

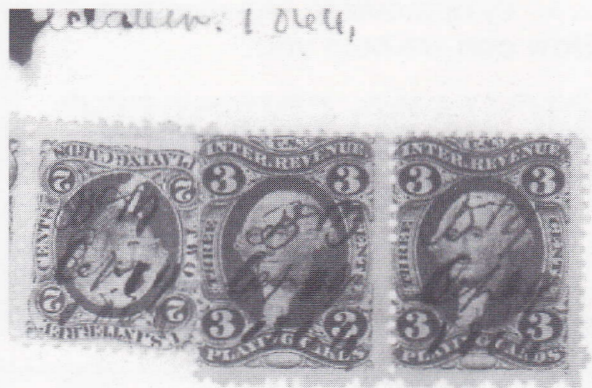


The American Revenuer

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The 3¢ Playing Cards
has been found used on four documents, including this
pair. More, inside, page 130.



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JUNE 1998

Volume 52, Number 6
Whole Number 506

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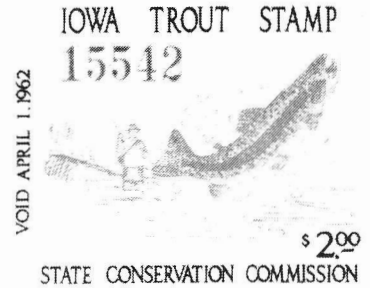
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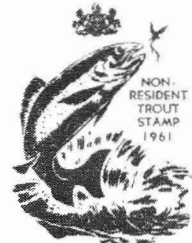
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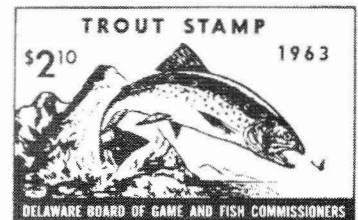
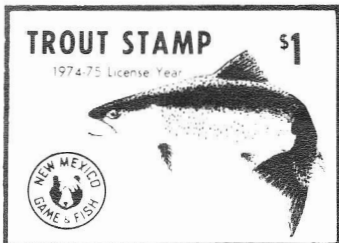
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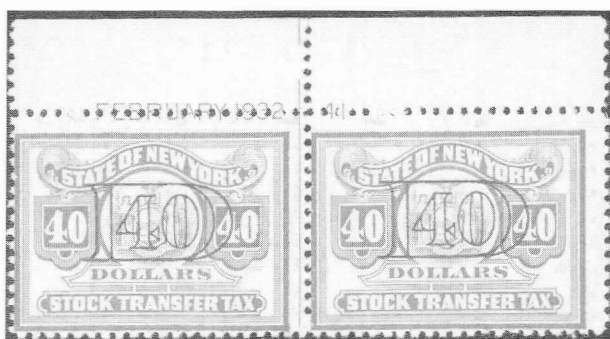
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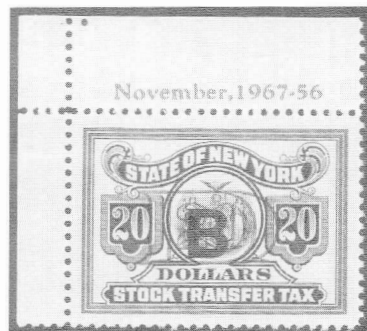
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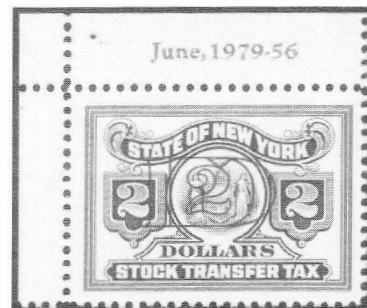


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THE AMERICAN REVENUER

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Curiosity and Cameroun

by M. P. Bratzel, Jr., ARA

What is the story behind a stamp? Why was it issued? Recently my curiosity was satisfied for two surcharged *taxes communales* revenue stamps of Cameroun, a territory strategically located at the crossroads be-

tween equatorial and west Africa. The stamps in question, respectively listed as No. 4 and 5 in Duston's French colonial revenue catalogue, (Duston, 1987) are surcharged 10 on 3 francs and 40 on 3 francs. The former is depicted in Figure 1 and significantly is can-

Décision n° 4447 du 9 septembre 1953
portant création d'une commission chargée du contrôle des opérations relatives à la réception, à la surcharge et à la remise de timbres fiscaux destinés à la commune mixte de Yaoundé.

**LE GOUVERNEUR HORS CLASSE DE LA FRANCE D'OUTRE-MER,
 HAUT-COMMISSAIRE DE LA RÉPUBLIQUE FRANÇAISE
 AU CAMEROUN,
 OFFICIER DE LA LÉGION D'HONNEUR,**

Vu les décrets des 23 mars 1921 et 21 février 1925 déterminant les attributions du Commissaire de la République française au Cameroun, ensemble le décret du 13 février 1937;
 Vu le décret du 28 juin 1949 approuvant la délibération n° 335/48 du 15 novembre 1948 de l'Assemblée territoriale du Cameroun portant réglementation de l'enregistrement et du timbre, ensemble l'arrêté n° 3606 du 25 octobre 1949 promulguant le décret du 28 juin 1949 susvisé;
 Vu le décret n° 47-2235 du 19 novembre 1947 portant réorganisation du régime municipal au Cameroun;
 Vu l'arrêté du 25 juin 1941 portant création d'une commune à Douala et à Yaoundé, notamment en son article 24-n° 4;
 Vu la demande en date du 21 août 1953 de l'administrateur-maire de la commune-mixte de Yaoundé,

DÉCIDE :

Article premier. — Une commission composée de :

Président :
 M. Delpech (René), administrateur de la France d'outre-mer en service à la direction des finances à Yaoundé.

Membres :
 M. Bonnefis, rédacteur d'A. G. O. M. en service à la commune-mixte de Yaoundé;
 M^{me} Lafargue, auxiliaire à l'enregistrement, en service au bureau de l'enregistrement et du timbre à Yaoundé;

Se réunira sur convocation de son président pour :

1° Réceptionner un envoi de 10.000 timbres fiscaux à 3 francs portant la mention "budget communal" en provenance du service de l'enregistrement et du timbre à Douala et destinés à la commune-mixte de Yaoundé;
 2° Contrôler les opérations de surcharge à l'imprimerie du gouvernement à Yaoundé, 2.000 timbres devant être surchargés à 40 francs, 8.000 à 10 francs;
 3° Contrôler les opérations de remise de ces timbres au receveur municipal de la commune-mixte de Yaoundé qui devra les prendre en charge en comptabilité-matières et deniers.

Art. 2. — De toutes ces opérations il sera dressé procès-verbal dont exemplaires seront remis au service de l'enregistrement et du timbre, au receveur municipal de la commune-mixte de Yaoundé, au chef de l'imprimerie du gouvernement.

Art. 3. — Le président de la commission est chargé de l'exécution de la présente décision qui sera enregistrée, publiée et communiquée partout où besoin sera.

Yaoundé, le 9 septembre 1953.

P. le Haut-Commissaire et par délégation;
 Le chef de cabinet,
REGNAULT.

Figure 2.
 Decision No. 4447 authorizing the government printer to surcharge the stamps discussed in the article.



Figure 1. The *taxes communales* revenue surcharged 10 on 3 Francs.

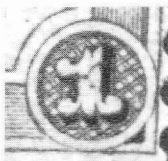
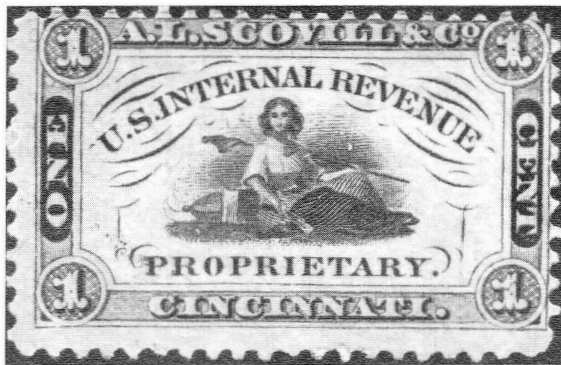
celled "...XTE DE YAOUNDE."

According to Duston, a 10-franc *taxes communales* stamp (No. 2) had been issued in 1948 but the first regularly issued 40-franc stamp was released only in 1955. With inflation or a new administrative requirement perhaps dictating the need for a 40-franc stamp, coupled with a probable shortage of 10-franc stamps, the need arose to prepare revenue stamps surcharged with new values. The 3-franc stamp (No. 1) used for the surcharging may have been selected because inflation had diminished the demand for this denomination, hence stocks were available.

Decision No. 4447, dated September 9, 1953, authorized the government printer to surcharge 8,000 3-franc revenue stamps with a new value of 10 francs, and 2,000 with a new value of 40 francs. The stamps were requested by the civil administrator for Yaoundé (*l'administrateur-maire de la commune-mixte de Yaoundé*), the territorial capital, and were to be delivered to the municipal tax collector (*receveur municipal*). The decision, as published in the *Journal officiel du Cameroun*, is reproduced in Figure 2 (*Journal*, 1953).

Thanks are extended to Donald Duston for providing the stamp to accompany this note, one in a series focussing on postage and revenue stamps and postal history of Cameroun, the author's passion (Bratzel, 1990, 1996,

More notes on RS220a



An mark of unknown type appears in the lower right figure 1 shown on the whole stamp and enlarged.

by Hugh T (Tom) Carson, ARA

In the January 1988 issue of *The American Revenuer* (42:13), Scott Troutman announced the discovery of a 1 cent A.L. Scovill with an extra frame line on the right. In the same issue, Richard Riley speculated that it was a guideline put in for the perforators. Scott Troutman reported a different RS220a with two extra right frame lines in the March 1990 issue of TAR. Scott speculated that this proved the perforators guide theory.

Here is a third copy with another variety of an "extra frame line". I believe that this is an example of a plate maker's guideline. I have a copy of the stamp first reported by Scott and have compared it with the newest variety. Both stamps have remnants of two

short, parallel horizontal lines near the top. An attempt will be made in a future article to prove the layout line theory with an interesting new variety on the Collins Brothers (RS59a), multiples on of A.H. Flanders (RS87d), and a few other match and medicine stamps.

Now to the announcement, a major variety is found on the A.L. Scovill (RS87a). Joel Rind, my former partner and current owner of the Revenue Specialist, allowed me to inspect several packets of the common stamps. These are the stamps that dealers set back for the day that they will get around to inspecting them. The Scovill stamps contained the third frame line variety and also the new discovery. The new discovery contains an extra design in the lower right 1. The design does not match any components of the stamp, therefore it is not a double transfer. It could be a foreign transfer, but it appears to begin and end perfectly within the 1. There were also a couple stamps with other minor irregularities around the lower right 1.

Drag out your Scovills and examine the lower right 1 carefully. Does anyone have a similar copy? What would you call it?

This is the first of a series on Match and Medicine discoveries. Among the discoveries will be Class 1 double transfers on RS43d and RS84a, a spectacular cracked plate on RS140b, numerous plate scratches, and other varieties. Several of the double transfers listed, but not illustrated by Riley and DeKay, will be illustrated.



RS220a with extra frame-line to the right.

1997). Information from readers is always welcome.

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- Journal officiel du Cameroun*, September 23, 1953, p. 1536. Yaoundé, Imprimerie du Gouvernement.

B. T. Babbitt, New York City

by Richard A. Ehrmin, ARA

I have been collecting and exhibiting Civil War revenue stamps with handstamps and collateral material. Since the cancel is often very hard to see, I reproduce it and mount the drawing along side of the stamp. I then try to find anything that will tell the story about who it was that used the stamp. Often the material is just advertisements from old



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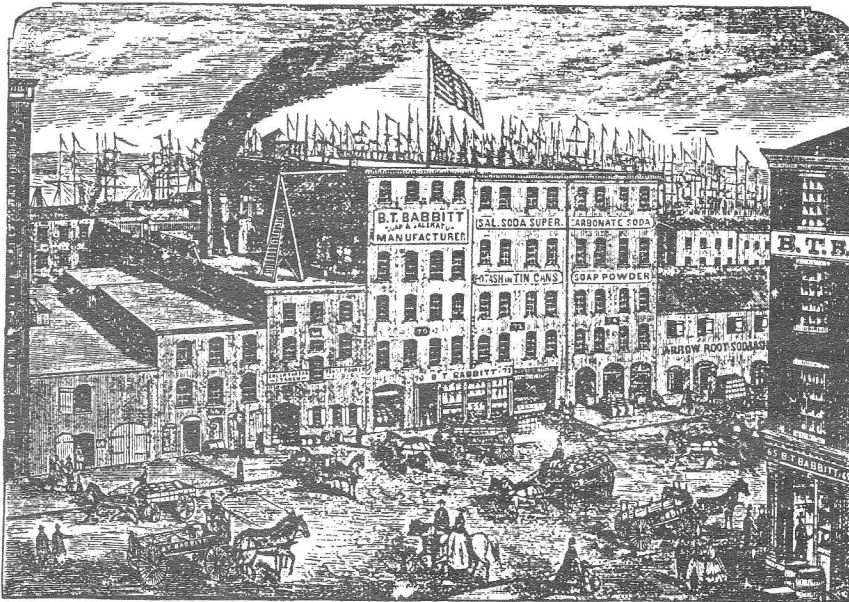
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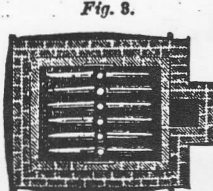
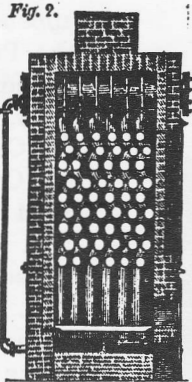
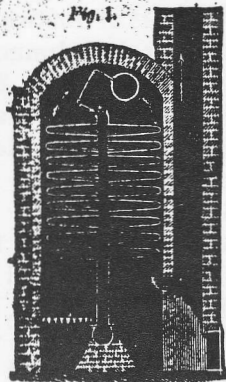
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This Steam Generator has been in use for a considerable period in the extensive works of the inventor, and has given the most advantageous results in point of economy of fuel, rapid generation of steam, and dryness of steam. The element of safety is an important attribute of this boiler, the

tubes being capable of withstanding a pressure of five hundred pounds and upward to the square inch.

This boiler is cheaper than any other boiler in use, and makes drier steam, and can be heated red hot and cooled off, and then filled with water, and not leak a drop. That tests the independent expansion of the boiler. There is not a piece of iron in its construction that expands to strain any other part, therefore it never leaks. The one we have in use at No. 69 Washington Street we have taken cold Monday morning and raised steam to 100 pounds in seven minutes. The boiler is

400-horse power. This same arrangement makes the best kind of a condenser with a little alteration. Can be made of cast or wrought iron. One I have in use is cast iron, and one of wrought iron.

In the engravings given above, Fig. 1 is a front view of the boiler surrounded by the brick-work, which is shown in cross-section; Fig. 2 is a vertical transverse section of the same; and Fig. 3 a horizontal section taken immediately below the steam-drum, or, in other words, between the steam-drum and the water-containing portion of the apparatus.

The boiler belongs to the class known as the sectional steam generators, and the material used in its construction is cast iron. The sections are composed each of a central vertical tube, having screwed into it on either side a series of hollow, tapering tubes, the outer ends of which are closed. At their lower ends the main or vertical tubes connect with a horizontal base-tube, plainly indicated in Figs. 1 and 2, and at their upper extremities communicate by a system of short curved pipes with the steam-drum above. A vertical pipe, external to the brick-work, connects one end of the steam-drum with the corresponding end of the case-tube, the object of this being to readily relieve the drum from any water that may be carried into the same. The furnace or grate is provided under the forward half of the boiler, or rather under the forward systems of its horizontal water-tubes, extending from the main or vertical tubes, as is more fully represented in Fig. 2.

As the heated gaseous products of combustion pass from the furnace they circulate to the best advantage among the tubes to rapidly transmit their heat to the boiler.

The water in the base-tube, before being fed to the other portion of the boiler, is heated to such a degree as to obviate the evils frequently experienced in other varieties of steam boilers from the sudden injection of cold water.

Not only is a large heating surface obtained, but the arrangement of the parts is such as to provide for great freedom of expansion and contraction from variations of temperature, the positive advantage of which need not be enlarged upon.

There is also the further advantage—characteristic of the sectional construction—that in the event of explosion the rupture will be confined to a small portion of the apparatus, and the danger to life and property be proportionately reduced. Peculiar facility is also obtained for externally cleaning the heating surfaces—which is done by passing between the tubes a T-shaped perforated pipe from a suitable hose, through which steam is thrown in forcible jets against said surfaces.

Address

BENJAMIN T. BABBITT,

Nos. 64 to 74 WASHINGTON STREET, NEW YORK CITY.



newspapers preserved on microfilm.

These cancels and their stories will be presented one or more at a time in no particular order. It is hoped that you will enjoy looking at revenues in this manner as much as I enjoy collecting them.

Babbitt's Toilet Soap.



Unrivalled for the toilet and the bath. No artificial and deceptive odors to cover common and deleterious ingredients. After years of scientific

experiment the manufacturer of B. T. Babbitt's Best Soap has perfected and now offers to the public

The Finest Toilet Soap in the World.

Only the purest vegetable oils used in its manufacture.

For Use in the Nursery it has No Equal.

Worth ten times its cost to every mother and family in Christendom. Sample box, containing 8 cakes of 6 ozs. each, sent free to any address on receipt of 75 cents. Address

B. T. BABBITT,

New York City.

For Sale by all Druggists.

Dr. Talbot's Concentrated Medical

PINEAPPLE CIDER,

is a PREVENTIVE OF SICKNESS.—The experience that Dr. Talbot has had for the last Twenty-five years convinces him that it is time the public had an article offered that will prevent sickness. The article offered is Dr. Talbot's Medicated Pineapple Cider, designed for all classes, old and young. It is not new to the Doctor, but is entirely new to the public. One quart bottle will last a well person one year. This is rather a new mode of doctoring; nevertheless it will save millions from being sick. Is it not better to pay two dollars a year to keep from being sick than to pay ten or twenty dollars in doctors' bills, and as much more for the loss of time and the inconvenience of being sick? To prevent sickness use as follows: Add one teaspoonful of Medicated Pineapple Cider to a tumbler of cold water, and drink the first thing after you rise in the morning, and the same before you retire at night. It will increase the strength and give vigor and action to the system. A celebrated New York merchant, who has made a thorough trial of the Pineapple Cider, assures Dr. Talbot that he gained ten pounds of flesh in one month, at the first trial. He continues its use as above directed, and finds it very beneficial; says it has proved an entire preventive to sickness in his case. Also, another well-known gentleman in New York has used the Medicated Cider constantly for ten years, and has not been sick one day during that time.

Price \$3 per bottle (full quart). For sale every where. All orders should be addressed to

B. T. BABBITT,

Sole Agent,
64, 65, 66, 67, 68, 70, 72, and 74 Washington St.,
New York.

The 3¢ Playing Cards surfaces on document



by Michael Mahler, ARA

It was illegal to use Playing Cards, Proprietary, or private die stamps of the Civil War era to pay documentary taxes. In practice, though, this prohibition was essentially toothless, and documents bearing these stamps are encountered rather frequently. Two extensive surveys of such usages, though, (Mahler, 1987, 1989) together with the responses they elicited, included no examples of the 3¢ Playing Cards on document. It came as a welcome surprise, then, to see in a 1997 Herb La Tuchie auction, not one but four such usages, all pertaining to a single court case in Carroll County, Ohio, that of Ferdinand Bovry and George Yingling, doing business as Bovry & Yingling, vs. Robert Hole. Papers pertaining to the case included the following:

1. Receipt for \$44.20 in merchandise sold to the wife of defendant Robt. Hole by the plaintiffs, dateline Minerva, September 13, 1864, stamped with 2¢ Express blue, marked "A."

2. Receipt for \$32.83 for household and kitchen furniture sold to Mrs. Hole by J. Kitzmiller, stamped with two 1¢ Express, labelled "B." On the reverse is an assignment of Kitzmiller's interest in this claim to Bovry & Yingling, dated September 25, 1864, with

appended jurat¹ of Justice of the Peace Jacob Schmachtenberger, September 29, 1864, stamped with 2¢ Playing Cards blue and 3¢ Playing Cards, canceled "Sep 29 1864 J.S."

3. Receipt for \$39.00 for household furniture sold to Mrs. Hole by O.Y. Pitney, labelled "C." Again, on the reverse is an assignment of Pitney's interest in this claim to Bovry & Yingling, dated September 23, 1864, with appended jurat of Justice Schmachtenberger, September 29, 1864, also stamped with 2¢ Playing

Cards blue and 3¢ Playing Cards.

4. Receipt for \$15.56 for merchandise sold to Mrs. Hole by Meahlin & Shaine, labelled "D", properly unstamped as the amount did not exceed \$20. Once again, on the reverse is an assignment of the claim to Bovry & Yingling, dated September 23, 1864, sworn before Justice Schmachtenberger on September 29, 1864, stamped with 2¢ Playing Cards blue and 3¢ Playing Cards.

5. The *piece de resistance* of this group is a manuscript Affidavit for Attachment² of the Carroll County Court of Common Pleas, also marked "A," whereby Ferdinand Bovry swears that an action has been commenced against Robert Hole to recover \$131.59 on account of the four claims described above, and that said claims are just. There follows another jurat of Justice Schmachtenberger dated October 19, 1864. The document bears horizontal pairs of the 2¢ Playing Cards blue and 3¢ Playing Cards, each stamp canceled "B & Y Oct 19 1864." On all stamps another date was written first, which appears to be

¹A jurat is a statement that a foregoing deposition has been duly sworn to at a stated time before a competent authority.

²An affidavit is a voluntary sworn declaration, in writing, made before competent authority.

"Sep 24," then overwritten "Oct 19." The 10¢ evidently pays twice the 5¢ Certificate rate, once for Bovry's affidavit, then for Schmactenberger's jurat.

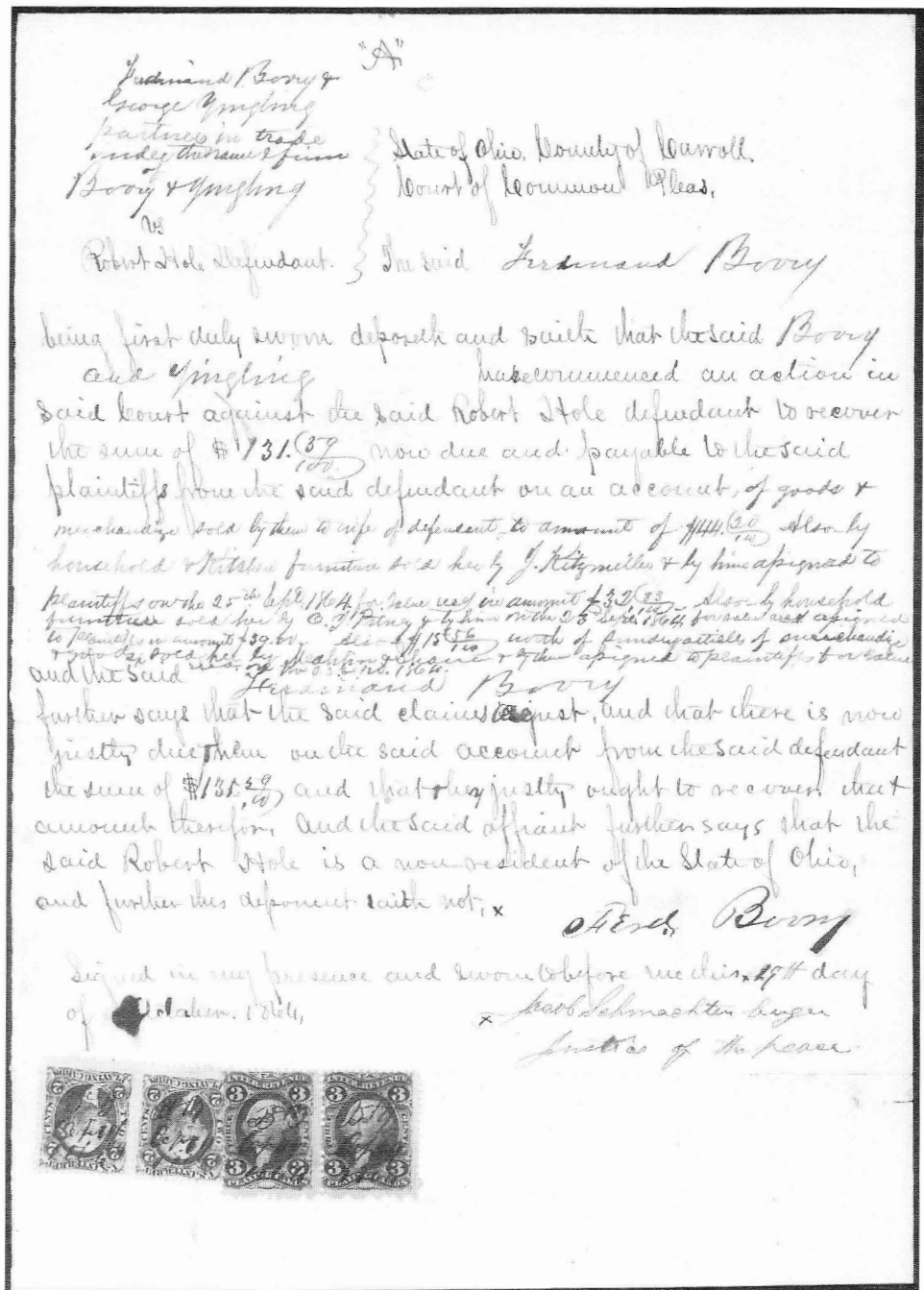
Several comments suggest themselves. The various jurats were all properly taxed at the general 5¢ Certificate rate, as they constituted certified statements. However, the Act of June 30, 1864, effective August 1, 1864, had exempted from stamp tax all affidavits in suits or legal proceedings (Mahler 1988), so the Affidavit for Attachment itself need not have been stamped. We can thank Justice Schmactenberger's ignorance of this rate change, to say nothing of the prohibition against use of Playing Cards stamps on documents, for this wonderful usage of multiples of not only the 3¢ Playing Cards, but the 2¢ Playing Cards blue as well.

The original back-dating of the stamps on the affidavit has at least one plausible explanation. The Playing Cards stamps on all four documents may have been affixed at the same time, after the papers supporting the affidavit had been gathered together, to make them legal for presentation in court. The stamps may have been placed first on the three jurats on the assignments, their cancels back-dated to their times of execution in late September; in canceling the stamps on the affidavit, Schmactenberger may have then absent-mindedly dated them as the others before realizing his mistake.

One sees the 3¢ Playing Cards with some regularity on photographs, but a photograph was not considered a document. The tax on photographs was enacted June 30, 1864, effective August 1, and was part of Schedule C,

which listed the taxes on proprietary articles, perfumery and cosmetics, matches, photographs, and playing cards. The documentary taxes comprised Schedule B. (Schedule A consisted of the so-called "luxury taxes," non-stamp taxes on carriages, yachts, billiard-tables, gold watches, pianofortes and other musical instruments, and gold or silver plate.) Section 153 of the same Act of June 30, 1864, prohibited payment of documentary taxes by "any stamp appropriated to de-

1864 Ohio affidavit stamped with pairs of 2¢ Playing Cards blue and the elusive 3¢ Playing Cards.



note the duty on proprietary articles, or articles enumerated in schedule C," i.e. by any Proprietary, Playing Cards, or private die stamp. The Schedules of Stamp Duties issued by the Office of Internal Revenue repeated this prohibition, and added another, stating in regard to Schedule C that "Stamps appropriated to denote the duty charged upon articles named in Schedule C, and the amendments thereto, cannot be used for any other purpose; nor can stamps appropriated to denote the duty on instruments [i.e. documentary stamps] be used in payment of the duties upon articles enumerated in this Schedule." Elsewhere it adds, "All stamps denoting duties under Section C, excepting those from private designs, may be used indiscriminately." (Mahler, 1988). Thus photographs could legally be stamped *only* with Proprietary or Playing Cards stamps. A 3¢ Playing Cards on a photograph was a perfectly normal, if somewhat scarce, usage.

With these "sightings" of the 3¢ Playing Cards, there remains only one First Issue stamp that to my knowledge has never been recorded on document, the 6¢ Proprietary. As

readers can well imagine, the chances are infinitesimal that this stamp, intended for use on Proprietary medicines selling for \$1.50 and in use only from April to September 1871, ever found its way onto a document, let alone one still intact. Still, one can imagine, say, a clerk at Charles Osgood & Co., user of the lion's share of the 6¢ Proprietaries, casting about for a stamp to affix to a check, and finding none, "making do" with a 6¢ Proprietary. Hope springs eternal!

References

Mahler, Michael. Usage of Proprietary, Playing Cards and Private Die Stamps to Pay Documentary Taxes of the Civil War Era. *The American Revenuer* 1987 July-August; 41:131-40.

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

Mahler, Michael. More Proprietary, Playing Cards and Private Die Stamps on Document. *The American Revenuer* 1989 July-August; 43:149-53.

Literature in review

The Revenue Stamps of Iraq, by Joe Ross and John Powell. 83 + xvi pages, 8.5 x 11 inches, plastic cover, plastic comb binding, priced, illustrated (color). Published by Joe Ross. Available from the publisher (8036 Rio Linda Blvd., Elverta, CA 95626) for \$40.00 post paid.

The last catalog of Iraq revenues appeared in these pages in December 1974. That listing by Adolph Koepfel was much more limited in scope than this catalog. The authors have gone beyond the basic listing of revenue stamps and included Red Crescent seals, private and charity labels, railroad stamps, union stamps, municipal revenues and money order forms. Just about anything not included in the regular postage stamp catalogs.

This project was started by Joe Ross after he exhibited Iraq revenues at a local show. One of the judges commented that he knew little about the area. Later at one of the CalRev meetings, Joe announced he was going to produce an Iraq catalog. A week later

John Powell offered to collaborate on the project.

The listings are acknowledged to be a compendium of information that is scattered throughout philatelic literature. Additionally, the authors had input from a number of revenue stamp collectors and catalog authors. A well written concise history of the area is found in the introduction to provide the necessary historical background to the country.

Considering the development of computers and printers the inevitable has happened—and probably one of the most striking features of the catalog: all of the stamps are illustrated in color, over 200 of them. The catalog is printed by ink jet printer on high quality heavy paper. The result is indeed impressive—s feat that simply could not be done previously for a low quantity publication that would be sold at a reasonable price. It is assumed that the books are being produced on a demand basis.

Kenneth Trettin

A Catalogue of Telegraph and Revenue Stamps for Burma and Myanmar, by Gerald Davis and Alan Meech (ISBN 0-96817997-0-3). 54 + II pages, 8.5 x 11 inches, card cover, plastic spiral bound, unpriced, illustrated. Published by Alan Meech for The Burma Philatelic Study Circle. Available from the publisher (7208 - 91 Avenue NW, Edmonton, Alberta, Canada T6B 0R8) for US \$ 25, £15 or Cdn \$32 plus shipping (Canada \$2.50; USA surface US \$1.75, air US \$2.70; UK surface £1.40, air £2.00; elsewhere surface US \$2.00, air US \$3.00).

The fifth edition (1996) of Barefoot's *British Commonwealth Revenues* devotes two pages to the revenue stamps of Burma. This is probably the first catalog to go beyond that listing. The co-author and publisher Alan Meech (who is the founding editor of *The Burma Peacock* and its editor since 1979) indicates that this new volume lists 145 adhesive revenues (9 titles, 28 types), 62 adhesive Court Fee stamps in 15 types, 76 stamped papers in 20 types and 35 telegraph stamps in 5 types. Additionally there is a section that lists adhesive revenues that have been re-

ported but not seen by the authors. These are issues since 1988 which are tightly controlled by government officials and thus unavailable to collectors at this time.

The book is produced by high quality xerography with all of the basic stamp types shown in color. (This should not be confused with cheaply produced photocopies.)

The authors do not believe that there is yet a sufficiently established market in these stamps to allow them to be priced. As so often times happened with the revenue stamps of other countries, it is hoped that the publication of this catalog will create an interest in these stamps and thus create a market in this material. Meech, as editor of *The Burma Peacock*, plans to publish summaries of market activity in the future.

Throughout the catalog there is a considerable amount of collateral information taken from the nation's laws and philatelic commentary. This is a very professional-class publication and is a must for collectors of the area and of revenue literature.

Kenneth Trettin

Charles Henry Coster (1852-1900) is featured in an article by Herbert Trenchard in the April 1998 issue of *The Penny Post*. Coster was an early stamp collector who went from collecting the entire world to eventually become one of the first authorities on U. S. local post stamps. He wrote extensively on the subject identifying genuine stamps and writing histories of the local themselves. It appears as though he lost interest in philately after the early 1880s.

In this issue we also find part II of Larry

Lyons' treatment of "Wells Fargo & Co., originals & forgeries."

This is the last issue to be edited by Gordon Stimmell who takes the opportunity to thank those who have supported the *Penny Post* over the past seven years.

The *Penny Post* is published quarterly by the Carriers and Locals Society (Box 1574, Dayton, OH 45401). Subscription is by membership in the society. Contact the address given above for information.

***The Penny Post*—April 1998**

To the Editor...

1917 \$5 perfin; RT15d

I noted the perfins in the article "U.S. war tax on embarkation tickets" in the February issue (52:35) since this is my main interest. I have a SAL perfin on the same \$5 1917 issue with no additional cancel. The date is "+5•1D•4" which I believe indicates the year is 1924 as in the article 5 is 1925. This would indicate a date of May 26, 1925, for the

stamps in the article and a date of May 1, 1924, for my stamp. As can be seen, the D on my stamp is incomplete but there is an impression of a hole on the stamp that would complete the D, a so-called blind hole.

I also noticed the article "Possible foreign transfer on the George W. Laird private die perfumery stamp, RT14d" on pages 36-38. Defective work such as this always interests

me, so I checked by accumulation and found I had a very cut down example of the silk paper issue. I went over it with a magnifying glass, and found a dot above the S of STAMP, which may be a freak, but found two near vertical lines in the same location. I would

estimate they are 0.05 mm apart. The enclosed illustration shows them faintly. From the stamp it extends from the S to the center of the R, for a length of 3.5 mm.

Jack Brandt.

Assistance needed, Lithuanian catalog

The idea of publishing a new catalogue of Lithuanian revenue stamps occurred to me more than three years ago, after collecting Lithuanian revenue stamps for years. From the beginning I faced a lack of information in this branch of philately. I did not find any catalogue with a detailed description of the revenue stamps used in Lithuania. Naturally, the idea of collecting more information and publishing a new catalogue of Lithuanian revenue stamps occurred to me.

For three years I have examined all the material I could find in Lithuanian museums, archives, and private collections. Now only technical work on the catalogue remains, including scanning for approximately 600 illustrations and printing. The plan is to publish 500 copies of the catalogue, 200 pages each, by the end of 1998. The total production cost will be about 40,000 litas (\$10,000). The Lithuanian Ministry of Cul-

ture has granted me 10,000 litas (\$2,500) for this work. Unfortunately this is not sufficient.

I would be very grateful for contributions of any amount to assist in publishing the "Catalogue of Lithuanian Revenue Stamps". I will list all donors in the catalogue. Those who donate 500 litas (\$125) or more will get a special numbered copy of the catalogue, which would be published in a limited number and reserved for these major contributors.

Advertising space is also available; please enquire for pricing.

If you are willing to help, please send a check payable to Vytis Ramanauskas. Thank you in advance.

For more details contact: Vytis Ramanauskas, P.O. Box 1001, 2001 Vilnius, Lithuania. E-mail: <vytis@taide.lt>; phone: +370 2 652 589; FAX: +370 2 236 536.

Articles of interest in non-revenue publications

"Some interesting documents" by Bob Frigstad takes a look at a series of documents bearing U.S. battleship documentaries and Consular Service Fee stamps. Most of these were executed in Norway or Sweden and relate to the settlement of estates in Minnesota. This article appears in the June 1998 issue of *Luren*.

Paul Nelson writes "Swedish newspaper tax handstamps" and illustrates two items from the early 1800s in the same issue of *Luren*.

Jay Smith also writes about and illustrates "Quisling's Nasjonal Samling Party dues stamps" again in the same issue of *Luren*. This publication, edited by ARA member Paul Nelson, usually has items about Scandinavian revenues in most issues. It is published by the Scandinavian Philatelic Library of Southern California, Inc., Box 310, Claremont, CA 91711.

"An Uncommon Consular Form" by William Waggoner presents a used *Form No. 155-Consular/Declaration of American Artists* executed in Zurich, Switzerland, in 1921. It stamped with a RK16. The 1894 Tariff Act provided for "free entry of any work of art, the production of an American artist residing temporarily abroad...." The article appears in the July 1998 issue (69:315-318) of the *United States Specialist* published by the Bureau Issues Association, Box 2641, Reston, VA 20195.

The same issue of the *US Specialist* contains another article of interest. "The 1917 War Tax on U.S. First-Class Mail" by Anthony Wawrukiewicz tells of this tax which was collected with regular postage stamps not revenue stamps. (*United States Specialist* 1998 July; 69:323-324).

...that buried inside a press release from the Smithsonian's National Postal Museum promoting "Historic E-stamp covers" was another, which, unfortunately, was overlooked by this Editor. Opening July 4 and running through December 31, the National Postal Museum (2 Massachusetts Ave., NE, Washington, D.C.) is showing an exhibit of more than 40 rare state, local and tribal waterfowl stamps belonging to the ARA's David Torre of Santa Rosa, California.

Issued to supplement the Federal Duck Stamp Program that started in 1934, these stamps were issued to supplement the state and local wetlands programs. These stamps have been featured in a number of scholarly articles that have appeared here, in *The American Revenuer*.

Editor Bob Hohertz remembers the Maine in an article by the same title. A variety of checks on the front cover and inside show stamps usage and patriotic vignettes on checks from the time of the Spanish-American War (including your Editor's favorite vignette—the USS Iowa under full steam on a draft from the Farmers' and Miners' Bank of Lucas, Iowa).

Michael Zier completes his two part article on "Bills of Exchange" with a variety of New York drafts and other checks written by one bank against their account in another correspondent bank which was often in New York.

News of the National Postal Museum's renovation of the Duck Stamp Gallery leads the Second Quarter issue of *Duck Tracks*. Robert Lesino, Program Manager for the Federal Duck Stamp Office, relates events of the last several months including a fire in the building where the office is located. Bob Dumaine tells of some of the rarities to be included in the new displays at the Postal Museum including a newly discovered RW26 with inverted printing on the back.

Charles Ekstrom describes and shows

Many of these stamps are non-pictorial, or only feature line drawn artwork to supplement the printed text. As a result, they were not very popular with collectors, who often did not even know of their existence. Many of these stamps such as the 1938 Pymatuning Lake stamp or the 1943 Marion County duck stamp (the first stamp with the inscription "Duck Stamp") are the only know surviving copies.

Although only going back 50-60 years, these are the classics of the duck stamps. These stamps are a part of an international gold medal exhibit and this is the first time some of the items have been publicly viewed. If you find yourself in Washington this summer or fall, be sure to see this exhibit.

The Check Collector—April-June 1998

Herman Ivester in "All for \$1.70" begins a story in January 1900 with a request for the refund of the unused portion of a train ticket. Railroad bureaucracy shows itself with a pair of long forms and finally a stamped check issued a full month later. Several articles about various unstamped checks fill out the remainder of the issue.

The Check Collector is published quarterly by the American Society of Check Collectors. For information about membership which includes a subscription to the journal, write to the ASCC, 10201 Grosvenor Pl., Apt 902, Rockville, MD 20852.

Duck Tracks—Second Quarter 1998

variations on "The Broken Breast Feather Variety of RW64." The issue ends with reports about Duck Unlimited, the 1997 NDSCS annual meeting and the Secretary's column.

Duck Tracks is published quarterly by the National Duck Stamp Collectors Society. Membership is \$20 per year which includes *Duck Tracks*. For more information contact the NDSCS Secretary, Box 43, Harleysville, PA 19438.

The American Revenue Association

President's Letter

Ronald E. Leshner, ARA President

Lots to report this month, so without further adieu, here goes:

Show Awards

Philatelic Show

The ARA was holding its meeting at this show and there is much to report here:

In the Court of Honor George Kramer showed *The First Playing Card Stamp of the 1894 Issue* and David Torre exhibited *Classic State and Local Fish and Game Stamps*.

Hawaiian Revenues, Richard Malmgren, was exhibited noncompetitively and received a gold (he had received a grand award in St. Louis).

Patent Medicine companies of the Civil War and Reconstruction Era, Donald Green, gold, show reserve grand, and the ARA grand award.

Federal Migratory Bird Hunting Stamps, Charles Ekstrom, III, gold

The State of Taxes, Kenneth Pruess, gold, AAPE Creativity Award

U.S. Puerto Rico Revenues, Howard Nelles, gold, APS medal of excellence, 1900-1940

The Civil War Sun Picture Tax, Bruce Baryla, gold

First Issues \$200 on intact Documents, Michael Mahler, gold (one frame).

The Ultramarines on Documents, Michael Mahler, gold (one frame).

Florida, A Fiscal History, Michael Mahler, vermeil (one frame).

Cotton from Seed to Cloth, Michael Mahler, vermeil (one frame).

U.S. Private Die Match Stamps and Their Histories, Bruce Miller, silver.

U.S. Beer stamps 1866 -1919, Alan Cimiano, silver.

ROMPEX 98

Patent Medicine companies of the Civil War and Reconstruction Era, Donald Green, gold, show grand award.

NOJEX 98

Bureau Precanceled Playing Cards Revenue Stamps, one frame exhibit, Edward

Tricomi, gold

NAPEX 98

Spanish Colonial Papel Sellado of the Audiencia of Santafe de Bogota, Manuel Arango, silver

United States Beer Stamps 1866-1919, Alan Cimiano, silver

At the international level, Gunnar Joos of Sweden wrote to me to inform me that he had received a large vermeil at INDEPEX for his exhibit *China — Revenue Stamps*. Unfortunately I do not have the complete list of awards in the revenue class at the show held in New Delhi.

This is an extremely fine showing of revenues recently. One should note that there will be two fine revenue exhibits in the Champion of Champion competition in Santa Clara in August. Does anyone ever recall two in that competition?

Carolyn E. Cunliffe Award

Alan Cimiano's excellent exhibit, *U.S. Beer Stamps, 1866-1919*, received the Carolyn E. Cunliffe Memorial Award for the most popular revenue exhibit at the ARA annual meeting in Boxborough. This was the second time that this award has been made.

The late Carolyn Cunliffe, known to most ARA meeting attendees as Lyn, although never an ARA member, attended many ARA shows with her ARA member husband, Bob Cunliffe. Her efforts in staffing the ARA table and showing spouses of ARA members what revenues are all about, are fondly remembered by many ARA members. You will no doubt recall that this award is chosen by a vote of visitors to the show.

Fish and Game at National Postal Museum

Beginning in July David Torre has been invited to exhibit this material at the National Postal Museum in Washington, D.C. If you are in the area stop and see one of the most important collections of this material ever assembled. While in Washington you should also stop at the Bureau of Engraving and Printing's visitor gallery where an exhibit of the 1898 battleship and private die

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.

Jerry Eller 5528, 400 Wekiva Rapids Dr, Altamonte Springs, FL 32714, by 1871 Shop. Worldwide, Cinderellas, Seals-Christmas; Canada-Playing Cards; US-Scott listed, Non-Scott listed, cinderellas, literature, local posts, occupation, possessions, postal notes, savings, Ttelegraphs, cancels, stamps on documents.

Iosef T Gurvich 5529, 154/156 Broome St, #6C, New York City, NY 10002, by Secretary. Dealer-Baltic states, especially Latvia.

Anthony E Marks CM5527, Box 5682, Santa Fe, NM 87502, by Eric Jackson. Latin America.

Howard S Vinton, Jr 5526, 291 Captain Clark Highway, Wilton, NH 03086, by Richard Friedberg. United States Scott and non-Scott listed.

Highest membership number assigned on this report is 5529.

New Members

Numbers 5519-5525

President's Letter—continued

proprietary stamps is being shown.

This is an opportunity not to missed. When else have there been two important revenue exhibits in our nation's capital?

Help — Volunteers needed

There are three positions in the ARA for which there is an urgent need to fill: Foreign Sales Circuit Manager, Librarian, and Awards Chairman. Please contact the ARA President if you are interested in serving in any of these positions.

Elections

This is the year that elections take place. If you are interested, please contact the Secretary for nominating petitions. Ten signatures of ARA members are required. Elections take place along with the annual dues notice and will go out in October.

Application for Reinstatement

Barney Schukraft 3735, 1350 Lake Shore Dr, Apt 2202, Chicago, IL 60610, by Secretary. US-Scott Listed.

Reinstated from 1998 Non-Payment List

4134 R Yancey Green
4479 Harry R Johnson, Sr

Deceased

4908

Dropped for Non-Payment of Dues

3189 George H Labarre

Membership Status

Previous membership total	1276
Applications for membership	4
Application for reinstatement	1
Reinstatement from NPD list	2
Deceased	-1
Dropped for Non-payment	-1
Current membership total (6/11/98)	1281

The Revenue Stamps of IRAQ



by **Joe Ross and John Powell**

100 pages with over 200 illustrations in color, \$40.00 postpaid

Joe Ross

8036 Rio Linda Blvd., Elverta, CA 95626

e-mail: CalRevJoe@aol.com



(FORTY)

No 340626) CASK 170.

Tax paid by _____ on _____ Galls proof spirit in _____ warehouse at _____ for delivery to _____ at _____

9	Received TAX on 49	Galls Distilled Spirits	9
8	Received TAX on 48	Galls Distilled Spirits	8
7	Received TAX on 47	Galls Distilled Spirits	7
6	Received TAX on 46	Galls Distilled Spirits	6
5	Received TAX on 45	Galls Distilled Spirits	5
4	Received TAX on 44	Galls Distilled Spirits	4
3	Received TAX on 43	Galls Distilled Spirits	3
2	Received TAX on 42	Galls Distilled Spirits	2
1	Received TAX on 41	Galls Distilled Spirits	1

A340626

Received _____ day of _____ 18__ from _____ tax on _____ Galls proof spirit Cask No. _____ warehouse at _____ for delivery to _____ at _____

George Stevenson Collector

Dist. State of _____

U.S. Storekeeper _____

(FIFTY)

No 8838

Tax paid by _____ on _____ Galls proof spirit in _____ Warehouse at _____ for delivery to _____ at _____

9	Received TAX on 59	Galls Distilled Spirits	9
8	Received TAX on 58	Galls Distilled Spirits	8
7	Received TAX on 57	Galls Distilled Spirits	7
6	Received TAX on 56	Galls Distilled Spirits	6
5	Received TAX on 55	Galls Distilled Spirits	5
4	Received TAX on 54	Galls Distilled Spirits	4
3	Received TAX on 53	Galls Distilled Spirits	3
2	Received TAX on 52	Galls Distilled Spirits	2
1	Received TAX on 51	Galls Distilled Spirits	1

A340626

Received _____ day of _____ 18__ from _____ tax on _____ Galls proof spirit Cask No. _____ Warehouse at _____ for delivery to _____ at _____

George Stevenson Collector

Dist. State of _____

U.S. Storekeeper _____



Member's Ads

Free advertisements will be given to ARA members subject to the usual rules (see a past issue).

Automobile windshield stickers wanted. Paper drivers licenses and registrations. Inspection stickers, registration stickers. Have many duplicates. Dr. Edward Miles, 888-8th Avenue, New York City, NY 10019. 212-684-4708 evenings NY time. *1519*

Wanted: Italian Colony revenues. Collector just

beginning wishes to purchase or trade for any Italian Colony revenues. Have numerous U.S. revenues and taxpays available for trades. Will consider all offers. Mark Fionda, 159 Oak Street, Ridgewood, NJ 07450-2508. *1520*

For sale. Large stock of Chinese, Mongolian, French Colonial, Canadian and Russian revenues. Also worldwide airport departure tax. Still need Iranian revenues, especially documents for upcoming catalog. Gordon Brooks, Box 396, Montreal, Quebec, Canada H4A 3P7. Fax 514-523-1301; e-mail mtmstamps@videotron.ca *1521*

Wanted. U.S. premium/profit sharing coupons (examples: Octagon, Stanley Home Products, Mothers Oats, Uncle Ben's, Raleigh, Wrigley's). Also trading stamps. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043. *1522*

M&Ms (including many always-elusive multiples); better US Beer stamps; printed & handstamped Medicine Co. cancels on RB battleships; Taxpays. These are just some of the important US Revenue collections being broken up. Full range of material. Personalized service for beginners through advanced collectors. please immediately contact: Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548. *1523*

Wanted—Plate blocks / plate strips / plate # singles: revenues (especially battleships) R159-R194, RB1-RB73, RC, RD, RE, RF, RG, RH, RJ, RJA, RK, RL, RO, RS, RT, RU, RV, newspapers (PRs), and Puerto Rico R1-R9. Steve Wittig, Box 2742, Springfield, MO 65801-2742. *1524*

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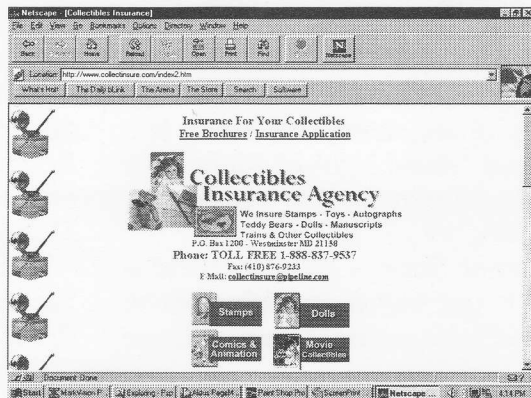
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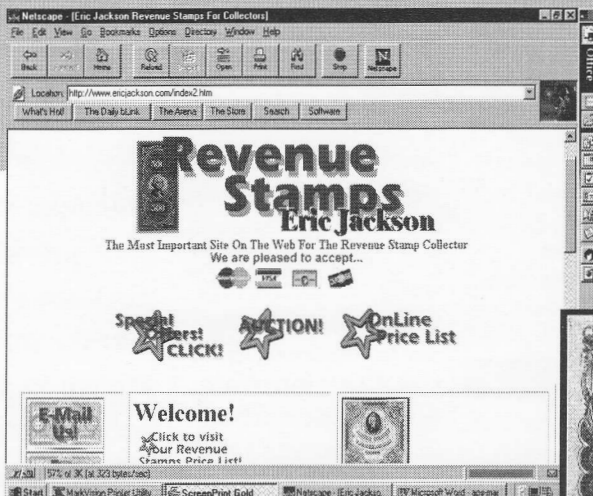


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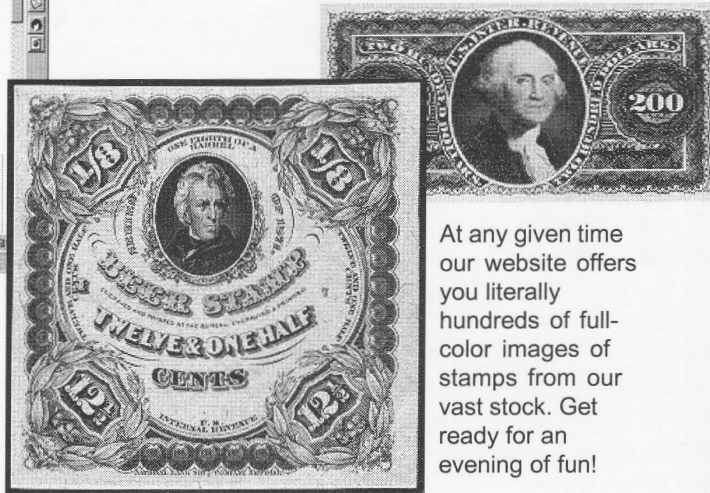
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