

The American Revenuer

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Volume 50, 1996 Center pull-out
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the Boutwells 54

The 1942 Puerto Rico
Rectified Spirits stamps offer opportunity for
study. More, inside, page 54.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

FEBRUARY 1997

Volume 51, Number 2
Whole Number 492

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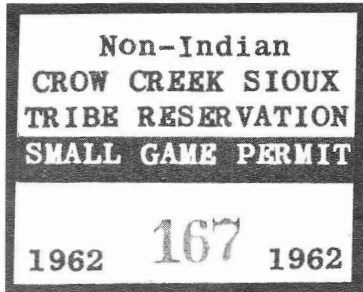
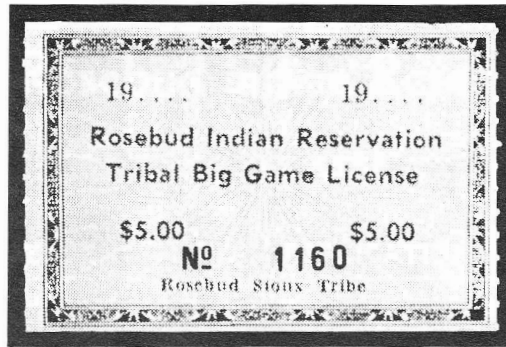
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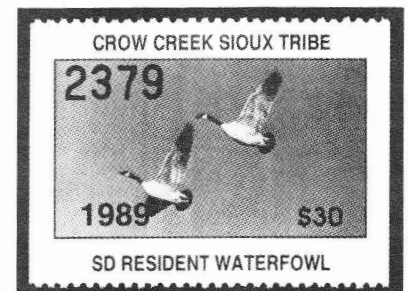
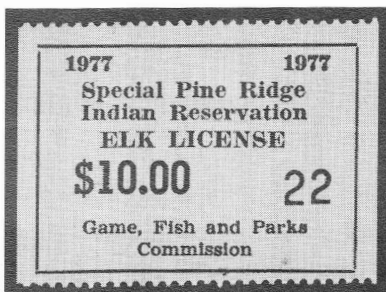
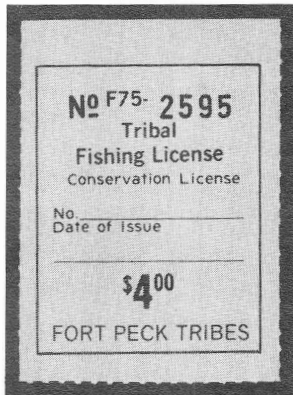
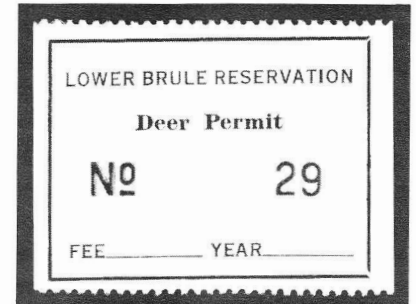
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THE AMERICAN REVENUER

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Stamped revenue paper—the cattle-letters

by Emmerich Vamos

In 1980 *The American Revenuer* published the Hungarian adhesive revenue catalog of the late Mr. Floderer, edited for publication in the United States by Mr. William Ittel. At that time the second part of the catalog which deals with the stamped revenue paper was not yet ready for publication. The catalog has now been published in Hungarian. For those not familiar with the language, a short introductory article will be very helpful to give a general and more colorful overview of the so called "cattle letters," stamped revenue paper widely used and closely connected to animal breeding in Hungary.

The best known of the Hungarian stamped revenue paper are the so called "cattle-letters" (marhalevel or jaratlevel or popularly just called passus). These were introduced in Hungary in the second half of the past century.

The great plains of Hungary (Nagy-Alfold and the Kis-Alfold) with their endless prairies were well suited for the breeding of horses, cattle, pigs, goats, etc. Since the Hungarians entered onto the plains of the Karpatok mountains about 1,100 years ago, the breeding of animals provided food for the people, moved the plows and provided for

transportation and for war until the advent of motorized vehicles.

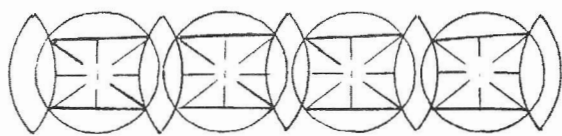
Proof of ownership of animals was very important to prevent theft. A birth certificate (marhalevel, jaratlevel, passus) was always required when an animal was traded or sold for slaughtering. The passus showed the name of the owner, the description of the animal and indicated the marketplace where the animal was to be offered for sale or the slaughterhouse where it was to be slaughtered.

Since my childhood, as the son of a veterinary doctor, I was deeply involved in the business of the passus. It was my duty to register in a big book all the passus of the slaughtered animals in our town. For a child of eight years old, certainly it was a great honor and also a great help for my father. The recent acquisition of about 200 passus (including a few from my native town) prompted me to write these lines with the intent of complementing the job done by Mr. Ittel for all of those who do not speak Hungarian and have problems with translations.

To sell an animal a passus was needed and to get a passus some money had to be paid to the state. To make it easier for local authorities the fee required for one animal was pre-

Figure 1.
Watermarks
used on the
the cattle-
letters paper.

Type 1—
KINCSTARI
JOVEDEK
between fancy
ornament,
letters 40 mm
high. **Type**
2—ALLAM-
KINCSTAR,
letters 40 mm
tall. **Type 3—**
ALLAMKINC-
STAR, letters
reduced to 30
mm. **Type 4—**
MAGYAR
KIRALYSAG
running
vertically or
horizontally,
26 mm.



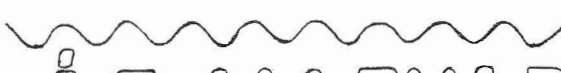
KINCSTÁRI



ALLAMKINC



ÁLLAMK



ÁG MAGYAR

Peter III a.

A törvényhatóság

TÓTNA VÁRMEGYE

14467

1896 ÉV

MARHALEVÉL.

Vieh-Pass. — Pasu-portu de vite.

Priepustný list pre lichvu. — Марвинский лист.



Jegyzőkönyvi szám — Protokoll-Buch

Num. protocolului — Číslo zápisnice — Број записника

296

Járás — Begirt.

districtu — okres — срез.

A tulajdonos neve és lakhelye	Hajtó neve és lakhelye	Az állat (ok) Des Thier(s) (der Thiere) Vita (ele) — Dobytku Mapse	Az állat (ok) — Des Thier(s) (der Thiere) Vita (ele) — Dobytku — Животные	Megnevezése azon helynek, hová az állat (ok) hajtja
Name und Wohnort des Eigentümers	Name und Wohnort des Treibers	faja (16 vagy szarvas-marha)	leirása	Benennung des Ortes, nach welchem das Thier (die Thiere) getrieben wird (werden)
Numele si locuinta proprietarului	Numele si locuinta manatorului	darab-száma	Beschreibung	Anumirea acelei localitati, unde se mana vita (ele)
Meno a bydlo vlastnika	Meno a bydlo-visko honca	Anzahl	Descrierea	Pomenovanie toho miesta, na ktoré sa ženien ten dobytok
Име и обиталиште власника	Име и обиталиште терача	numerul capetelor	opis	наименование этого места куда се марва терча
		kusov	особи	
		број	опис	
		акého? (konj alebo rožného statku?)		
		наимина, (ков или рогата марва)		

printed on the form. As a general rule, the fee was different for each kind of animal. There was a base rate for goats and sheep, for pigs, for cattle and for horses. The passus as issued, was good only for one animal. However, one could include a greater number of animals on the same passus if the proper amount of fiscal adhesives were affixed. As a result sometimes spectacular passus with 15-20 adhesives were created after World War II when individual farmers were replaced by big agricultural units (kolkhoz). They bred pigs by the hundreds and sold them for slaughter in groups of 30, 40 or 50. Since the basic document was for one animal, adhesives for 29, 39 or 49 animals had to be added.

The ever ongoing inflation in Hungary was another cause for the abundant use of additional adhesives. The preprinted rates were soon obsolete and had to be augmented with adhesive revenues to keep up with the rising rates caused by inflation. It should also be noted that a passus valid for a sheep (the lowest rate of 10 filler) could also be used for other animals, say a horse (with a base rate of 60 filler), if the difference in fees was added in the form of adhesives. Calves of less than eight days old were an exception; their

passus was free and did not bear any imprinted value.

The following study of the use of these cattle-letters covers about 80 years beginning in 1894. They are broken down into six periods of use following mainly political and monetary changes in Hungary. No numbers have been assigned to the passus as Mr. Floderer did in his catalog. Some watermarks are shown, mainly those which are different from the watermarks used on postage stamp issues. For all who are interested in this area, we strongly recommend the Floderer catalog.

Period I: 1875-1900

Issued by the Austria-Hungarian Empire. The vertical form measures 210 x 267 mm with watermark type 1 (Figure 1). The printed text is in Hungarian, German, Romanian, Czech and Russian.

The 3 krajczar (Figure 2) has a blue and black imprinted stamp with text in blue. It was good for one horse or one bovine.

The 5 krajczar stamp is brown and black, the text is printed in black. It was good for 1 horse or 1 bovine or 10 sheep or 10 goats or 10 pigs.

Figure 2. A Passus from the Austria-Hungarian Empire period.

Ez a marhalevél csak 2 évesnél idősebb szarvasmarha vagy lónál használható.
 Dieser Viehpass ist nur für über 2 Jahre altes Hornvieh und Pferde verwendbar.
 Acest bilet pentru vite se poate întrebuiți pentru vitele cornute și calii peste 2 ani.
 Tento dobytčí pass může sa vymenit len pre taký ročný statok alebo koňa, ktorý je vyše 2 ročný.
 Овај марвени пасош може се употребити само за такве коње и рогату марну, која је старија од 2 године.

A törvényhatóság pecsétje és száma:
 Stempel und Zahl des Municipiums:
 Sigilul și numărul municipiului:

CSONGRÁD VARMEGYE
025989

MARHALEVÉL.
 Vieh-Pass.
 Bilet pentru vite.
 Dobytčí pass. — Марбени пасош.

1909

Pecet a číslo právomocnosti:
 Печат и број муниципалитет:

Jegyzőkönyvi szám) 483 község
 Numarul protocolului comunei) 483 Gemeinde
 Căso răpianice) 483 община
 Број протокола)

CSONGRÁD járás
 Bezirk
 cercul
 okres
 cpeд

CSONGRÁD

A tulajdonos neve és lakhelye
 Name und Wohnort des Eigentümers
 Numele și locuința proprietarului
 Мено и приток маетела
 Имя и проживающее поселение

Délon János

A határ neve és lakhelye

Helyegilleték minden darab állat után külön-külön 20 fillér.
 Die Stempelgebühr beträgt für je ein Stück Vieh 20 Heller.
 Timbrul pentru fie-care animal separat este 20 filliri.

Kolkov poplatoch od každého kusu statku obnáša 20 halierov.
 Приплатя за бидет износ за сваку поједину животињу 20 филера.

se ohne Rücksicht auf die Zahl des Viehes, beträgt 10 Heller.
 fără a lua în calcul numărul animalelor, este de 10 halere.
 без учета количества животных, плата обнаша 10 филеров.

Figure 3. A passus from the second period.

Period II: 1900-1920

This imprinted stamp was again issued by the Austria-Hungarian Empire (Figure 3). The form again measures 210 by 267 mm with watermarks type 2 or 3 (Figure 1). These 30 or 40 mm high letters run vertically. The text of the printed form is in Hungarian, German, Romanian, Czech and Russian. This issue was necessitated by the change in currency from forint and krajczar

to korona and filler on January 1, 1900. The 20 filler stamp is carmine and black; the text is printed in black. It was good for one horse or one bovine older than two years.

Period III: 1921-1926

At the end of World War I, Austria and Hungary became two independent nations. All the subsequent issues of the passus are written only in Hungarian. In the beginning the old forms from period II were used by

Figure 4. A passus from the third period.

Ez a marhalevél csak 2 évesnél idősebb szarvasmarha vagy lónál használható.
 Dieser Viehpass ist nur für über 2 Jahre altes Hornvieh und Pferde verwendbar.
 Acest bilet pentru vite se poate întrebuiți pentru vitele cornute și calii peste 2 ani.
 Tento dobytčí pass může sa vymenit len pre taký ročný statok alebo koňa, ktorý je vyše 2 ročný.
 Овај марвени пасош може се употребити само за такве коње и рогату марну, која је старија од 2 године.

A törvényhatóság pecsétje és száma:
 Stempel und Zahl des Municipiums:
 Sigilul și numărul municipiului:

SZEGED VÁROS
07117

MARHALEVÉL.
 Vieh-Pass.
 Bilet pentru vite.
 Dobytčí pass. — Марбени пасош.

1919

Pecet a číslo právomocnosti:
 Печат и број муниципалитет:

Jegyzőkönyvi szám) 1212 község
 Numarul protocolului comunei) 1212 Gemeinde
 Căso răpianice) 1212 община
 Број протокола)

SZEGED járás
 Bezirk
 cercul
 okres
 cpeд

SZEGED

A tulajdonos neve és lakhelye

A határ neve és lakhelye

Helyegilleték minden darab állat után külön-külön 20 fillér.
 Die Stempelgebühr beträgt für je ein Stück Vieh 20 Heller.
 Timbrul pentru fie-care animal separat este 20 filliri.

Kolkov poplatoch od každého kusu statku obnáša 20 halierov.
 Приплатя за бидет износ за сваку поједину животињу 20 филера.

icht auf die Zahl des Viehes, beträgt 10 Heller.
 fără a lua în calcul numărul animalelor, este de 10 halere.
 без учета количества животных, плата обнаша 10 филеров.

II. 10. 2/125 II. VI. c. (924) 4)

MARHALEVÉL

(Csak sertés[ek]re használható.)

A tulajdonos neve és lakhelye **Simontornya**

Az állat(ok)

darabszáma és faja	1. kory. juh
születési éve, színe, ivara	1921-beli fehér nő
különös ismertető	

A törvényhatósági szám: **TOLNA VÁRMEGYE 017290 192**

A bélyegilleték minden állat után külön-külön 600 K

Jegyzőkönyvi szám: **133** Község: **Simontornya** Járás: **Simontornya**

Az állat(ok) tulajdonosának adatai: **Simontornya**

69 4) 69 a)

MARHALEVÉL

(Csak két évesnél fiatalabb ló, szarvasmarhára vagy bivalyra továbbá korra való tekintet nélkül számúra vagy öszvérré használható.)

A tulajdonos neve és lakhelye **Simontornya**

Az állat

darabszáma és faja	1/1. szarvasmarha
születési éve, színe, ivara	4 éves barna - fekete ló
különös ismertető jelei és jegyei	
Irányítás	
A tulajdonjog igazolása	

A törvényhatósági szám: **PL T VÁRMEGYE 120128 1924**

Jegyzőkönyvi szám: **645** Község: **Simontornya** Járás: **Simontornya**

Igazolom, hogy a leírt állat forgalomba hozatalának állategészségrendőri szempontból akadályos nincs.

1924. évi július 3. n.

crossing out the old imprinted stamp and adding a new already inflated korona value (Figure 4).

Once the old stock was used up, new horizontal forms measuring 265 by 163 mm with copies attached were introduced. The copies did not bear any imprinted stamp. They have the type 3 watermark. The stamp is valued in korona (Figure 5). The known values and stamp colors are as follows:

2 Korona	red brick
5 korona	dark blue
8 korona	dark green
10 korona	brown
100 korona	red
200 korona	orange
500 korona	olive green
1000 korona	dark brown
2000 korona	light violet

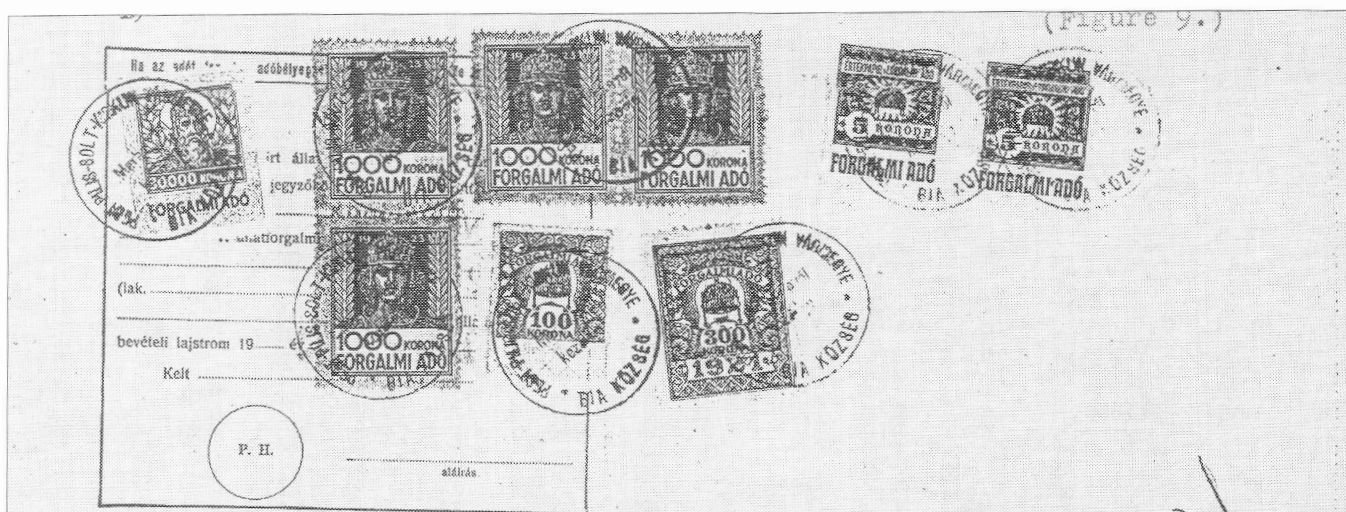
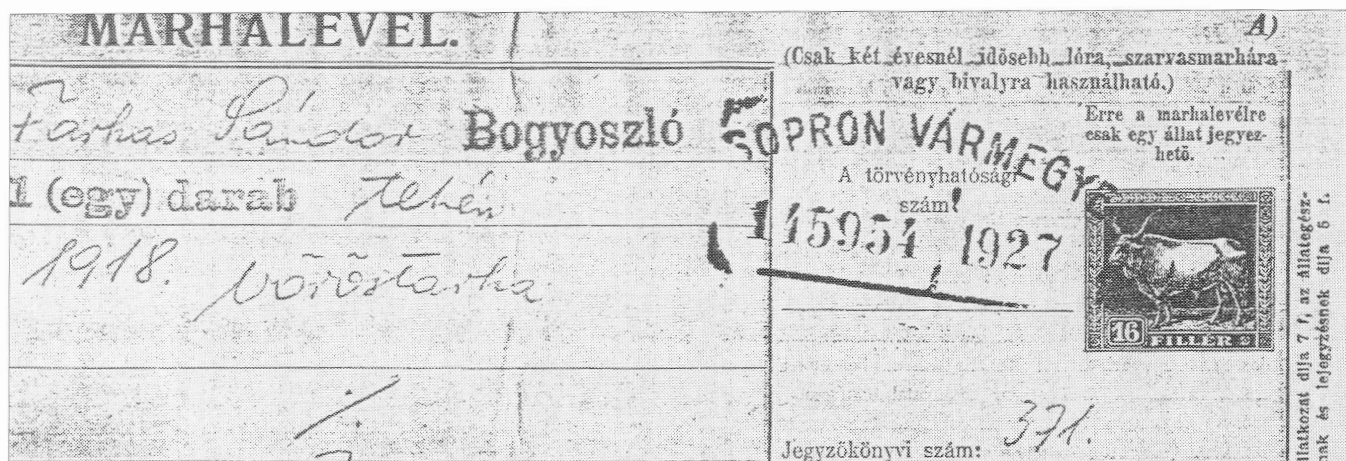
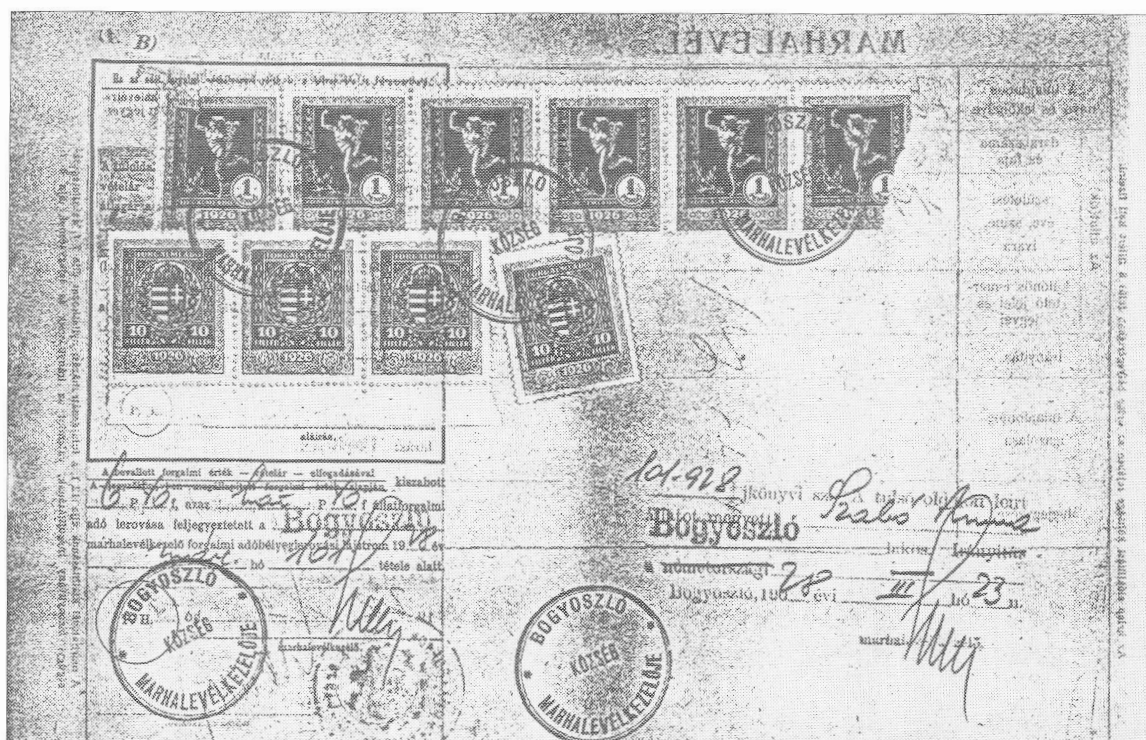
Inflation was ongoing. The forms often

Figure 5. A passus from the third period valued in Korona.

Figure 6. A third period passus that was revalued twice because of inflation.

Figure 7.
Sales tax paid
by additional
adhesives on
the back of the
passus.


**Figures 8
and 9.** A
passus from
the fourth
period. Sales
tax was paid
with addi-
tional stamps
on the back of
the document.



Marhalevél. (Csak juh(ok)ra, kecské(k)re és félévesnél fiatalabb malac(ok)ra használható.)
Az okirati illeték minden állat után külön-külön 10 fillér

A tulajdonos neve és lakóhelye	Gál László 745
darab-száma és faja	1. Egy szarvasmarha
	1939


Sorszám: S 461.594



Marhalevél. (Félévesnél idősebb vagy hizott sertés(ek)re, évesnél fiatalabb lóra, szarvasmarhára vagy bivalyira, továbbá korukra való tekintet nélkül minden számárra vagy öszvérré használható.)
Az okirati illeték minden állat után külön-külön 60 fillér

A tulajdonos neve és lakóhelye	Keserű Lajos FÖLDE 1076
darab-száma és faja	1. Egy szarvasmarha
	1937. évi


Sorszám: T 778.812



Marhalevél. (Csak két évesnél idősebb lóra, szarvasmarhára vagy bivalyira használható.)
Az okirati illeték minden állat után 1 P.

A tulajdonos neve és lakóhelye	Trabsz László FÖLDE
darab-száma és faja	1. Egy szarvasmarha
	1930. évi

Sorszám: H 435.844



Marhalevél. (Félévesnél idősebb vagy hizott sertés(ek)re, két-évesnél fiatalabb lóra, szarvasmarhára vagy bivalyira, továbbá korukra való tekintet nélkül minden számárra vagy öszvérré használható.)
Az okirati illeték minden állat után külön-külön 1 pengő.

A tulajdonos neve és lakóhelye	Ingai József Földes 667
darab-száma és faja	1. Egy szarvasmarha
	1944. évi

Sorszám: A 169.367





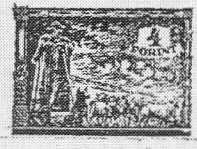




Figure 10a-d. Imprinted stamps on various denominations of passus from the fifth period.

had to be revalued several times either in the printing plant before distribution or by the addition of adhesives locally where they were used (Figure 6). Due to the inflation, the document as it came from the printing plant could be used only for a limited time. The use of additional adhesives resulted in spectacularly franked documents which bear witness to the speed of the inflation during the years 1920-1926 (Figure 7).

In 1921 a new sales tax was introduced based on the estimated value of the animal. The tax could be paid in cash or by affixing adhesive revenue stamps in the amount of the tax on the back of the document. These are the adhesives mentioned in *The American Revenuer* in May 1981, beginning page 94C (Floderer catalog pp. 45-47). These were not quite correctly translated as "turnover tax stamps."

Marhalevél.		(Félévesnél idősebb vagy hizott sertés(ek)re, két- évesnél fiatalabb lóra, szarvasmarhára vagy bivalyra, továbbá korukra való tekintet nélkül minden számárta vagy öszvérré használható.) Az okirati illeték minden állat után külön-külön 2 forint.	Sorszám: 120929	
A tulajdonos neve és lakóhelye	Chneider János Tannán	Sorszám: A 331.458		(Csak kétévesnél idősebb lóra használható.)
darab-száma és faja	1 db marha			
születési éve, hónapja és napja, színe, ivara	1941. ápr. 5.			

Marhalevél.		(Félévesnél idősebb juh(ok)ra, kecské(k)re; továbbá félévesnél fiatalabb, de három hónaposnál idősebb malac(ok)ra használható.)	Sorszám: 34396	
A tulajdonos neve és lakóhelye	Batári Mihály János Bereckegyháza	Sorszám: D 021.381		(Félévesnél idősebb vagy hizott sertés(ek)re használható.)
darab-száma és faja	1 egy marha			
születési éve, hónapja és napja, színe, ivara	1941. ápr. 5.			

Marhalevél.		(Csak kétévesnél idősebb lóra, szarvasmarhára vagy bivalyra használható.)	Sorszám: 250064	
A tulajdonos neve és lakóhelye	4. Jellőgyi János ort 99	Sorszám: E 767844		(Kétévesnél idősebb szarvasmarhára vagy bivalyra, továbbá kétévesnél fiatalabb lóra használható.)
darab-száma és faja	Egy darab szarvasmarha			
születési éve, hónapja és napja, színe, ivara	1941. máj. 16.			



Marhalevél.		(Félévesnél idősebb vagy hizott sertés(ek)re, kétévesnél fiatalabb lóra, szarvasmarhára vagy bivalyra, továbbá korra való tekintet nélkül számárta vagy öszvérré használható.)	Sorszám: 532229	
A tulajdonos neve és lakóhelye	Nagy Pál György	Sorszám: E 767844		
darab-száma és faja	1 egy db. sz. m.			
születési éve, hónapja és napja, színe, ivara	1954. április 19 Bérelt tarba			

Figure 11.
Several passus
of the post
World War II
period.

Period IV: 1926-1929

In 1926 monetary reform replaced the old korona and krajczar currency with pengo and filler with 12,500 koronas being the equal of one pengo. Two new passus forms were issued in the new currency. Both are horizontal with a copy. The 8 filler measures 244 by 168 mm with the stamp imprint in dark blue on paper with watermark type 3 running horizontally. The 16 filler form is 273 by 194

mm with a dark violet stamp imprint on paper with a type 4 watermark running vertically (Figure 8). Figure 9 shows the sales tax paid with adhesives on the back of the document in Figure 8.

Period V: 1929-1944/45

In 1931 (or perhaps a little earlier) the passus are redesigned. The new imprinted stamps show the animals for which the form is intended. They are all on paper with wa-

4/31. **Marhalevél** (Félévesnél fiatalabb juh(ok)ra, kecské(k)re, továbbá három hónaposnál fiatalabb malac(ok)ra használható.)

A tulajdonos neve és lakóhelye	Bujdosó Tsz. Harghona
darab-száma és faja	29 db. szarvas
születési éve	1957. VII. 2-án

Sorsszám: 315105

250 FORINT

Marhalevél

A tulajdonos neve és lakóhelye	Zöldmexó Tsz. H.
darab-száma és faja	52. sert
születési éve	1961. okt. 20.

Sorsszám: 720971

10 FORINT

4 FORINT

165 **Marhalevél** (Kétévesnél fiatalabb szarvasmarhára vagy bivalyra, továbbá korukra tekintet nélkül számárra vagy öszvérré használható.)

1 Az állat-tulajdonos neve és lakóhelye	Szabadságharcos Tsz. Lomód
darab-száma és faja	6/hat 1 db. juhar
születési éve	1970. febr. 14.

Sorsszám: G 232122

15 FORINT

Figure 12.
The new design of 1956.

termark type 4.

A 10 filler green pictures sheep (Figure 10a). It was good for only one sheep or one goat or one pig younger than six months. This form measures 199 by 261 mm with the watermark running horizontally.

A 60 filler brown pictures pigs (Figure 10b). It is good for an older pig, horse, bovine or buffalo younger than six months, for any donkey or mule. This form is 205 by 281 mm with the watermark running horizontally.

There are two 1 pengo forms. The first in violet pictures horses and cattle (Figure 10c). It was good for a horse, bovine or buffalo

older than two years. This form measures 193 by 305 mm with the type 4 watermark running vertically.

A second 1 pengo form was issued with pigs pictured in the imprinted stamp (Figure 10d). It covered the same animals as the 60 filler, but was necessitated by inflation.

Period VI: Post World War II

At the end of the hyper-inflation following the war, the old currency was replaced August 1, 1946, with the Forint and filler. As before, the old forms were used up by surcharging them with new values (Figure 11a).

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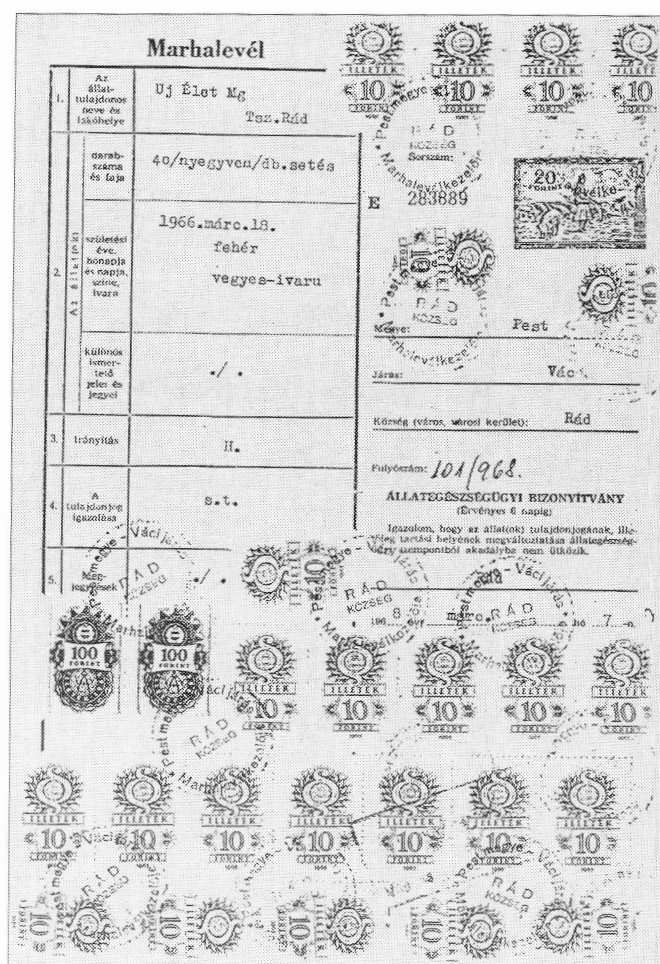
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8 forint	brown, orange brown, gray, light blue	1952-62
15 forint	gray, lilac, lake, red, carmine red	1954-57
20 forint	brown, orange brown	1961-71
30 forint	bright lilac	1962-70

Beginning in 1956 a new design appears and is used in parallel with the old design (Figure 12). As before, the vignette of the imprinted stamp depicts the animals for which it should be used, but curiously I could not find one single document without additional adhesives. The more animals that were included in the document, the more adhesives had to be affixed, as can be seen in the passus in Figure 13 which was for 20 pigs.

The values and colors that have been noted are as follows:

2.50 forint	gray, green
4.00 forint	bluish green
15.00 forint	orange, lemon, ochre

This batch of 200 documents, as stated earlier, covers a time span of only 80 years

(1894-1971). But the use of passus was introduced a long time before 1894 and there has been no interruption in their usage since 1971. It is expected that someone will be able to enlarge this listing by including the periods before 1894, 1875 to be exact, and their use has continued uninterrupted since 1971. Others may exist, some may be missing from the Floderer catalog. Any information beyond what has already been published will be very much welcomed by the author who can be contacted through the editor of this journal.

Finally Figures 14 and 15 show two passus each with a large number of postage or revenue stamps. There is a nice quantity of adhesives on the front of these documents, but even more can be found on the back of them, especially the one issued for 40 pigs. People in Hungary enjoyed the good food made from the 40 pigs and we are able to enjoy their beautiful slaughter certificate. Everyone is happy, except for the pigs.

Figures 14 and 15. Multiple adhesive revenue stamps used on a passus for 10 pigs and one for 40 pigs.

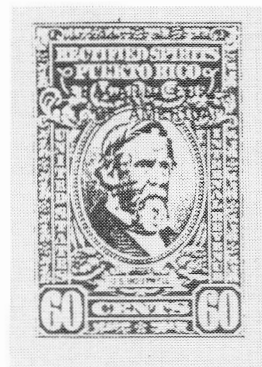
The Rectified Spirits stamps of 1942

the Boutwells

by Scott Troutman, ARA

From 1934 until 1942 the United States collected its tax on Puerto Rican rectified spirits (mostly rum) by overprinting the U.S. wine stamps then in use. Beginning January 1, 1942, however, the decision was made to produce a new set of stamps strictly for paying the rectified spirits tax in Puerto Rico. these were printed by the Bureau of Engraving and Printing.

The stamps feature a portrait of George Sewall Boutwell. Boutwell was the first Com-



Bacardi printed precancel (second line just touches Boutwell's head).

Table I

Earliest and latest known usages of the 1942 Boutwell stamps

Value	Color	Earliest known usage	Latest known usage	Number examined
1/2c	carmine	7-19-45	4-24-46	6
1c	sepia	?-11-43	??-3-57	9
2c	yellow green	1-22-42*	1-21-57	27
3c	lilac	6-10-57	6-10-57	1
4c	olive	7-??-42	9-17-59	12
5c	orange	6-29-43	9-17-59	9
6c	red brown	12-12-42	3-31-57	11
8c	bright pink	2-20-57	9-10-57	5
10c	bright purple	—	—	—
30c	vermillion	—	—	—
36c	dull yellow	—	—	1
40c	deep claret	4-15-58	4-15-48	1
50c	green	9-14-53	9-??-57	5
58c	orange red	10-15-57	3-1-61	10
50c	brown	4-?-42	8-21-49	28
62c	black	8-26-46	4-20-56	13
72c	blue	2-13-45	10-26-59	5
77 1/2c	olive gray	12-10-52	12-10-52	2
80c	brownish black	12-5-44	1-30-5?	4
\$1	violet	?-20-63	?-20-63*	1

*Earliest and latest dates

missioner of the U.S. Office of Internal Revenue (1862-1863) and later served as Secretary of the Treasury. Hence, these stamps are commonly known as Boutwells. Twenty values were produced, with all seeing usage except the thirty cent value.

The vermilion thirty cent value is a true rarity. It is commonly held that only ten unused copies exist, all from a single pane. I have had one report of a used copy, however, it was second hand and attempts to confirm its existence have been fruitless to date. The author's experience is that the pale yellow thirty-six cent stamp is equally illusive in either used or unused condition.

These stamps were used to pay taxed on distilled liquors and were applied to boxes and crates as a rule. The stamps were issued without gum and often were stuck to the boxes with varnish—used as both a glue and a waterproofer. As such only a small fraction of those produced survived and they are much scarcer than their catalog values would indicate. On piece examples and multiples are seldom encountered. Six used six cent stamps is the largest multiple I have seen to date.

The Scott catalog lists these stamps (RE33-RE51) as having been issued from 1942 until 1957, however, it is clear that

some of the values were used well into the 1960s. It also appears that several of the values, in particular the 8 cent pink, 58 cent orange red and the violet \$1, may not have been produced or used until later dates. Table I gives the earliest and latest dates of usage known to the author. Readers having copies with earlier or later dates are encouraged to send that information to the author. The last column indicates the number of used stamps examined.

Pre-printed cancels

To date only one pre-printed cancel has been found, that being the black two line cancel of "BACARDI CORP. / OF AMERICA"; these precancels are also known used on the overprinted U. S. wines stamps that preceded the Boutwells. My speculation is that these were used only in 1942. The only one I have seen with a legible date stamp was from June 1942.

Perfins

Two companies used perforated initials on the stamps. One is the eight millimeter high, six hole perfin for "PUERTO RICO DISTILLING CO" which apparently perforated entire sheets with the perforator punching the name vertically on the stamps. Only about nine letters at most fit on a stamp and it appears one row of stamps was punched "PUERTO RICO" while "DISTILLING CO" was perforated on the next row. Date handstamps in black or bright red were applied as

PUERTO RICO

DISTILLING CO

NIEVES

Perforated initials used by the Puerto Rico Distilling Company and by Nieves whose perfin also included a date.

the stamps were used.

"NIEVES" is the other perfin often seen, also in eight millimeter high six dot punches. The Nieves perfin has a second line with the date indicated as "MM.DD.YY." this punching device may have done individual stamps (also in a vertical format). The date line used a five hole vertical system about seven millimeters high. Both "NIEVES" and the date line appear on the stamps.

Handstamps and other cancels

Line most revenue stamps, the Boutwells were to be canceled with the name of the user and a date. Many companies changed canceling methods over time. The listing that follows is the first attempt to catalog these cancellations. Many are not illustrated due to light cancellations, varnishing or color combinations that make the cancels difficult to photocopy. There are more cancels out there but they have yet to be deciphered.

Cancellations on the Boutwell Puerto Rico rectified spirits stamps

A.V.T.



Type 1 "A.V.T. / MMM-YYYY" two line

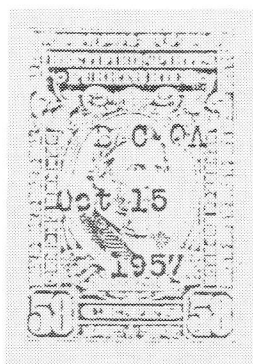
handstamp in 4 mm letters. Blue ink.

Bacardi Corporation of America (Bacardi rum)

Type 1 Pre-printed cancel; Bacardi was the only company to use this type of cancel (see text).

Type 2. Handstamp "BCA" in 7 mm high sans serif letters. Magenta ink with separate date handstamp was used. Known used in 1943.

Type 3 Typed cancels. Apparently a worker would use a typewriter to individually cancel each stamp as used. These were typically three line "B.C.A. / Month day / Year." Every imaginable typing error and spelling mistake can be found and no pre-



Type 3 "D.S. Inc." in 15 mm high letters inside 25 x 40 mm rectangle. Purple ink. Year not known.

Type 4 "DISTILLERA SERALLES, INC. / Ponca, P.R." 3 mm letters, two line handstamp in black or purple ink.



mium should be given to these typing errors. Sometimes they just typed "CANCELLED" and the date. Dates from 1943 to 1963 have been found.

Cia Ron Carioca Disterille, Incorporated



Type 1 "Cia Ron Carioca / MMM DD, YYYY" inside 25 x 33 mm rectangle. Black ink. Used in 1957.

Type 2 "CRCD, INC / MMM DD, YYYY" inside 22 x 30 mm rectangle. Black ink. Used in 1958.

Distille Asociado Morinque

Type 1 "DISTILLE / ASOCIADO / MORINQUE" small three line handstamp in 2 mm serif letters. Separate larger month-day-year handstamp. Used in 1944. Black ink. Rare cancel.

Distillera Seralles Incorporated (Seralles Rum)

Type 1 "D S I" handstamp in 6 mm letters. Cancel 20 mm wide. Separate date handstamp. Cancels in black and purple ink. Used in 1943.

Type 2 "D.S.I. / MMM DD YYYY" handstamp in 4.5 mm letters. Date line appears to be part of handstamp. Black ink. Used in 1944.

Type 5 "D.S. INC." straight line handstamp in 10 mm letters. Purple ink. Separate date handstamp.

Type 6 "D. S. I. / ??????" in 4-5 mm serif letters (second line unreadable) inside a rectangle with rounded corners 22 x 30(?) mm. Purple ink. separate date handstamp. Used in 1949.

Juan Crech

Type 1 "Juan Crech ??? / de P.R., Inc. / ????" three line handstamp in black ink. Used in 1943.

M. D. Company (Mayaguez Distilling Company?)



Type 1 "MDC" in large 13 mm block letters. Purple ink. Separate date month-day-year cancel.

Type 2 "M.D. Co. / MAYAGUEZ, P.R." two line cancel. Top line 6 mm letters, bottom line 4 mm letters. Black ink.



Type 1 "P R A L C I" with month-day-year handstamp. Black, blue or purple ink. Used 1943-49.

Type 2 "P.R.A.L.C." in 6 mm letters inside 22 x 27 mm rectangle with rounded corners. Black ink.

Type 1 "P.R.D." in 7 mm block letters. Brown-red ink. Used in 1953.

We will be joined by members of the Webster Groves Stamp Club for an evening of fun and fine dining at Schneithorst's, an authentic Bavarian Inn. The restaurant is located at Lindbergh at Clayton Road, about ten minutes from the stamp show. Cocktails will start at 6:00 p.m. and be seated for dinner at about 6:30. Dinner will include soup, salad, choice two entrees, rolls and butter, beverage, and dessert.

Entrees are a GERMAN SAMPLER PLATE, Sauerbraten, Beef Roulade, Bratwurst, Homemade Red Cabbage and Potato Pancakes; or BAKED SALMON FILLET, coated in Lemon Pepper Crumbs, topped with Basil Cream Sauce.

Cost is \$30 per person, tax and tip in-

cluded. Advance reservations, with choice of entree, may be made by contacting Eric Jackson, P.O. Box 728, Leesport, PA 19533, Phone 610-926-6200, Fax 610-926-0120, Email ejackson@epix.net. As the restaurant requires a count two days before, your early reservations are appreciated. Family and friends are welcome.

After dinner, ARA member Robert Cunliffe, revenue stamp exhibitor, judge, and winner of the first APS Champion of Champions exhibition, will be giving a talk about revenue stamps.

At past conventions, the Friday night dinners have been one of the highlights of the weekend. Don't miss this one.

ARA convention dinner in St. Louis

With the dealers

Richard Friedberg Stamps (Masonic Building Suite 106, Meadville, PA 16335) has published his list 65 of U.S. revenues & back-of-the-book stamps. This unillustrated four-page listing includes documentaries, stock transfers, wines & cordials, beers, silver tax, narcotics and consular fee stamps. Included is a selected list of revenue literature and an offering of as new condition as possible of parchment paper cotton tags and Locke me-

tallic tax stamps for cotton from the estate of Philip Ward.

E.S.J. van Dam, Ltd. (Box 300, Bridgenorth, ON Canada K0L 1H0) has released their 10 page January 1997 Canadian duck and wildlife conservation stamp price-list. Included are federal and all the provincial issues including the 1940s British Columbia issues and the 1940s Prairie Conservation issues. A copy of this list is avail-

able free to readers of this journal. Pricing is in Canadian dollars with a 25% for payment in U.S. dollars which can be by credit card.

Eric Jackson (Box 728, Leesport, PA 19533-0728) now has a site on the world wide web located at <http://www.ericjackson.com>. The site includes his price list of revenue stamps, "Eric Jackson's Revenue Stamps Hall of Fame," links to other interesting new sites, a regular column written by ARA presi-

dent Ron Leshner and a page called "Our Wild and Wooly Hyperlink Dept." In the belief that "Internet web sites can never be static and, in order to attract a steady flow of visitors, it must continually revise its content and appearance," visitors to the site can expect to see constant changes. The site is designed and managed by Randy Neil's media firm Neil Creative Media.

To the Editor...

Single subject issues...

As I opened the mail box yesterday I pulled out a pile of seed magazines, bundles of 1099s and flashy software packages showing me how easy it would be to prepare my taxes, but down of the bottom of the pile — TAR — WOW ... everything else was dumped on the coffee table while I plowed into the *Revenuer*, that was top priority.

A response from but one member from up here in the beautiful NW. With respect to long article being presented in a single issue — PLEASE continue. I recall the recent October issue wherein I spent some three days going over Mike Mahler's fine article. I'd be three quarters of the way thru when something he mentioned would prompt me to go back and re-read that section then jump back

to where I'd left off and continue reading on. I'm somewhat eclectic in my collecting/reading interests. Even though Mike's article didn't address an area of special interest I felt his overall approach had a lot to offer me that I could learn from reading this in again ONE issue.

Suggestions? have but one. Recently I wanted to send the US Sale Circuit Manager some dups but lacked circuit books. I had to go back through all past issues one at a time until I found one that listed the price of circuit books. A minor point but maybe this could be integrated into each issue (somehow/somewhere?) or say at least quarterly?

M. E. Matesen

Scandinavian revenues

With the addition of a full blown commission in FIP for revenues, there will be more awareness of revenue and taxpaid stamps in philately.

I'm writing this to mention that the Scandinavian countries have a large potential for the revenue collector. There still are a few revenue stamps currently in use, as well as several new types of taxpaid stamps that just appeared in Denmark.

The American Revenue Association has had several new members declare an interest in Scandinavian revenues; this is a positive indication as well. To support this interest, *The American Revenuer* is expected to contain articles on Scandinavian material in the future.

A new catalog of the revenues of Finland is nearing publication. This catalog is in English, and will be published in the United

States. Its author is the well-known Finnish specialist in this area, Bjorn-Eric Saarinen of Heinola, Finland. Mr. Saarinen will exhibit his Finnish revenues in eight frames at Pacific 97 in San Francisco this spring.

The Facit "Sweden" catalog for this year, due shortly, will include information for the first time about the adhesive revenues of Sweden. In addition, there has recently been published a catalog of the difficult municipal fee stamps from over 50 Swedish cities. Both of these publications will probably be available in the United States in early 1997.

For the revenues of Denmark, a catalog/handbook was published in the 1980s to include adhesive revenues, stamped revenue paper, and some information about other "revenue-like" stamps. This catalog is presently available from this message's author.

Another catalog/handbook, originally pub-

lished in the early 1980s, included information about the revenues and taxpays of Norway, Iceland, Danish West Indies, the Faeroes, and Greenland. This volume is essentially out of print; there are a very few copies still available from a couple of sources in this country. A second edition is beginning to be prepared for publication later. The monthly newsletter of the Scandinavian Philatelic Library of Southern California, Inc., is called *Luren*. This publication often has articles about the revenues and taxpays of Scandinavia, and the February 1997 issue is expected to be totally devoted to this subject.

For more information about Scandinavian revenues, please contact me by email or by

snail mail. Thanks. I'll be delighted to provide information to you about any of these publications, including pointers to sources for the books and for material. I'm also interested in acquiring Scandinavian revenues by exchange or by purchase.

Paul A. Nelson
(Box 310, Claremont, CA 91711 or
pnels@worldnet.att.net)

[Again the Editor would like to remind everyone that we definately want articles about any non-U.S. revenues for inclusion in this journal. We would also note that through Mr. Nelson's efforts the first of hopefully many aarticles about Scandinavian revenues will appear here.]

Revenue meetings scheduled for PACIFIC 97®

ARA member Mary Ann Owens, Seminars and Meetings Coordinator for PACIFIC 97 World Philatelic Exhibition, has provided the following list of revenue events scheduled for the May 29-June 8, 1997, show.

Sunday, June 1—10:00 a.m.: California-Revenue (CAL-REV) meeting (Mr. Jerome Lurie)

Tuesday, June 3—1:00 p.m.: APS Judging Seminar—Revenues (Dr. Peter K. Iber)

Wednesday, June 4—10:30 a.m.: FIP Judging Seminar—Revenues (Mr. Juhani Olamo)

Wednesday, June 4—2:00 p.m.: American Revenue Association meeting (Mr. Ronald E. Leshner, President)

Thursday, June 5—1:00 p.m.: ARA Seminar: What are revenues? (Mr. Ronald E. Leshner)

Friday, June 6—10:00 a.m.: Revenue Society of Great Britain meeting (Mr. Richard C. A. Payne)

Sunday, June 8—8:00 a.m.: Breakfast, hosted by ARA, for revenue exhibitors and collectors (PACIFIC 97 revenue judges to be invited guests)

State Revenue News—second quarter 1996

The most recently published issue of the *State Revenue News*, the second quarter 1996, has arrived since the last issue of *The American Revenuer* went to press. This is a theme issue featuring the revenue stamps of Utah. Utah articles in this issue include a catalog listing of hunting and fishing stamps by Charles Souder and listings of cigarette stamps, cab card identification (bingo) stamps, drug stamps and consumers formula feed tax stamps by M. E. Matesen. In short items Matesen also comments on beer labels without tax medallion are not really revenues even though they may contain an inscription indicating tax paid. Carter Litchfield also illustrates a newly discovered

Utah oleomargarine with an inverted background.

Also included in this issue was SRS mail auction number 6. This is the same sale that was distributed to members separately a number of months ago. If readers were not careful they might have again submitted bids for this sale which closed over two months before the issue was even mailed. There was no mistake on the date—this sale was over and the lots mailed to the winning bidders.

State Revenue News is published quarterly by the State Revenue Society and is available by subscription. Annual dues are \$12; membership information can be obtained from SRS Secretary Scott Troutman, Box 270184, Oklahoma City, OK 73137.

The American Revenue Association

President's Letter

Ronald E. Leshner, ARA President

If all goes well, this issue will be the last one that reaches you before our annual convention in St. Louis. Once again we have decided to have a hospitality suite, so that members can get together to trade stamps and stories. I have fond memories of the hospitality suite in Baltimore in 1985 and Cleveland in 1987. This should once again make it easier for members to get to know each other at times other than when the show is open.

On Friday night we have been invited to join with the local club, who has invited long time ARA member Bob Cunliffe to speak. His name has been mentioned many times in this column in reference to collecting, exhibiting, and judging. I have heard Bob speak and I am sure that you will not want to miss his insights from a lifetime of collecting revenues. The details on the club meeting and dinner are included elsewhere in this issue.

On Saturday, there will be opportunities to hear from a number of speakers regarding revenues, including revenue stamped paper, excise tax stamps, and state revenues. As of this writing several details including the time for each presentation has not been finalized. Consult the show program for details. The hour before the show opens on Sunday morning has been the traditional time for members to gather for the ARA annual meeting. This allows our dealer members to be in attendance.

I look forward to seeing lots of long time acquaintances and to meeting some new ones, too. See you in St. Louis.

Now for some news on our members who have been exhibiting revenues:

Peach State Show

ABCDEdary of British Revenues by William H. Waggoner received a silver and the AAPE Creativity Award.

U.S. Consular Service Revenues by William H. Waggoner received a silver.

VAPEX 96

An Avededary of Great Britain Revenues by William H. Waggoner received a silver-bronze.

Milcopex 96

Federal Beer stamp Issues by Thomas Fiddler received a silver.

In this day of golds and grand awards, I'm very pleased to report the silver and silver-bronze awards. I think that many of you will agree that what we need to see among the exhibits are some displays of the wide variety of revenues from both our country and the many other nations around the world. Yes, it's fun to see all the great rarities, but I also enjoy seeing what insights can be found among the stamps within the reach of many collectors. For example, I would dearly love to see someone tackle the cancellations on proprietary battleships and private die stamps of the Spanish-American War period. My own collection shows that during the gaps in the cancels on the Emerson Drug private dies, the company reverted to the proprietary battleship stamps. Cancellations of a given stamp would also show both the date of change from rouletting to the slot (or hyphen hole) perforation and the progression of color over time. It might not garner high awards, but who cares. It would give a lot of exhibit attenders much pleasure. And I know that there are quite a few collectors among this readership that have the material to do such an exhibit.

Or how about an exhibit of worldwide medicinal tax stamps. George Griffenhagen's excellent ATA booklet on the subject has been in my library for years and a recent perusal rekindled my interest in all those stamps that I have never seen in the flesh (or should that be "on the paper?").

One of our members, Art Mongan, has developed a fun exhibit entitled *They Taxed What?* which covers a lot of nooks and crannies of the U.S. revenues. They are a few stamps in that exhibit that are common, a few stamps that one might like to see upgraded in condition, but there are quite a few eye openers, too. There are items in his exhibit that would fill empty spaces in both my and many other albums. Over the last few years, Art has done some refining of the story and remounting of the material; the result is

that the judges are voting for higher level medals.

His experience mirrors my own experience. My first attempt at exhibiting garnered a silver-bronze and I was mighty proud of that. The next time out I got a silver, but it was a twenty year effort before I achieved a gold. However, some of my exhibits will never get a gold. Remember that the goal of exhibiting might not be a gold medal or a

grand award. Regardless of medal level aspirations, the goal for all exhibits should be to tell the story with the available material and to tell the story well. There are many stories out there that deserve to be told which may not be the most important, nor contain world class rarities. But they would be well received by judges and the collecting public.

See you at the exhibits in St. Louis.

Secretary's Report

Applications for Membership

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

Frank M Furio 5391, 6877 N Overhill Ave, #21, Chicago, IL 60631, by Richard Friedberg. US-First Issue.

James M McKellips 5390, Rt 5, Box 815, Lynchburg, VA 24501, by Eric Jackson. Collector/dealer, James McKellips, Philatelist—Worldwide, United States, India.

Jack J Rosecrans 5393, 900 Locust Dr, #1B, Sleepy Hollow, IL 60118, by Secretary. US_1,2,3 Issues, US-Revenue Stamped Paper, US-M&M, US-Proofs & Essays.

J A Wessels 5392, Weerninklanden 9, 7542 SB Enschede, Netherlands, by Secretary. Netherlands, Germany, France, Europe, Worldwide.

Highest membership number assigned on this report is 5393.

New Members

Numbers 5388-5389

Applications for Reinstatement

P C Jaiswal 5080, 106/1A, S N Banerjee Rd, Calcutta 700 014, India, by Kenneth Trettin. Dealer, Philatelic Centre.

Duane K Skeen 4703, Box 532, Bloomington, IN

47402, by Eric Scott. US-Playing Cards, US-First Issue, US-1898 Cancels, US-M&M, US-NonScott.

Deceased

1075 James C Andrews

1015 Eugene A Garrett

Resigned

5079 Charles H. Berry

3561 Roger Coudrin

5310 Matthew E. Liebson

4173 Bruce M. Menia

3541 Curtis D. Metz

4942 Dale M. Sailhamer

4544 Keith A. Samsel

4605 James O. Scott (Discount Stamp & Coin Co.)

4790 John D. Sleevar (Philatelic Enterprises)

5328 Jeff Spielman

4890 Jonathan Topper

3176 Haxold D. Versten

1924 Denys J. Voaden

4800 John B. Wolff, Jr

382 Sidney Youngerman

Membership Status

Previous membership total 1321

Applications for membership 4

Applications for reinstatement 2

Deceased -2

Resigned -15

Current membership total (1/22/97) 1310

The Editor notes...

...that we all have some favorite item in our collection; something that just seems to stand out even though it may not be very expensive nor may not even fit with the rest of the collection. But whatever it is, it begs to

be shown and shared with others. Well, why not share it right here in the pages of this journal. A photocopy (mailed flat) and a short description is all we need. I will let you know if anything else is needed.

204	RO164d F	65.00	299	TF5-80 VF small faults	20.00	371	W508 F-VF thin	6.00
205	RO177b F	3.50	300	TF5-90 F-VF small faults	40.00	372	W541* F-VF	40.00
206	RO179d VF	50.00	301	TF6-11 VF small faults	50.00	373	W593b F	8.00
207	RO179P3 VF	75.00	302	TF6-13 F-Vf wrinkled, small faults	25.00	374	W594 VF	5.00
208	RO182a VG	90.00	303	TF6-17 VF small faults	25.00	375	W595 F	8.00
209	RS75u F thin, short perfs, clipped at bottom	150.00	304	TF6-18 small faults	25.00	376	W596 F	20.00
210	RS100b* F-VF	175.00	305	TF6-20 VF small faults	25.00	377	W623a VF	3.00
211	RS112a F small faults, faded at bottom	350.00	306	TF6-47 F faults	25.00	378	W624 VF	4.00
212	RS126d F thin	17.50	307	TF6-49 VF small faults	25.00	379	W626 F-VF	8.00
213	RS190b F thin spot	4.00	308	TF6-54 F faults	25.00	380	W627a F	15.00
214	RS194a F light staining	2.50	309	TF6-56 VF small faults	25.00	381	W642* VF straight edge	15.00
215	RS203b F	1,000.00	310	TF6-58 F faults	50.00	382	W665* F-VF	3.00
216	RS263P3 VF	90.00	311	TF6-60 F-VF faults	25.00	383	W665A* F	10.00
217	RS288 F	6.00	312	TF6-69 F-VF small faults	25.00	384	W666* F	3.00
218	RT3P3 VF	95.00	313	TF6-70 F-VF faults	25.00	385	W718 F-VF	7.00
219	RT6P3 VF	150.00	314	TF10-10 VF small faults	25.00	386	W767* F-VF	3.00
220	RT14E die essay, woman with flowing hair, VF light crease	----	315	TF10-23 F faults	25.00	387	W770 punch cancel, F-VF straight edge	15.00
221	RU7P3 VF	----	316	TF10-35 VF small faults	25.00	388	W771 punch cancel, F-VF straight edge	30.00
222	RU10a F small thin	70.00	317	TF10-52 F faults	25.00	389	W775 cut square, VF	3.00
223	RU14b F-VF	3.00	318	TF10-67 F faults	20.00	390	VERACRUZ US39bA* F-VF	2.00
224	RU15b F small thin	5.00	319	TF10-98 without "S" in cancel, VF few tiny faults	25.00	391	VIRGIN ISLANDS R42* F crease	----
225	RV4* F-VF	12.50	320	TF10-99 VF couple tiny faults	25.00	392	R50 F-VF crease, thin spot	----
226	RV14* F-VF crease	17.50	321	TF12-15 VF	25.00	393	WM. MCKINLEY MEMORIAL HOSPITAL LEAGUE, red and black label, VF	----
227	RV53* F straight edge	10.00	322	TF23-26 F-VF small faults	25.00	394	RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF	----
228	RVB2* VF disturbed gum	45.00	323	DISTILLED SPIRITS Series of 1868, 50 gallons, punched remainder, VF	----	395	as above, Five Points Processed Foods, OPA Form R-1324, VF small stain, corner crease	----
229	RX1 punch cancel, F-VF	20.00	324	Series of 1871, 40 gallon on white silk, punched remainder, VF no stub	----	396	MOVIE STAMPS 3c blue, VF	----
230	RX3 punch cancel, F-VF	17.50	325	Series of 1872, 20 gallon red & black on violet silk, punched remainder, VF small tear in stub	----	397	-3c olive green, VF	----
231	RX4 punched cancel, VF	15.00	326	Series of 1872, 60 gal. green and black on violet silk, punched remainder, VF	----	398	-3c bright green, no gum, VF	----
232	RX8 punch cancel, VF	15.00	327	DISTILLERY WAREHOUSE Series of 1875, punched remainder, VF	----	399	OFFICIALS, Scott 068-71 with black FACSIMILE overprint, F-VF	----
233	RX9 punch cancel, VF	3.50	328	Series of 1878, large size, green wmk paper, punched remainder, VF	----	400	REPUBLICAN CENTENNIAL label, red, blue, gold & black, VF	----
234	RX14 punch cancel, VF	21.00	329	-small size, green wmk paper, punched remainder, F-VF	----	CANADA - Van Dam Catalogue Numbers		
235	RX15 punch cancel, VF	10.00	330	WHOLESALE LIQUOR DEALERS STAMP, Series of 1872, orange & black on gray silk paper, punched remainder, VF	----	401	FB17 unused, F	30.00
236	RX16 punch cancel, VF	7.50	331	Series of 1875, punched remainder, VF	----	402	FB18* F	10.00
237	RX17 punch cancel, F-VF	40.00	332	Series 1955, black on white, VF staple holes	----	403	FB21* F	15.00
238	RX18 punch cancel, VF	3.25	333	BREWER'S PERMIT, Series of 1875, used, faulty	----	404	FB31 VF	25.00
239	RX19 punch cancel, VF	15.00	334	SPECIAL TAX STAMPS Retail Liquor Dealer, 1873 used with three coupons, VF crease	----	405	FB32b F tiny thin	100.00
240	RX22 punch cancel, VF	30.00	335	Retail Dealer in Fermented Malt Liquor, 1939 with four coupons, VF staple holes	----	406	FB33 F	150.00
241	RX30 punch cancel, VF	15.00	336	1939 non-coupon type, VF tack holes	----	407	FB37-54 F few small faults	128.20
242	RX31 punch cancel, VF	12.00	337	Wholesale Dealer in Fermented Liquors, 1934 used with five coupons, VF tack holes	----	408	FB39 pair used on mss promissory note dated April 7, 1877, F crease in one stamp	----
243	RX33 punch cancel, VF	22.50	338	Pleasure Boat or Yacht, 28 ft. to 50 ft., 1943 used with ten coupons, F-VF creases	----	409	FE2 F-VF	15.00
244	RX35 punch cancel, VF	1.50	339	Dealer in Tobacco, 1915 used with six coupons, VF light creases	----	410	FE5 F-VF	12.00
245	RX40 punch cancel, VF	30.00	340	1916 used with six coupons, VF creases	----	411	FE8-17 F-VF few tiny faults	25.50
246	RZ2 VF	8.00	341	FOOD ORDER, 2G7* F	2.00	412	FE16* VF	8.50
247	RZ4 VF	2.50	342	2G8* F	2.00	413	FE11-11* VF	58.75
248	RZ5 VF	3.00	343	CALIFORNIA 1971 \$1 Duck Stamp (Scott 1) used on license with \$4 Hunting and \$2 Pheasant stamps, F-VF crease affects duck stamp	45.00	414	FE1-3, 5-11, VF	9.35
249	RZ6 VF	5.00	344	MARYLAND Baltimore Cigars CR11* VF	----	415	FG3* unfinished stamp without serial number, F-VF	----
250	RZ7 VF	4.00	345	-1957 50c blue, VF	----	416	FG27 F-VF	15.00
251	RZ8 VF	18.00	346	UTAH Special Fishing Use Permit, Lake Powell Area, 1964 \$2, mint, VF	----	417	FPS1-22* F-VF few tiny faults	86.15
252	RZ9 VF	10.00	347	Lake Powell Special Fishing Stamp, 1967 \$3 Arizona Resident, mint, VF	----	418	FSC1* VF	125.00
253	RZ10 VF	3.00	348	as above, 1967 (year date omitted) \$4 Arizona Nonresident, mint, VF	----	419	FSC3* F upper right corner nicked	125.00
254	RZ11 VF	10.00	349	Wildlife Resources Fishing Stamp, 1977 \$2 One Day Non-resident, mint, VF	----	420	FSC5 F	50.00
255	RZ12 VF	7.50	350	WEST VIRGINIA National Forest License, 1984 \$1, mint, VF	----	421	FSC6 F small faults	40.00
256	RZ13 VF	9.50	351	Trout, 1984 \$5, mint, VF	----	422	FSC8 F crease	45.00
257	RZ14 VF	10.00	352	Antlerless Deer License (Class N) 1984 \$8, mint, VF	----	423	FSC18 VF	6.00
258	RZ15 VF	10.00	353	National Forest License, 1986 \$1, mint VF	----	424	FSC18 F	6.00
259	RZ16 VF	18.00	354	Trout Stamp, 1986 \$5, mint VF	----	425	FSC21 F-VF	8.00
TAXPAIDS - Springer Catalogue Numbers			355	Class A-1 Handgun Stamp, 1986 \$5 mint, VF	----	426	FSC25a VF	25.00
260	CIGARETTES TA89b F-VF creased	4.00	356	Additional Deer, Bow & Arrow, 1986 \$10 Resident, mint, VF	----	427	FU13* VF	55.00
261	CIGARS TC69A torn & rejoined, F-VF small faults	8.00	357	Additional Deer Bow & Arrow, 1986 \$25 Non-resident, mint, VF	----	428	FWM1 F-VF crease	40.00
262	TC70B F-VF small thin, repair at right margin	8.00	358	Additional Deer Firearm, 1986 \$10 Resident, mint VF	----	429	FWM2 F-VF couple short perfs	40.00
263	TC101E VF small thins	7.00	359	HAWAII R11* F	7.00	430	FWM4 F-VF creases	40.00
264	SNUFF TE41 VF thin spot	30.00	PHILIPPINE ISLANDS - Warren Catalogue Numbers			431	FWM14 VF upper right corner nicked	80.00
265	TE322 F	23.00	360	Paper Sellado 5c 1896y97 cut square with red h/s, "U.S. Military Government, 1902, Internal Revenue, Supreme Court," F-VF	----	432	FWM15 F	8.00
266	TE89b F clipped to design	13.00	361	W347C F	40.00	433	FWM17 F-VF few clipped perfs	110.00
267	TOBACCO TF11 F repaired	25.00	362	W351C F-VF thin spot	10.00	434	FWM33* VF	35.00
268	TF91A punched remainder, VF	28.00	363	W363 XF tiny corner crease	4.00	435	FWM34 F	20.00
269	TF150 punched remainder, F-VF	6.00	364	W363A F-VF	2.00	436	FWM37 F-VF couple short perfs	15.00
270	TF160 punched remainder, VF	8.00	365	W366 XF embossed cancel, tiny corner crease	13.00	437	FWM42 F	15.00
271	TF207A F small faults	25.00	366	W389 F-VF crease	25.00	438	FWM43 F	12.50
272	TF218D VF small faults	25.00	367	W397 VF	3.00	439	FWM60-71* F-VF	77.00
273	TF264A dark blue paper, F-VF crease, small repaired tear	19.00	368	W450D F-VF pinholes	25.00	440	FWM60-2, 65-70 F-VF	30.95
274	TOBACCO STRIPS TG7* VF light crease	20.00	369	W460A F thin spot, pulled perf	10.00	441	FX20 F	30.00
275	TG92B VF small faults	2.00	370	W472A F-VF thin spot	10.00	442	FX26* VF	10.00
276	TOBACCO TINFOLDS TF1-28 F trimmed to design, small faults	40.00				443	FX33 F	25.00
277	TF2-31 F-VF small faults	25.00				444	FX45 F-VF	25.00
278	TF3-6 faulty	40.00				445	FX94 F	17.50
279	TF3-32 F faulty	50.00				446	FX96a* VF	8.75
280	TF3-51 VF few small faults	25.00				447	FX118 VF light crease	25.00
281	TF3-53 F-VF small faults	25.00				448	TBT57-60* F-VF	15.00
282	TF3-55 VF small faults	25.00				449	TBT61-2* F-VF	6.00
283	TF3-60 VF small faults	25.00				450	TBT65-6* F-VF	3.00
284	TF3-61 margins reduced, faulty	40.00				451	AL17-26 F-VF, 50c faulty & not counted	44.10
285	TF5-10 VF small faults	40.00				452	AL27-35, 37, 39, F-VF	62.00
286	TF5-13 faults	40.00				453	BCL57 used on 1978 Conditional Sales Contract for a tractor, VF	30.00
287	TF5-16 VF small faults	40.00				454	BCT46* VF	20.00
288	TF5-17 VF small faults	25.00				455	NFR3 F	15.00
289	TF5-24 F faults	25.00				456	OL1-9, 11 F few tiny faults	64.60
290	TF5-30 F small faults	25.00				457	OL17-22, 24, 26 F few tiny faults	27.20
291	TF5-36 VF wrinkles	25.00				458	OL33-7, 41-2 F-VF few tiny faults	24.00
292	TF5-37 F faults	25.00				459	OL47, 48 & 69, each used on a Land Titles Office parcel search document, F-VF	----
293	TF5-38 VF small faults	40.00				460	QA1-4, 6 F-VF few tiny faults	41.50
294	TF5-48 F-VF small faults	25.00						
295	TF5-49 F-VF faults	25.00						
296	TF5-53 F-VF faults	40.00						
297	TF5-55 VF faults	40.00						
298	TF5-72 F-VF faults	25.00						

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CLOSING DATE: March 26, 1997

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

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

UNITED STATES - Scott Catalogue Numbers		
1	TELEGRAPH 1T3P3 pair, F	68.00
2	4T2 F	10.00
3	16T10P4 F	16.00
4	POSTAL SAVINGS PS7 ten examples tied to Postal Savings Card PS333, F	60.00
5	PS8 twenty-five examples tied to Savings Card PS333-25, VF heavily cancelled	225.00
6	PS9* VF thin spot	55.00
7	PS9 twenty-five examples tied to Savings Card PS 333-50	438.00
8	PS10 eighteen examples and PS8, three examples, tied to Savings Card PS333-Special, F-VF	342.00
9	PS12* plate # block of four, F-VF	22.50
10	WAR SAVINGS WS10* VF	12.50
11	POST OFFICE SEALS OX10 imperforate horizontal pair, F-VF	----
12	OX11* vertical strip of three, imperf between, VF	----
13	POSTAGE CURRENCY #5, 5c Jefferson, imperforate, VF	17.50
14	FRACTIONAL CURRENCY 50c Third Issue (Hessler #1597), F	25.00
15	REVENUE PROOFS R2P4 XF	60.00
16	R21P4 XF	85.00
17	R22P4 XF	55.00
18	R54P4 VF	30.00
19	R118uTC composite plate trial color proof in carmine and black, F small thin	80.00
20	R135P4 VF	15.00
21	RB6P4 VF	12.00
22	RB7P3 VF thin spot	22.00
23	POSTAGE USED AS REVENUES, 68, 10c yellow green used on a mss. promissory note dated Oct. 11, 1867, F crease affects stamp	----
24	73, 2c "Blackjack" used as revenue on small mss. receipt dated May 6, 1868, F	----
25	76, 5c brown, two examples used as revenues on part printed check size receipt date Oct. 16, 1867, F crease affects one stamp	----
26	155, Manuscript "I R" on 2c Bureau issue used on Philadelphia check, F	----
27	FIRST ISSUE REVENUES R3c DR. SETH ARNOLD, Woonsocket, R.I., black printed cancel, F	----
28	R6c C.V.D. HUBBARD, MARYSVILLE, CAL, blue h/s, F-VF	----
29	R6c S & R, NEW YORK, blue SON h/s, F-VF	----
30	R6c NEW LONDON NORTHERN RR CO., black h/s, F	----
31	R7a VF	12.50
32	R9a huge margins, VF	12.50
33	R10c block of four, VG-F	35.00
34	R15c TREMONT NATIONAL BANK OF BOSTON, black h/s, F-VF short perf	----
35	R15c S. L. POTTER, SUPT., ROLLING MILLS, WYANDOTTE, MI, black h/s, F	----
36	R16c J. G. K.'s S. S., black h/s, VF	----
37	R22c J H & C, 1869, black oval SON h/s, F	----
38	R24c HARRISBURG NATIONAL BANK black h/s, VF	----
39	R24c MERCHANTS UNION EXPRESS CO., NEW YORK, blue h/s, VF	----
40	R24c FITCHBURG & WORCESTER RR CO., FITCHBURG, blue double oval h/s, on small piece, F-VF	----
41	R27c PROBATE COURT, MIDDLESEX CO., blue double circle h/s, VF	----
42	R30c H. BECKER & CO., black h/s, F-VF	----
43	R43c SAVAGE MINING CO., SAN FRANCISCO, black h/s, F-VF	----
44	R44c CITY NATIONAL BANK OF BINGHAM, blue SON double circle h/s, F crease	----
45	R44c E. P. DORR, BUFFALO, NY, black h/s, F-VF	----
46	R45a black h/s & mss cancels, F-VF	17.50
47	R46a black "Fire Association" h/s cancel, VF	10.00
48	R46a FRANKLIN FIRE INS. CO., black h/s, on small piece, VF	----
49	R46c F. W. LANDON, NILES, MICH., blue double oval h/s, F-VF	----

50	R46c SON "DELAWARE M.S. INS. CO., PHILA'A" blue h/s, F	----
51	R47a G. W. INS. CO., black h/s, F-VF	----
52	R48c SON "REPUBLIC FIRE INS. CO." h/s, F	----
53	R49a VF	25.00
54	R52a VF light crease	47.50
55	R69c ARIZONA, Pacific Mail Steamship Lines, blue h/s, F rare cancel	----
56	R70a red h/s cancel, F	35.00
57	R71a F-VF pinhole	150.00
58	R75a VF tiny thin spot	72.50
59	R81a F-VF	100.00
60	R81c GENERAL TRANSATLANTIC CO., black SON h/s, F thin	----
61	R81c GENERAL TRANSATLANTIC CO., blue oval h/s, F	----
62	R81d VG-F	25.00
63	R86c F	22.50
64	R89a F	35.00
65	R164 used on First National Bank, Checotah, Indian Territory, check, F	----
66	R168a F-VF	27.50
67	R179 VF pinhole in right margin	30.00
68	R222 F-VF	11.00
69	R225 cut cancel, F-VF	15.00
70	R228* double impression, F	7.00
71	R240* F	6.50
72	R250 cut cancel, VF	4.00
73	R257 F	30.00
74	R258* VG-F	32.50
75	R259 F straight edge at top	40.00
76	R260* F-VF	2.75
77	R273* F-VF	5.50
78	R274* F	6.00
79	R292* F	3.00
80	R300 sensitive ink, cut cancel, F-VF short perf	20.00
81	R383 cut cancel, F	5.50
82	R435* VF crease	100.00
83	R583 perfin, VF	5.00
84	R600 straight edges, F-VF	25.00
85	R616 perfin, VF	10.00
86	R682 perfin, F-VF	4.00
87	RB14a W. & CO., black h/s, F	----
88	RB22a* F	11.00
89	RB31p* F	50.00
90	RB62 VF	11.00
91	RC4a double overprint, F cut cancel, s/e	5.00
92	RC19 cut cancel, F-VF	7.00
93	RC26 cut cancel, F	10.00
94	RD18 F-VF	20.00
95	RD20 cut cancel, F thin spot	20.00
96	RD54* VF straight edge	20.00
97	RD104* F	11.00
98	RD131* F	30.00
99	RD174* F-VF	30.00
100	RD281 cut cancel, VF light staining	6.75
101	RD330 cut cancel, F-VF light glue stain	22.50
102	RE19 MDC printed cancel, F soiled	35.00
103	RE40* F	24.00
104	RE47* F-VF	35.00
105	RE56 VF folded between stamp and tab	40.00
106	RE60* VF	3.00
107	RE73* VF	4.50
108	RE149* VF	10.00
109	RE150 F-VF tiny thin	50.00
110	RE159 perfin, F-VF	10.00
111	RE160* F	20.00
112	RE163 perfin, F	20.00
113	RE165 F-VF staple holes, light soiling	20.00
114	RE190* VF	3.75
115	RE192* VF	12.50
116	RE203 F-VF	7.00
117	REA3 (3B) F-VF crease, small sealed tear	90.00
118	REA21b (22c) F-VF UL corner repaired	175.00
119	REA37c (38E) F tiny thin	20.00
120	REA41 (42B) F creases, light soiling	7.50
121	REA41c (42E) VF light crease	8.00
122	REA62 (68) F	5.00
123	REA67 (73) unused, F-VF light crease	10.00
124	REA79c (87c) F internal tear, small hole	12.50
125	REA93 (98) F crease	5.00
126	REA94 (99) F small faults	17.50

127	REA109 (128) VF light stain	2.50
128	REA171 (200A) unused, F-VF	20.00
129	REA175 (205A) VF staple holes	50.00
130	RF2e single, F-VF thin	----
131	RF18a red surcharge, VF thin	35.00
132	RF21* F	22.50
133	RF22* VG-F	4.00
134	RF23-PC32 "A.W.G." F-VF	5.00
135	RF23-PC63 red, pair, F-VF	2.00
136	RF24* F	12.50
137	RF25* F-VF	12.50
138	RF26* pair, dry printing, VF	----
139	RF27-PC163 as above, strip of six, VF	23.00
140	RF28* VF	5.00
141	RG38* F	15.00
142	RG124 staple holes, F-VF	32.50
143	RG125 F staple holes, straight edge	15.00
144	RJA11* F	27.50
145	RJA14* F-VF thin spot	12.50
146	RJA50a VF thins	40.00
147	RJA50b* F	3.25
148	RJA54a VF thin	30.00
149	RJA55b pair, F-VF light soiling	5.00
150	RJA57b VF	25.00
151	RJA59c* VF	4.00
152	RJA62b VF	25.00
153	RJA64b VF	45.00
154	RJA66b F-VF	15.00
155	RJA67a faulty	15.00
156	RJA67b* VF creases	10.00
157	RJA72c F crease	65.00
158	RJA74a F-VF small faults	25.00
159	RJA74b VF separated by scissors	10.00
160	RJA106 VF	5.00
161	RK3 embossed cancel, VF	6.00
162	RK4 F-VF light crease	4.50
163	RK21 F	25.00
164	RK23 straight edge at top, F-VF	70.00
165	RK25 F	50.00
166	RK28 F	50.00
167	RK30 F	8.00
168	RM114 sharp strike on a 1798 promissory note, VF small piece out of lower left, small faults at upper right	950.00
169	RN-B1a New York, NY, William Topping & Co., receipt, VF one side unused	20.00
170	RN-B3 dark blue, right half of a rarely seen check, CV is for full document	15.00
171	RN-B3 New York, NY: National Citizens Bank, W.A. Ransom & Co. check, VF	12.50
172	RN-B6 Jas. F. Wenman, Mechanics National Bank, New York, check, VF	15.00
173	RN-B6 New York, NY: Marine National Bank, Jas. F. Wenman check, VF	15.00
174	RN-B10 Porter & Higby, Central Nat. Bank, NY check, VF	25.00
175	RN-B10 New York, NY: Fourth National Bank, C.S. Sloane & Co. check, VF	25.00
176	RN-B13a Dakin, Olcott & Co., Merchants' National Bank, New York, check, VF	50.00
177	RN-B16a Agency of the Bank of California, Virginia, NV, Mariposa Mill Co. check, signed by James G. Fair, VF tiny stain at far left	175.00
178	RN-D1 Mercantile National Bank, Hammersley & Co. Hartford, CT, check, VF Castenholz CV	4.00
179	RN-G1 City Nat. Bank, Bridgeport, CT, check, VF, Castenholz CV	6.00
180	RN-G1 Southern Bank of the State of Georgia, John Flannery & Co., Savannah, GA, check, VF, Castenholz CV	6.00
181	RN-G1 Fidelity Insurance, Trust & Safe Deposit Co., Philadelphia, PA, check, black on blue laid paper, F-VF	----
182	RN-G1 Tucson, AZ, Pima County Bank draft, black on light brown laid paper, F-VF, Castenholz CV	25.00
183	RN-G3* First National Bank of Denver, CO, check, F-VF	110.00
184	RN-J11 Middleport, OH, Citizens Bank check, F-VF	15.00
185	RN-N3a. Providence, RI. R.I. Hospital Trust Co., Geo. L. Claflin & Co. check, stamp printed on back, F-VF	225.00
186	RN-X5a Pere Marquette Parlor Car ticket, VF	15.00
187	RN-X7 New York, NY. Hanover National Bank, check, type G facsimile at center, F, Castenholz CV	30.00
188	RO7d F thin	20.00
189	RO26d block of four, F-VF	4.00
190	RO33d F-VF	12.00
191	RO47P3 VF	90.00
192	RO58d* VG	10.00
193	RO58P3 VF	75.00
194	RO59b black S.R.V.D. printed cancel, F small thin	60.00
195	RO67b F-VF thin	15.00
196	RO80b F-VF small crease	35.00
197	RO85b F-VF thin	80.00
198	RO91P3 VF	125.00
199	RO122a F small thin	11.00
200	RO126b F crease	25.00
201	RO134P3 VF	75.00
202	RO137a F short perf	60.00
203	RO152P3 VF	75.00

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Wanted: For book in progress. Information about and clear photocopies (front and back) of India Postal Notes (type of 1883-1886). Postage and costs reimbursed. Also wish to purchase India Postal Notes. Jack Harwood, Box 32015 - Midtown Station, Sarasota, FL 34239. *1413*

Second and Third Issue Revenue Documentaries Wanted. Anything interesting or unusual. Documents, cancels, bisects, multiples, etc. Mike Morrissey, Box 441, Worthington, OH 34085. *1414*

Apply for Free March Mail Auction catalog of Chinese Revenue stamps and documents—will include major portion of Padget Collection. Rosamond, 35 Church Hill, Winchmore Hill, London N21 1LN, England. *1415*

Unload those common heavily duplicated Scott listed revenues. I give 1¢ each for them. Perfins and cut cancels OK. Domzall, 904 Wright 4B, Richmond, CA 94804. *1416*

Automobile windshield stickers wanted. Inspection or registration stickers, drivers licenses and paper registrations. Have many to trade. Dr. Edward H. Miles, 888-8th Ave, New York City, NY 10019. 212-684-4708 evenings. *1417*

Norway Sportelmaerker revenues(1873-1877) @ 40% discount from 1983 Nelson catalog. Price list on request with SASE. Complete set Nelson 1-15 cat. \$252.50 for \$150. Dan Anderson, 7412 Graham Road, Indianapolis, IN 46250. *1418*

Switzerland revenues: buy, sell or trade. Need Cantonal issues and Municipals, will buy your collection or accumulation. Can send circuit books of duplicates. Donn Lueck, Box 11582, Phoenix, AZ 85061. *1419*

Wanted—Plate blocks / plate strips / plate # singles: revenues (especially battleships) R159-R194, RB1-RB73, R-RZ, newspapers (PRs), and Puerto Rico R1-R9. Steve Wittig, Box 2742, Springfield, MO 65801-2742. *1420*

Corrugated mailers (8 1/2 x 10 1/2 inches) for revenue and other circuits. Self-sealing, heavy duty, gummed flap: 13 for \$10.49; five for \$4.99; sample—\$1.50. Jerome "Jerry" Lurie, Box 5593, Concord, CA 94524-0593. *1421*

The American Revenuer back issues available. Most issues since 1977 (a few earlier) are available for \$2.00 each plus shipping (\$3 for 1, \$2 for 2, \$1 for 3, 4 or more postpaid). Editor, The American Revenuer, Rockford, Iowa 50468-0056. *1422*

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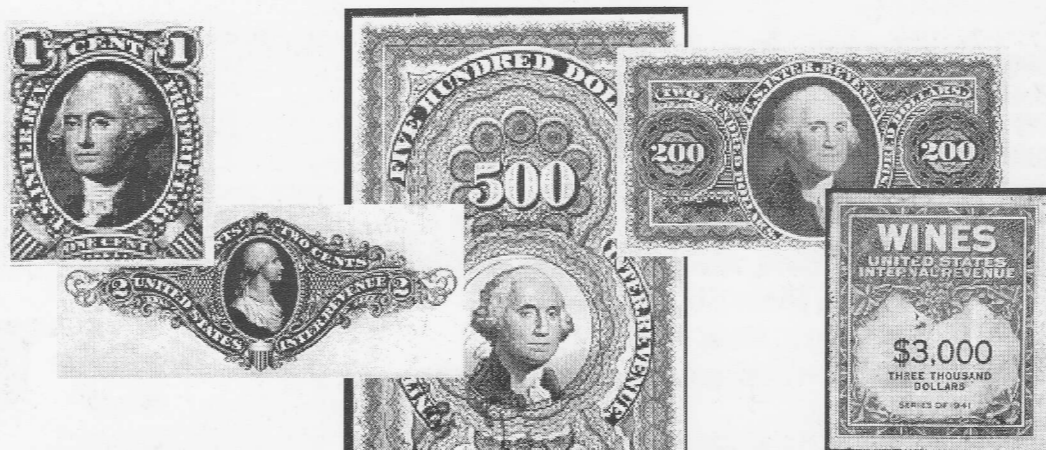
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