so a third type of historical collection might be made by linking the introduction of new types of revenue stamps to wars or other upheavals. The preamble to the 1694 Act of Parliament which introduced British stamped paper demonstrates this:

"An Act for granting to their Majesties several Duties upon Vellum, Parchment, and Paper, for four Years, towards carrying on the War against FRANCE.

"Most Gracious Sovereigns,

"We your Majesties most dutiful and loyal Subjects, the Commons in Parliament assembled, having entered into a due and serious Consideration of the extraordinary Occasions which oblige your Majesties to a great and present Expense in the necessary

**Figure 9.** Cityscapes: municipal building of Bahia Blanca 1908 and port scene with minute railway along dockside, Avellaneda 1909.



**Figure 10.** Landscapes: cattle on shoreline with sailing ship (Villarino 1902) and seal on shoreline with sailing ship (Loberia 1900). Both are municipalities in the Province of Buenos Aires, Argentina.



Defence of your Realms, and being desirous to raise such Aids and Supplies as may be proportionable to these Occasions, do humbly present your Majesties with the free Gift of the Rates and Duties herein after mentioned; and do beseech your Majesties that it may be enacted."

Four years later, needless to say, it was found to be convenient to extend the period during which the Duties would be needed by another four years. Some of them in modified forms are still with us three hundred years later!

National and lower tiers of government have also from time to time raised taxes for specific purposes—schools, hospitals, unemployment relief, and so forth. It may in some cases be possible to build joint revenue/postal collections showing both the taxes and the resulting capital assets.

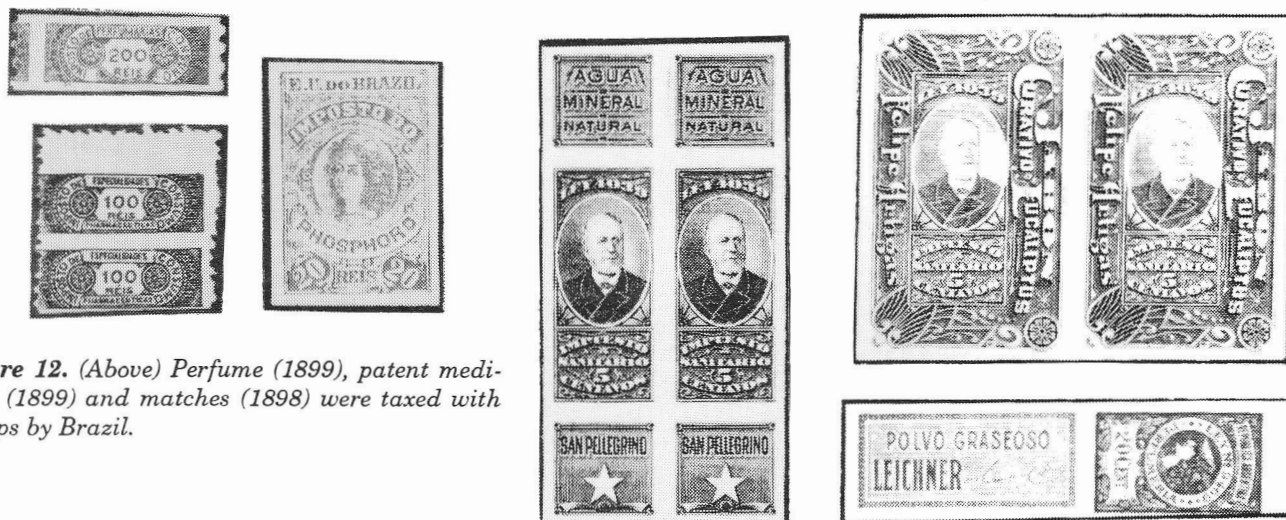


**Figure 11.** Things: steam train (Formosa 1930–31), ship (Bahia Blanca 1902), cattle, sheep and horse and horses plowing (both Province of Buenos Aires).

### Simple Subject Collections

By far the easiest way to incorporate revenue material into a topical collection is to choose a subject and collect stamps showing the subject, or which tax the subject. The

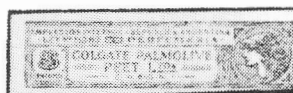




**Figure 12.** (Above) Perfume (1899), patent medicines (1899) and matches (1898) were taxed with stamps by Brazil.



**Figure 13.** Private die stamps from Argentina. Clockwise from the near right: perfume, cigarettes, San Pellegrino Mineral Water, Felipe Artigas' Curative Eucalyptus Soap, cosmetics, M. Figallo and Co. "Garfield" brand and Dr. William's "Pink Pills for Pale People."

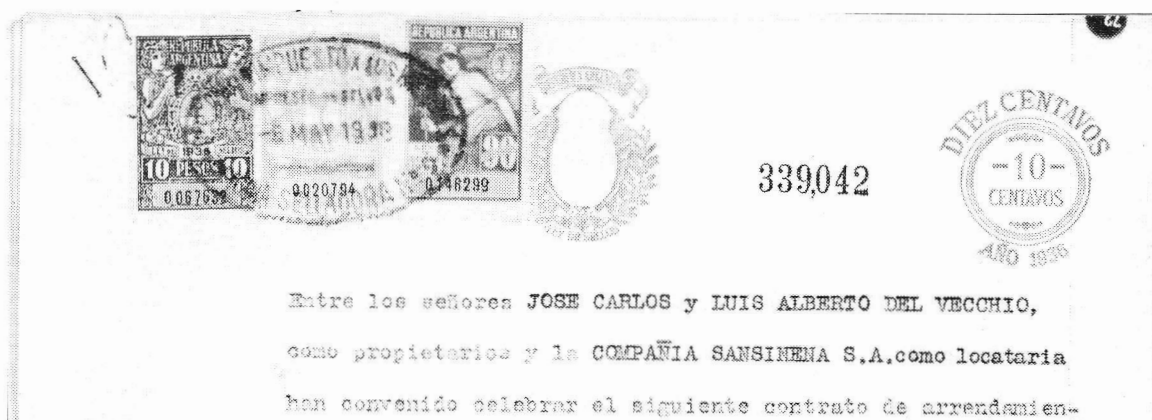


next group of illustrations show a tiny proportion of the possibilities: symbols of government (monarchs, buildings, coats of arms; Figure 8), places (townscapes, landscapes; Figures 9 and 10), things (waterfalls, trains, farm livestock; Figure 11) and commodities (perfume, matches, patent medicine; Figure 12).

The latter have a particular interest. Governments discovered early on that the manufacturers or distributors of items made for

personal consumption would pay good money to have their names, logos and other material incorporated into the printing plates. Argentina (Figure 13) and the U.S.A. are fruitful

**Figure 14.** (Left) Head of a lease on 10c stamped paper. The additional documentary adhesives comprise a 90c stamp to uprate the paper to 1 peso plus 17 pesos representing 0.3% of the annual rent of \$250 per month over the two-year term of the lease.



**Figure 15.** Upper portion of a certificate testifying that some building work (presumably involving sewage drains) had been completed according to specification and in conformity with regulations. It was signed by the District Engineer and the Inspector General on March 27, 1919.



sources of these so-called private die stamps, and very attractive collections of great interest may be created based on these issues. One may collect them generally, or concentrate on a group or type of commodity, or chase around the world seeking out items relating to a particular company with world-wide sales.

This short section is headed "Simple" since I have in mind collections of revenue material with a simple direct visual relationship to the subject. More complex subjects will have greater appeal to many collectors.

### Broad Subject Collections

My informal definition of a *broad* subject is one which involves more than one type of tax and probably material from many countries. Since many of the more sophisticated taxes involve commerce, industry and the professions, there is plenty of scope to look at how industries work, or how transactions or activities are treated in different countries. The list of possibilities is, again, practically endless, so a few examples must suffice.

At a fairly general level, *Real Estate* might include taxation on the sale, purchase, leasing (Figure 14), renting and inheritance of landed property, registration of title or change of use, all often written on stamped paper; annual or other property taxes, which are sometimes linked to hygiene or other certificates to show that the property conforms to local regulations relating to waste disposal (Figure 15) or safety; treatment of property disputes in the courts; insurance considerations; window or hearth taxes; etc. Regulations and methods of taxation differ from country to

**Figure 17.** Fragment of a bill of lading bearing a bisected 1 peso Argentine Consular stamp with a manuscript surcharge "50 cts" used in Liverpool about 1888. The handstamp faintly visible to the right of the stamp explains to the carrier and overseas port authorities that the Consulate had run out of 50c stamps and were using bisected \$1 stamps. Similar bisects are known from Anvers and Le Havre in France.





**Figure 16.** Two bank drafts, the upper (folded and partly obscured) is a printer's archive sample of 1926-27 with a 15c fixed rate pre-printed stamp. The lower example (also folded) of 1938, is an instruction to pay \$400 to the National Bank. The 15c preprinted check stamp is augmented by 45c in documentary adhesives.

country, giving unlimited scope for comparison between different regimes, different legal environments and any other avenue of interest to the collector.

Money is of endless fascination, whether or not we have any. Bank-notes issued by country banks in Britain at one time bore embossed and subsequently two-color engraved tax stamps; checks often bear pre-printed tax stamps (where the tax is levied on the piece of paper rather than the transaction value) (Figure 16); Bills of Exchange, used to transfer money between countries, have often been taxed on the transaction value, sometimes at both ends of the deal. One might follow developments in a single country, specialize in international payments, include Postal Orders and similar standardized forms of payment, perhaps branch out into loan transactions, licenses to act as moneylenders or pawnbrokers, move away slightly to look at bonds and govern-

ment securities—there is a big world out there, and the limitation is the collectors' imagination rather than available subject-matter.

One can summarize Anglo-Argentine Trade in three items (an Argentine Consular stamp on a Bill of Lading [Figure 17], a Brazilian Departure Permit for a ship travelling between the two principal countries [Figure 18], and a Bill of Exchange paying for something or other [Figure 19]). Or the story might be developed over thousands of pages, including both visible and invisible trade (railways, beef, tobacco and other commodities, insurance, banking services, international shipping, ...), the companies and individuals involved, lawsuits, stocks and shares, the corresponding postal services, taxes on imported (as distinct from locally manufactured) goods, the impact of wars or currency crises—as broad or specialized a subject as one desires, with enormous scope



**Figure 18.**  
Port departure  
permit of 1923  
issued by the  
Harbor Police  
in the port of  
Santos in São  
Paulo, Brazil.  
It allows the  
English  
steamer  
Deseado to  
leave on its  
way to Buenos  
Aires via  
Montevideo  
and bears São  
Paulo docu-  
mentaries to  
the value of  
9,300 réis.



**Figure 19.** Portion of a  
bill of exchange of 1918  
involving the Anglo-  
Argentine Meat Com-  
pany bearing 28.65  
pesos in Argentine  
documentaries and  
£2.10.0 in British  
Foreign Bill stamps.



for reading, study, research and the opportunity to build a truly fascinating and visually exciting collection.

We all have lives, and *Human Life* is touched by taxation at many points, from Registration of Birth (Figure 20), through the foodstuffs we eat and clothing we wear, education, hospitalization, acquiring driving and gun licenses as we grow up (Figure 21), followed by filthy adult habits such as drinking, smoking or gambling; men woo their partners with silks, perfumes and jewelry, some of us commit crimes and meet the legal

system, we buy or lease houses or apartments, start businesses and may visit the Bankruptcy Court, we need patent medicines for our hangovers, perhaps prescriptions for more serious ills (Figure 22). And then we die we need a Burial Certificate (Figure 23). A fabulous subject for a topical collection of revenue stamps, never complete, with opportunities to compare the lives of citizens in different countries on as wide or narrow a basis as we choose—and there is always a new variation to explore.

These examples have been chosen to be

particularly broad and open-ended, but it should be clear from the numbers of taxes, duties, fees and permits mentioned that there is scope for almost everyone to develop collections of—or including—revenue material illustrative of their hobbies, jobs or some other aspect of the world which excites them.

### Postage and Revenue

Collectors familiar with postage stamps from Britain and many Commonwealth countries will know that they have often been inscribed "Postage and Revenue." This simply means that the same stamps were available to prepay postage and to collect small taxes paid directly by the citizen. Low values were probably more commonly used on mail, with fiscal usage typically small fixed or *ad valorem* duties on invoices or receipts. High and very high values can have had little if

any genuine postal application, though may have been used for internal accounting purposes by the postal authorities. However, their primary role was as general duty revenue stamps, and they are more often seen on legal documents relating to high value transactions such as transfers of ownership of land or companies.

Convention has it that this type of stamp would be in a postal collection if used postally, a revenue collection if used fiscally, and either if unused. Convention also has it that there is no place for revenue material in a postal collection and *vice versa*. Which is not much help to the topical collector looking at some of the subjects outlined above, where it is clear that the subject matter may be illuminated by adding postage stamps, postmarks, covers and similar material.

For most people this is in fact no problem.

**Figure 20.** Upper half of an attested copy of an Italian birth certificate for an individual born in 1922. The copy is dated October 12, 1934, and bears Italian national stamps to the value of 7 lira and a 1 lire municipal from Agnone. The back of the document has two attestations that the bearer is the person mentioned on the face, both with Italian revenue stamps and an Argentine visa with a \$5 Argentine Consular stamp applied in Rome. This sheet is fixed to a sheet of \$2 Argentine stamped paper with additional adhesives to the value of \$5.50 applied in Buenos Aires by the Immigration Office.

16834  
N. 552  
10-12-934

**COMUNE DI AGNONE**  
(Provincia Campobasso)

**Estratto per riassunto di Atto di Nascita**  
ANNO 1922  
(Articolo unico del R. D. 25 agosto 1932 - X N. 1101)

Dal registro degli atti di nascita dell'anno *millenovecentoventidue*  
N. *26* Parte *1<sup>a</sup>* Serie - risulta che alle ore *pon. undici*  
e minuti del giorno *ventisei* del mese di *gennaio*  
dell'anno *millenovecentoventidue* nella  
casa posta in via *San Pietro* al Numero - da *Orlando*  
*Nicola di Alfonso*  
e da *Orlando Mario di Florindo*

**Figure 21.**

Births are registered at the Registro Civil (Buenos Aires c. 1950); student registration (Argentina 1935); road tax (Peru 1930); and gun license (Peru 1933). Both Peru stamps are die proofs from printer's archive.



You can do as you please in the privacy of your stamp album. Your collection exists to give you pleasure, education and enjoyment; it exists to enable you to develop your story in any way you think fit, and if some photographs or postcards or stamps from other disciplines or anything else helps to fill out the story, so be it. If your collection is mounted appropriately, it will no doubt be welcomed as an attractive and interesting entertainment by some of your friends and colleagues, as well as by the members of your local or regional stamp clubs. Indeed, the august Meeting Room of The Royal Philatelic Society in London has from time to time been graced by mixed collections in recent years, and they have been very well received.

So there certainly is no law against building and displaying a topical collection containing all manner of philatelic material, selected and presented to tell the owner's story—though it will be clear from my illustrations that revenue stamps on original documents make stronger contributions than the stamps alone.

Competitive exhibitions are a somewhat different story, particularly at the higher levels, and it is rather sad that the topical or *thematic* class seems to have the strictest rules about what does and what doesn't constitute acceptable material. In *traditional* postal displays, small numbers of revenue

items seem to be tolerated if they are relevant. Thus when a design used first for revenue stamps was adapted for postal use, the revenue version can be presented as an essay or precursor. A *postal* display which revolves around a printer or engraver might show some revenues to illustrate the breadth of their work or the reuse of a vignette. The point is that the revenue items are relatively few in number and make a material contribution to the viewer's understanding of the subject.

In *revenue* displays, even at the FIP International level, collectors are currently allowed considerable latitude, perhaps in part since no formal distinction is made between traditional, historical and subject presentation (though, in practice, the majority of revenue collections currently shown internationally are presented in traditional format). The judges have their marking schedule and just get on with it, and, while individual competitors may be disappointed with their awards, there is generally little argument with the sequence in which the exhibits are ranked.

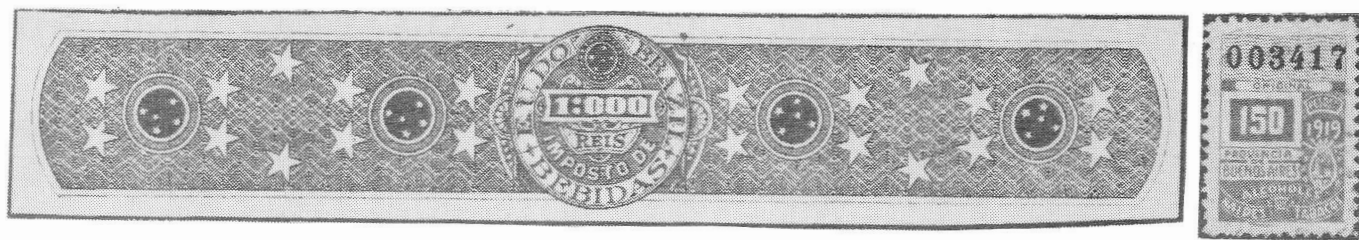
I know of several revenue collections which have won quite high awards, and which are unashamedly topical in style, with a high proportion of postal material. Their subject matter is stamp printing or the work of an individual printer or the development of a commonly used design, so that everything is relevant.

The implication of all this is that, provided the overall presentation of an exhibit is revenue-oriented, with a *revenue* title, and a *revenue* introductory page, and with a write-up which stresses the *revenue* aspect of the material, then you should not have too many problems. Since the most successful competitive exhibits always give the impression that they have been mounted specifically for the purpose (rather than "pages from my album"), select a story and material which is suitable and remount it with a purpose-built write-up. (Or spend the frame fees on some stamps!)

### Conclusion

My attention was drawn to an advertisement in which George Griffenhagen invited contributions concerning "Revenues in Topical Collecting," and I was persuaded to write these notes. It has long been my feeling that





**Figure 22.** Taxing adult habits: (from the top) drink (Brazil 1898); licence to sell alcohol, cards and tobacco (Buenos Aires 1919); playing cards (Argentina 1896); tobacco (Brazil 1897, imperforate vertically); silk (Brazil 1930s); lottery tax (Brazil 1921); health inspection stamp for prostitutes of Rosario in santa Fé (Argentina 1899); jewellery (Peru 1937); and hats (Argentina 1898).



**Figure 23.** When the worst happens—the burial licence stamp of Buenos Aires (1900); and then the next generation must pay inheritance tax (Argentina 1908).

many topical collections suffer by following themes which are more or less artificial in the context of postage stamps as prepayment for the carriage of mail: surely *Whales on Stamps* cannot be more than an innocent amusement?

Revenue stamps, on the other hand, touching as they do on “the affairs of mankind,” offer practically unlimited scope for intellectually satisfying topical collections. We have seen just a few examples, ranging from the very simple pictures on stamps *genre* to highly sophisticated studies of complex areas of human activity.

There is no reason whatever why topical collections should not contain revenue

stamps to extend a basically postal presentation; nor postal material to extend a basically fiscal presentation. However, at the highest level of competitive philately, collectors should be careful to study and conform to the applicable rules. Revenue collectors have thus far avoided schismatic tendencies—so join us and feel welcome!



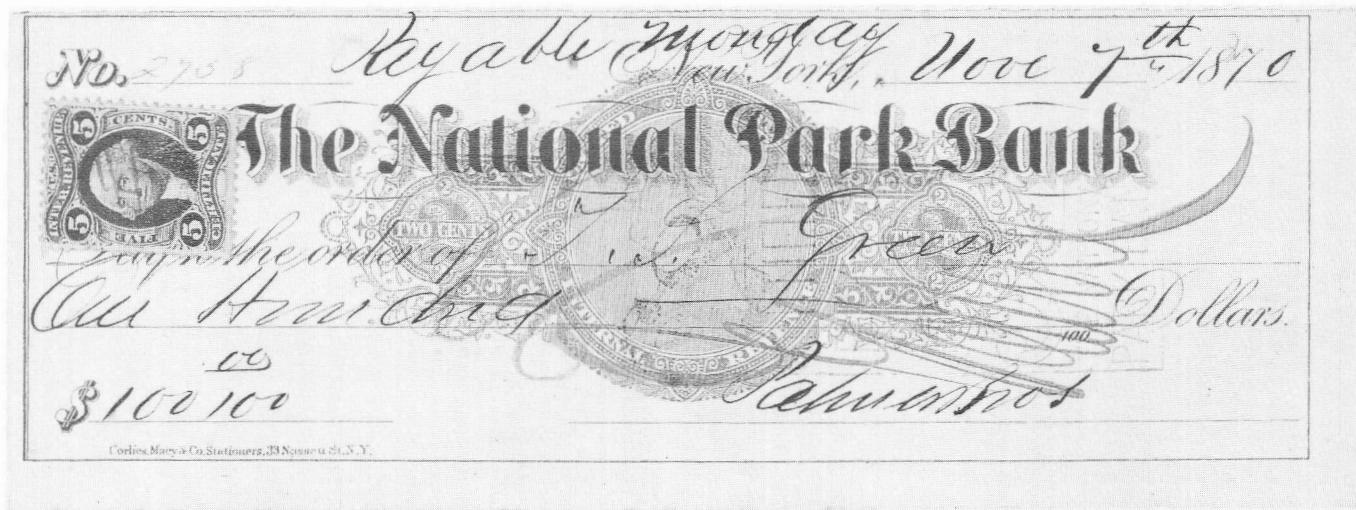
# An example of a tax rate applicable only to promissory notes of *precisely* \$100.00

by Bill J. Castenholz, ARA

As we all know, there were many changes to the original Act of July 1, 1862, which created the need for and provided the issue of the revenue stamps which we collectors so highly regard.

For example, in the Act of July 1, 1862, promissory notes were taxed 5 cents if they exceeded \$20.00 but did not exceed \$100. Higher rates applied for notes in excess of \$100.

tween October 1, 1870, and October 1, 1872, promissory notes for any amount *less* than \$100 were not taxable; notes for amounts *exceeding* \$100 were taxed at 10 cents or more. What about the tax on *exactly* \$100.00? That rate, that is 5 cents, was unchanged since the original act of 1862. There was no tax on a note for one cent less than \$100.00, a 5 cent tax on \$100.00 and a 10 cent tax on an amount of \$100.01. A very curious situation indeed.



*A promissory note made from a check. The amount of \$100.00 called for a tax of 5 cents. Either one cent more or one cent less would have called for a different tax rate.*

By the Act of June 30, 1864, *all* promissory notes not exceeding \$100 were taxed 5 cents (thus eliminating the tax-exempt orders of \$20.00 and below). Notes for amounts above \$100 were taxed at a rate of 5 cents for every \$100 or fraction thereof. So far, so good.

But, by the "First" Act of July 14, 1870, (there were two revenue acts passed that same day), effective on October 1 of that year, promissory notes "for a less sum than one hundred dollars" were no longer taxable. And finally, by the Act of June 6, 1872, effective on October 1 of that year, all of the stamp taxes under Schedule B (except for "bank checks, drafts or orders") were repealed.

Now, a careful reading of these acts reveals a curious situation. For the period be-

Now, observe the imprinted check illustrated here. It is an otherwise common New York check from the National Park Bank bearing an orange Type C imprint. But it has been altered to a promissory note by the manuscript notation at the dateline which reads "Payable Monday." If my calculation is correct, the date of this time draft, November 7, 1870, was a Wednesday. Probably the party writing the check could not cover the amount at that moment and put off payment until the following Monday. Thus, the check was altered to a promissory note and the 5 cent adhesive was added, paying the proper tax for an amount of *exactly* \$100.00.

You are probably wondering about the 2 cents represented by the imprinted stamp. It

## Stempel law of 31 Christmonat 1863

by Gene Kelly, ARA

©Copyright 1996 by Gene Kelly

*[The following is a summarized translation of the Stamp law of Christmonat 31, 1863, of Kanton Zurich. It refers to the colorless embossed stamps with the Kanton's coat of arms along with a price listed.]*

[Paragraph 1] The stempelpaper with the Kanton Coat of Arms and a colorless embossed stempel with the price figure for the following size paper:

Full sheet of paper (200 quadrat zoll)—30 Rappen

Half sheet of paper (100 quadrat zoll)—20 Rappen

One quarter sheet of paper (50 quadrat zoll)—10 Rappen.

(Quadrat zoll=square inch, a measurement before the metric system came into use in Europe.)

[Paragraph 2] The following documents must be written on Kanton stempel paper: all court documents from the Kanton and county administrations, from town Mayors regard-

*A portion of the law as it appears in kanton archives.*

Wir Präsident und Regierungsrath des Kantons Zürich haben zum Behuf der Vollziehung des vorstehenden Gesetzes verordnet:

Es soll dasselbe durch das Amtsblatt zur öffentlichen Kenntniss gebracht und in die Gesetzesammlung aufgenommen werden.

Also beschloffen Donnerstags, den 31. Christmonat 1863.

Der erste Präsident,  
Dr. U. Zehnder.  
Der erste Staatschreiber,  
Keller.



*A photocopy of a typical colorless embossed price stamp found on Kanton Zurich stempel paper.*

ing family documents such as judgements, understandings, decisions, decrees, authentications, excerpts from minutes and writings on the reverse of documents, any application for civil and county administration, notary instructions and legal family documents from a notary.

[Paragraph 3] Any written reference to any of the matters in paragraph 2. These include: A. Application for inspection of town records, documents or minutes of any civil matter. B. Application for issue of any certified copy from the county court president about preliminaries, the drafting of bankruptcy papers and from the public prosecutor's office. C. Application for copy of original papers from the church, the school, the army and other administrative departments. D. The final bankruptcy papers, tax documents, sales tax report, military service and business license. E. Money transfer papers written by a notary.

### Notes for precisely \$100.00

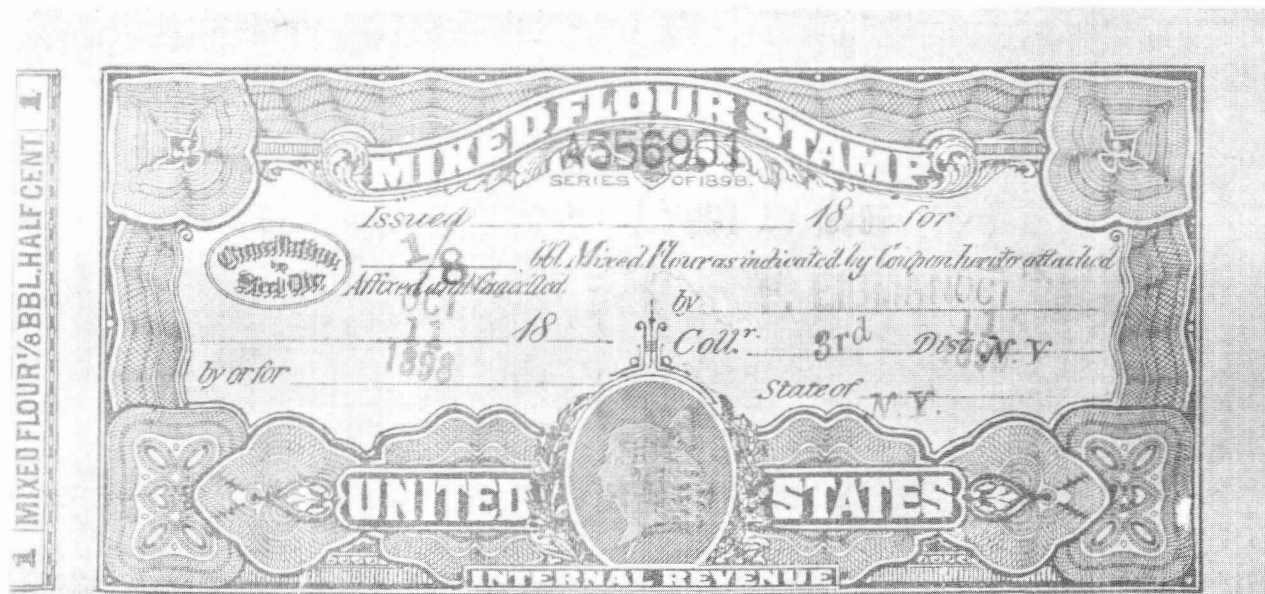
was ignored. With the notable exceptions of certificates of deposit of Petersburg, Virginia, it seems most often that the tax paid by the imprinted stamp was ignored when adhesives were added. It is also possible that stamps of less than 5 cents were not available.

### References

Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988.



# Some notes on mixed flour



Described by Springer as "Temporary Series of 1898." Litho in dark green on blue water-marked paper with red control numbers. (Photo courtesy Herman Ivester)

by Scott Troutman, ARA

Beginning June 13, 1898, the United States had a tax on mixed flour and issued four series of stamps to indicate tax payment. The last was the series of 1916 with the tax continued at least into the 1920s. The tax rate was four cents per barrel. these stamps are listed in the tenth addition of Springer's Catalog.

I have always had two questions about these stamps. What constituted mixed flour? And, what was the point of taxing it? I recently found a tax decision that answers these questions.

Series of 1916; black on blue paper.

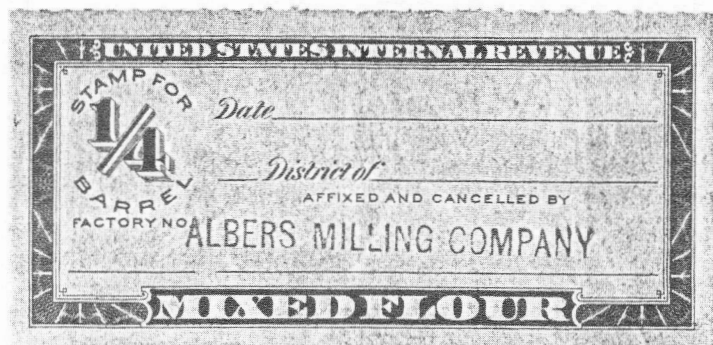
On October 4, 1921, Commissioner of Internal Revenue D. H. Blair issued tax decision 3234 spelling out what constituted

mixed flour. The ruling is rather technically stated, so I will paraphrase it.

First, on flour that was over 50% wheat flour, with some other kind of grain flour mixed in (rye, buckwheat, soy or whatever), that was mixed flour. It did not matter what brand name it had on it, like "Uncle Ed's Rye Bread Flour," and it could be labeled as flour or wheat flour, but it was taxed as mixed flour. Period.

Now, what if it had less than 50% wheat flour? This got more complicated. On flour that was under 50% wheat flour and was labeled as "wheat flour" or just "flour" it got taxed. By changing the labeling, however, there were three ways to escape the tax.

First, if it was under 50% wheat flour and it was labeled as a flour mixture or a flour substitute, it was not taxed. Second, if it was labeled based on the predominate grain, and not the wheat, it was not taxable. For example, if it was a flour for making rye bread and you labeled it "rye flour," as long as it was under 50% wheat flour, that was okay and you were not taxed. Note that the rye did not have to be 50% of the mixture, only that it was the predominate non-wheat flour. And lastly, if it was sold under a trade name which did not say what was there, that was not taxable. This included things like "Elmo's





Series of 1898 inscribed "190\_"; Springer's Type I. Engraved in black on dark, light or bright blue or pale green paper with red serial number. Type II is similar but inscribed "19 Herman Ivester)

Pancake Mix" or "Lady Matilda's Muffin Mixture."

Self-rising flour did not count as mixed flour. Adding baking powder, yeast, phosphates or other baking related substances to pure wheat flour did not constitute mixed flour and the law had specific tax exemptions.

Overall, the law was aimed at eliminating some unsavory marketing practices through inspection of wheat flour products. It gave tax relief to producers who properly labeled their flour products and consumer protection

Having raised five children past the teenage years, I know something of what you younger parents are going through. And I realize how important role models can be in these crucial years.

Years ago our girls had a life-sized poster of Bobby Sherman on the inside of one of their closet doors. That was in the 1970s. And that was about as bad as it got. Nowadays, with the immoral lifestyles of the Rockers and many Sports Figures, we need role models for our kids who will have a positive effect on them. So, I have a suggestion.

# ARA Auction No. 56—Closing Date: November 29, 1996

## ARA Auction Rules

These rules apply to the ARA auction in this issue.

1. Only ARA members in good standing are eligible to participate in the auction.
2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.
3. Bids should be in even dollar amounts only. All lots sold to the highest bidder at a slight advance over the next higher bid. A 10% buyers premium will be added to all successful bids. Bidding increments are as follows:

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5
\$200	and over by 5% over next higher bid			
4. If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated value, whichever is lower.
5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids, the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed to the buyer, \$1.50 minimum.
12. Payment in full should be made by check, cash or money order. Foreign payments by check must be in US dollars drawn on a US bank, or in cash. Credit card payments are NOT acceptable. Postage cannot be accepted in payment. Make all checks to "The American Revenue Association."
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.
14. A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA auctions will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot.
15. Mail bids to: ARA Auction, Martin Richardson, Manager, 7130 Claybeck Drive, Dayton, OH 45424. Phone 513-236-4058-bids may be left on the answering machine if no one answers. Send e-mail to: [martyr@cerfnet.com](mailto:martyr@cerfnet.com)

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the ARA Auction Manager



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*The American Revenuer*, September 1996



Lot 16

Lot 17

- 16 R100c \$25.00 Mortgage, bright color, neat mss. cancel, sound, F-VF. CV \$100.00  
17 R100d \$25.00 Mortgage on silk paper, bright clean color, big

**- Closing Date: November 29, 1996**

SASE.

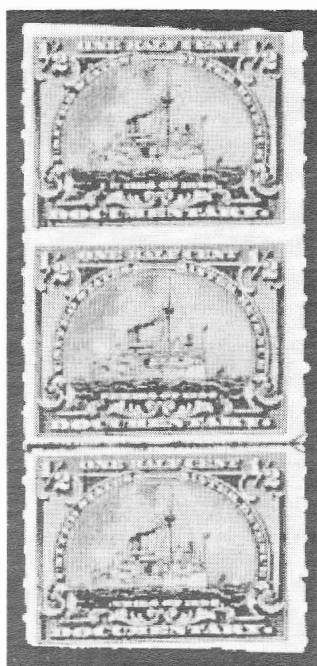
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/ \$40.00



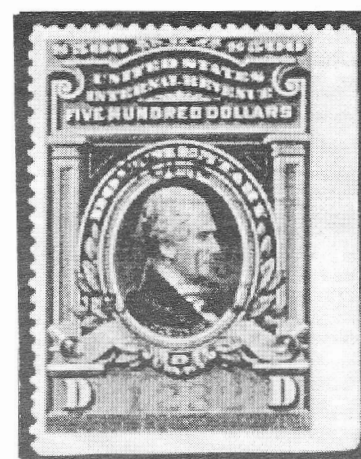
Lot 21

- 18 stamp, just in @ top, faint horiz. crease. CV \$175.00  
Collection remnants, about 70 most are 1st issue, some 2nd and 3rd. Virtually all are common w/mss cancels. Not checked for varieties. On Scott pages. CV \$75.00 OPEN
- Proofs/Trial Colors**
- 19 R60P3 50¢ Original Process, proof on India, VF margins, UL corner thin. CV \$60.00  
20 R69TC \$1.00 Inland Exchange, carmine trial color proof on India, VF appearance, small thin along top. CV \$60.00
- Multiples**
- 21 R73 \$1.00 Mortgage, blk of 4, 5mm cut between bottom two stamps just misses lt stamp, vert cr between rows affects both rt stamps. Three good margins, both rt stamps in on rt with rough margin. CV \$300.00  
22 R78c \$1.50 Inl. Exchange, horiz pair, minute pinhole in rt stamp from mss cancel, F. CV \$45.00  
23 R91c \$5.00 Mortgage, horiz pair, clean & fresh, VG. CV \$65.00
- Cancellations**
- 24 R41a 20¢ For. Exchange, extra sharp SON fancy "J.E.T. & Bro. 1863", F-VF, carefully rebacked thin. CV \$45.00  
25 R51a 30¢ For. Exchange, F, SON "J.G.K.S.S./1863", light horiz. crease. CV \$72.50  
26 R91c \$5.00 Mortgage, F, SON, sharp Customs House, Savannah, GA, cancel slightly breaks



Lot 37

Lot 41



Lot 64  
Lot 65



paper. .... CV \$15.00

## Second Issue Revenues

### Proofs/Trial Colors

- 27 R104TC2c Documentary, block of 4, rt margin, lt blue and black on bond, minor flts at left, barely noticable purple ink stain on top edge, overall fine appearance. CV \$240.00+ ..... Est. \$100.00

### Cancellations

- 28 R142 60c, F, blue SON "Peake, Opdyke & Co., NY", possibly a reuse, as HS is over a light cc. CV \$50.00

## Third Issue Revenues

- 29 Accumulation of about 600 revenues on stock sheets and Scott pages; 100+ 1st issue, also RB, RE, RF, few RW's, doc's, checks, etc. Est. CV \$150.00 ..... OPEN
- 30 R155 2c carmine, two plt no. strips of 3, no. 510, top and lt, some perf sep. .... CV \$20.00

### Multiples

- 31 R153 1c green, plate no. block of 6, no. 495, MNH, VF. .... CV \$60.00
- 32 R154 1c Green, left plate no. block of 6, no. 534, mint OG, HR, Fine. .... CV \$45.00
- 33 R154 1c green, a pair, pos 99 & 100, from left pane with a complete impression in red of a screw head in the selvage under pos 100, scarce. .... Est. \$20.00

### Cancels

- 34 R173/239 Stock sheet with over 360 various 20th century revenues, all HS cancels, mostly all diff. .... Est. \$20-\$25

## Documentaries

- 35 R176 \$10.00 black, NH, dry gum. .... CV \$60.00
- 36 R249 1917 \$500 blue w/red no's., uncut, 1918 use. .... CV \$50.00

### Battleships

- 37 R162a 1/2c dk gray, vert strip of 3 imperf horiz, line and part of arrow between 2nd & 3rd stamps, few tiny lt thin spots. .... Est. \$50.00

- 38 R170 40c Purple, block of 4, purple HS, used, VF. .... CV \$50.00

### Dated Documentaries

- 39 R288/678 A collection of 100+ mounted on Scott pages, includes a few blocks and pairs, most used, about 20 are mint, nothing difficult, a good starter collection. .... Should be worth \$20.00.

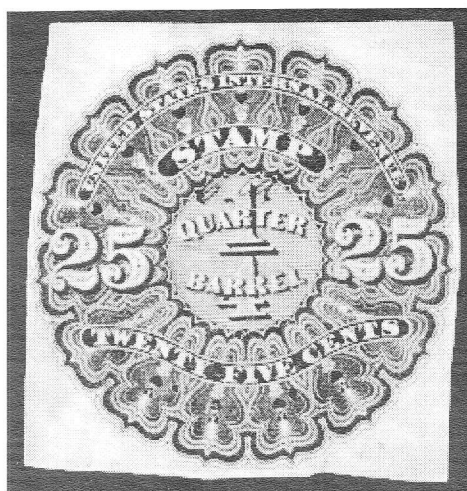
## Proprietaries

- 40 RB1P4-RB7P4 ..... 1c thru 10c Proprietaries, card proofs, all have HR, minor soiling on few, overall a VF set. .... CV \$84.00
- 41 RB1TCq 1c Blue and lt orange trial color, block of 4 on granite paper, VF. .... CV \$260.00
- 42 RB3a 3c gm/blk, w/pmt'd left half of H.R.S. (H.R. Stevens, Boston) cancel, inverted, VF. .... Est. \$20.00
- 43 RB3P3 3c plate proof on India, HR, VF. .... CV \$22.00
- 44 RB4P3 4c plate proof on India, HR, margins close but clear. .... CV \$22.00
- 45 RB6P4 6c Prop. proof on card, block of 4, VF. .... CV \$52.00
- 46 RB7P4 10c Prop. proof on card, block of 4, VF. .... CV \$52.00
- 47 RB11b Used horiz strip of 3 with Nat Bank Note at top, mss cancel, toned. .... Est. \$5.00
- 48 RB11b Horiz. block of 10, dist OG, centered to top, F.OPEN
- 49 RB14b 4c red brown, HS H.T.H. (H.T. Hembold, Philadelphia) cancel. .... OPEN
- 50 RB32, 33. Small group of multiples (4), all but 1 have margin markings, used. .... OPEN
- 51 RB34 3/8c black, top right imprint block of 10, OG, HR, F. .... Est. \$15.00

- 52 RB41 1914 4¢ black, HS AC (American Chicle) cancel, design touches at lt. .... CV \$24.00
- 53 RB45 1/4¢ black, left plt. no. block of 6, no. 260, few perf seps. in margin, MNH, F. .... Est. \$25.00
- 54 RB48 5/8¢ black, UL imprint block of 10 with 5/8 entered by hand, OG, HR, F. .... Est. \$15.00
- 55 RB54 21/2¢ black, left plt. no. block of 4, no. 270-, OG, HR, F. .... Est. \$25.00
- 56 RB65 1¢ blue, bottom plt. no. block of 8, no. 9724, OG, HR, VF. .... Est. \$25.00

#### Battleships

- 57 RB20/28 Printed cancel lot of 135 mostly diff. dates, some w/ usual small faults, includes Emerson Drug, Chattanooga Med. Co., etc. A very nice lot! .... Est. \$200.00
- 58 RB20/29 Printed cancel lot, 81 mostly diff datings, w/ usual small faults, includes Antikamnia, Ayer, Wakefield, Well Richardson. .... Est. \$100-\$120
- 59 RB20/31 Hand stamped cancel lot of 191, many nicely SON & legible, some w/usual faults. .... Est. \$50-\$75
- 60 RB22a Imperf. vertically horiz. pair, wide sheet margin @ rt., OG, lt. hinge, F. .... CV \$9.00
- 61 RB23/28 Lot of printed cancels, 37 diff dates incl violet, blue, red, all are Wells, Richardson & Co., some w/usual small faults. .... Est. \$60.00
- 62 RB25 1 1/4 ¢ Violet, Plate No. 8053 Top pane of 108 (12x9) from sheet of 216. Selvage missing rows 11 & 12 at top, rows 1,2,7,8,9 at Rt and rows 5 thru 12



Lot 67



Lots 75 & 89

at Lt. Glue stains in remaining selvage. Est. \$150.00

#### Cancels

- 63 RB13b 3¢ orange, "E.F. & CO./N.Y./Jan. 5, 1881.", E. Fougere & Co., NY black prtd cancel reading down, stamp is AVG. .... Est. \$7.50

#### Stock Transfer

- 64 RD23a \$500 blue w/orange s/n 1232, cut cancel just breaks paper in 2 places, VF. .... CV \$140.00
- 65 RD285 Series 1948, \$5,000, cut cancel, few short perfs at bottom. .... CV \$160.00

#### Beer Stamps

- 66 Priester 215b500 bbl, center cutout, F-VF. .... Est \$55-\$60
- 67 REA3 1866 25¢ blue, square cut, punch cancel, minor faults and toning, Fine. .... CV \$90.00
- 68 REA3 1866 25¢ blue, unused, horiz. crease, appearance VF. .... CV \$40.00
- 69 REA31 1875 16-2/3¢, defect in LL margin, small thin O/W F. .... CV \$30.00
- 70 REA32 1875 25¢ green, blk Rockland Brewery HS, F-VF. .... CV \$7.50
- 71 REA37e 1878 121/2¢ blue, few small tears, F+ appearance. .... CV \$20.00
- 72 REA38b 1878, 16-2/3¢, in at top, creased, reinf & faulty. .... CV \$50.00 OPEN
- 73 REA38f 1878 16-2/3¢ lt brown, 3 wide margins, in slightly @ lt. .... CV \$30.00
- 74 REA39, d, e, f 1878 25¢ green, no major faults, a Fine lot. .... CV \$27.50
- 75 REA39b 1878 25¢, stained and creased with few small holes, in at bottom, still presentable. CV \$75.00
- 76 REA39e 1878, 25¢, vertical repaired tear. .... CV \$7.50
- 77 REA39e, 41f 1878 25¢ green, 50¢ orange, VF wide margin examples. .... CV \$15.00
- 78 REA39f 1878 25¢ green, Fine, sound & fresh. .... CV \$15.00
- 79 REA41 1878 50¢ orange, VF copy. .... Est. \$12.50
- 80 REA41d 1878 50¢ orange, almost Fine. .... CV \$15.00
- 81 REA41d, e, f 1878 50¢ orange, lt faults, VG-F. .... CV \$30.00
- 82 REA41e 1878, 50¢, center repaired, soiled, Avg. .... CV \$7.50
- 83 REA41e 1878 50¢ orange, lt creases, almost VF. .... CV \$7.50
- 84 REA41f 1878 50¢ orange, huge sheet margin @ bottom w/ black plate no. "5358", F-VF. .... CV \$7.50
- 85 REA41f 1878 50¢ orange, 5 copies, ea w/wide sheet



- margins showing initials, plt no and/or "Barrel". Nice specialist group, F-XF. .... CV \$37.50
- 86 REA41f, 42f 1878 50¢ & \$1, 41f in at LT, no faults, HS cancel; 42f in at Bot, horiz crease, bleached white stain (10 x 20mm) in center. ... CV \$57.50
- 87 REA58 1898 25¢ 1/8 bbl, in at rt and bottom, repaired, F. .... CV \$45.00
- 88 REA65 1901, 20¢, usual perfin cancel has left 10 mm hole in center. .... CV \$35.00
- 89 REA76C Used, creases, repaired. .... CV \$125.00
- 90 REA79d1902 50¢ brown, 6 copies, VG-F, all sound. .... CV \$60.00
- 91 REA83 1914 Provisional, repaired tear, tear and scuff at rt., overall fine appearance. .... Scott CV \$50.00
- 92 REA97 1914 Provisional on 16-2/3¢, torn in half and repaired, centered to UR, perf cancel, Fine appearance. .... CV \$50.00
- 93 REA100 1914 75¢ on 50¢, 9 copies, all essentially sound, ea w/plate no or initials in margins, VG-VF. .... Est. \$35.00
- 94 REA103 1914 \$7.50 cutout, the only way it exists. .... CV \$12.50
- 95 REA112-113 1914 center cutouts. .... CV \$30.00
- 96 REA131c, 151 Center cutouts, F-VF. .... CV \$30.00
- 97 REA143 1917 Provisional overprint Type 165, perf cancel, F. .... CV \$15.00
- 98 REA152, 154, 156 1933, 1/8 and 1/4 Fine, 1/2 is stained. .... CV \$19.00
- 99 REA174, 181, 183, 185 1933-34, Avg condition, some soiling. .... Est. \$5.00

### Playing Cards

- 100 RF3/RF28 Playing card lot of 39 diff; includes RF20, 7 diff, RF23, 14 diff, RF27, 4 diff. A nice lot with NO duplicate BEP cancels. .... Est. \$20.00
- 101 RF20, 26 Bureau precancels (6 diff), RF20(14), RF26(13), few dry printings. .... OPEN
- 102 RF23, 27 Bureau precancels (6 diff), RF23(15), RF27(20). .... OPEN
- 103 RF24 Cancel lot, pmt'd "CANCELLED 1931 CPC" in red & blk, "KPlnc 1930" red, "CC" blk HS, "C.P.C. CO." purple HS. .... Est. \$10.00
- 104 RF28 Block of 6 with the scarce "RED RABBIT..." handstamp, VF, MNH. .... Est. \$100.00

### Silver Tax

- 105 RG5 4¢ carmine rose, bottom plt. no. block of 8, no. 28151, MNH, F. .... Est. \$40.00
- 106 RG16 1934 \$4.00, centered low, OG, F. .... CV \$40.00
- 107 RG37 Series 1940 1¢, MNH, VF. .... CV \$15.00
- 108 RG70 Series 1941 \$1.00, OG, fresh, VF. .... CV \$65.00

### Tobacco Tax

- 109 RJ4a Tobacco tax, 10¢ block of 4 w/inverted ovpt, MNH, VF. .... CV \$40.00+
- 110 TF3-4 1872 Gold Dust, nice example, only minor wrinkling.
- 111 TF17-37 1890 Navy Tobacco, minor edge wrinkling.
- 112 TF19-17 1898 Virgin Leaf, usual tears and wrinkles.
- 113 TF21-20 1898 Virgin Leaf, edge wear and wrinkles.
- 114 Tobacco strips, lot of over 50 diff, mostly Series 102 and later. .... 1985 CV \$20.00+

### Narcotic Tax

- 115 Order Forms For Opium, Etc., Series 1948, an exploded booklet with one set of forms. Booklet

- cover includes instructions on reverse. Original form unused, duplicate appears to have been used with a different original in error. 18th Dist of Ohio. .... OPEN
- 116 USIR Order Form For Opium Or Coca Leaves .... Series of 1923, w/duplicate, unused with address block filled in. .... OPEN
- 117 RJA46d 1¢ purple, VF fresh example of this scarce color. .... CV \$7.50
- 118 RJA67a 16¢, very wide imperf margins, red Eli Lilly 11-1-47 printed cancel, not wmk'd. .... CV \$15.00
- 119 RJA72S 40¢ w/portion of black Specimen ovpt, NH, VF. .... OPEN
- 120 RJA74b \$1.28 green, few lt wrinkles o/w VF. CV \$10.00

### Consular Service Fee

- 121 RK1 25¢ Green, F-VF, OG NH, small gum disturbance @ bottom, fresh & bright, seldom found unused w/OG. .... Est. \$65.00



Lot 122

- 122 RK4 50¢ Carmine, F, OG NH, fresh & bright, seldom found unused w/OG. .... Est. \$90.00

### Embossed and Revenue Stamped Paper

(Unless indicated, assume checks have cut or punched cancels. Castenholz values unless noted.)

- 123 Facsimile First Nat Bk, Canton, Dakota Terr., pay to Amer. Exch. Bk., NY, 1887, bldg & threshing vignettes, fac in yellow, small tear doesn't detract from the appearance of this scarce draft. Est. \$75.00
- 124 RM-153 First Federal Issue, New York 30¢, on handwritten No. 1790 note, 188 x 115mm, clear strike. .... CV \$25.00
- 125 RM-227 First Federal Issue, Vermont 4¢, on handwritten Mar. 1800 note, 188 x 77mm, creases affect strike in center of note. .... CV \$50.00
- 126 RN-B1 Check; National City Bank, Boston, pay to Michigan Central Railroad Co., train vignette at left, cut cancel, fine appearance, ex Joyce. .... Castenholz CV \$10.00
- 127 RN-B1 Check; Bank of New York, Nat. Banking Assoc., Designated Depository in Bankruptcy, small hole in stamp from cancel, not listed; Planters & Mechanics Savings Bank, Petersburg, Va., mss name change to Citizens, not listed. .... Est. \$10.00
- 128 RN-B1, C1, F1 Three Downer & Remis Brewing Co. checks. F1 has usual toning, B1 has some lt toning on the rt edge, C1 is VF. Toning is usual with these. CV \$42.00 .... Est. \$40.00
- 129 RN-B1a Receipt, William Topping & Co., New York, VF. .... CV \$20.00

- 130 RN-B2 Check, Nat Bk of North America, Dakin, Olcott & Co., stamp not cut. .... CV \$35.00
- 131 RN-B14 Check, Nat. Bk of North America, Dakin, Olcott & Co., stamp not cut. .... CV \$35.00
- 132 RN-B16 Check, The Bk of California, North Pacific Transportation Co., San Francisco, clean, VF. .... CV \$7.50
- 133 RN-B17, C21 Check, The Bk of California, North Pacific Transportation Co. .... CV \$16.50
- 134 RN-B20 Receipt, Adriance, Robbins & Co., New York, not listed, heavy creases affecting stamp. .... Scott CV \$10.00
- 135 RN-C1 Check, First Nat Bk, Sing Sing, NY, red on white, creases, not listed. .... Scott CV \$3.50
- 136 RN-C1 Check, Grocers Bank, New York, C&T, creases. .... CV \$3.00
- 137 RN-C2, D1, G1, X7 Checks; The Atlantic Bank, Providence, R.I., lot of 4. .... CV \$16.00
- 138 RN-C5 Check, Mystic River Nat Bk, Mystic River, Conn., William E. Wheeler, LR corner missing, not listed. .... Scott CV \$20.00
- 139 RN-C5 Merchants' Nat Bk, New York, Samuel D. Davis, gold. .... CV \$22.00
- 140 RN-C21 Check, Donohoe, Kelly & Co., Bankers, San Francisco, Ca., F-VF. .... CV \$10.00
- 141 RN-D1(2) Check, German American Savings Bk., Washington, DC, unused, Donohoe, Kelly & Co., Bankers, San Francisco, unused w/foxing. .... CV \$13.00
- 142 RN-D1 Original Draft, Banking House, L. H. Hershfield & Bro., Helena, Mont. (Terr.), VF. .... CV \$12.00
- 143 RN-D1, G1 Check, Peoples Nat Bk, Rock Island, Il, blue; - G1 blk on white; both w/locomotive vignettes at left, F. .... CV \$16.00
- 144 RN-D3 Large Draft, 1st Nat Bk of Helena, Mont. Terr., brown/gray background, not listed in this imprint color, small punch hole affects imprint. . Est. \$35-\$40
- 145 RN-E4 Check, Nat Bk of Commerce, Chicago, Il., unused, not listed, VF. .... Scott CV \$10.00
- 146 RN-F1 Check, Commonwealth National Bank, Philadelphia, unused page of 3. .... CV \$36.00
- 147 RN-F1 Check, First Nat Bk, Meadville, Pa & Central Nat Bk, New York, not listed, F. .... Est. \$5.00
- 148 RN-G1 Check, Salmon City, Idaho, Harkness & Co., Bankers, Geo. L. Shoup & Co., blue-blk, pink tint, soiled, creases, VG. .... CV \$25.00
- 149 RN-G1 Draft, HS altered to The Bismark Bk, Bismark, Dakota Terr., green on pinkish,, not listed. .... Est. \$20-\$25
- 150 RN-G1 Check, Bismark Nat Bk, Bismark, Dakota Terr., green on gree, VF. .... CV \$20.00
- 151 RN-G3 Check, The German American Bk, NY, female vignette @ lt, black/violet, unused, a beauty, XF. .... CV \$90.00
- 152 RN-H3 Check, Farmers & Mechanics Nat Bk, Philadelphia and Reading RR Co., brown, unused, irreg cut at bottom and rt o/w VF. .... CV \$13.00
- 153 RN-H3 Check, Greensburg Deposit Bk of Lloyd, Huff & Co., Greensburg, Pa., crease, appears VF. .... CV \$10.00
- 154 RN-J4 Draft, Bushong & Bro. Bankers, Reading, Pa., brown, 2 vignettes, F. .... CV \$14.00
- 155 RN-J5 Draft, Ackley & Smith, Philadelphia, Pa., violet, F. .... CV \$15.00
- 156 RN-J11 Check, Preston, Kean & Co., Chicago, on cream paper. .... CV \$20.00
- 157 RN-K5 Check, 2¢ brown on Bank of Lexington check. Small piece missing at top and UR corner, cut cancel, small creses, VF appearance. .... CV \$125.00
- 158 RN-M2 Check, New England Trust Co., Boston, Mass., red on violet, F. .... CV \$14.00
- 159 RN-V6 Square cut w/printed Redemption Clause, large margins 70 x 75mm. .... CV \$70.00
- 160 RN-X6 Check, Dexter Horton & Co., Bankers, Seattle, Wa., unused, punch hole, violet security paper, not listed. .... Est. \$5.00
- 161 RN-A1a Receipt, William Topping & Co, New York, VF. .... CV \$30.00

### Private Die Proprietary

- 162 RO25b 12¢ B. Bendel & Co., several carfully repaired tears, small faults, Fine centering & appearance. CV \$200.00
- 163 RO56a Byam, Carton & Co., 5 VF-XF examples, ea w/diff dating, exceptional lot. .... Est. \$40.00
- 164 RO98a 1¢ T. Gorman & Bro., F. .... CV \$22.50
- 165 RO123a 1¢ LaCour's Matches, printed "G.W.G. & Co. 1865", Beaumont ty 1, VG. .... CV \$11.00
- 166 RO171c 1¢ H. Stanton, F, sound. .... CV \$15.00
- 167 RS74dh Dalley's \$100 error, VF centering, thin @ LL. .... CV \$10.00
- 168 RS181d 4¢ Mishler Herb Bitters Co., F for this one, several minor back faults don't detract. .... CV \$110.00
- 169 RS190b, c, d 2¢ Dr. R. V. Pierce, VG, small faults incl corner repair on pink paper example. .... CV \$36.50
- 170 RS190d/221a 10 diff stamps, VG-VF, some with usual small faults. A nice lot. .... CV \$31.50
- 171 RS202b Ring's Veg. Ambrosia 4¢, F. .... CV \$12.50
- 172 RS245b 1¢ U.S. Prop. Med. Co. wrapper, very slight reduction, couple very minor faults, nice for this. .... CV \$22.50



Lots 162 & 168

173	RS253b	4¢ Dr. J. Walker, F. ....	CV \$15.00
174	RT7b	1¢ E. W. Hoyt & Co., thin spot, F. ....	CV \$25.00
175	RT33c	4¢ Young, Ladd & Coffin, almost VF. ....	CV \$10.00
176	RU12b	5¢ John J. Levy, VG. CV .....	\$25.00

### Distilled Spirits

177	RX28	\$.05 inscription omitted, punched, VF. ....	CV \$40.00
178	RX46	\$10,000.00, inscription omitted, punched, VF. ....	CV \$80.00

### Firearms Transfer Tax

179	RY6	s/n 032184 on ATF Form issued in Speedway, IN and dated 5/6/86, for an M-3 Grease Gun. Document has color photos of gun and owner (Indy race car driver Bob Harkey) attached. ....	CV \$90.00 Est. \$75-100
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### USIR Tax Paid

(Springer catalog no's and values unless noted.)

#### Brewer's Permit

180		Brewer's Permit, First Series (1872), black on gray silk paper. Punched remainder with stub. ....	OPEN
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#### Cigar

181		Cigars; Series 112, 5 Class F, not listed, F. ...	OPEN
182	TC1060a	Cigars, Class E, 3, Series 118, HS cancel, VF. ....	CV \$6.50

#### Distilled Spirits

183		Lot of 44 Distilled Spirits strips, red, various sizes. ....	Should be worth \$5.00
184		Distilled Spirits, Series 1897, 3 gals, distillery copy, small spindle hole, VF. ....	OPEN

#### Snuff

185	TE49, 63	Snuff Series of 1875, card proofs, TE49 is scuffed in rt. margin, TE63 is Fine with slight soiling on back. ....	OPEN
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#### Tobacco

186	TF598	1/2 oz orange, Series 113, thin, VF appearance. ....	CV \$6.50
187	TG865b	District printed 1952 Provisional. Cut close @ top & bottom, wrinkles. ....	CV \$6.00

#### Wholesale Liquor Dealer

188		Wholesale Liquor Dealer, 1910, 40 gal, black on dk blue w/red s/n. Unpunched remainder. ....	OPEN
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#### Hydrometer Seals

189		Series of 1889, red s/n B5653, single punch hole, VF. ....	OPEN
190		Series of 1889, red s/n B7445, single punch hole, sheet margin at rt., VF. ....	OPEN

### Revenues on documents

191		First Issues on documents; lot of 17 docs. We note; 1 w/R42c 2 pairs & strip of 4 plus 2 prs of R60c. ....	Should be worth \$20.00
192	R18c	Used on photographs, 6 diff, all w/mss cancels, 5 have studio ad on reverse. Additional R5c damaged included. ....	Est. \$25.00
193	R27c	Documents, 5 diff, including 1864-65 Wisconsin "Aid to Volunteer", "Affidavit For Wife", unusual & interesting lot. ....	Est. \$20.00
194	R109	10¢ tied to check size note by circular patented date stamp that cuts stamp. Vignette of side-wheeled steam/sailing ship. ....	OPEN

### Newspaper Stamps

195	PR119	Newspaper stamp, used, neat HS cancel, VF. ....	CV \$15.00
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### Food Order Stamps

196	2G5	Food Orders, 25¢ orange, MNH pane of 4 w/o tab. VF. ....	CV \$10.00
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### Lock Seals

197		Lock Seals, 4 diff, Series A, P, G & R, used. ...	OPEN
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### Oleomargarine

198		Retail Dealer in Uncolored Oleo, 1922, '26 & '28. All toned, 1926 with tack holes in margins. Fine lot. ....	OPEN
199	57	Series of 1902, 30 lbs, 3 small tack holes only 1 just visible from front. Partial sideographer initials visible LR margin, VF. ....	CV \$5.00
200	60	Series of 1902, 60 lbs, type 2, usual small tack holes, thin. ....	CV \$10.00
201	79A	Series of 1915, 30 lbs, perf cancel, thin UR. ....	Est. \$5.00
202	89	Series of 1915, 30 lbs, the offset issue, small tear @ bot, corner fault UR. ....	CV \$12.00
203	111	Series of 1926, 15 lbs, internal cut, perfin cancel. ....	CV \$25.00
204	130	Series of 1926, 12 lbs, some glue stains, small thin. ....	CV \$15.00
205	152	Series of 1931, 18 lbs, barely noticeable purple cancel, a Superb stamp. ....	CV \$5.00
206	165	Series of 1931, 32 lbs, uncanceled, few creases, F-VF. ....	CV \$15.00
207	FE82/94	Oleomargarine lot, incl FE82, 85, 86, 88(repaired), 91, 93, 94, used, F-VF. ....	CV \$31.07
208	FE93	Oleomargarine, 32¢ orange, unused, VF. ...	CV \$15.00

### Alcohol Related

209		Port of Milwaukee Customs, Provisional label, 1943, HS in violet 75x50mm. Certification that the "red strip stamps" had been affixed in accord with annotated /I.R.C. Interesting. ....	Est. \$10.00
210		Bottled in Bond, green strip stamps, 7 diff, 1/2 pint, pint, quart, 1895-1941 dates, a nice lot. .	Est. \$20.00
211		Alcohol Warehousing stamp, black on white strip, industrial alcohol bonded, used, minor wrinkles. ....	OPEN
212		Imported Wine and Malt Liquors, Customs Service stamps, Series of 1935. Two examples, one engraved and perforated, repaired and soiled, the other is lithographed, hyphen-hole perf, clean & VF. ....	OPEN

### Process Butter

213	FB31b	Process Butter, Series of 1916, 10 lb black, used, few wrinkles. ....	CV \$5.00
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### Foreign Revenues

#### Canada

(Van Dam catalog numbers and values.)

214	AL1	Alberta Law Stamps, pos 6, HS cancel, VF. ....	CV \$25.00
215	AL1L	Alberta Law Stamp, fancy "L", pos 10, single punch cancel in center, F. ....	CV \$50.00
216	BCL29/45	British Columbia Law Stamps, BCL29, 31, 35b, 40, 43-45, used, F-VF. ....	CV \$31.50
217	BCL50	British Columbia Law Stamp, \$2.00, used, VF. ....	CV \$15.00
218	BCL55	British Columbia Law Stamp, \$3.00, used, VF. ....	CV \$5.00





Lots 221 & 222

- 219 FB14 First Bill Issue, 50¢ blue, few short perfs LR, lt 1864 HS cancel. .... CV \$35.00
- 220 FSC7a 1897 Victoria, 10¢ blue, used, 1 punch, F.CV \$90.00
- 221 FSC11 1897 Victoria, \$1.00, used, 3 punches, horiz crease breaks paper o/w F. .... CV \$110.00
- 222 FSC15 1915 George V, 25¢, used, NOT PUNCHED scarce thus, F-VF. .... CV \$325.00
- 223 NFR16 Newfoundland, KGV 1910, 5¢ perf. 12, used, VF. .... CV \$50.00
- 224 NT161(Brandon) Newfoundland Military Canteen Cigarette stamp, VF. .... OPEN
- 225 OLT7 Ontario Luxury Tax, 50¢ orange, perfs just touch LL, 3 large margins. .... CV \$25.00
- 226 OV10 Ontario, Vacation Pay Credit Stamp, \$1.00, MNH, VF. .... CV \$35.00
- 227 OV11 Ontario, Vacation Pay Credit Stamp, \$5.00, dist OG, VF. .... CV \$75.00
- 228 FB25 Second Bill Issue, 8¢ red, three perf holes touch top frame line, oval HS cancel. .... CV \$32.50
- 229 FU39-47 Unemployment Insurance, 1955, used, 3 w/SE, o/w VF. .... CV \$12.75
- 230 FU49-54 Unemployment Insurance, 1955, used, 2 w/SE, o/w VF. .... CV \$21.00
- 231 FWS15 Booklet pane of 8, MNH, F-VF. .... CV \$95.00
- 232 FWS15 War Savings Stamps, 1940-41, booklet pane of 8, MNH, VF. .... CV \$80.00
- 233 Canada WWII Ration Book, 1945-46, Double A Gasoline License and Ration Coupon Book. Includes sticker for car, 2 panes of 4 coupons and 2 partial panes of two each. Folded in center. ... OPEN
- 234 FWT1 1915 Issue, 5¢ blue, used, wavy line machine cancel, Unitrade 1995 \$150, VF. .... CV \$90.00+
- 235 FWT2 1915 Issue, 20¢ olive, uncanceled, no gum, F. .... CV \$35.00
- 236 FWT8c 1915 George V, 2¢ booklet pane of 6, MNH, F. .... CV \$5.00
- 237 FWT20 1915 Wine Strip, unused, VF. .... CV \$55.00
- 238 FWT22 1915 Wine Strip, unused, VF. .... CV \$35.00
- 239 FWT24 1915 Wine Strip, unused, VF. .... CV \$45.00
- 240 FWM15 1878 Crown, 15¢, used pair, F-VF. .... CV \$80.00+
- 241 FWM35 1897 Victoria, 10¢ black, used, creased across top which is not apparent from front, F. .... CV \$125.00

- 242 FWM36 1897 Victoria, 15¢, unused, no gum, few rough perfs ow VF. .... CV \$65.00
- 243 FWM44 1897 Victoria, \$2.00, used, lt document crease, VF. .... CV \$11.00

#### Puerto Rico

- 244 RE34 Used block of 4, usual varnish, VF. .... CV \$14.00+

#### India

(K. & M. catalog numbers and values.)

- 245 India, QVI & KGV revenues, 32 diff, mostly F-VF, 1990 Barefoot ..... CV \$24.75
- 246 Court Fee, Aundh State, type 5, KM #'s 65, 66 & 67. CV \$525.00 ..... OPEN
- 247 Court Fee, Baghelkhand, 15 anna, used on piece, surface scuff effects design, still scarce in any cond, K&M #57. .... OPEN
- 248 Court Fee, Bharatpur State, 10 annas "TIN" Error. .... OPEN
- 249 Court Fee, Bilaspur State, 5 rupee blue, punched, not listed. .... OPEN
- 250 Court Fee, Bonai State; K&M type 5, 7 diff, punched. .... OPEN
- 251 Court Fee, Bonai State, 13 diff, punched or cut cancels, values 1a to 4r. .... OPEN
- 252 Court Fee, Chamba State, K&M type 10, 4a, 8a (unlisted), K&M #110, 5 rupees. .... OPEN
- 253 Court Fee, Chamba State, on piece, punched, K&M #11a. CV \$100.00 ..... Est. \$10.00
- 254 Court Fee, Dhami, 1 Anna, Scarce, used, not punched, F. K&M #31. CV \$100.00 ..... OPEN
- 255 Court Fee, Dhenkanal, 11 diff, interesting "fish" vignette, most punched, a nice lot. .... OPEN
- 256 Stamped Paper, Court Fee, Dholpur State, 55 mostly diff, usual edge faults. .... OPEN
- 257 Court Fee, Dhrangdhra, 10 Rupee, F, used. K&M #184. CV \$20.00 ..... OPEN
- 258 Court Fee, Dungarpur, 9 diff, punched. .. Est. \$20.00
- 259 Court Fee, Indore State, 14 diff, punched. .... Est. \$25.00
- 260 Jhind, 1/2 anna revenue, pair on piece, mss cancel, K&M # 141 ..... CV \$300.00 Est. \$30.00
- 261 Court Fee, Jodhpur, 9 diff stamped paper 8 w/added stamps, attractive lot. .... Est. \$20.00
- 262 Court Fee, Kagal Estate (Kolhapur); 8 diff values to



Lot 234



Lot 241

263	10 rupee, K&M type 15. CV \$515.00	OPEN
	Court Fee, Kawardha, 13 KG V ovpt's, vals to 5 Rupees, on 3 docs, Avg-F.	Est. \$100.00
264	Court Fee, Khaniadhana, 4 & 8 anna, K&M #'s 53, 54. CV \$70.00	OPEN
265	Stamped Paper, Khilchipur State, types 5-10, 22 docs, high cat value.	OPEN
266	Court Fee, Narsingarh State, 30 diff, most punched.	OPEN
267	Court Fee, Palitana State ovpt'd Saurashtra on 1 anna, 35 stamps on docs.	Est. \$40.00
268	Phalton, 1 Anna revenue on doc, K&M #101.	OPEN
269	Court Fee, Piploda, 8 anna on 4 anna, K&M #74a.	OPEN
270	Court Fee, Rajasthan State ovpt'd on Jaipur Government issues, 15 stamps, punched.	OPEN
271	Court Fee Stamped Paper, Sambhar-Samlat, 6 diff, 1940's.	OPEN
272	Court Fee, Sirohi State, 130 each on and off document.	Est. \$65.00
273	Court Fee, Vala State, 31 diff, includes shades & printing varieties, most not punched. A nice study lot.	Est. \$125.00
274	Court Fee, Wadhwan, 8 diff, non punched, F.	OPEN
275	Court Fee stamps, accumulation of aprox. 1500, on and off paper. Includes, Jodhpur, Jaora, Sirohi & Dmar. Unchecked for varieties.	Should be worth \$25.00
276	India and State, revenue stamped paper lot of 70 pieces, a nice lot!	Est. \$150.00
<b>Latvia</b>		
277	11-15 Latvia Railway stamps, 5 vals, 5s, 10s, 15s, 50s, 1L w/ swastikas wmkd.	CV £29.50
<b>Philippines</b>		
278	Philippines; Rest of consignment, 12 stamps, cigarettes, municipals, etc.	Est. \$5.00
279	16, 17 Impressed Duty stamps, full sheets of 25 of 1 and 2 pessos, filing creases affecting 2 of 2 pessos. Barta 1991 CV as singles	\$187.50
280	W491 3 Pesos Giro blue, used, lt crease, VF.	CV \$7.00
281	W499 10 Pesos Giro blue, used, VF.	CV \$7.00
282	W614-619/1346 Documentary stamps, 19 each mint/used.	Est. \$10.00
283	W782Z 1 Peso Sweepstakes coupon, lower rt quarter, VF.	CV \$100.00
284	W70-99 10 Pesos green documentary, SE at rt., used, VF.	CV \$15.00
285	W771 20 Pesos yellow documentary, SE at top & lt, used, VF.	CV \$30.00
286	W856F/870A Customs Service documentary stamps, W856F(2), 856G(2), 857B, 857C, 870a(3), plus 3 others and a few halves on piece.	Est. \$20.00
287	W1301/1315 Accumulation of 100+ used common revenues, worth looking!	Est. \$10.00
<b>U.S. Virgin Islands</b>		
288	R54 1937 Second Issue, 20 Dollars, grey-black on pink, perf. 11, used, VF.	OPEN
289	RJV3 Cigarette-Tobacco Tax, 6 Bit stamp, wide margins, stains from mounting show on front, nice example of a difficult stamp.	OPEN
<b>Brazil</b>		
290	Lot of 133 mint in 66 pairs and 1 single. Includes Farmaceutical of 1920's; Consumo of 1920's; Cigarette of 1930's. A scarce lot, VF.	Est. \$45.00
291	Lot of 108 cigarette stamps. From old cruzeiro to Roman Numerals to Letter and Letter w/dates, 60	



Lot 289

	diff.	Est. \$25.00
292	1913 Deposito stamps, used, accumulation of 120, vals to 200\$000.	Est. \$10.00
293	1913 Deposito stamps, accumulation of 100 on paper.	Est. \$9.00
294	Attractive lot of 137 diff stamps from first revenue of Brazil (1869) to Republic and States. Some scarce high values.	Est. \$35.00

### USIR Special Tax Paid

(The following lots 17 lots are Deats and Sterling remainders, all are punched, and include all coupons and the stub. Edge wear is to be expected unless noted. The catalog values are Springer, Vol. 6, 1973. Quantities issued and remainders are from Hines Special Tax Stamp listing, 1976.)

295	Dealer in Manufactured Tobacco, 1877, some minor edge wear.	Est. \$5.00
296	Dealer in Manufactured Tobacco, 1890, \$2.40, properly used in Chicago, creased and repaired. Remainders of this issue do not exist.	OPEN
297	Peddler 1st Class, 1880 \$50.00, issued 5, remainders 195	CV \$10.00
298	Peddler 2nd Class, 1873.	Est. \$5.00
299	Peddler 2nd Class, 13 each, missing only 1873 w/ovp't and 1883 w/o surcharge to be complete.	CV \$27.00
300	Peddler 3rd Class, 11 examples, missing only 1877 and 1879 to be complete.	CV \$26.25
301	Manufacturer of Cigars, 13 examples, missing only 1883 w/o ovpt to be complete.	CV \$19.90
302	Manufacturer of Cigars, 1873-82, 1884-85, \$10 & \$6, includes 1873 with & w/o Penalty ovpt. CV	\$21.40
303	Manufacturer of Tobacco, set of 13 plus extra 1882 w/HS "Not Transferable".	CV \$56.15
304	Retail Dealer in Malt Liquors, complete set of 13, 1873-1885, extra 1878.	CV \$34.35
305	Brewer, 11 each, missing 1883, '84 & '85 to be complete, extra 1880.	CV \$30.50
306	Brewer of Less Than 500 bbls Per Year, set of 14 plus extra 1884.	CV \$37.00
307	Rectifier of Distilled Spirits, 10 diff, missing only 1886, '87 & '88 to be complete.	CV \$34.75
308	Rectifier of Less Than 500 bbls Per Year, set of 7, 1879-1885, complete for D&S remainders.	CV \$30.75

- 309 Manufacturer of Stills, \$50.00 1881, issued 29, remainders 281. .... CV \$6.00
- 310 One Still, \$20.00 1880, issued 109, remainders 221. .... CV \$6.00
- 311 One Worm, 1878 \$20.00, issued 49, remainders 271. .... CV \$9.00

## United States Seals & Labels

- 312 Wilkinson Pa. Stamp Club souvenir sheets, the first 23 years complete (1961-83), includes both 1963 sheets. .... Est. \$20.00

## State Revenues

(Hubbard catalog no's and values unless noted.)

### Alabama

- 313 Alabama; 100+ city and county (Anniston to York) cigarette and tobacco tax stamps, all diff, mostly declomania, mounted on pages. .... Est. \$130.00
- 314 Accumulation; 12 diff states Alabama to Texas (no New York!), 70 stamps, liquor, beer, wine feed, doc's, mint and used. Mounted on pages. .... Est. \$35.00
- 315 State Revenues; cigarette tax, 50 mostly diff, includes AL, CT, TN, SD, IA, VT plus 12 other states. Mint & used. .... Est. \$25.00
- 316 State Revenues; Cigarette meters, 20 diff from 12 states. .... Est. \$8.00

### Arizona

- 317 Tax Laws, "Amended Rules and Regulations for the Enforcement of the Temperance Enforcement Act," adopted March 9, 1934. Also attached further amendments approved May 4, 1935. 13 pages. .... Est. \$30-\$40
- 318 Luxury tax stamps, collection of 70 mounted on pages; includes 4-7, 15x, 21, 22, 12 10¢ denominations, 34-36 complete, etc. A nice lot! .... Est. \$80.00

### New York

- 319 BE1(P) 1933 Bedding stamp, lt green card proof, trivial crease LL corner o/w VF, rare. .... Est. \$125.00
- 320 BE3(P) 1934 Bedding stamp, black card proof, VF. .... Est. \$125.00
- 321 Stock Transfer stamps, accumulation of over 1,000; 2¢ (125+), 4¢ (80+), 10¢ (180+), 20¢ (500+), 50¢ (175+), \$2 (300+), some multiples, some unpunched copies, not checked for varieties. NOT RETURNABLE ..... OPEN
- 322 Stock Transfer stamps; 42 stock transfer docs stamped with various combinations of NY and US stock transfer revs, most dated 1933, a few not punched. NOT RETURNABLE ..... OPEN
- 323 Stock Transfers, \$1 thru \$4 values, 100 each, not checked for varieties. .... OPEN
- 324 Stock Transfer stamps, over 900+ sorted into individual glassines, from 1¢ to \$2. NOT RETURNABLE ..... OPEN
- 325 Stock Transfer stamps, 1905-06 issues, 120+ most \$1 & \$2 values. Many nice SON cancels. .... OPEN
- 326 ST152 Stock Transfer, \$3 block of 4, MNH, one stamp has mss notation on reverse (under the gum!). .... Est. \$90.00

### Ohio

- 327 Misc lot, 7 cosmetic tax (CV 91¢), 1931-35 cigarette tax 2¢ carmine (24), 5¢ blue (2) and 2¢ meter (violet), a variety of cancels and printings, also 2 bedding stamps, BE1 and 1¢ green like BE5A. .... Est. \$5-\$7

- 328 R20-27, 29, 43 Sales tax stamps, used right halves (83) to \$15, R43(2) both with inverted safety design (unlisted), various printers; R20-27 & 29 unused pairs (16) and vendors stubs (16), some duplication, F-VF. .... Est. \$25-\$30
- 329 SU1/M6-7 Sales tax stamps, unused pairs w/o serial numbers (SU1, R2 & R6); unused pairs (R26, M4, M6-7), VF, scarce w/o serial no's. .... Est. \$50-\$60

### Kentucky

- 330 Wine decals (2), 1/5 gallon black & orange on white paper (15 x 25mm) & 1 pint black on yellow safety card dated 1953, unused, F-VF. .... Est. \$7-\$10
- 331 IB-1, B18 Import beer stamp 1939 for 12 oz container or less - value 45¢; also B18 beer stamp, thins, Fine. CV \$1.65 ..... Est. \$7-\$10
- 332 IL9-12 Import liquor 1938, 4 diff, IL-11 has piece missing, stained, others unused, VF. .... Est. \$5.00

### Utah

- 333 Lot of 15+, all diff, includes, colored oleo, military beer, fishing, feed, etc. all fresh and VF. Est. \$20.00

### Iowa

- 334 C1/C29 Cigarette tax stamps; lot of 227 1921-1939, incl C1(3), C4(5), C5, C6(pair), C7(11), C8(2), C9(51), C10, C14, C17(10), C18(35), C20(98), C25(3), C26(2), C27 & C29, possible double print C4, Hubbard CV \$23.66, generally fine. .... Est. \$40-\$50

### Colorado

- 335 Cigarette and tobacco tax, City of Pueblo, 1¢ black on yellow safety card, block of 10, VF. . Est. \$20-\$25
- 336 Municipal cigarette & tobacco tax stamps, 101/2 x 161/2 mm; La Junta 1¢ black, City of Pueblo 1¢ black & 8¢ orange-yellow, F-VF, not listed. Est. \$10-\$12
- 337 WL3/27 1933-1935 wine & liquor stamps (32), some dupl. due to pairs incl. WL13(R) used pair & single. Those listed Hubbard CV \$27.80. A nice lot. Est. \$100-\$125
- 338 WL28 1935 wine & liquor issue 20¢ vermillion, 7 diff positions, few faults, generally fine. .... Est. \$10-\$15
- 339 WL37, 37a 1937 wine & liquor issue, 6¢ violet, 15 diff positions. A nice lot for the student, Fine. .... Est. \$25-\$30
- 340 WL38 1937 wine & liquor issue 20¢ vermillion. Collection of 43 diff positions, nice lot for the student, F-VF. .... Est. \$25-\$30
- 341 WL38a 1937 wine & liquor issue 20¢ vermillion w/inverted pantograph, 8 diff positions (1,3,4,5,8,10,25,42), a nice lot for the student, F-VF. .... Est. \$40-\$50

### West Virginia

- 342 LS4 Liquor seal, black, green & white keyhole shape on cream safety card, strip of 10 unused, not priced in Hubbard, VF. .... OPEN

### Missouri

- 343 Liquor Control License, 2 for original package liquor (1947-1948), issued to a store 1/4 mile south of the Mo-Kans state line in Jasper Co., Mo. Mailing address is Opolis, Kansas. \$50 fee each. Unusual items. Each license is 160 x 114 mm, 1947 license has few pin holes and corner missing, 1948 license no faults. .... Est. \$20-\$25
- 344 A9/16 Apple Merchandising Stamps, 11 diff, A9, 11-13, 15, 16, plus 5 not listed values from 1¢ to \$1.00. .... Est. \$20.00

### South Dakota

- 345 Cigarette tax stamps, lot of 16, 1923-28, incl 2 on part of pack (Camels, etc.), variety of cancels,



		overprints. Hubbard CV \$4.88, few perf varieties not listed, F-VF. .... Est. \$25-\$30
346	C20/C32 ..	Cigarette tax decals (9) & stamps (2) 1933-43, incl C20-21, 23, 32 incl 2 on piece. Hubbard CV \$1.63, F-VF. .... Est. \$8-\$10
347	L3	Alcoholic liquor tax decals, 1934-37 shield types (2), incl L3 on salmon safety card (CV \$1.00) and used 4-11/16¢ red (no CV) with faults. .... Est. \$10-\$15
<b>Montana</b>		
348		Cigarette tax, 1947 2¢ carmine on cream card, block of 10 unused, VF. .... Est. \$5-\$7
349	LS8, 9	Liquor seals, unused, VF. CV \$2.25 .... Est. \$10-\$12
<b>Mississippi</b>		
350		Lot of 19 stamps incl tobacco (8) incl 30¢ dull orange like T65; beer (BW47, 67a & 24); Feed (F25(3); Mineral documentary tax (5¢-\$5) 4 unlisted (1946?) and Cotton seed (CS4). A nice lot! .... Est. \$25-\$30

## Foreign Literature

351	"Catalogue of the Revenue Stamps of the British Colonies incl Railway Stamps," by Walter Morley, Pub. 1910, 3rd edition, 130 pgs, excellent condition, a scarce catalog. .... Est. \$100.00
352	"Catalogue & Price List of the Stamps of Great Britain," pub. 1895, 1st edition (January), 140 pgs, incl fiscals, telegraph, college, railway, envelopes, etc., rare edition missing in most libraries. .... Est. \$150.00

## Miscellaneous

353	Money Order, Issued in Cincinnati, Ohio, April 18, 1884 for 1¢, payable to San Francisco PM. Never cashed, on blue-gray paper, VF. .... Est. \$25.00
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## End of sale

## Cal-Rev features B-O-B clothesline

What a better place to spend a holiday weekend than at a Cal-Rev gathering? That is where 18 of us were August 31, having an exciting and grand time in San Jose. Show-n-tell was the program.

Anson Stout opened up our discussion by exhibiting three Italian municipal documents. Jay Lewis showed us three large multiples of first and second issues, including a block of 40 of R107. Gary LaCrosse displayed a stockpage of Columbian postal savings plus two blocks of Department De Calde state local posts. Geoff Purkis documented a Uruguay certificate of good conduct with a mug shot attached. Joe Ross presented a Norge catalog with a reprint of an original stamp sheet enclosed.

We saw a Maryland lottery stamp from 1846 plus a variety of Louisiana lottery tax stamps presented by Earl Stritzinger. A fascinating stocksheet of drug stamps was passed around by Pieter Bonsen. H. P. Hager revealed interesting tidbits about his Dutch

municipals with unique examples, including printer's proofs. An early book on meter imprints was shown and unusual facts were revealed on gaming stamps, punch boards and pickle cards by Bert Hubbard. John Inglis talked about special tax stamps and their beautiful vignettes. Bill Dwyer noted a hotel bill from Majorca (1959) with Majorca locals attached.

PACIFIC 97 was discussed (more about this in a future club report). We are looking for a second speaker. Hey ARAers, who is coming to PACIFIC 97 and would be interested in sharing his/her knowledge?

Our November gathering is set for Sunday, November 3 at 1 p.m. at Sacapex. Penpex in Redwood City, will be the location of our Saturday, December 7, 2 p.m. meeting. Please drop by and catch the excitement. Call me for more details at 510-682-3020 anytime. Until next time, good B-O-B stamping.

Jerry Lurie, ARA

## Duck Tracks—third quarter 1996

The 1995 New Jersey waterfowl stamp featuring wigeons and the Sandy Hook Lighthouse by Joe Hautman was voted favorite design by members of the National Duck Stamp Collectors Society. The results was reported in the current, third quarter issue of *Duck Tracks*. Robert Lesino, Director of the Federal Duck Stamp Office writes about the future of duck stamps, in particular the self

adhesives that will be issued possibly on July 1, 1997.

News stories in this issue tell of the 1996-97 federal duck stamp first day ceremony held at the National Postal Museum, of a ceremony honoring New Jersey wildlife artist Wil Goebel, of Clark Weaver winning the Federal Junior Duck Stamp Contest for a

*Tracks*/page 233

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# 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.

**Joseph G Bou-Saada** 5364, Box 57224, Washington, DC 20037, by Secretary. Lebanon.

**J William Davis** 5367, 23 Augusta Court, Greenville, SC 29605, by Eric Jackson. United States.

**Dong Guang-Cheng** 5369, Rm 207, Bldg 18, Ruijing Bei Cun, Jiefang Road, Nanjing 210 016, Peoples Republic of China, by APS. China.

**Gregor Gätjens** 5371, BP 54, F-94302 Vincennes, France, by Kenneth Trettin. Worldwide, Cinderellas, Local Posts, Germany.

**Hugh M Goldberg** 5372, Subway Stamp Shop, Inc. 2121 Beale Ave, Altoona, PA 16601, by Ronald Leshner. Dealer.

**Tony Lal** 5365, Art Communications, 524 Senapati Bapat Marg, Dadar, Bombay 400, 028,

India, by A. M. Mollah. Collector/dealer: Worldwide, Cinderellas, Topicals, British Commonwealth, India.

**Scott E Nelson** 5370, Box 396, Pecatonica, IL 61063, by Eric Jackson. US-Proprietary, US-Embossed Revenue Stamped Paper, US-Revenue Stamped Paper, US-M&M.

**T G Rehkop** 5368, Box 1013, Fenton, MO 63026, by Ronald Leshner. United States, Hungary, Egypt.

**Mark H Sidman** 5366, 6666-32nd Pl NW, Washington, DC 20015, by Eric Jackson. US-Playing Cards, US-M&M.

*Highest membership number assigned on this report is 3572*

### New Members

Numbers 5356-5363

### Reinstated from 1996 Non-Payment List

5203 Igor Zhuravliov

### Deceased

2049 Lewis Willner

### 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: marty@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.)



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## Membership Summary

Previous membership total ..... 1301  
Applications for membership ..... 9

Reinstated ..... 1  
Deceased ..... -1  
Current membership total (8/27/96) ..... 1310

### *Tracks:third quarter 1996/from page 230*

second time and also about New Jersey's Wings 'n Water Festival held by the Wetlands Institute who has invited the NDSCS to participate.

This issue also features a report about the new permanent exhibit at the National Postal Museum *Artistic License: the duck stamp story*. The opening of this exhibit was made possible by a \$500,000 gift from

Jeanette Cantrell Rudy for whom the gallery housing the exhibit was named.

*Duck Track* is published quarterly by the National Duck Stamp Collectors Society. Subscription is by membership in the society; annual dues are \$20. For information please contact secretary Anthony Monico, Box 43, Harleysville, PA 19438.

### *Letter: losses teach us to encourage others/from page 203*

*Lock Seals, 1868-1978* by Thomas L. Slaight (reputed to be an ARA member) received a gold and the APS Research medal;

- *Revenue Stamps of Ireland* by Garvin F. Lohman received a vermeil;
- *Adhesive Revenue stamps of Ireland: 1858-1990* by Peter Bugg also received a vermeil;
- *They Taxed What!* by ARA member Arthur J. Mongan received a silver.

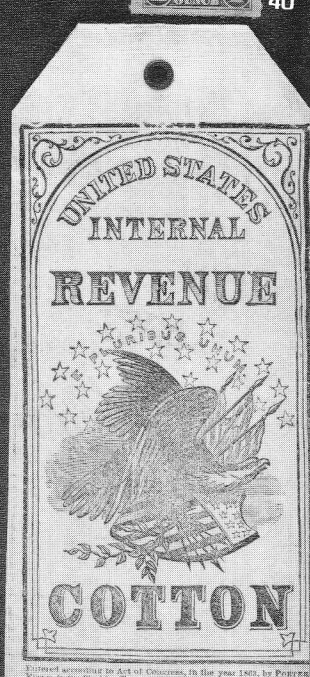
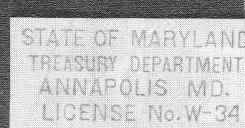
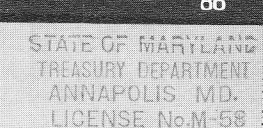
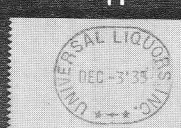
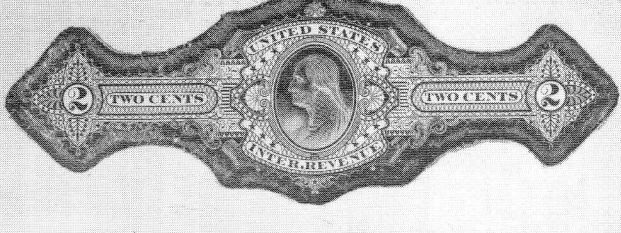
Another excellent showing of revenues, I think you will agree.

From such joyful news, I turn to two losses. The first was announced last month, Peter Bergstedt. It did not take long after my move to Maryland to connect with Peter at a local stamp club meeting. Both of us were transplants, he from Minnesota and me from Pennsylvania. Both of us were revenueurs in a sea of postage stamp collectors. We had much in common. In 1995 after some encouragement he put together a really nice first issue revenue exhibit, featuring unusual usages and cancellations. An admirable job for a first time exhibit and it took the grand award at the club show with a lot of encouragement from the judges to show it at one of the national level shows. That might have happened at NAPEX when the ARA met there in June except for a series of circum-

stances that led Peter to return to Minnesota. I had asked him to do some membership development work for the ARA and that too was going to happen as soon as he settled in Minnesota. But neither were to come to fruition. He has closed his album for the last time, and I will continue to miss Peter's encouragement and support.

The second loss was not an ARA member, but many of us knew and admired her. Lyn Cunliffe was a familiar face at ARA conventions which she attended with her husband Bob. She sat in on seminars and recruited members from the ARA booth, even though she was neither an ARA member nor a collector herself. Lyn once wrote a note to me regarding these letters that I write, saying they were the first thing she read when TAR arrived. We, too, had much in common, both former teachers who continued to substitute in retirement. I will miss her encouragement and support.

Peter and Lyn were examples to me of the support and encouragement we can give to those around us. All of us have individuals around us like them. Let their example rub off on all of us. Encourage a fellow collector to become an ARA member. Encourage others to exhibit at a local club show.



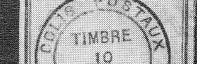
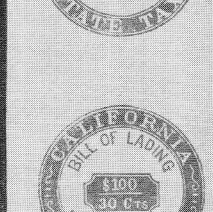
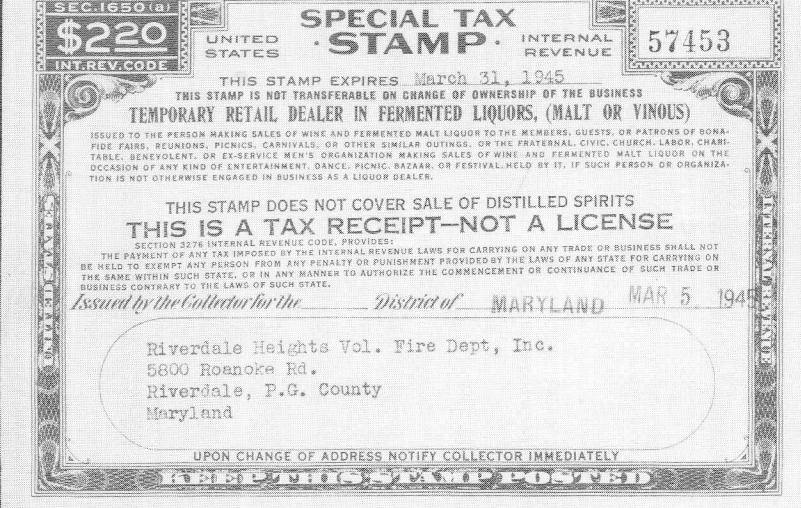
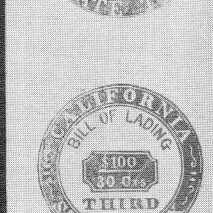
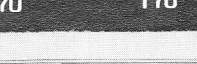
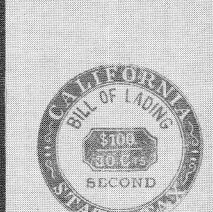
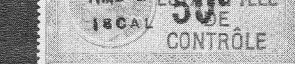
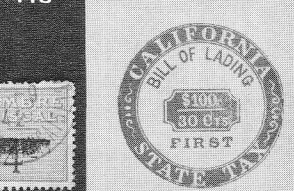
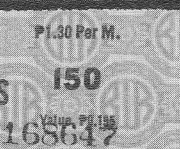
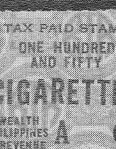
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**CLOSING DATE: October 23, 1996**

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 Number		
1	ESSAYS Turner #232, 2c brown revenue stamped paper, only 50 printed, VF PHOTO	---
2	D. M. Richardson, 3c dark blue, VF PHOTO	---
3	R6c early printing used on Nov. 11, 1862 Southwark Bank, Philadelphia, check, nice vignette of sailing ship, F-VF	---
4	R601 straight edges, VF light crease	20.00

BEER STAMPS - Scott & Priester Numbers		
5	REA8 (8B) small faults including margin nick and hole, rare PHOTO	1,750.00
6	REA31 (32) F	30.00
7	REA32 (33) F crease	7.50
8	REA39e (40E) VF thin spot	7.50
9	REA39f (40F) F heavy crease ending in small tear	15.00
10	REA41d (42D) F small faults	15.00
11	REA41f (42F) F-VF tiny hole in left sheet margin	7.50
12	REA55 (55B) F-VF tiny crease, pinhole	7.50
13	REA62 (68) VF light crease	5.00
14	REA93 (98) VF creases	5.00
15	REA124c (152C) VF	3.50
16	RG108-114* VF	11.55
17	RI1-11* F-VF	49.83
18	RK20 F	11.00
19	RK21 F	22.50
20	RL1-5, F-VF	8.50
21	RL7 VF PHOTO	75.00
22	RL8 VF PHOTO	90.00
23	RM278b clear strike on an 1814 Baltimore bill of exchange, F light foxing, creases	10.00
24	RM282a sharp strike on an 1816 Philadelphia promissory note, fold affects stamp, VF	27.50
25	RS235b F-VF couple small repairs PHOTO	175.00
26	RU11e VG-F light soiling PHOTO	70.00
27	RV45 VF	10.00
28	RV7 straight edge, F-VF	10.00
29	RV8 F	12.50
30	RV19 F-VF	12.50
31	RV29* F	25.00
32	RV46 F-VF	10.00
33	RY8 F-VF stained	---

TAXPAIDS - Springer Catalogue Numbers		
34	CIGARS FOR EXPORTATION, Series of 1878, punched remainder, VF	---
35	SNUFF TE24 punched remainder, VF	20.00
36	TE26 punched remainder, VF	18.00
37	TE53 F perfs clipped at bottom	5.00
38	TE780a F-VF couple small tears	5.00
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40	TE505a VF PHOTO	10.00
41	TE523a F-VF tiny tear	6.50
42	TE582a F-VF	9.00
43	TE609a F-VF	8.00
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50	TE760a VF small tear	3.00
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89	TF84A punched remainder, VF	6.50
90	TF91A punched remainder, VF	27.50
91	TF123B punched remainder, VF	12.50
92	TF124B punched remainder, VF	12.50
93	TF147B punched remainder, VF	12.00
94	TF162 punched remainder, VF	10.50
95	DISTILLED SPIRITS 1 Gallon black on blue, red ACT OF 1938 overprint and violet h/s, Value increased under Revenue Act of 1940, varnished	---
96	Series of 1940, 1 Gallon brown on blue, varnished, F-VF small faults	---
97	DISTILLED SPIRITS Series of 1868, Stamp for Stock on Hand, remainder with ink blot, VF	---
98	DISTILLED SPIRITS FOR EXPORTATION Series of 1878, punched remainder, VF	---
99	Series of 1871, white silk paper, punched remainder, VF	---
100	Series of 1872, red & black on violet silk paper, punched remainder, VF	---
101	Series of 1875, Y before serial number, punched remainder, VF	---
102	Series of 1875, Z before serial number, punched remainder, VF	---
103	RECTIFIED SPIRITS Series of 1868, thick white paper, punched remainder, VF	---
104	Series of 1872, green & black on violet silk paper, punched remainder, VF	---
105	WHOLESALE LIQUOR DEALERS STAMP, Series of 1910, 20 Gallons, VF	---
106	-30 Gallons, VF	---
107	-40 Gallons, VF	---
108	ALCOHOL WAREHOUSING STAMP, Case Stamp, black on white, F clipped at bottom	---
109	WHOLESALE LIQUOR DEALERS STAMP Series of 1872, red & black on violet silk paper, punched remainder, VF	---
110	Series of 1878, 10 gallons, punched rem, VF	---
111	GENERAL BONDED WAREHOUSE STAMP, Series of 1894, unused, VF crease between stamp and stub	---
112	SPECIAL BONDED WAREHOUSE STAMP FOR GRAPE BRAND Series of 1877, punched remainder, VF	---
113	Series of 1878, punched remainder, VF	---
114	SPECIAL BONDED WAREHOUSE STAMP FOR RE-WAREHOUSING GRAPE BRANDY Series of 1877, punched remainder, VF	---
115	BREWER'S PERMIT Series of 1872, violet paper, punched remainder, VF	---
116	COTTON TAG on parchment, F-VF PHOTO	---
117	SPECIAL TAX STAMPS Coin-Operated Amusement Devices, 1944, used with coupons for one device for seven months, F small faults	---
118	Coin-Operated Gaming Devices, 1944, used with coupons for one device for seven months, F-VF small stains, thin	---
119	-1945, \$100, F-VF light staining, small scrape	---
120	Retail Liquor Dealer, 1944, used with eight coupons, VF small thin	---
121	-1945 F-VF light staining	---
122	Temporary Retail Dealer in Fermented Liquors, (Malt or Vinous), \$2.20 brown, VF crease PHOTO	---

STATE REVENUES - Hubbard Catalogue Numbers		
123	CALIFORNIA collection of used Exchange and Insurance stamps, 78 different, F-VF few small faults	48.70
124	CALIFORNIA D1,a,b,c, unused strip of four, VF PHOTO	---
125	D2,a,b,c, on white, unused strip of four, VF	---
126	D3,a,b,c, unused strip of four, VF	---
127	D4,a,b,c, on white, unused strip of four, VF	---
128	D5,a,b,c, on white, unused strip of four, VF	---
129	D6,a,b,c, on white, unused strip of four, VF	---
130	D7,a,b,c, unused strip of four, VF	---
131	D8,a,b,c, on white, unused strip of four, VF	---
132	D9,a,b,c, unused strip of four, VF tiny repair in top stamp	---
133	D11,a,b,c, unused strip of four, VF	---
134	D155a unused strip of four, VF	---
135	D156a unused strip of four, VF	---
136	D157a unused strip of four, VF	---
137	D158a unused strip of four, VF	---
138	D159a unused strip of four, VF	---
139	D160a unused strip of four, VF	---
140	D167a unused strip of four, VF	---
141	D169ba unused strip of four, VF	---
142	D170a unused strip of four, VF	---
143	D171a unused strip of four, VF	---
144	D172 unused strip of four, VF	---
145	D173a unused strip of four, VF	---
146	D174 unused strip of four, VF	---
147	D175 unused strip of four, VF light foxing	---
148	D175a unused strip of four, VF	---
149	Los Angeles Beer Stamps, B1-7*, complete set, VF 4c with small tear PHOTO	---
150	CONNECTICUT Hines C1-5* F-VF	13.75
151	MARYLAND L22 VF PHOTO	1.50
152	W2 F-VF creases, thin PHOTO	---
153	WISCONSIN B3 F-VF	10.00
154	STATE REVENUES mounted collection of over 900 stamps, some duplication and mixed condition, most states represented	---
155	HAWAII Scott #R1* F	9.00
156	R7* F	17.50
157	R11* F	7.50
158	R12* F-VF PHOTO	37.50
159	R13* F	20.00
160	R14* F	12.00
161	R15* F-VF	27.50
162	R16* F	27.50
163	KAHULUI RAILROAD 6c rose, unused, VF	---
164	-18c black, unused, VF	---
165	PHILIPPINE ISLANDS Warren #W1089* VF corner crease PHOTO	30.00
166	W1250* VF small faults PHOTO	20.00
167	PHILIPPINES (REPUBLIC) Certificates of Ownership/Transfer of Large Cattle, 6 diff with imprinted stamps in various values and colors; also, two Records of Ownership w/o stamps, F	---
168	VIRGIN ISLANDS McRee #RJ16 F-VF light stain PHOTO	---
169	St. Croix Provisional Tobacco 1RJ13, VF light foxing PHOTO	---
170	MONTREAL DAILY STAR Advertising frank, red with blue #, VF PHOTO	---
171	BOSNIA & HERZEGOVINA Sugar, Spajic #1, VF PHOTO	---
172	CANADA BCD3* VF PHOTO	110.00
173	HAITI Droit du Passage, 10G green, red SPECIMEN ovpt & security punch, VF PHOTO	---
174	MEXICO Stevens #T180* F-VF creases	3.25
175	NICARAGUA Mosquito Reservation, 10c blue on black, used on 1892 Supreme Court document, stamp has ragged margins, o/w F	---
176	-50c blue on black, F-VF PHOTO	---

FRENCH COLONIES - Duston Catalogue Numbers		
177	ALAOUITES Timbre Fiscal 3, affixed to the back taxi receipt?, F-VF	---
178	FRENCH GUIANA Dimension 1a F thin spot	4.00
179	Dimension 16 & 20, F-VF latter with staple holes	8.50
180	Timbre Fiscal 1-3, 5-6, 9-10, F-VF last two used, others mint	5.50
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182	-40a, F PHOTO	12.00
183	-41a F PHOTO	12.00
184	-45 F	10.00
185	-47 F-VF PHOTO	25.00
186	-47a F small abrasion at upper right PHOTO	25.00
187	-48 F-VF	10.00
188	-49 F-VF	10.00
189	-50 VF PHOTO	10.00
190	-51 F-VF	12.00
191	-52 F-VF	12.00
192	-65 F-VF PHOTO	15.00
193	-66 VF PHOTO	15.00
194	-67 F-VF PHOTO	15.00
195	-68 F-VF PHOTO	20.00
196	-69 & 70, F-VF small faults	10.00
197	-79, 82-7, VF	29.00
198	FRENCH INDIA Instance Judiciaires, Duston #2* F	4.00
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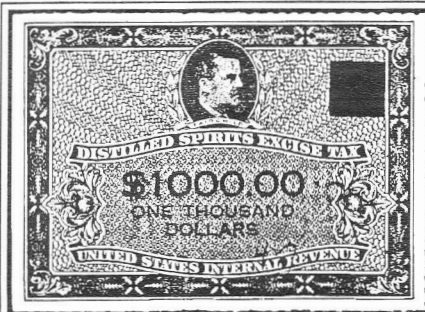
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