



The American Revenuer

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R. H. Macy used a printed cancel
on this 1919 proprietary as a retailer. More,
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♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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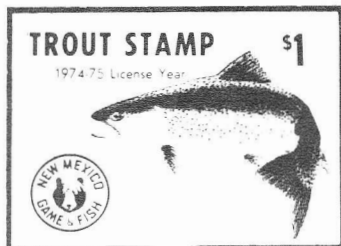
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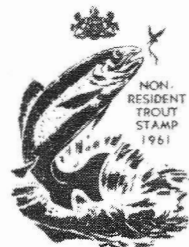
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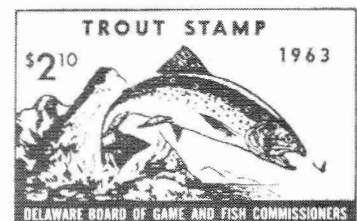


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Editor: Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 515-756-3542 (no one else will answer) or 515-756-3680. FAX 515-756-3352. E-mail: Hogman@netins.net


Contributing Editor: Richard Riley, 24055 Paseo Del Lago, 257 Tower II, Laguna Hills, CA 92653

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The blue proprietary stamps of 1919

a look at their tax laws



*R. H. Macy
cancel on 1¢
1919 blue
proprietary;
Macy used a
printed cancel
in 1914 as a
manufacturer
and in 1919 as
a retailer.*

by Scott Troutman, ARA

In earlier articles (Troutman, 1990) I have looked at the tax laws of the black proprietaries of 1914, those curious laws which came up with taxes on everything from chewing gum to mouthwash to toothpaste in order to pay for World War I. The usage of the black proprietaries was discontinued in 1916, and it was not until 1919 that the blue proprietaries came into existence. The blue proprietaries were also trying to work off the fiscal burden of the first World War, but almost nothing has been written about their history or what it was they taxed. Aside from a couple of cancellation checklists (Chappell, 1956; Field, 1977) almost nothing else is listed in Riley's handbook (Riley, 1997).

And so it is I have turned again to the tax laws to try and explain some things that I find curious. The black proprietaries have a large number of cancels known, both pre-printed and handstamped. But the blue stamps have only a comparative handful listed. Why? Did the laws change what was

taxed? It seemed unlikely that companies like Larkin Soap or J.B. Williams, both of which used every advertising gimmick known to mankind, would just decided to not cancel stamps on their products.

To find the answers I have turned to the tax laws. The following tax law quotations are out of tax decision 2837 of the Internal Revenue (Decisions, 1919), which details out Title IX of the Revenue Act of the Public, No. 254, 65th Congress — House of Representatives bill 12863. This law, effective May 1, 1919, imposed a "...one cent tax on each 25 cents or fraction thereof of the amount paid for any of the following articles when sold by or for a dealer or his estate on or after such date for consumption or use" on two classes of articles: toilet preparations and medicinal preparations.

Already we have a huge change in the way this law works compared to the 1914 "Emergency Tax." In the 1914 law, the tax was applied and paid by the manufacturers. This time "the tax is payable with respect to a sale made, whether or not the purchase price is collected." That is, the tax is only applied if it is between a dealer and a buyer for "consumptive use." A dealer could be "a manufacturer, jobber, wholesaler, retailer, mail-order house, trustee in bankruptcy, receiver, pawnbroker or peddler" but he only paid the tax if he sold it to an end user.

The stamps as a result are put on at the end of sales chain instead of the front.

Thus J.B. Williams was not putting the stamps on at the factory, instead it was some store owner who was selling the toiletries. This does explain why cancels such as R.H. Macy are seen on both stamps. Macy had its own lines of perfumes and toiletries, and the stamps were put on as a manufacturer under the 1914 law and as the seller under the 1919 law.

The law next closed a loop hole that companies like Larkin Soap opened. "The giving of so-called "Premiums" in return for wrap

pers, labels, coupons, trading stamps or other scrip delivered or sold in connection with the sale of a commodity is a sale by a dealer within the meaning of this section if the premium is within the class of enumerated articles. In such cases the tax attached at the time title in the premium passes to the person receiving it in exchange for such scrip and is to be computed on the fair market value of the premium at such time."

In short, if you got a taxed article with coupons you still owed the tax.

The term "consumptive use" is key to this law. You didn't have to pay the tax if you sold it thinking the next person was going to resell it. But if you couldn't prove that the purchaser wasn't going to smear it on himself, wash in it or otherwise use it, you owed the tax.

The stamps as before were to be placed on the article and either marked with the date sold and the sellers initials or affixed so as the stamp would be torn when the package was opened. The law spelled out that stamps would be used. "They will be provided in the following denominations: 1 cent, 2 cents, 3 cents, 4 cents, 5 cents, 8 cents, 10 cents, 20 cents and 40 cents. They will be placed on sale in the office of collectors of internal revenue, stamp deputies, post-offices and various agencies throughout each collection district." As noted before the tax was 1 cent for each 25 cents or fraction thereof of sale price.

Curiously if you sold the item to the US Government it was taxable. If you sold it to a "State or political subdivision thereof for use in carrying on its government functions" it was not taxed — apparently a states rights concession.

As noted above, toilet preparations was one of the two areas taxed. Toilet, in this case, is the archaic usage of the word which at the time implied something used for grooming or personal hygiene. As such the following were taxed: "Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth and mouthwashes, dentifrices, tooth pastes, aromatic cachous, toilet powders (other than soap powders) and any similar substance, article or preparation by whatever name known or distinguished, any of the above are used or applied or intended for toilet pur-

poses." Thus petroleum jellies came in while chewing gum dropped out. Mouthwashes and toothpastes were again taxed. Hair preparations of all kind were in, and not just those claiming restorative power as in the 1914 law. And they dropped in effect all soap powder as scented soap powders for washing laundry were getting popular (still are) and it was too hard to try to sort them out. Perfumes were in the 1914 law, but cosmetics were now covered too. Face powder was taxed in the old law but lip stick too was taxable.

A specific exclusion in the perfume area was "concentrated essences sold for the purpose of making toilet articles." Thus if you made your own soap (and a lot of folks did), you could buy lavender scent for it untaxed.

The other area that was covered was medicinal preparations, and the passage of time brought new situations to cover. The law stated that: "Pills, tablets, powders, tinctures, troches or lozenges, sirups, medicinal cordials or bitters, anodynes, tonics, plasters, liniments, salves, ointments, pasts, drops, waters, essences spirits, oils and other medicinal preparations, compounds or composites (not including serums and antitoxins)..." were taxable.

There were exclusions. Note above that anti-snake bite anti-toxins were excluded. So were vaccines and bacterines. The age of modern medicine was beginning. Another exclusion was anything that a doctor "in personal attendance" used on you. If he wrote you a prescription, well that was taxed. But if he gave it to you or smeared it on you while



The high value of the 1919 series used on a product retailing for \$10.

you were in the office — no tax.

There was another loop hole that they closed up.

"Medicinal preparations for beasts, when the same would be taxable if used by man, are taxable; thus for example Arona, National Corn Remover, and Criswell's Jimson Weed Plasters are taxable. But sprays to be applied to cows horses, and other animals, to keep off flies, vermin, etc. are not taxable."

They also excluded poisons used for pest control and bottled water. Both of these they dropped as not being medicinal. Nobody could prove water did anything but slake thirst, and while getting rid of vermin or insects improved your life it just wasn't medicine.

The other exclusion was for pharmaceutical items. If the medicine was made in accordance with formulas contained in the United States Pharmacopeia and National Formulary by pharmaceutical manufacturers and were sold under generic names, no tax. You could of course have the manufacturers name on it, or directions. But, put your trademark on it, have a patented formula, or claim a proprietary formulation, well then pay the tax.

A related exclusion was for food preparations as distinguished from medical preparations. Thus things like "Thompson's malted milk, malted beef peptone, or Horlick's malt," which were designed to build you back up after you had been sick, were considered food supplements and not medicine. No tax.

Toiletries or medicines were not taxed if you exported them.

This was true even if they went to the Virgin Islands, Puerto Rico or the Philippines,

all under US possession at the time. Imported items from the possessions were taxable.

An exception was the Canal Zone. Items sent there were taxable. Finding a Canal Zone usage would be a tremendous find I should think.

Because the law required stamp usage by a larger number of retailers it made stamps easier to redeem. They could be turned back in for their cash values if you decided to stop being a peddler.

Overall, the laws explain why there are fewer printed cancels on the blues and why the high values command a solid price. Consider that a 40 cent blue stamp was only needed on a medicine or toiletry that sold for \$10.00 to a customer who was going to use it, about two months wages in farm areas, and you can see that few should have been used.

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The Editor notes...

...that the publication *Shift Hunter Letters: U.S. Revenue Varieties* has been sold out. The flyer accompanying the 1998 dues notice indicated it was in short supply—in shorter supply than realized. Checks for unfilled orders have been returned; please do not order this publication. It is available on loan from the ARA library. This 36 page booklet was originally sent to all ARA members with the April 1983 issue of the "Revenuer."

...that Cal-Rev held their final meeting for 1997 at Penpex, Redwood City, California, on

December 8; 7 members attended. The program was presented by Ralph Walther. He discussed the Canadian Supreme Court and the inner workings of "In Prize" stamps and documents. Events for 1998 will include manning an ARA society table at Stampshow 98 in Santa Clara, their annual potluck picnic in July and meetings January 24 in Sunnyvale, February 14 in San Francisco and May 3 at Westpex. Anyone desiring more information can contact Jerry Lurie at 510-682-3020.

U.S. war tax on embarkation tickets

by Raymond R. Erickson, ARA

Gerald Krupnikoff's article in the November-December 1997 *The American Revenuer* (51:255) "War Tax on steamship ticket" reminded me of a similar piece I have in my collection of which is shown here.

My item is an embarkation check for the same sailing of the *SS United States* on May 28, 1925, from New York to Denmark. The passengers were a family of five who paid \$362.25 for passage plus \$19.00 "U.S. War tax." This appears to be a tax rate of approximately 5% which is also reflected by the Krupnikoff piece. Perhaps another reader can enlighten us on this point.

The \$19.00 franking consists of the \$3 (3) and \$5 (2) Liberty documentary series of 1917-33 (Scott R242 and R244). Each stamp is perfin canceled "SAL / +5.26.5" which I take to be the pattern of the Swedish American Line. The "SAL" is similar, but not identical to Perfin Club S27. The "+5.26.5" may be the perfin equivalent of a date stamp. The pattern on the Krupnikoff item appears to be the same.

It is possible that these items have come from company records, however, I suspect that they might be the passengers receipts. Mine is vertically serrated on both sides (indicating a multi-part form) and it has been folded into thirds so as to be of a size for pocket or purse. The stamps, of course, are receipts for the paid tax.

It would be interesting to know if the stamps were applied and canceled by the respective agencies (Kansas City in Krupnikoff's instance and Sioux City, Iowa, in mine). If so, might there be intentional perfin pattern differences as is found with branch offices of some of the firms of the period? On the other hand, the "+5.26.5" is different than the date of the check possibly indicating that the stamps were applied and canceled at the embarkation point. This theory would be strengthened if other examples show up that are canceled by the same perfin machine.

Hopefully other readers will provide information that can be reported in these pages.

No 129265 *

EMBARKATION CHECK.

To be detached on the dock on the day of sailing.

FULL NAME OF PASSENGER	Adults	Children	Children under 1 year
	Age	Age	Age
Liquid Jensen &	28		
Wife Agnes Jensen	29		
Heidi Jensen		4	
Erna Jensen		3	
Ethel Jensen		1 1/2	

\$19.00 U.S. War Tax Paid

Class 3d

Room No. 515 Berth _____

Amount paid, \$ 362.25

Steamer United States

Sailing date May 28


FROM NEW YORK

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Date of issue May 25

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Possible foreign transfer on the George W. Laird private die perfumery stamp, RT15d

by Paul Weidhaas, ARA

I savor the hunt for the doubled frame line or character which points to the printing error known as the double transfer. My speciality, the private die proprietary revenues, abound with double transfers. Richard

Riley's and L. P. DeKay's most useful compilation of these design doublings (1979) forms the basis for my searches.

The 1991 Andrew Levitt auction of the Morton Dean Joyce material added much to their listing. For instance, Riley and DeKay listed the George W. Laird perfumery stamp, Scott RT15, as reportedly having a double transfer, but the location was unknown. The Levitt auction of Joyce's private die collection described and illustrated several examples of this double transfer, which prominently displays shifts to the left in much of the label lettering. (As an aside, the auctioneer neglected to note these double transfers in lots 3038 and 3043, even though identical double transfers were correctly noted for several preceding lots.) Joyce made a detailed study of the Laird issue, and apparently succeeded in plating the stamp. This double transfer occurs in position 14; Joyce knew of at least one other position, 19, with a less pronounced double transfer. The Levitt auction offered a copy as lot 3028.

Some time ago, while checking my Lairds for double transfers, my eye fell on some stray lines near the lower margin of a copy of RT15d. They didn't match any portion of the design, and several were too linear to be plate scratches or fingerprint flaws. Could they be the telltale signs of a foreign entry?

Known private die foreign entries

Such an occurrence is not without parallel in the private die field. Two foreign transfers are known to specialists, and have been recognized with catalog listings. In the first instance, a strong transfer of a portion of the 3¢ American Match Company strip stamp, Scott R011, is plainly visible in one entry of the 20 Merchant's Gargling Oil, Scott RS179. In this case, it is believed (Sloane, 1961) that the transfer roll of the strip stamp accidentally came into contact with the Merchant



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plate, transferring a portion of the design.

In the second instance, the plate originally engraved with a design to be used by X. Bazin perfumery never advanced beyond the essay stage. It seems that the plate was re-surfaced for reuse, but someone failed to completely remove the design. The design for the Soule wrappers, Scott RS226 and 227, was subsequently engraved on the plate. Fairly strong remnants of the Bazin entry are found in position 1 (Riley, 1982).

Description of the flaw

The suspected foreign entry is located in the lowest three lines of text, and in the scrollwork near the lower margin. Numerous stray lines are seen around the small central shield. Most evident are two short straight lines which parallel the shading within the shield, extending beyond it on either side. Above the shield is a faint parallelogram tilted slightly to the right. Below and to the right of the shield are at least three areas of

hachured markings, composed of short lines randomly oriented.

The most obvious evidence is displayed in the empty field above all this. A thin horizontal line underlines the first five letters of the word "Bottle," and is found again in the scroll work to the left, measuring 13 mm long if the segments were connected. Similarly, another line runs through the letters "on th(e)" in the preceding line of text. Finally, numerous very short lines are visible to the left of the legend, as well as below the word "genuine."

My search continues

My excitement at this discovery was tempered by my initial inability to identify the original impression. These chicken scratchings are much less distinct than those on the two known foreign transfers. Unlike them, my sample has neither lettering nor distinctive portions of designs to assist me.

My task now became one of identifying the errant entry. By studying the two verified

*Close-up of
Laird label-
stamp with
possible
foreign entry
described in
the text.*

foreign transfers, a few things became evident to help me narrow my search. "The Boston Revenue Book" (Toppan, et al, 1899) informs me that the American Match Company and Merchant's Gargling Oil dies were approved within four days of one another in March 1869, and that they were prepared within a month of each other. I commenced a search of all private dies which were approved or prepared within several months of the Laird design. I listed twelve stamps, all medicine issues, which fell within this time frame, and which were large enough to have caused the flaw. A careful examination ruled out each as the source; their designs failed to match the clues I had.

Next, I considered the Bazin/Soule pair. Here, the ghost design came from an essay. I examined examples of all the private die essays and again came up empty-handed.

In despair of having to look at each private die design individually, I contacted the private die design dean, Richard Riley. His prompt reply (1996) was most informative. He agreed that the various stray lines hardly matched anything on the stamp, thus ruling out shifts. He suggested that these ghosts, as he termed the general messiness in my example, could also have come from a worn plate which had been retired and resurfaced for reuse. Riley believed that if any old plates had indeed been resurfaced, they would be plates from which about 50,000 impressions had been made.

Riley also postulated that the ghost may not even be from a private die stamp, if the engravers Butler and Carpenter (later Joseph R. Carpenter) were involved in other kinds of engraving at the time the Laird die was prepared.

I knew that I didn't have the resources to follow up on this last idea. But I could research the worn plate theory. I compiled a list of the private dies which were prepared prior to the Laird die, and from which at least 50,000 impressions had been made. Fifteen candidates met these parameters, but once again a close examination proved fruitless.

I next wrote to the National Postal Museum at the Smithsonian Institution, in hopes that the museum held a Laird plate proof. It was my thinking that if the image was found in one of the proof positions, it would likely display the ghost more dis-

tinctly. Also, the adjoining cliché positioned below this one might show some markings near its upper margin. Regrettably, I received no response.

An exhaustive literature search only added to my frustration. There has been essentially nothing written regarding the Laird stamp. The one exception is a note in the description of lot 3035 of the Joyce auction. This lot featured a Scott RT15 with a prominent double transfer, and accompanying it were intricate notes of the plate positions of this issue as compiled by Mr. Joyce. My last hope rested with this source.

Explaining my dilemma to auctioneer, Andrew Levitt, I asked him if he might contact the buyer of this lot and pass on my desire for a copy of these notes. Sadly, Mr. Levitt (1996) replied that the buyer was unable to locate them.

So the matter stands; I am left with a sense that I may have a foreign transfer on my hands, but without identifying the underlying ghost image, the matter remains unresolved. I appeal to fellow collectors to search their Lairds for similar impressions. Perhaps another will be a bit clearer, revealing a letter or numeral, something other than one long straight line and a bunch of short squiggly ones!

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Early usage of RN-12

by Robert Spence, ARA

In the April 1997 article "Pay to the Order of...20: The users of Butler and Carptneter's Type I imprinted stamps," author Ben Czech illustrated a check on The Bank of North America.

Illustrated here are two checks I have of type I2.1 Bank of North America. Check

number 1137 is dated March 8, 1869, and check number 1197 is dated August 9, 1869. The author indicates the earliest use he has recorded is May 21, 1869. Check number 1137 is dated about two and a half months earlier which may lend further support to his conjecture. The imprinted stamp on check number 1137 is a dark brown.



With the dealers

E. S. J. van Dam (Box 300, Bridgenorth, Ontario, Canada K0L 1H0) has released his 10 page newsletter (#107) which includes two pages of rare Canadian revenue stamps with NSB2 and QST1a among the items for sale.

Documents, cigarette stamps and new Canadian provincial wildlife stamps are also offered. van Dam also has a new web site at <www.esjvandam.com> which will also have interesting offers.

Plate scratch on the \$3 second issue revenue



by Scott Troutman, ARA

There is nothing more unexpected than finding a new variety on a 125 year old stamp, but it does seem that Gene Gauthier has found one. Shown here is Scott R125, the three dollar value from the 1871 United States second revenue issue. The stamp has a plate scratch running across Washington's face. It begins at the S in US and runs in a straight line just above his left eye and up to just under the right wing of the eagle at the top. This is clearly an extra line of blue color and is not a piece of silk. I say this because this particular copy of the stamp is loaded with blue silk fibers, and when copied, appears to have all sorts of extraneous lines from the silk.

The three dollar stamp from the third issue (Scott R157) was printed with these same plates, so it is entirely possible this flaw exists on these stamps also. On the third issue stamp the flaw should be green in color.

The author and editor would be interested to know if other examples of either stamp are found.

Bältespännaren—November 1997

The November 1997 issue of *Bältespännaren*, which is a combined numbers 1 and 2 of Volume 31 has just arrived. This is the journal of the Swedish Cinderella collector's organization. There are many prominent philatelists in this organization; it has much information to share in the journal.

A new editor, Leif Bergman, has taken over this job. Leif is a well-known collector and exhibitor of Swedish revenues, perfins, local posts, and other back of the book material.

In this issue, there are two major articles about Swedish revenue stamps.

In the first, Lars Liwendahl describes the Foreign Ministry's Consulate Tax Stamps, which were used between 1887 and 1950. This twelve-page, well illustrated article describes the background history for these stamps and details 45 different stamps of this type. There are three types of the Swedish Coat of Arms, two types of the green

background printing, and four versions of the exchange rates printed on the stamp.

These last four versions, which are easiest to discern, include: A: 7 different exchange rates, with the first being "GuldDollar", or Gold Dollar. B: Like A, but with 6 exchange rates, "Silf.Rubel" has been removed. (the Russian Silver Rubel). C: 7 different exchange rates, with the first being "Amer.Dollars" and "Rubel" added. D: Without exchange rates in print.

In the second major revenue-related article, editor Leif Bergman describes, in 19 pages, the Radio and TV license stamps, the various forms used, and "more". There were six main versions of these stamps in Sweden, with several subtypes and perforation varieties. Leif discusses the fees for owning a radio and a television, over time, including automobile radios. He illustrates a wide variety of the forms, some of which did not require stamps and some of which had the stamp image printed on them. The period of use for these stamps was from 1928 through 1962,

and even though most Swedes had a radio at least during this period, these stamps and licenses are quite uncommon in collections today.

In another major article, Åke Torkelstam provides the third part of his description of the Freight Insurance Stamps from the Europeiska Insurance company. This well illustrated article of seven pages details fourteen different types of these stamps, used during five specific periods of time.

Membership in Samlarföreningen Bältespännarna costs 75 Swedish crowns for a year, including a fine mail auction catalog. Send banknotes to avoid high check exchange costs to the treasurer, Christer Wahlbom, Humlegrand 6A, S 179 60 Stenhamra, Sweden. Back issues of the journal, some as photocopies, are available as well.

Paul Nelson, ARA

Opinion

Fiscal philatelic terminology

In a past conversation with author Mike Mahler, the subject turned to the terminology that he had used in an article then currently in production. In particular, what is the most appropriate terms to use to describe a document with an adhesive revenue stamp attached (such as the Scott R types), a document with an embossed revenue stamp (such as the Scott RM types) and, lastly, a document with a revenue stamp printed on the paper (such as the Scott RN types).

The Scott *Specialized Catalogue of United States Stamps*, as does no other revenue catalog that I am aware of, does not price adhesive revenue stamps on documents or make any reference to these stamped documents other than to refer to the “document,” with no adjectives applied to it describing the fact that stamps were attached.

Documents with embossed revenues are most often referred to as “embossed revenue stamped paper” as evidenced by the publication *Embossed Revenue Stamped Paper News* published from September 1938 through November 1943. Scott refers to the embossed revenue stamps of the American colonial era and the early United States as “embossed revenue stamped paper.” Writing in the 1962 ARA publication *The 1765 Tax Stamps For America*, Adolph Koepfel and Marcus Samuel refer to “stamps,” “sheets” and “stamped paper.” Samuel B. Frank writing in the same publication refers to embossed revenue stamps” but is not really referring to the entire document and its contents but to collections of the stamp themselves either on

whole documents or as “cut-squares.” Sydney R. Turner in this publication wrote about the newspaper and almanac stamps; in this connection he refers to “stamped paper” in the sense that large sheets of paper were already stamped and publishers would have to purchase the stamp and the paper. In four books on the subject, W. V. Combs uses the term “embossed revenue stamped paper.”

The Scott RN types are referred to by Scott as “revenue stamped paper.” This is also the term used by Einstein, Kingsley and DeKay in their 1979 handbook on these stamps published by the American Revenue Association. As with the embossed stamps, we can find ample precedence to use the terms “revenue stamped paper” and just “stamp.”

The question is what does one call a document that has been stamped with an adhesive revenue stamp. It is quite possible for one to make the argument that these, too, are revenue stamped paper, or even revenue-stamped paper. Mike Mahler chose to call the RN type stamps “imprinted” stamps as contrasted with “adhesive” stamps. This is a sensible conclusion—the stamps were imprinted rather than affixed. The stamp was printed on either blank paper or most often on printed blank documents. One might even argue that the term “stamped revenue paper” should apply only to those impressions that were made on blank paper while the majority of the impressions made on printed blank documents should be called revenue-stamped paper.

Kenneth Trettin

Literature in review

The Identifier for Carriers, Locals, Fakes, Forgeries and Bogus Posts of the United States: Volume 1 by Larry Lyons (no ISBN). 450 + xliii pages, 8.5 x 11 inches, hard cover, Smyth sewn, unpriced, illustrated. Published by and available from the author (17 Covlee Drive, Westport, CT 06880) for \$60.00 plus \$3.50 for shipping.



Bell's Dispatch, a bogus post created by Taylor. This is type 1 on blue colored paper easily identified by the broken point of the left ribbon and four dots at the bottom right side of the seal.

This is the first of three volumes concentrating on the pre-1900 Scott-listed and unlisted adhesive local posts of the United States. The nineteenth century bogus locals are also covered in this work. This work draws upon the volume published by Patton and his unpublished volume II as well as articles which have appeared in *The Penny Post* and upon additional original work done by the author over a period of many years.

This volume covers the adhesives of 129 local posts ranging alphabetically from Adams City Express through Empire Dispatch. By the author's count there are 934 pictures and 428 sketches which includes 8 pages of color photographs.

Each local post is presented in a separate section which begins with a short description of when and where the post operated. Their original stamps are then illustrated and a detailed enumerated listing of the characteristics that identify the genuine stamps is given. Reprints are also described as separate stamps. These are followed by illustrations and detailed enumerated descriptions

of the known forgeries of the stamps and finally by any known bogus issues attributed to this post. Each section ends with an unpriced (no rarity factor) listing of all the known genuine stamps, reprints, forgeries and bogus issues for the post.

The illustrations are larger than the stamps and for the most part are quite clear (photographs of some stamps on dark paper sometimes). Enlarged drawings of details are often provided for additional clarity especially in the cases where the photos are not very clear. When known, the forger or producer of the bogus stamps is given.

This two-fold presentation allows a collector to both properly identify their genuine local post stamps but also to identify the forgeries and their source as well. The presentation has been made very clear, straight forward and easy to use.

The introductory material outlines the history of this publication, defines what is and what is not included (express, railroad, college, confederate, hotel, advertising labels, etc.), very short biographies of the forgers and a bibliography. The index also includes the posts to be included in volume II (some with page numbers) and in volume III.

Two additional volumes are planned. Volume II is due in May 1998 covering the Essex Letter Express through Putnam's Penny Post and Volume III covering R. W. Raymonds through Zieber's One Cent Dispatch is due in December 1998.

This is definitely a must publication for the collectors of U.S. local posts. A classy publication.

Kenneth Trettin

The Revenue Journal of Great Britain—December 1997

The "Fakes and Forgeries of Indian Government Revenue Stamps" describes several bogus "Court Fee" and "Hundi" overprints of Victorian Indian revenues. In fact the author states that these stamps were apparently never overprinted Hundi.

A 1734 decree from Danzig outlining what was the city's first stamp tax on bills of lading is illustrated and an outline translation given. It has proven difficult to translate due to the legalese and inclusion of latin.

The twentieth century Perkins Bacon proofs of Bolivia are examined by Clive Akerman and Akerman and Reginaldo Fleury present an overview of Brazil's Rio Grande do Sul's additional and supplementary taxes.

A "Notes and Queries" section has been expanded to include many short items consisting of additional information supplementing previous articles and various news tid bits. Several revenue books and journals

are also reviewed.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain. Subscription is by member-

ship which is £15 in the U.K. and £20 per year overseas. For more information contact Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, UK.

To the Editor...

Papua New Guinea departure tax

The stamp illustrated here predates the kingfisher departure tax stamp shown by John Barefoot in the January issue of *The American Revenuer* by 7 years. It is black on yellow paper and was canceled in 1987 when I visited there. The stamp is unlisted in Barefoot's 1996 British Commonwealth revenue catalog.

Richard Sheaff



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The American Revenue Association

President's Letter

Ronald E. Leshner, ARA President

February 1998

Given the state of foreign and domestic affairs in this country, it has become increasingly difficult to resist the temptation of cynicism that abounds. Our great hobby of philately is not inoculated from similar tensions. Not many issues of the tabloids of the hobby go by without mention of the financial debacle of Pacific 97. Prominent among the whipping boys are the excesses of FIP commissioners, the elitism of the FIP itself, and the well-heeled exhibitors who choose to exhibit at the international level. The loudest voices in the hobby call for the American Philatelic Society to save its few thousand dollars of dollars of annual dues which amount to less than \$10,000 annually. Isolationism is the word of the day.

While I would agree that the FIP should be held accountable for being prudent and fiscally responsible, I am compelled to speak out against the isolation nonsense. With more than 50,000 members, the annual FIP dues amount to substantially less than 20 cents per member. I don't know what portion of the APS budget the FIP dues are, but I'd be surprised if it came to a half of one per cent. My point is that the amount is quite small in the larger scheme of things, both from the perspective of an individual member and the organization's budget.

Secondly, the isolationists argue that this only benefits the well-heeled few who exhibit at the international level. Balderdash! Who among us doesn't want their collection to appreciate in value. Well, the elevation in status of revenues at the international level, is having just that impact. Increasingly we are seeing foreign revenues being sold, not as intact collections, but as individual items. Key items from many countries are beginning to sell for hundreds of dollars, items that in the past were left in the country collections. I know this first hand in the area of French consular (*Affaires Etrangères*) stamps, which

I collect. The collectors of U.S. revenues are also not confined to these shores. There are increasing numbers of U.S. revenues in other countries. One of our ARA representatives abroad collects the embossed and stamped paper of the U.S. and is actively exhibiting this material in his native country. That new competition for U.S. revenues from foreign collectors is a positive sign for the health of our hobby.

I urge you to speak up when you hear this call to isolationism. Unless of course you wish to see fewer people in this world interested in stamps and revenues in general and thus fewer people interested in purchasing your collection when you wish to sell. The economic principles of supply and demand suggest under such a scenario that your collection should decline in value.

The following awards were earned at INDEPEX 97 in New Delhi, India in December, 1997 (this message came by e-mail and very informally, so I don't have exact titles of exhibits):

Classic State Fish and Game Stamps by David Torre, Gold.

Chinese Revenues by Stephen Hassegawa, Large Vermeil

Revenues of Haiti by F Burton Sellers, Vermeil

Revenues of Thailand by Peter Iber, Gold
Peter Iber's handbook, *Revenues of Thailand* received a Silver Bronze.

As I write the ARA will be gathering in four months in Borborough, Massachusetts. The annual gathering is a time of renewal for revenue collectors. We get to see some great revenue exhibits (although I have been told that there will not be as many as we usually see), there is an abundance of material available for purchase in the bourse, there are speakers to excite us about portions of the hobby, and just the camaraderie of like-minded collectors. Make your plans to attend now.

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.

Andrew Abdul 5500, Box 1000, Hewitt, NJ 07421, by Secretary. Topicals-Fossils, United States, US-Stamps on Documents.

Joseph Colbourne 5492, 6 Yosemite Lane, Fredericksburg, VA 22408, by APS/Linn's. Worldwide, Brazil, France, Africa-French, United Kingdom.

Dr William Peter Fletcher 5493, 22 Chatsworth Heights, Camberley, Surrey GU15 1NH, UK, by Richard Friedberg. Worldwide, Cinderellas, Local Posts, Ireland, China.

Jerrold R Gay 5498, 80 Stonehill Rd, East Longmeadow, MA 01028, by Eric Jackson. Collector/dealer. J&B Stamps—Canada-Federal, United States, US-M&M, US-Special Tax Stamps.

Kurt Kohtz 5494, by Ronald Leshner, United States, US-State.

Sergio Laux 5499, Rua Paulo Cesar Andrade 222, Apt 501, Rio de Janeiro 22221-090, Brazil, by Secretary. Brazil, Mexico, Japan, Turkey.

Eric Martin 5495, 42 Winter st, Presque Isle, ME 04769, by Richard Friedberg. Canada, United States, US-State.

Quoc H Nguyen CM5497, Box 5576, San Diego, CA 92165, by APS. Dealer: Cotevina. South East Asia, Asia-French Colonies.

Scott F Smith 5496, Box 24833, Denver, CO 80224, by William T McDonald. Worldwide, Palestine.

Highest membership number assigned on this report is 5500.

New Members

Numbers 5480-5491

Application for Reinstatement

Michael F Wilcox 1275, 217 East Road, Alford, MA 01266, by Eric Jackson. United States.

Deceased

1874 Dr. Seymour L Rudman

Resigned

3342 Philip T Bansner
5271 Lawrence L Bowles
4853 Dirk E Card
5180 Dr Damian Johnson
1485 Herb Latuchie
5113 James L Mattison
5358 Peter Millan
3999 Jerome J Norton
3705 H Hansell Ritter
3771 Richard W Rudolf
5314 Walter M Saner
4311 Ronald G Schultz

Dropped—No Forwarding Address

5034 Eric R Mens

Membership Summary

Previous membership total.....	1353
Applications for membership	9
Application for reinstatement	1
Deceased	-1
Resigned	-12
Dropped	-1
Current membership total (12/25/98)	1349

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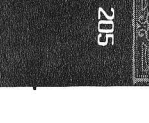
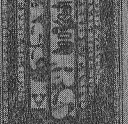
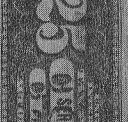
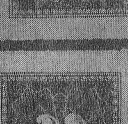
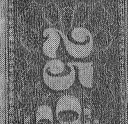
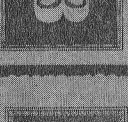
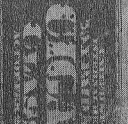
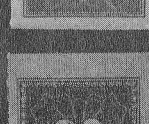
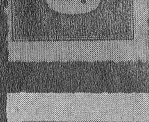
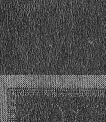
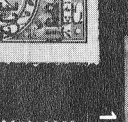
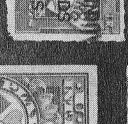
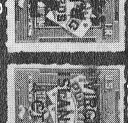
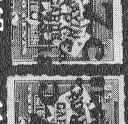
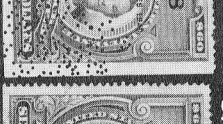
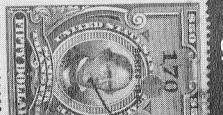
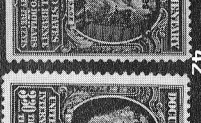
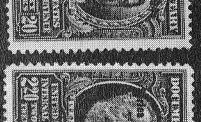
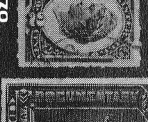
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All stamps are in used condition unless noted as mint(*).

UNITED STATES - Scott Catalogue Numbers

1	The American Revenuer, 1947-50, 1954-94, Vol. 1-4, 7-48, through 1978 is photocopies in binders, balance are originals with 1976-9 bound in black cloth, the others are loose, VF	-----
2	TELEPHONE FRANKS New England Telephone and Telegraph Co., 1897 10c, mint, F-VF	-----
3	1898 10c, mint, F	-----
4	1898 15c, mint, VF PHOTO	-----
5	1899 10c, mint, VF	-----
6	1899 15c, mint, VF	-----
7	1900 10c, mint, VF	-----
8	1901 5c, mint, F	-----
9	1902 5c, mint, VF	-----
10	1902 10c, mint, VF	-----
11	ESSAYS Loewenberg Decalomania Essays, 2c Bank Check, four different in orange, dark green, blue, and violet, F-VF	-----
12	PROOFS RB3TC on wove paper, VF unpriced in Scott PHOTO	-----
13	FIRST ISSUE REVENUES R1a F PHOTO	55.00
14	R19a F PHOTO	55.00
15	R73a horizontal pair used on an 1863 indenture, F	67.50
16	R89a VF light crease	35.00
17	R90a VF PHOTO	110.00
18	SECOND ISSUE REVENUES R108 cut cancel, F	35.00
19	R119 cut cancel, F few pinholes PHOTO	150.00
20	R120 F	1.50
21	R121 cut cancel, F PHOTO	200.00
22	R122 F crease PHOTO	165.00
23	R123 top sheet margin with partial imprint, F	15.00
24	R125 cut cancel, F minor toning on a few perf tips	17.50
25	R126 F thin spot PHOTO	150.00
26	R127 F	17.50
27	R128 F PHOTO	100.00
28	THIRD ISSUE REVENUES R135 perforation freak, cut cancel PHOTO	-----
29	R135a F PHOTO	550.00
30	R138 cut cancel, F-VF	17.50
31	R141 cut cancel, F	15.00
32	R142 F PHOTO	60.00
33	R143 VF pinhole PHOTO	40.00
34	R146 F	35.00
35	R148 F	20.00
36	R149 F PHOTO	75.00
37	R150 F crease PHOTO	475.00
38	DOCUMENTARY R152c VF PHOTO	32.50
39	R154a* F	20.00
40	R177 F-VF PHOTO	110.00
41	R179 VF	30.00
42	R180 cut cancel, VF PHOTO	225.00
43	R181 cut cancel, F-VF creases PHOTO	110.00
44	R188* F	65.00
45	R189 VF thin PHOTO	400.00
46	R192 F thin spot	25.00
47	R218* F PHOTO	45.00
48	R221 Bank of Honolulu h/s cancel, F	5.00
49	R222 VF	11.00
50	R249 F-VF	35.00
51	R250 cut cancel, VF	4.00
52	R259 F PHOTO	40.00
53	R281 F	27.50
54	R293 F	45.00
55	R297 VF PHOTO	18.00
56	R299 F PHOTO	60.00
57	R302 straight edge at top, F-VF PHOTO	75.00
58	R335 cut cancel, VF	30.00
59	R357 VF centering, adhesive stains and thin PHOTO	575.00
60	R379 F-VF light crease	20.00
61	R429* F-VF PHOTO	80.00
62	R458 VF	10.00
63	R510 perfin, VF	18.00
64	R532 cut cancel, VF	20.00
65	R580 F	10.00
66	R600 F-VF	25.00
67	R601 F-VF	45.00
68	R603 VF crease PHOTO	60.00
69	R604 straight edge at bottom, F-VF PHOTO	60.00
70	R606 F PHOTO	60.00
71	R611 F-VF	18.00
72	R616 VF PHOTO	30.00
73	R648 cut cancel, F-VF	5.00
74	R649 punch cancel, VF	22.50

75	R669* straight edge at top, VF PHOTO	85.00
76	R672 straight edge at bottom, F-VF	50.00
77	R682 cut cancel, F-VF	4.75
78	R683 punch cancel, F-VF	18.00
79	R688 cut cancel, F	5.75
80	R691 VF	7.00
81	R692 punch cancel, F	20.00
82	R697 F	13.50
83	R700 cut cancel, VF	5.00
84	R703 cut cancel, VF corner crease PHOTO	110.00
85	R706 VF	27.50
86	R719 cut cancel, VF	30.00
87	R724* F-VF	35.00
88	R725 VF	7.00
89	R726 VF	20.00
90	R728 F-VF	25.00
91	R729 F	20.00
92	R730 cut cancel, F-VF PHOTO	85.00
93	R733* UL plate #168108 block of four, VF	15.00
94	PROPRIETARY RB4b F	15.00
95	RB15c VF thin spot PHOTO	125.00
96	STOCK TRANSFER RD60 F PHOTO	75.00
97	RD85 cut cancel, VF	9.00
98	RD87 punch cancel, VF PHOTO	50.00
99	RD88 perfin, VF pulled perf PHOTO	50.00
100	RD113 perfin, VF crease PHOTO	95.00
101	RD285 cut cancel, F-VF thin, small adhesive stain PHOTO	160.00
102	RD311 cut cancel, F-VF PHOTO	350.00
103	RD312 cut cancel, VF	30.00
104	WINES AND CORDIALS RE56 VF tiny perf tear	40.00
105	RE58 VF folded between stamp and tab	45.00
106	RE143 VF wrinkles PHOTO	60.00
107	RE150 VF thin, staple holes	50.00
108	RE169 usual small faults, F-VF appearance PHOTO	200.00
109	RE171 usual small faults, VF appearance PHOTO	200.00
110	BEER STAMPS REA130c (149C) faulty	35.00
111	REA131c (150C) faulty	10.00
112	PLAYING CARDS RF2e F PHOTO	150.00
113	RF4 F-VF PHOTO	45.00
114	RF6a F-VF PHOTO	45.00
115	RF9 black surcharge, two singles used on a U.S. Playing Co. Pinochle deck, VF	19.00
116	RF9 violet surcharge, two singles used on a Military Fortune Tellers deck, box and stamps are faulty	19.00
117	RF10 F PHOTO	60.00
118	RF10a VF PHOTO	30.00
119	RF11* VF crease PHOTO	42.50
120	RF13a F thin spot PHOTO	35.00
121	RF29 F-VF PHOTO	90.00
122	RFV1 F-VF small faults PHOTO	210.00
123	RFV2 F PHOTO	45.00
124	SILVER TAX RG18 F	17.50
125	POTATO TAX RI1-13* F-VF	51.00
126	TOBACCO SALES TAX RJ1-11 F-VF	33.50
127	RJ1 (4), RJ3, RJ4, RJ7, RJ9, used on Memorandum of Sale of Tobacco, Form 112, couple tape stains on document, o/w VF, all but RJ4 have straight edges	7.00
128	CONSULAR SERVICE FEE RK1 F-VF crease PHOTO	45.00
129	RK8 VF thin PHOTO	45.00
130	RK9 F PHOTO	50.00
131	RK14 straight edge at bottom, F PHOTO	55.00
132	RK15 F-VF PHOTO	85.00
133	RK20 embossed cancel, F-VF	12.50
134	RK23 F crease PHOTO	70.00
135	RK25 F-VF PHOTO	50.00
136	RK27 F-VF PHOTO	20.00
137	RK28 F-VF few nibbed perfs PHOTO	50.00
138	RK31 F-VF couple short perfs PHOTO	35.00
139	RK39 embossed cancel, F small thin PHOTO	67.50
140	RK40 embossed cancel, F-VF PHOTO	72.50
141	EMBOSSSED REVENUE STAMPED PAPER RM189 sharp strike on an 1800 promissory note, VF	30.00
142	REVENUE STAMPED PAPER RN-A1a, William Topping & Co. receipt, VF	25.00
143	RN-B1a, William Topping & Co. receipt, VF	17.50
144	RN-B5, C.C. Parks, National Bank of North America, New York, check, VF	25.00
145	RN-C2*, T. Holton, Mercantile National Bank, New York, check, VF	30.00
146	RN-C2, DeLaVergne & Hare, First National Bank, New York, check, VF	12.00
147	RN-V4 printed redemption, cut square, VF	17.50

148	RN-V4 New York Custom House Entry of Merchandise, F small faults, light staining	90.00
149	RN-V6 printed redemption, cut square, VF	70.00
150	RN-W2 Flint & Pere Marquette Railroad \$1,000 Land Grant Bond, F-VF	65.00
151	PRIVATE DIE PLAYING CARDS RU2a F corner crease, short perf	65.00
152	RU3a F-VF thin spot	40.00
153	RU6a F crease, thin spots	35.00
154	MOTOR VEHICLE TAX RV2* F	15.00
155	RV3* F-VF	11.00
156	RV4* F	12.50
157	RV14* F-VF	17.50
158	RV15* F-VF	17.50
159	RV19* F	30.00
160	RV41* F-VF	15.00
161	RV53* VF	10.00
162	BOATING RVB1-2* VF	85.00
163	RVB2 used on certificate from New Jersey, F-VF crease in stamp	27.50
164	HUNTING PERMIT RW18* F	67.50
165	RW32* VF PHOTO	90.00
166	RW41* VF	20.00
167	RW42* F-VF	15.00
168	RW43* plate #173030 single, VF	13.50
169	RW46* F-VF	13.50
170	RW49* plate #173669 single, VF	13.00
171	RW50* plate #173767 single, VF	15.00
172	FIREARMS TRANSFER TAX RY6 VF few short perfs	90.00
173	RY8 VF PHOTO	125.00
174	RECTIFICATION TAX RZ11 VF	10.00
175	RZ14 VF	10.00
176	RZ15 punch cancel, VF	7.00
177	RZ16 punch cancel, VF	15.00

TAXPAID REVENUES - Springer Catalogue Numbers

178	CIGARS TC190 VF thin	4.00
179	TC205 F	2.50
180	TC315 full repaired tear, F-VF	6.00
181	TC369a VF thin	3.50
182	TC377a F-VF crease	6.00
183	TC382a perfin, F-VF	3.00
184	TC385b VF	6.00
185	TC391a perfin, VF small thin	9.00
186	TC393a perfin, F-VF	3.50
187	TC396b perfin, VF crease and thin	3.50
188	TC434b perfin, VF creases	3.00
189	TC448b perfin, F-VF crease	5.00
190	TC449b perfin, F-VF thins	4.75
191	TC453b VF small thin PHOTO	8.00
192	TC456a perfin, full repaired tear, F PHOTO	17.50
193	TC457a* VF tiny internal flaw PHOTO	25.00
194	TC461a F	8.00
195	TC468b perfin, VF small internal tear	2.25
196	TC491b VF thin spots PHOTO	11.00
197	TC532a perfin, VF crease and small abrasion PHOTO	27.50
198	TC527a F-VF	2.00
199	TC563a F PHOTO	10.00
200	TC596a perfin, full repaired tear, F-VF PHOTO	10.00
201	TC587a F-VF heavy crease ends in small tear	15.00
202	TC601a F crease, corner nick	10.00
203	TC602a F-VF crease, thin	8.00
204	TC626a VF	2.50
205	TC623a perfin, F PHOTO	15.00
206	TC647a F-VF PHOTO	7.50
207	TC654a F-VF small faults	3.00
208	TC659a perfin, F-VF thin PHOTO	10.00
209	TC668a VF thin	8.00
210	TC722a perfin, VF creases, corner thin	2.00
211	TC733a perfin, full repaired tear, F-VF	7.50
212	TC754a F	2.00
213	TC769a VF crease	5.00
214	TC772a perfin, F-VF	2.00
215	TC797a perfin, VF small thin	20.00
216	TC803a F	3.50
217	TC808a full repaired tear, F-VF	3.00
218	TC831a F-VF tiny tear PHOTO	10.00
219	TC832a VF PHOTO	8.50
220	CUSTOMS IMPORTED WINE & MALT LIQUOR Series of 1935, VF	-----
221	LOCK SEALS Priester #105* horizontal pair with vertical gutter, VF	-----
222	106* horizontal pair with vertical gutter, VF	-----
223	PROHIBITION LIQUOR PRESCRIPTION Type D, Form 1403, F-VF small faults	-----
224	FOOD ORDER 2G8* F	1.75
225	HAWAII R8 F-VF	35.00
226	R16* F-VF	27.50
227	PUERTO RICO CIGARETTES, Series 1925, 3c, 10 cig, red on blue, F-VF PHOTO	-----
228	Series 1932, 6c, 20 cig, red on blue, F PHOTO	-----
229	Series 1939, black surcharge VALUE 8c, on 7c, 20 cig, red on blue, VF thin	-----
230	Series 1939 black surcharge TWENTY CIGARETTES/8 CENTS on 7c, 20 cig, red on blue, F-VF creases PHOTO	-----
231	Series 1941, surcharged on black VALUE 9 CENTS on 8c, 20 cig, red on blue, F creases PHOTO	-----
232	Series 1941 black surcharge TWENTY CIGARETTES/9 CENTS on 8c, 20 cig, red on blue, F-VF small faults PHOTO	-----
233	as above, with additional black surcharge 13 CENTS and bar over 9 CENTS, F small thin and bleach spot PHOTO	-----
234	MAYAGUEZ BEER, 3/4c green, VF	-----

Member's Ads

ARA members:
send your request for free ad to Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA. Send on a postal card, one ad at a time, limit 20 words plus address, must be about revenues or conderellas. First come, first served, space available.

Automobile Windshield Stickers Wanted. Inspection stickers, registration stickers, paper drivers licenses and registrations. Have many duplicates—send for lists. Dr. Edward Miles, 888-8th Avenue, New York City, NY 10019. 212-684-4708 evenings. *1487*

Wanted—Tobacco labels inscribed "U.S.(A.) Tax Exempt for use outside US(A)," "Federal Stamps no longer Required," and "Sea Stores." Gregg Stoll, 1152 Deerwood Dr., New Johnsonville, TN 37134. *1488*

Spring Chinese Revenues only, mail auction catalogs available free for those unknown to "Stamps from Overseas." Apply to G. M. R., 35 Church Hill, London N21 1LN, England.

1489

For Sale: Revenues and a large assortment of early issue proprietary (RB1-RB31) in multiples. Send for my free price list. Photos on request. I will trade (if you wish) for any revenue, dues (J29-59), or Newspaper (PRs) plate number pieces. Stephen A Wittig, Box 2742, Springfield, MO 65801-2742. *1490*

Wanted! Old U.S. checks with common revenues or RNs. Small or large lots. Buy all undamaged.

Pay more for vignettes. Jacob Kisner (#2512), 254 Park Avenue South, Penthouse F, New York City, NY 10010-7205. *1491*

R116, 60¢ with clear 70¢ foreign entry at top, almost fine, light herringbone cancel, fresh. CV=\$150.00. Only \$85.00. RE110a, horizontal pair, imperf between, unused, VF. CV=\$110.00. Only \$97.50. R135b, 2¢ inverted center, P.F. Certificate accompanies, perfs clear all around, sound, F/VF. CV=\$300.00. \$280.00. Satisfaction guaranteed. Postpaid. Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548.

1492

Wanted: State drug tax stamps, especially Colorado, Illinois \$10, and South Carolina overprints. Send photocopies or description to Robert Henak, 8010 N Mohawk Rd, Fox Point, WI 53217, 2720. Henak@compuserve.com.

1493

The American Revenuer back issues available. Most issues since 1977 (a few earlier) are available for \$2.00 each plus shipping (\$3 for 1 issue, \$2 for 2 issues, \$1 for 3 issues, 4 or more issues postpaid). Write Editor, The American Revenuer, Rockford, Iowa 50468-0056. *1494*

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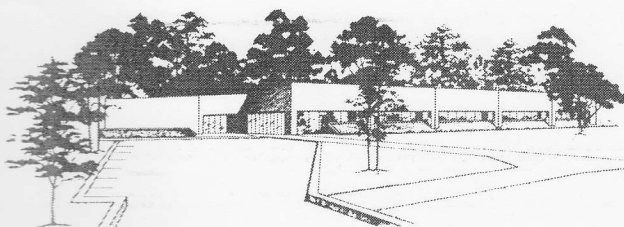
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