



The American Revenuer

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Denmark's University of Copenhagen held a monopoly on almanacs and used stamps to license others. More, inside, page 52.



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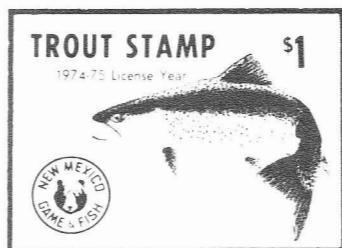
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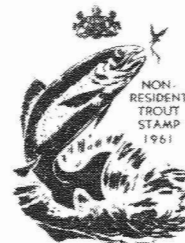
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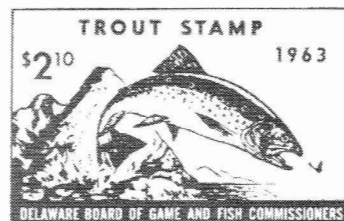
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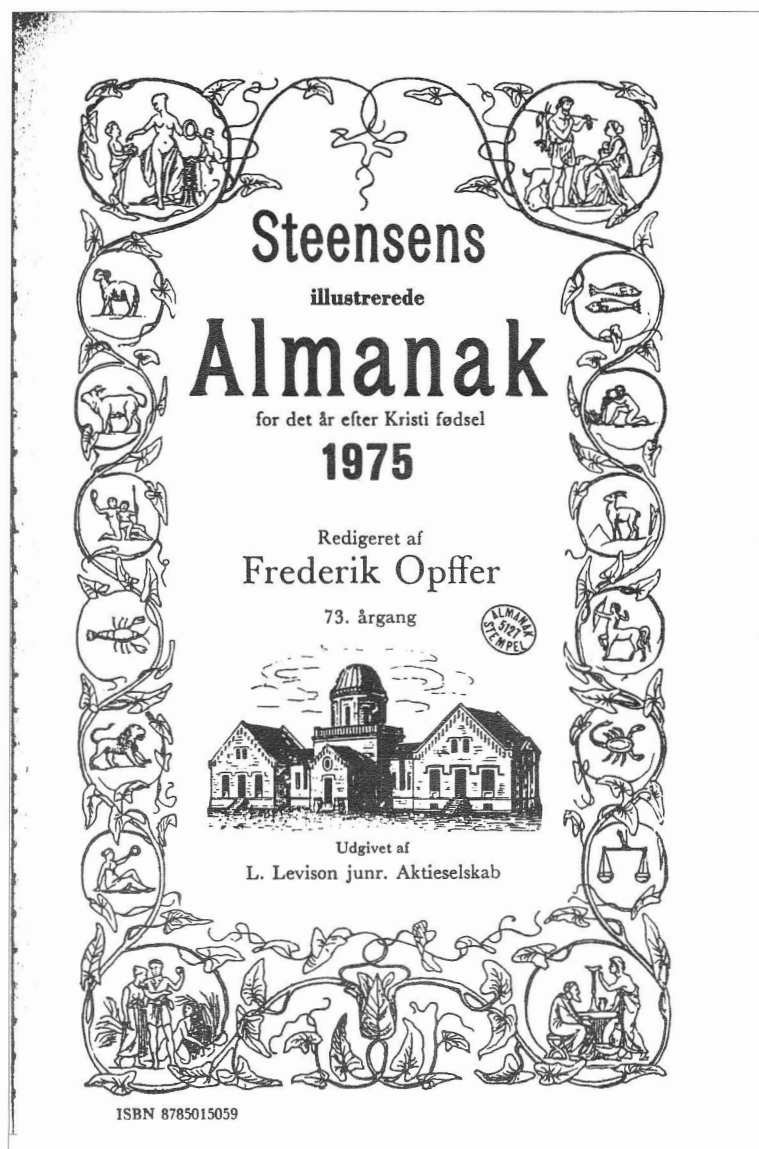
The Danish almanac stamps

by Claus Rafner, ARA

Introduction.

Probably from the very beginning in 1479, when the University of Copenhagen was founded, it was supposed to supply the Danish nation with almanacs. The almanacs were made up of a calendar and other items, such as astronomical observations, prophecies, lists of fairs, practical information about weights and measures etc., and also short stories. Actually, the latter items made up

1975 almanac
with a Type
VIIb (reduced).



the most important part compared to the calendar itself. The oldest known university almanac is from 1549, and at least since the 1570s the University has issued printed almanacs every year.

Beside the university almanac a large number of private almanacs were issued. However, in 1636 the University was granted a monopoly of issuing calendars and almanacs, the so-called almanac privilege. The privilege banned the import and printing of almanacs other than the university almanac, however, with that exception foreign almanacs could be privately imported for personal use. Since 1773, the privilege included the right to import and sell foreign almanacs (Rescript of July 21, 1773). In 1831 certain fines for breaking the rules were laid down, and the revenue of the fines was transferred to the University and the lessee of the monopoly (Order of August 5, 1831). In the same year, new rules regarding the contents of the university almanac were prescribed.

Naturally the privilege was intended to be an economic support to the University. However, the University acting as a tradesman in almanacs was not always convenient. Therefore, the University handed over the business to real tradesmen, who leased the privilege for a certain period, generally covering several years. For instance a 10 year lease covering the years 1833-1842 was negotiated shortly after this modification in 1831.

When this period of lease came to an end in 1843, the University itself took over the issuing of the almanac and the other privilege items. The University wanted to know the exact revenue, and furthermore, it wanted to allow others to publish Danish almanacs for a fee. The fee was settled according to the number of almanacs to be printed or imported, and for reasons of control, all the almanacs were sent to the University for stamping. Naturally, the official University Almanac was not submitted to stamping.

Before printing the almanacs, the publishers were supposed to apply for a license. However, from 1910 everybody was allowed to print almanacs without applying; they just had to deliver the almanacs for stamping for

a fee. The fee per almanac was assessed according to the items included in the almanac, and a reduction was given for almanacs issued in large numbers. By paying the fee, the publisher was allowed to use some of the information in the official university almanac.

Generally, the stamping was done before the binding of the books. However, in special

	S 25 Juledag	1. kv. 3.30
	M 26 2. juledag	
	Ti 27	
	O 28	Sol op 8.42, n. 15.41
4	To 29	
	F 30	
	L 31	

Type VIa stamp imprinted at the same time the calendar was printed.

cases the almanac was submitted to stamping after binding, and then the front cover was stamped. This has been observed on foreign almanacs imported for sale in Denmark, for instance "Sprogforeningens Almanak", the almanac which was printed in Germany and published by the Danes in the northern part of the German province of Schleswig, which, before its reunion with Denmark in 1920 was spelled Slesvig. Naturally, after 1920, this almanac was stamped in the ordinary way.

In the beginning the University had to provide the almanacs with a hand stamp (Types I-IV), but for the almanacs of 1956 and later an alternative method of stamping came into use. From then on the almanac publishers were allowed to do the stamping themselves in the same press run as the almanac text. This method, with the University providing the publishers with a special printing block, was especially convenient for almanacs published in large numbers.

On April 1, 1976, the almanac privilege of the University was abolished (Law 151 of March 31, 1976). This was partly due to the

fact that almanacs printed abroad could be mailed directly to Danish citizens without paying the almanac fee, and this reduced the number of almanacs printed in Denmark.

Although the privilege has come to an end, the University of Copenhagen still issues its University Almanac, and the University also profits by selling information for calendars and almanacs to other publishers of almanacs.

Additional information about the almanac privilege can be found in an article "1685-almanakken og de gamle universitetssalmanakker" by Thorkil Damsgaard Olsen, printed in the University Almanac of 1985. Additionally the first approach to a description of the almanac stamps should be mentioned, found in *Catalog of Scandinavian Revenue Stamps, Vol. II, Denmark* by Peter Poulsen, edited by Paul A. Nelson, and published in 1989 by the Scandinavian Philatelic Library of Southern California.

Catalog



Type Ib

Type I: (1860)-1910.

It is not known when the type I stamp came into use; perhaps it dates back to 1843, when the stamping of almanac was introduced. The oldest known almanac with a type I stamp is from the year 1860, and the latest from the year 1910.

Text: "TILLADT AF UNIVERSITETET" (Allowed by the University).

Oval stamp of medium size, with the text along the upper edge line ("TILLADT"), lower edge line ("UNIVERSITETET"), and in the middle ("AF").

Size: 16-16 1/2 x 12 1/2-13 mm.

Height of letters: 1 3/4-2 1/4 mm.

Stamped in red, generally on one of the pages of the first sheet (a sheet is made up of 16 pages). The stamp appears in an empty space without text on the title page, or in the older

almanacs also on other pages before or after the calendar itself.

Several varieties of the Type I stamp have been observed, some in use at the same time. However, two main versions can be defined:

- a. (1860) With a period after
"UNIVERSITETET."
- b. (1888)-1910
Without such a period.

Type II: (1864)-1906.



Type IIa

It is not known when the type II stamp came into use. The oldest known almanac with this stamp is for the year 1864, and the latest for the year 1906.

Text: "TILLADT AF UNIVERSITETET".

Large oval stamp, all the text along the upper edge line ("TILLADT AF") and the lower edge line ("UNIVERSITETET").

Size: 27 1/2–28 1/2 x 11–12 mm. Height of letters: 2 1/4–2 3/4 mm.

Stamped in red on the title page, normally in an empty space without text.

Several varieties of the stamp exist, however two main versions can be defined:

- a. (1864)-1906 With a period after
"UNIVERSITETET."
- b. (1877)-1901 Without such a period.

Type III: 1911-1959.



Type IIIa

Introduced in connection with a modification of the almanac fee approved by Ministerial resolution of June 23, 1910. The fee was further

modified by Announcement 13 of January 12, 1952, however, at this time the stamp was not redesigned.

Text: "UNIVERSITETETS ALMANAK STEMPEL" (The almanac stamp of the University).

Medium oval stamp with the text along the upper edge line ("ALMANAK"), the lower edge line ("STEMPEL"), and in a horizontal bar in the middle ("UNIVERSITETETS").

Size: 14 3/4–15 3/4 x 12–13 mm.

Height of letters: 1 1/4–1 1/2 mm (the text of the horizontal bar) and 2–2 1/2 mm (other text).

The stamp is placed on the title page, generally in an empty space without text. In the 1920's the practice of placing the stamp on the year's date was introduced.

Several varieties, many of them in use at the same time. Two print colors:

- a. 1911-1942 Brick red (as before).
- b. 1943-1959 Pink (new color).

Type IV: 1960-(1972).



Type IVa



Type IVb



Type IVc



Type IVd

Introduced by Ann. 36 of February 17, 1958, beginning with the calendar year of 1960. Observed on almanacs until 1972.

Text: "KØBENHAVNS UNIVERSITET ALMANAKSTEMPEL" (The almanac stamp of the University of Copenhagen).

Medium or small oval stamp, with the text along the upper edge line ("KØBENHAVNS"), the lower edge line ("UNIVERSITET"), and in a horizontal bar in the middle ("ALMANAKSTEMPEL").

Generally, the stamp is placed on the title page on the year's date.

Four versions of the type IV stamp have been observed; they are found in two sizes:

Medium: 14 1/2–15 x 12 1/4–12 1/2 mm. Height of letters: 1 mm (horizontal bar) and 2 mm (other text).

Small: 10 1/2–11 x 8 3/4–9 1/4 mm. Height of letters: 3/4 mm (horizontal bar) and 1 1/4 mm (other text).

- a. 1960 Medium oval with the edge line missing over the letters ...ENHA...; stamped in pink color.
- b. 1960-1961 Medium oval; no broken oval line; stamped in pink color.
- c. 1962 & 1966-(1972) Medium oval; no broken oval line; stamped in lilac color.
- d. 1963-1965 Small oval; stamped in lilac color.

Type V: 1956-1959.



Type V

Introduced by Ann. 277 of August 27, 1954, beginning with the calendar year of 1956.

Text: The letters of "U A" forming a logo, and a license number (UA = Universitets Almanakstempel, the almanac stamp of the University).

The *State Revenue News* for the first quarter of 1998 continues the look at fruit stamps started in the last issue. Michael Florer authored a major article "State Revenue Stamps for Apples" as well as shorter articles about "Michigan Apple Advertising—printing varieties" and "California Apple Inspection—printing varieties."

While the major emphasis is on the apple stamps other articles include "Fish and Game Update," and various news items about Colorado Lab Fee stamps, an unlisted Virginia wine stamp, Wisconsin and Arizona

Size: Circular stamp with an edge line. Diameter: ca. 6 1/2 mm.

The stamp is placed in the beginning or at the end of the calendar. It is printed in the same press run as the calendar and in the same color (normally black).

Type VI: 1960-1976.



Type VIa



Type VIb

Introduced by Ann. 36 of February 17, 1958, beginning with the calendar year of 1960.

Text: "ALMANAK STEMPEL" and a license number for identification of the publisher.

Small oval stamp with the text along the edge line and with the license number in the middle.

Size: varies 5 1/2–8 3/4 x 4 3/4–7 1/4 mm.

The stamp is placed in the beginning or at the end of the calendar (the months of January or December), or else on the title page. It is printed in the same press run as the calendar and in the same color (normally black). Two versions of the stamp have been observed:

- a. (1960) License number without code of year.
- b. (1971)-1976 License number with code of year (the last cipher of the year, normally the calendar year; after this follows the license number).


State Revenue News—first quarter 1998

drug stamps, Massachusetts Wildlands stamp and an Illinois case beer stamp.

State Revenue Society Auction Number 10 is also in this issue. This mail sale presents 364 lots of state revenue stamps from an estimated \$1.00 and upward. This sale is open only to SRS members.

State Revenue News is published quarterly by the State Revenue Society for its members. Annual dues are \$12 which includes a subscription. For information contact Scott Troutman, Secretary, Box 270184, Oklahoma City, OK 73137-0184.

Treasury postal card facilitates acquisition of War Savings stamps



[W. S. 138]

TREASURY DEPARTMENT
OFFICIAL BUSINESS

*Penalty for private use to avoid
payment of postage, \$300*

This is the size of a
**U. S. WAR-SAVINGS
STAMP**

Each one you own represents
a promise of the U. S. Govern-
ment to pay you

\$5.00

on January 1, 1923
when affixed to a War-Savings Certificate

COST DURING 1918		
Jan. \$4.12	May \$4.16	Sept. \$4.20
Feb. 4.13	June 4.17	Oct. 4.21
Mar. 4.14	July 4.18	Nov. 4.22
Apr. 4.15	Aug. 4.19	Dec. 4.23

The difference between these prices
and \$5.00 is your interest.

THIS CARD
CAN BE
MAILED
FREE

THIS IS THE SIZE OF A
25c
U. S. Thrift Stamp

Collect these and
exchange for a
War-Savings Stamp.

To the local
POSTMASTER

The left-hand portion of the obverse side of the postal card bears the outlines of a war savings stamp and a thrift stamp.

by John Semeniuk, ARA

"Making war is easily the most expensive function of government. Always costly, in modern times it has come to involve truly astonishing expenditures. When, as is now the case, the entire accumulated wealth and productive power of a nation join with its manpower to match strength with the adversary, the skill used in raising the necessary funds is of paramount importance."

The above quotation is from a brochure entitled "How to Finance the War," written by E. R. A. Seligman and Robert Murray Haig. This work was issued by Columbia University as pamphlet number 7 in the Columbia War Papers series.

Simultaneously, the text of the pamphlet was also published as the lead article in the

War Finance Primer, a handbook issued in May 1917 by the National Bank of Commerce, in New York City, for the benefit of its clients and of investors in general.

The reference in the quotation to "the skill used in raising the necessary funds" is central to the theme of this article and serves as an appropriate backdrop against which the subject of this article can be examined.

Despite the differences that existed among the belligerents during the First World War, raising the necessary funds to prosecute the war and finding innovative ways and means of doing so were two basic problems common to each country involved in the internecine fighting. It is a curious fact of history that, despite the best efforts of the best minds on both sides of the conflict, the route taken by

most countries was strikingly similar—a combination of fees, taxes and loans.

The United States was no exception in this regard. As far as loans go, these took the form of Certificates of Indebtedness, Liberty Bonds, Victory Loan Notes, War Savings Certificate Stamps and Thrift Stamps.

Of specific interest to the theme of this article are the latter two categories, the War Savings Certificate Stamps (Series of 1918) and the Thrift Stamps. In combination with the corresponding War Savings Certificates and Thrift Cards, these items constituted curious symbiotic financial hybrids generated by wartime necessity.

War Savings Certificate Stamps and the subsidiary Thrift Stamps were issued primarily for the benefit of small investors and of people who wished to contribute to the war effort in a material fashion but could not afford the higher priced government bonds and notes.

The focus here, however, is not on the stamps themselves or on the corresponding certificates and cards; rather, it is on a related bit of ephemera, one which demonstrates how the “skill used in raising the

necessary funds” actually worked in practice.

It goes without saying that, for a program like that of the war savings stamp scheme to be successful, two key elements had to be in place: publicity and availability.

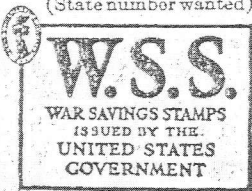
Firstly, the existence of the program, together with the benefits it offered, had to be publicized to the citizenry. And the, secondly, the constituent elements of that program (i.e., the stamps and related certificates and cards) had to be made readily available to the target group.

In the case of the war savings stamp scheme both elements fell into place quite nicely, and the program was an unqualified success. Close to \$1 billion worth of the stamps were eventually sold.

The publicity side of the equation was handled quite competently by posters, advertisements, articles, rallies, leaflets, labels, pinback buttons, speeches, etc. The availability side of the problem was taken care of by making the stamps readily available at post offices and at numerous other authorized agents.

Urban dwellers obviously had very little trouble in securing the stamps. But what

The reverse side of the postal card provides spaces for ordering the stamps and the corresponding certificate and card onto which the stamps were to be affixed.

Name of Solicitor's Organization Name of Solicitor Address of Solicitor	PAY NO MONEY UNTIL STAMPS ARE DELIVERED	
	BY BUYING WAR-SAVINGS STAMPS:	
	(1) You help your Government by lending it your savings. (2) You invest your savings safely at 4% compound interest.	
	POSTMASTER: Kindly have letter-carrier deliver to me on _____ for which I agree to pay him on delivery: _____ (Date)	
	_____ \$5 U. S. WAR-SAVINGS STAMPS at \$_____ each. (State number wanted) (See prices on other side) _____ 25c. U. S. THRIFT STAMPS at 25c. each. (State number wanted)	
		NAME _____ ADDRESS _____
You should paste War-Savings Stamps on War-Savings Certificates and Thrift Stamps on Thrift Cards. Certificates and Cards are furnished without additional charge. In the space below order them as needed for each member of your family who buys stamps.		
Send me _____ WAR-SAVINGS CERTIFICATES. _____ THRIFT CARDS.		

about rural residents, people living in areas where authorized agents were far and few between, and where even a trip to the nearest post office was an undertaking which necessitated an expenditure of valuable time and effort?

It is precisely in such a situation that the "skill used in raising the necessary funds" became manifest.

The illustrated item was one way of tackling the problem of availability.

The item in question is a postage-free Treasury Department postal card (designated "W.S. 138") for ordering Series of 1918 War Savings Certificate Stamps and Thrift Stamps. With this card a person could have the stamps delivered, if not literally, then at least figuratively, to his or her doorstep.

The card measures 87 x 133 mm in size. In keeping with its wartime function, the color is quite appropriately olive drab. The text is printed in black.

Preprinted on the front side of the card is an address directly simply: "To the local Postmaster." Note also the life size outlines of a Series of 1918 War Savings Certificate

Stamp and Thrift Stamp found on the lower, lefthand side of the card.

The reverse side of the card consists of an order blank for the stamps. Note the advisory statement that payment was to be made upon delivery. The bottom portion of the card corresponding certificates and thrift cards was required.

A dangling question is that of how people acquired these postage-free cards. One possibility is that the cards were distributed by members of local War Savings Societies during promotional drives. the establishment of such societies was encouraged by the federal government during the war years.

Another guess is that the cards were both readily available in post offices and/or were delivered periodically by carriers as part of the government's publicity program surrounding the war savings stamp scheme, in which case the arrangement would have constituted an eminently successful marriage of convenience and necessity between publicity and availability, and between the Treasury department and the Post Office Department.

Literature in Review

The Impressed Duty Stamps of the British Colonial Empire (a preliminary listing) by William A. Barber (ISBN 0-9613725-2-4). 164 + xviii pages, 8.5 x 11 inches, card cover, plastic comb binding, unpriced, illustrated. Published by the author. Available from the publisher (804 Sugar Maple Lane, Chesapeake, VA 23322) for \$30 postpaid.

Tax stamps embossed into legal documents have a long history in Great Britain, since 1694. And while William and Mary intended the tax to last four years, it has been a fact of life every since. The use of impressed duty stamps also extended into the colonial parts of the British Empire beginning with the American Colonies in 1765, a fact that met with considerable disapproval in some of the colonies.

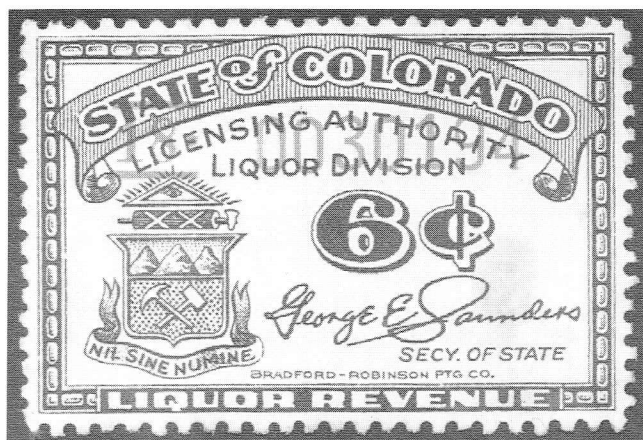
This book examines each colony separately. Several short paragraphs introduce each section giving a condensed history of the colony and the introduction of impressed duty stamps used there. The colorless em-

bossed, colored embossed, non-embossed printed and handstamped impressions are illustrated and listed. The listings are unpriced.

The author credits the work as made possible by "using the collections and advice of W. J. Pieterse and Adolph Koeppel." The author subtitles this work "a preliminary listing" and begins his preface with what he calls an apology. An apology because "my instincts are always to hold off publication until the facts are established or at least reasonably clear." Unfortunately, with all to many potential authors this has always been the case—they refuse to publish until 100% of the knowledge is at hand. In reality what happens is that 98% of the knowledge can be obtained with only 10% of the effort. The potential author expends a great effort to gain another 1% of the knowledge but in the end fails to publish even that so all is lost to philately.

Yes, this is a work in progress but now the
Literature/page 68

Colorado state wine and liquor stamps by the serial numbers



[The American Revenuer of September 1968 (22:70-74) carried an article with this same title. Written by Oliver Overman and Kenneth Pruess, the authors asked for additional input to update the information they presented—that was almost thirty years ago. We are now updating that information. For the benefit of those readers who were not members in 1968 the original article is being presented in condensed form. Frank Bocovich has completely updated Table II as a new study.]

Paper adhesive stamps were used in Colorado from 1933 to 1961 to indicate payment of wine and liquor taxes. In 1935 serial numbers were added to those stamps. This study is concerned with those issues with the serial numbers on the wine and liquor stamps.

The Secretary of State's signature appears on all stamps. In two instances a Secretary of State served a second, but not consecutive, term. During a single term either the stamp design or type of overprint used for the serial number was sometimes changed. For the record, the Term(s) of office of each Secretary of State is given in Table I.

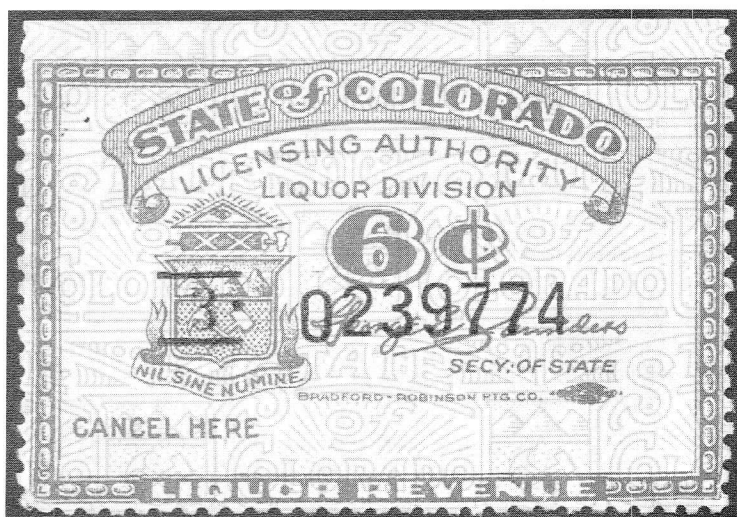
Stamps were canceled by the final seller with his personal outlet number and date of sale. Since this date refers to the final sale, it can provide only indirect evidence for the order in which stamps were printed.

Four different designs were used for the stamps considered here. Type I measures 38 x 25 mm. Type II is the same basic design but has been expanded to 45.5 x 29 mm to allow space for a cancellation. Type III is the same size as Type II but a new design. The design was again modified on Type IV and size reduced to 38.5 x 18 mm.

With the exception of one stamp in the last issue, all are inscribed "Liquor." The tax rate restricted use of each denomination to a single kind of alcoholic beverage until 1959. The tax rate from 1935 to 1959 was 3¢ per

Stamp type Ia without and with the printed background.

Stamp type IIa, similar in design to Type I but larger.





Type IIIa,
same size, new
design.

quart or fraction on wine under 14%, 6¢ per quart or fraction on wine over 14%, and 20¢ per pint or fraction on liquor. The tax on larger containers was commonly paid by using multiples of the three basic values. The only exception is a 40¢ stamp for use on one quart of liquor; this denomination was discontinued shortly after the appearance of serial numbers.

Stamp types
IVb and IVc,
the lower
stamp being
from the 1959
series.

All 3¢ stamps were printed in blue and all 6¢ in violet. The 20¢, which was used in largest quantities, varied from orange to scarlet with two distinct shades sometimes occurring in the same issue. The one issue of 40¢ stamps was printed in green. The new de-



nominations required by the tax increase in 1959 were new colors.

The serial number consists of two parts. The two-digit numbers on the left indicate the position in the sheet and run from 01 to 50, from left to right, top to bottom. All issues were printed in sheets of 50 (5 x 10). With rare exceptions, sheets were straightedged top, right and bottom with a perforated selvage on the left.

The seven-digit right hand portion of the serial number is the sheet number. Numbering began with 0000001 for each denomination and was consecutive through all issues until the tax change in 1959. The order in which stamps were issued can be determined by arranging them in ascending order "by the serial numbers."

Bradford-Robinson Co. of Denver printed all of the issues. Their imprint was either incorporated into the stamp design or shown in the sheet selvage.

26 1003975
17 2890473
35 0638856

The three types of serial numbers found on the stamps, referred to as type a, b and c.

There are three type of serial numbers. Type a is distinguished with position numbers 2.5 mm high with 5 mm bars above and below and a period after the position. The total height between the bars is 5 mm. The sheet numbers are 3.5 mm high. Type b position numbers are 3.5 mm high without the bars and period. The sheet numbers are also 3.5 mm high. Type c position numbers are 2.5 mm high with a bar only below the number with a total height of 3 mm. The sheet numbers are 3 mm high.

Beginning with the second "Saunders" issue, all stamp have a pantograph background. Shades exist on the 20¢ which do not fall into a regular sequence; consecutively numbered sheets often differ in shade.

In Table II each denomination has been

arranged by the lowest and highest sheet numbers seen for the issue. The first column shows the Secretary of State whose signature appears on that issue. In the second column is a coded stamp design (I, II, III or IV) and type of serial number (a, b or c) as given in the text and included notes on other pertinent changes. The third column gives the catalog numbers from the Hubbard catalog. The fourth and subsequent columns show the lowest and highest sheet numbers seen for each denomination of that particular issue. The first color designation is that for the serial number; when a second color is given, it

(text continues on page 63)

Table I

Colorado Secretaries of State

Term	Secretary of State
1935	James A. Carr
1936-1941	George E. Saunders
1941-1943	Walter F. Morrison (1st term)
1943-1945	L. J. Bennett
1945-1949	Walter F. Morrison (2nd term)
1949-1953	George F. Baker (1st term)
1953-1955	Homer M. Bruce
1955-	George F. Baker (2nd term)

Table II

Serial numbers found on Colorado Wine and Liquor stamps of 1935-1961

Updated by Frank Bocovich, ARA

Signature	Stamp and Serial Type	Hubbard Catalog #	3¢	6¢	20¢	40¢
Carr	Ia no panto	WL26-29	Red	Red	Blue	Red
			0000278	0000309	0000139	0005020
			0010258	0016854	0062735	0005655
Saunders	Ia no panto	WL30-32	Red	Red	Blue	
			0011815	0021217	0064385	
			0016816	0042402	0112991	
Saunders	Ia—Panto background on this and subsequent issues	WL33-35	Black	Black	Blue	
			0020241	0050561	0117015	
			0041601	0134415	0309506	
Saunders	IIa—Position above shield (normal panto)	WL36-38	Black	Black	Blue	
			0041641	0137473	0314733	
			0061472	0214356	0593706	
	Same, inverted panto	WL38a			0594284	
					0613934	
	Same, panto normal	WL38b			0614630	
					0973075	
Saunders	IIa Position on shield	WL36a, 37a	Black	Black		
			0061728	0214763		
			0081581	0413754		
Morrison	IIIa	WL39-41	Black	Black	Blue	
			0081658	0414785	0974132	
			0100264	0625793	1595166	

		WL39a	Blue 0102549 0111523		
Bennett	IIIa	WL42-44	Black 0112102 0151235	Black 0614681 0732378	Blue 1596302 1913855
Morrison	IIIa	WL45, 46, 48, 48a	Red 0152119 0170571	Red 0734603 0914117	Blue (Scarlet)* 1914151 2046637
		WL47, 47a			Blue (Orange)* 1984338 2722606 *overlap of colors
Morrison	IIIb	WL49-51	Red 0171982 0210718	Red 0915532 1010329	Blue 2728285 3212654
Baker	IIIb	WL52-54	—?— —?—	Red 1014557 1173550	Blue 3219811 3792387
Baker	IVa	WL55a, 56b, 57b	Red 0211706 0229284	Red 1174572 1174892	—?— —?—
Baker	IVb	WL55-57	Red 0229394 0251371	Red 1175070 1284226	Blue 3794124 4333500
Bruce	IVb Panto normal	WL58-60	Red 0252112 0295628	Red 1303833 1431400	Blue 4334075 4557731
	Same panto reads up	WL60a			4568522
	Same panto normal	WL60b			4582478 4585279 4972751
Baker (1955)	IVb	WL55c, 56c, 57c	Red 0296120 0410323	Red 1438993 1753375	Blue 4974090 6410497
Baker	IVc	WL61, 66, 68	—?— —?—	Red 1754731 1767760	Blue 6414795 6600985
Change of tax rate and new numbers					
Signature	Stamp and Serial Type	Hubbard Catalog #	5¢	5¢	7.5¢
Baker	IVc	WL64, 67, 69	Blue (Brown) "Liquor" 0000371 0019518		Blue 0005692 0130420
Baker	IVc	WL65, 63	Blue (Brown) "Wine" 0021632 0060864	Blue (green) "Liquor" 0005339 0021430	22.5¢ 0003791 0729175

is shown in parenthesis and refers to the stamp color where there is a color variance within a single issue. Extra spacing between lines is employed to separate what we would consider major varieties.

The tax rate was increased July 1, 1959, and necessitate a new set of stamps. Sheet numbers for each denomination again started with 0000001. The first issue was inscribed "Liquor" for all denominations. The tax rate at this time was 5¢ per quart or fraction on wine under 14%, 7.5¢ per quart or fraction on wine over 14%, and 22.5¢ per pint or fraction on liquor.

A preferential rate of 5¢ was set on miniature liquor under two ounces. The first 5¢ stamp was used interchangeably on light wine or miniature liquor. A need was seen for distinctive stamps for the two products so the inscription on the 5¢ brown was changed to "Wine" but sheet numbers continued in the sequence begun with the 5¢ brown "Liquor." A new 5¢ green stamp for miniature liquor was issued with the usual "Liquor" inscription and a new numbering sequence begun for that stamp. The color of the 7.5¢ stamp is red and the 22.5¢ stamp is brown. There is only one issue of each of these stamps.

Eric Jackson (Box 728, Leesport, PA 19533-0728) has published his 36 page Winter '98 Price List of United State Revenue Stamps. This extensive fine-print list includes thousands of items including revenue literature.

H. J. W. Daugherty (Box 1146, Eastham, MA 02641) will be conducting an auction

Excluding the shades and pantograph errors, arrangement of these stamps by the serial numbers seems adequate for defining the major varieties and their order of issuance. The only exception is 0625793 on the 6¢ Wine in the first Morrison issue. Because this number is well into the Bennett series, it seems logical to conclude that an unnumbered left over sheet received a number which should have been used only on the Bennett series.

Whether the so-called pantograph errors were accidental or intentional is unknown. Considering that three operations were required in printing most of these stamps (background, main design and serial numbers), surprisingly few errors exist. Plate and perforation varieties and different imprints on the sheet margin of at least one issue afford possibilities for further study which we are unprepared to discuss at this time.

[Anyone having higher or lower numbers for any issue, especially any conflicting with the findings present in Table II, should contact the author (7296 S. Sherman Street, Littleton, CO 80122) or the Editor. Additions will be published here later this year.]

With the dealers...

Sunday, May 3, 1998, at 1 p.m. at the Boxborough Holiday Inn in Boxborough, Massachusetts, during Philatelic Show '98, which is the ARA annual convention show. The sale will include covers, revenues, back-of-the-book, post cards, autographs and ephemera. Write for a catalog.

The Editor notes...

...that Australia 99 World Stamp Expo to be held March 19-24, 1999, in Melbourne, Australia, will have only four competitive classes. Those are Traditional, Postal Stationery, Revenues and Social Philately, an experimental class. Youth exhibits are also accepted in all of these categories. A bulletin and applications can be obtained from the U.S. Commissioner Stephen Schumann (2417 Cabrillo Drive, Hayward, CA 94545 or by fax 510-732-8526). Since this is a limited international show, revenues should play a significant part in it. This would be a great time to participate. Copies of the Australian

rules for exhibits in the Social Philately class are obtainable from Steve Schumann for an addressed return envelope with 55¢ postage attached.

Hotel reservations for the show can be made through Omega World Travel in San Francisco (phone 800-888-7372 and ask for Honey Olberding). Steve is also arranging a post-show tour of Australia which includes air travel from Los Angeles to Australia and back, and 14 nights accommodation but not accommodations during the show in Melbourne. Contact Steve or the travel agent for more information.

The American Revenue Association

President's Letter

Ronald E. Leshner, ARA President
Help Wanted

The ARA is in need of an individual to take over the position of Director of the ARA Foreign Sales Circuit for Duane Zinkel who has ably served in that capacity for quite a few years. Mr. Zinkel has agreed to serve through the current calendar year, so the opening is for January 1999. Address letters of interest to me at Box 1663, Easton, MD 21601-1663.

Philatelic Show 98 is being held at the Holiday Inn, Boxborough Woods, One Adams Place, Boxborough, MA 01719 on May 1, 1998 (telephone 508-263-8701). The group holding the show is the Northeastern Federation of Stamp Clubs and should be mentioned in your reservation requests.

There will be an APS Revenue Judging Seminar and several ARA members who will be speaking on Saturday. The annual ARA meeting will be held on Sunday at 9:00 a. m. prior to the opening of the show. This is done as a convenience so that our dealer members can attend. There is also an ARA dinner planned for Friday night. I look forward to meeting many members and renewing acquaintances with many whom I have met over the years. Our annual gathering is a wonderful opportunity to exchange information and stamps and to peruse the stocks of dealers for those items missing in our collections.

I recall that the last time I attended the ARA annual convention in Boxborough (1991) I was able to acquire quite a few green strip stamps (distilled spirits bottled in bond). That was at a stage when I was eagerly trying to fill some gaps with the hope that someday there would be a good catalog listing to supersede the effort of the venerable John

Bobo. That effort was done about the time I was born! I had many exchanges of information with John during the years that he was an active dealer, a correspondence file that I prize and consult from time to time. John Bobo was awarded Honorary Life Membership many years ago, a tribute to his long years of service to the ARA. The effort to produce a green strip catalog has gone through several drafts and has the input of several substantial collections of these stamps. It is anticipated that this listing will appear here in these pages later this year.

I marvel at the continued research of many of our members. At least two ingredients are essential to major efforts: access to a substantial number of stamps and access to the laws and regulations which governed the issuance of the stamps. The details of usage for many of our revenue stamps at this late date is not readily available. I was reminded of this when I read Scott Troutman's fine article (February 1998) on the blue 1919 proprietary stamps. His use of the laws, regulations, and Treasury Decisions gives us a view of the bygone era and goes far to explain the way the stamps were used and canceled.

Who among the readers can assist in this process of documenting our revenue stamps? It is essential for understanding the little (and not so little!) pieces of paper in our albums. And it is absolutely essential for producing fine exhibits. Our editor, Ken Trettin, has assisted many authors in bringing their favorite portions of their collections to the pages of this journal. Contact him with your ideas.

See you all in Boxborough in May.

Secretary's Report

John Buckles 5501, 4430 138th Ave SE, Bellevue, WA 98006, by Richard Friedberg. Canada, United States, Literature.

Christopher Green 5502, 1609 7th Ave W, Seattle, WA 98119, by Secretary. Topicals-

Triangular, Cinderellas, Seals, Local Posts, Revenues.

Mike Hert 5504, 119 Griffiths Ave, Bankstown, NSW 220, Australia, by Secretary. Revenues, Cinderellas, Seals, Middle East, Turkey, Asia-French Colonies.

Richard R Whitney 5503, 2406 W Nebraska Ave, Peoria, IL 61604, by Richard Friedberg. US-1,2,3 Issues.

Highest membership number assigned on this report is 5504.

New Members

Numbers 5492-5500

Applications for Reinstatement

Harry Cummins, III 1562, 3805 Post Oak Rd, Flower Mound, TX 75028, by Eric Jackson. US-Scott Listed, US-1,2,3 Issues.

George J Durany 3596, 205 Boyce Rd, Dothan, AL 36305, by Secretary. Canada-Federal, Canada-Bill, United States.

Curtis E. Gidding 3586, 9 Royal Ct, Lake St. Louis, MO 63367, by Eric Jackson. Collector/dealer—US-Proprietary, US-Proprietary Cancels,

US-Wines, US-Non-Scott Listed.

Resigned

4441 Philip R Spitzer

2875 Douglas M Swisher

4634 Denjamin Wallace

Deceased

5106 Charles A Richmond

Membership Summary

Previous membership total

1349

Applications for membership

4

Applications for reinstatement

-3

Resigned

-3

Deceased

-1

Current membership total (3/2/98)

1352

ARA Convention Dinner

Revenuers, along with their spouse or friends, will gather for an evening of good food and friendship on Friday, May 1, at the Quarterdeck Seafood Restaurant, 177 Main Street, Maynard, MA.

We will have a choice of entree's: Baked Scrod, Grilled Sirloin or Chicken for \$28, or Lobster for \$37. The entree will be accompanied by New England clam chowder or soup, salad, dessert, and coffee, tea or soft drink. The restaurant also serves beer and wine.

We will gather for drinks and a cheese

board at 7:00 p.m., with dinner at 7:30. The Quarterdeck is about 7 miles from the Philatelic Show location and maps will be available at the show.

The restaurant requires a count one week prior, so please make your reservation and choice of entree early. Contact Eric Jackson at P.O. Box 728, Leesport, PA 19533, phone 610-926-6200, fax 610-926-0120, or email ejackson@epix.net Many thanks to Howie Nelles for his assistance in making these arrangements.

Show off your society affiliation with an

ARA Lapel Pin



First available at PACIFIC '97 these 3/4 inch red, white and blue cloisonné pins are based on our society's medal designed by members Domenico Facci and Alan Hicks. Available by mail for \$7.50 postpaid. Checks payable to:

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CLOSING DATE: April 28, 1998

Additional illustrations will be found on our website at www.ericjackson.com.

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 United Wireless, 1909, Galbraith sig., no control number, F crease PHOTO	—
2	POSTAL SAVINGS PS11b* electric eye marks, F	55.00
3	PS12b* F-VF small hinge thin	60.00
4	PS12b* electric eye marks, F	65.00
5	WAR SAVINGS WS8b* VF	50.00
6	WS13* line pair, VF short perf	22.50
7	FIRST ISSUE REVENUES R75a F-VF light crease PHOTO	72.50
8	SECOND ISSUE REVENUES R104 red h/s cancel, Watch and Jewelry dealer, F-VF PHOTO	—
9	R112b cut cancel, F pinhole PHOTO	95.00
10	R113 VF crease and thin spot PHOTO	65.00
11	R119 appears unused, F-VF crease PHOTO	275.00
12	R121 blue h/s cancel, F pinhole PHOTO	325.00
13	R127 VF pinholes	17.50
14	R131 F PHOTO	350.00
15	THIRD ISSUE REVENUES R134P4 VF	15.00
16	R138P3 VF	20.00
17	R140 blue h/s cancel, F PHOTO	14.00
18	R149 blue h/s cancel, F PHOTO	75.00
19	R150 F-VF few tone spots on back PHOTO	475.00
20	DOCUMENTARY R160* VF thin spot PHOTO	110.00
21	R379 F-VF straight edge	20.00
22	R733* sheet of fifty, BR plate # 168105, VF	65.60
23	STOCK TRANSFER RD310 cut cancel, VF crease ending in tiny perf tear PHOTO	325.00
24	WINES AND CORDIALS RE143 F-VF varnished	60.00
25	RE195* F	50.00
26	RE196a* F-VF PHOTO	37.50

BEER STAMPS - Scott & Priester Numbers		
27	REA3 (3B) F small thins PHOTO	90.00
28	REA5 (5D) cut to shape, thin spots, light crease	50.00
29	REA20 (21a) VG-F thin, small faults	50.00
30	REA31 (32) RSM, F small faults	30.00
31	REA35 (36) VF thins, internal tear	75.00
32	REA36 (37) appears F, stain, repairs PHOTO	140.00
33	REA37d (38D) VF light soiling and creases	25.00
34	REA41e (42E) ULCM with plate printers initials, F-VF creases, pinhole	8.00
35	REA41d (42D) F small thin	15.00
36	REA41f (42F) F faults	8.00
37	REA63 (69) F repaired tear, thins	15.00
38	REA69 (75) F pinhole	10.00
39	REA79a (87A) F creases	10.00
40	REA79d (87D) F	10.00
41	REA80a (88A) F PHOTO	75.00
42	REA80c (88C) F repaired tear	45.00
43	REA80d (88D) F large thins	45.00
44	REA83* (91) RSM, VF PHOTO	50.00
45	REA95 (100) VF UL corner nicked	75.00
46	REA99 (111A) F-VF repaired PHOTO	75.00
47	REA99a (104A) BSM with plate #14920, VF appearance, torn in two and rejoined, other faults PHOTO	300.00
48	REA124c (152C) TSM, VF light soiling	4.00
49	REA182 (208a) F-VF crease, light stains	75.00
50	PLAYING CARDS RFV2 F-VF PHOTO	45.00
51	PLAYING CARD BUREAU PRECANCELS RF26, PC232 strip of five, F	—
52	RF27, PC133 strip of five, VF	—
53	RF27, PC163 strip of five, VF	—
54	RF27, PC181 strip of five, VF	—
55	RF27, PC191 strip of five, VF	—
56	SILVER TAX RG1, 2, 5, 6, 7, 9, 10, and 11, F-VF	23.60
57	RG13 F-VF	10.00
58	RG14 F	15.00
59	RG16 F	17.50
60	RG17 F-VF straight edge at top	17.50
61	RG18 F-VF	17.50
62	RG19 F-VF PHOTO	45.00
63	RG49* F-VF short perf PHOTO	110.00
64	RG61 F, unpriced used in Scott	—
65	RG62 F, short perf, unpriced used in Scott	—
66	RG63 VF straight edge, unpriced used in Scott	—
67	RG65 F, unpriced used in Scott	—
68	RG68 F straight edge PHOTO	25.00
69	RG70 F PHOTO	25.00
70	RG71 VF straight edge PHOTO	50.00
71	RG72 F-VF straight edge PHOTO	65.00
72	RG73 F-VF tiny perf tear PHOTO	60.00

73	RG74 F-VF straight edge PHOTO	75.00
74	RG75 F-VF straight edge PHOTO	75.00
75	RG115 F, unpriced used in Scott	—
76	RG117 VF straight edge	10.00
77	RG118 VF straight edge	10.00
78	RG119 F straight edge, unpriced used in Scott	—
79	RG120 VF straight edge	17.50
80	RG122 F PHOTO	30.00
81	RG123 F-VF straight edge, corner crease PHOTO	70.00
82	RG124 F straight edge PHOTO	32.50
83	RG125 F-VF straight edge PHOTO	55.00
84	RG126 VF small sealed tear PHOTO	425.00
85	RG127 F-VF PHOTO	140.00
86	RG129 F PHOTO	425.00
87	RG130 F	35.00
88	RG131 VF rough perfs PHOTO	475.00
89	RG132 staple holes, F-VF few short perfs PHOTO	75.00
90	POTATO TAX R11* sheet of fifty, VF	15.00
91	R112* F-VF tiny inclusion	12.50
92	NARCOTIC TAX RJA40* F-VF	20.00
93	RJA41 black "McK & R., Inc." printed cancel, F PHOTO	20.00
94	RJA56a VF tiny scrape PHOTO	110.00
95	RJA59c* F-VF	4.00
96	RJA62b* VF	25.00
97	RJA66b* F-VF	15.00
98	RJA67b* VF	10.00
99	RJA71c* F-VF	4.00
100	RJA72c* F-VF	65.00
101	RJA74b F-VF	10.00
102	RJA106 VF	5.00
103	RJA36* F-VF	5.00
104	EMBOSSED REVENUE STAMPED PAPER RM3 sharp strike on a 1756 warrant, VF	150.00
105	RM110 sharp strike on an illuminated domestic bill of exchange, VF	10.00
106	RM152 sharp strike on an insurance policy covering two horse on deck of the brig William from New London to Dominica, document has some staining an paper loss	20.00
107	RM163 sharp strike on a 1799 promissory note, VF	25.00
108	RM165 sharp strike on an 1801 promissory note, F-VF	40.00
109	RM188 sharp strike on a 1798 promissory note, VF fold affects stamp, lightly foxed	35.00
110	RM202 sharp strike on a 1799 promissory note, F-VF fold affects stamp	50.00
111	RM227 clear strike on a 1799 promissory note, F-VF	50.00
112	RM228 clear strike on an 1801 Hanover promissory note, F	35.00
113	RM241 sharp strike on a bond concerning the hiring of a Negro man Scipio, who was to be returned with clothes and taxes paid, F-VF	10.00
114	RM261b clear strike on an 1802, Strasburg, Shenandoah County, Va., promissory note, F-VF	20.00
115	RM263a sharp strike on an 1801 promissory note payable in Virginia money, VF	15.00
116	RM264a sharp strike on an 1801 promissory note payable at the Essex Bank in Salem, Ma., F-VF fold affects counterstamp	55.00
117	RM264b sharp strike on an 1801 promissory note, F-VF small tear affects stamp	65.00
118	RM265a sharp strike on an 1802 promissory note, F-VF folds affect stamp	65.00
119	RM266b sharp strike on an 1802 promissory note, F-VF	50.00
120	RM275a clear strike on an 1816 promissory note, VF fold affects stamp	10.00
121	RM276a sharp strike on an 1815 promissory note, VF	10.00
122	RM276b sharp strike on an 1814 promissory note, VF	10.00
123	RM277a two sharp strikes on the back of an 1815 promissory note, F-VF cut cancel affects one stamp, light foxing	20.00
124	RM277b sharp strike on an 1815 New Haven, Ct., promissory note, VF fold affects stamp	10.00
125	RM278a sharp strike on an 1814 promissory note, F-VF foxing	10.00
126	RM279b sharp strike on an 1814 Philadelphia promissory note, payable at the Commercial Bank, VF fold affects stamp	17.50
127	RM280a sharp strike on an 1816 promissory note, VF	—

fold affects stamp	13.00
128 RM280b sharp strike on an 1814 New York promissory note, VF	27.50
129 RM281a sharp strike on an 1814 promissory note, VF fold affects stamp, small stain	13.00
130 RM558 clear strikes on a pair of import certificates for tea, VF	40.00
131 REVENUE STAMPED PAPER RN-A1a Wm. Topping & Co., New York, receipt, F-VF	25.00
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178 W2b* VF PHOTO	—	
179 W5b* VF PHOTO	—	
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198 KFXH, olive & red, F-VF	—	
199 WDJZ, blue & red, F-VF crease	—	
200 KFXC, olive & red, F-VF	—	
201 WGBB, green & brown, F few short perfs	—	
202 WLWL, orange & violet, VF	—	
203 KFJB, purple & green, VF	—	
204 6BY, blue & red, F-VF	—	
205 WCAJ, yellow & blue, F-VF	—	
206 WGST, brown & olive, F-VF couple short perfs	—	
207 WAPI, red & olive, F-VF	—	
208 WLTS, orange & violet, F	—	
209 7SR, blue & red, F-VF crease	—	
210 WBAA, red & olive, F faults	—	
211 2BD, blue & red, F-VF	—	
212 WGBA, green & brown, F-VF	—	
213 WDWB, blue & red, F-VF PHOTO	—	
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Literature: lays the foundation on which to build/from page 58

knowledge of these stamps as it now exists is held in a snapshot for all to see. It provides a platform on which future work can be based. Philatelic research such as this needs to lay down foundations. Too many collectors are afraid to lay those foundations fearing their work will be outdated or they want to add that last little bit of information that has eluded them for years. William Barber is to

be commended helping to lay the foundations for this area of study. This work undoubtedly will be added to but it will not be outdated. Hopefully other potential authors in the field of revenues will lay foundations on which they or others can build and the basic information will not be lost to those collectors that follow.

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