



The American Revenuer

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tobacco stamp from independent Ukraine. More,
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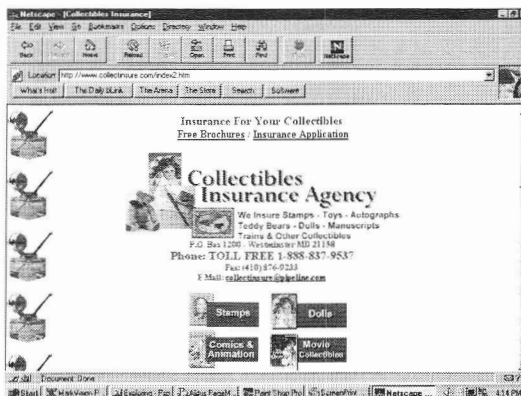
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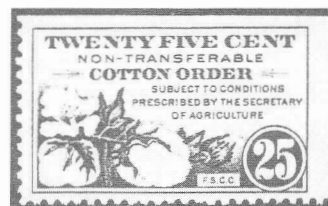
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Ukrainian alcohol and tobacco excise tax stamps



Figure 1.
Ukrainian
alcohol excise
tax stamp
from 1996
(date code:
A/96/3).
(Reduced)

by John Semeniuk, ARA

The following is a preliminary report on the alcohol and tobacco excise tax stamps of independent Ukraine (Ukraine). The information presented is derived from personal observation, reports in the *Trident-Visnyk* (the official newsletter of the Ukrainian Philatelic and Numismatic Society), pricelists of the Lemberg Stamps and Covers company and relevant material gleaned from various issues of the Ukrainian-American press.

Unfortunately, there are some inconsistencies, apparent contradictions and gaps in the information available, but hopefully, this can be rectified in the future and a more comprehensive, updated treatment of the subject matter can be presented.

Background

The Ukrainian parliament declared independence on August 24, 1991, in the wake of the snowballing collapse of the Soviet Union. the initial monetary unit of independent Ukraine was the *karbovanets* (plural: *karbovantsi*); the fractional unit was the *kopek*. A currency reform was carried out in September 1996 at which time the *karbovanets* was replaced by the *hryvnia* at a rate of 100,000 to 1. The fractional unit remained the same.

Paradoxical as it may seem in this age of information, the first several years of independent Ukraine constitute pretty much of a blank as far as pertinent information about revenue stamps goes. The old Soviet tax structure probably remained in place for a while, but this still leaves a gap of some two to three years during which no relevant details were published in the sources which

this author was able to monitor. It was not until mid-1996 that the situation changed for the better.

On May 7, 1996, the Ukrainian parliament, or Supreme Council (Verkhovna Rada), adopted a measure fixing in *ecus* the rates of import duties and excise taxes levied on ethyl alcohol and alcoholic beverages. A tariff of 7.5 *ecus* was levied on each liter of 100 percent pure alcohol. The existing rates for a number of alcoholic products were raised correspondingly, in particular, for cognac, brandy and whiskey.

Temporary preferential rates of taxation covering the period of 1996-2000 were also established for wine, cognac and brandy produced in Ukraine from domestic ingredients. For example, where an excise tax of 3 *ecus* per liter was fixed for imported cognac, domestically produced cognac was taxed at a rate of only 0.25 *exu* per liter.

Optimistically, it was reported that the measure was expected to pour revenues of 70 trillion (yes, trillion) *karbovantsi* into government coffers. At the time one *ecu* equalled 240,000 *karbovantsi*.

A newsbrief reporting this measure appeared in May 1996. Sometime shortly thereafter something apparently happened to cause a change of heart in regard to the rates of taxation. In June 1996 it was reported in the Ukrainian-American press that the Supreme Council had established single excise rates for both domestic and imported alcoholic products, along with new import duties for ethyl alcohol and alcoholic beverages.

The new rates were: a. 3 *ecus* (excise) and 5 *ecus* (duty) per liter of 100 percent pure ethyl alcohol; b. 0.13 *ecu* (excise) and 0.6 *ecu* (duty) per liter of wine; c. 0.3 *ecu* (excise and

1 ecu (duty) per liter of champagne; and, d. 2.5 ecus (excise) and 5 ecus (duty) per liter of cognac, brandy and whiskey.

In July of 1996 the press reported that the government (Cabinet of Ministers) had adopted a package of measures designed to consolidate government control over the production and sale of alcoholic beverages. It seems that small, independent distillers of what was termed "low-quality, cheap whiskey" were undercutting sales of state-produced brands and thus undermining anticipated revenues. There was also apparently some concern along these same lines about the tobacco industry.

This account further reported that, beginning September 1, 1996, an excise tax was to be levied on all domestically produced alcoholic beverages and tobacco products. How this report squares with the earlier report from June 1996 about single excise tax rates for both domestic and imported alcoholic products is not clear, unless the tax in question is the same in both cases.

Later that same month (July) it was reported that the Ukrainian government had started to license the wholesale and retail sales of alcoholic and tobacco products. Vendors of alcoholic products were now required to secure a license for an annual fee of 170 million karbovantsi (\$1000). Tobacco vendors were assessed half that rate, or 85 million karbovantsi (\$500).

Of key interest to the subject matter at hand is the fact that henceforth excise tax stamps were to be affixed not only on imported alcoholic and tobacco products, but on domestically produced products as well. The implication here is that prior to this point in time such stamps were already in use on imported products. Unfortunately, however, corroboration of this supposition is lacking at present.

Counterfeiting excise stamps was now made a crime punishable by imprisonment of up to three years and the confiscation of material assets. Some experts cautioned, however, that the punishment was too mild and inconsonant with the windfall profits that bootleggers could expect to reap.

The contraband sale of cigarettes also continued to plague the economy during 1996, in particular the legal, tax-paying manufacturers and vendors in Ukraine, both foreign and domestic. Revenue losses to the govern-

ment from contraband sales of cigarettes were estimated at \$2 billion annually. Lax enforcement of existing laws was cited as the main obstacle in overcoming the problem.



Figure 2. A tobacco excise tax stamp of the earlier type. What appears to be a horizontal line above the trident symbol is actually a line of microprinting.

The stamps

Unfortunately, the chronology of the early stamps is not presently known. As noted, excise stamps for imported alcoholic and tobacco products apparently existed before mid-1996, but this has to be verified. Of the alcohol and tobacco stamps which have been confirmed to exist and which this author has seen thus far, each is designated an "excise stamp" (in Ukrainian: *aktsyzna marka*). Whether this was also the case with the posited earlier stamps is not known.

Alcohol

The *Trident-Visnyk* of May-June 1997 reports that "very primitive" revenue stamps were used on alcoholic products from 1996 to the spring of 1997. Unfortunately, no example of these items was illustrated.



Figure 3. A tobacco excise tax stamp of the later type. The date code (T/96/4) is on the right side.

These early "very primitive" stamps were replaced by professionally printed stamps. In general these latter have a more-or-less similar design consisting of an ornamental frame, a trident (the state emblem), and inscriptions which provide the country name ("Ukraine") and the designation *Alkoholni Napoyi* ("Alcoholic Beverages"). These inscriptions are all in the Ukrainian language and Cyrillic script.

In addition each stamp bears a control number and a date code. The example illustrated here (Figure 1) is reproduced from the above-cited issue of the *Trident-Visnyk*. Unfortunately, no specific information was provided with respect to color(s), method of printing, and size(s). Counterfeits of this type stamp have also been reported.

Figure 4. The date code (T/96/4) is the same on this tobacco excise tax stamp as on the stamp in Figure 3, but here it is on the left side.



Tobacco

It has been reported that a number of different types of tobacco excise stamps have been issued, including one type where the trident is formed from three appropriately positioned tobacco leaves.

Of the post mid-1996 tobacco stamps the apparently earlier type (Figure 2) measures 20 x 44 mm in size. Printing is by offset. The main colors are black and light blue on a security underprint of beige and light blue. The control number is red.

The center portion of the design is dominated by a trident, below which appears a designation in Cyrillic which transliterates as "KOFIV-6," the meaning of which is presently not known. To the left appears the designation "excise stamp" (*aktsyzna marka*), and to the right "tobacco products" (*tyutyunovi vyroby*). The country name (*Ukrayina*) appears above the trident, as well as a line of microprinting which reads in

transliteration: *Holovna Derzhavna Podatkova Inspektsiya Ukrayiny* ("Main State Tax Inspection Board of Ukraine"). All the inscriptions are in Ukrainian, Cyrillic script.

The second type of tobacco stamp (Figure 3) measures 20 x 43 mm in size and is engraved. The color is dark green on an underprint of light green. The control number and date code are red. These appear vertically on each end of the stamp. The general rule seems to be that the date code appears on the right side, although a left-side version (Figure 4) of at least one of the dates is also known see chart below.

The date codes and position varieties of this type stamp which have been recorded thus far are as follows (R=right; L=left):

T/96/4 (R)
T/96/4 (L)
T/97/1 (R)
T/97/3 (R)
T/97/4 (R)
T/98/1 (R)
T/98/2 (R)
T/98/3 (R)
T/98/4 (R)

The trident symbol appears in the center amid a cluster of tobacco leaves. The country name (*Ukrayina*) appears below the trident, and below that appears a line of engraved microprinting which reads in transliteration: *Derzhavna Podatkova Administratsiya Ukrayiny* ("State Tax Administration of Ukraine"). This designation is repeated three times within the line.

The designations "tobacco products" and "excise stamp" appear respectively in the upper left- and right-hand portions of the strip. As with the earlier described type stamp, the inscriptions are all in the Ukrainian language, Cyrillic script.

Taxes, stamps and tags related to cotton

Part 3

The 1940-1949 period

by W. H. Waggoner, ARA

Revenue stamp collectors are well aware of the so-called "Food Stamps," if for no other reason than the federal government's prohibition regarding their collection. Less well known, perhaps, are their first cousins, the *Cotton Order and Surplus Cotton Order* stamps, also introduced by the U.S. Department of Agriculture, beginning in 1940. The relationship really was closer than this, however, because the cotton-stamp program was "established only in those places already operating the food-stamp plan...in order to keep down administrative costs." (Perkins, 1940).

The food-stamp plan started in Rochester, New York, on May 16, 1939, following its announcement by Secretary of Agriculture Henry A. Wallace in March of that year. The plan had two basic purposes: to broaden the farmer's market (and hence increase his income) and to better the diets of low-income consumers. Additionally, it provided a mechanism for saving the government money by disposing of surplus commodities, a benefit the news media soon dubbed the "eat-the-surplus" approach. The program was regarded as a success.

The cotton stamp plan—the "wear-the-surplus" approach—followed the pattern developed with food stamps. Eligible families bought *COTTON ORDER* stamps and received equivalent amounts of *SURPLUS COTTON ORDER* stamps free. For every dollar's worth bought, an additional dollar's worth was given. Both kinds of stamps could be exchanged at participating retail stores for new American cotton goods—dresses, work clothes, piece goods, sheets, etc. Merchants redeemed the stamps at banks which performed a public service by handling them at no charge.

Stamps were also earnable through what

was termed the "Supplementary Cotton Program," announced in January 1941 (*Time*, 1941). Limited to the farmers who participated in the 1941 cotton acreage adjustment project, those growers "could earn these stamps by planting in 1941 an acreage of cotton less than their 1941...allotment or the 1940 measured (cotton) acreage for that farm, whichever was smaller." Awards were \$25 worth of stamps "for each acre voluntarily put out of production." Cash payments also were made to encourage food production *on the acreage formerly used for cotton* (Hendrickson, 1941).

A little-known third program intended to help further reduce the cotton surplus also existed, although it did not involve stamps. Called the "cotton-mattress program," this self-help project distributed 50 pounds of cotton and 10 yards of suitable ticking, per mattress, to low-income farm families so that they could make their own mattresses (Times, 1940b). During the 1939-40 fiscal year, more than 100,000 bales of cotton were made available to this project (Wickard, 1940).

The proposal for a cotton stamp program patterned after the food stamp plan originated at a meeting of the Cotton Consumption Council in New Orleans in December 1939. At that meeting, the group resolved to ask "the Federal Surplus Commodities Corporation...to initiate...a Federal Cotton Stamp Plan." On February 6, 1940, Henry A. Wallace, Secretary of Agriculture, announced plans for such an experimental stamp program to be implemented within six weeks (Times, 1940a).



Figure 1. The Cotton Order and Surplus Cotton Order stamps issued by the F.S.C.C.

Table I

Cotton stamps as listed by Springer

1939	F.S.C.C.	Cotton Order	25 cents	green
		Surplus Cotton Order	25 cents	brown
1940	U.S.D.A.	Cotton Order	25 cents	green
		Cotton Order	25 cents	green,
				SPECIMEN overprint
1941	U.S.D.A.	Surplus Cotton Order	25 cents	brown
		Cotton Order	25 cents	black
		Blank Filler	No value	black

Subject to certain limitations, "Eligible persons will be given the opportunity to buy (green) cotton stamps in an amount equal to their present expenditures for cotton goods...(and) will receive \$1.00 worth of free (brown) surplus stamps for each \$1.00 worth purchased....Purchases of stamps will be made by the participating families every

three months." In line with distribution limitations based upon family size, "stamp books containing a total of \$4.00, \$6.00, \$8.00, \$10.00 and \$12.00 worth of the combined (green and brown) cotton stamps will be made up." All stamps were to be denominated 25 cents like the food stamps when in use. The program started in Memphis, Tennessee, in May 1940 (Wickard, 1940). During fiscal year 1941, it was

extended to 27 areas and a total of \$2.26 million in free *Surplus Cotton Order* stamps was issued (Hendrickson, 1941).

The first philatelic notice that cotton stamps were in use apparently was the brief note in May 1941 by the Chairman of the Booklet Pane Committee of the Bureau Issues Association (Williams, 1941a). In the months following, additional reports by this same group (Williams, 1941b, 1942a, 1942b) described the characteristics of the stamps and the covers of the booklets in which panes of stamps were distributed.

Changes from what had been announced also were noted; i.e., additional books valued at 50 cents, \$1, \$2, \$3, \$5, \$20 and \$25 were available, \$8 and \$12 books never were prepared, *Cotton Order* stamps were also printed in black and some books contained only one kind of stamp. A fact sheet issued by the Bureau of Engraving and Printing to summarize the production details of stamps in the cotton program (Burt, 1979f) revealed the following additional information.

The Bureau had no record of the designer, but engraving had been done by M.D. Fenton (vignette), J.T. Vail (lettering) and G.L. Huber (cycloid frame). All cotton stamps, and the "filler stamps" used to make up the 50 cents panes, had been "printed on white, unwatermarked, postage stamp paper from 200-subject rotary electric eye convertible type III plates on rotary web-fed presses. The sheets were gummed, perforated (11 x 10 1/2) and assembled in books of different values. The finished books measured 3 3/8 x 1 15/16 (inches), contained one or more panes of four stamps each, except the 1/2y series...which had one pane of two stamps with two...Blank Filler (No Value) subjects adjacent." Books were assembled with glassine interleaving between panes and printed front and back cardstock covers, stapled twice near the left edge through selvage that was perforated to permit easy removal of the stamps. All stamps therefore had at least one imperforate side.

Collectors recognize seven varieties of cotton stamps, one of which is a "SPECIMEN" (black) overprint. These were codified in one of the Springer catalogues (Springer, 1980) as shown in Table I.

The cotton stamp program originally was administered by the Federal Surplus Com-



Figure 2. A pair of U.S.D.A. stamps with a SPECIMEN overprint.

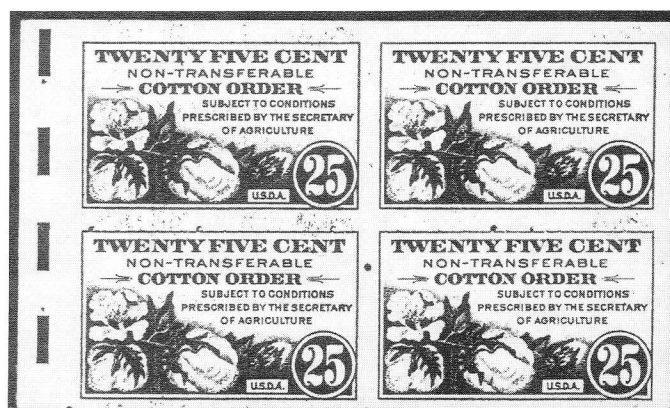


Figure 3. Booklet pane of four of the U.S.D.A. stamps.



Figure 4. Pane of two stamps plus two fillers.

modities Corporation (F.S.C.C.). This agency began life as the Federal Surplus Relief Corporation, established October 4, 1933. The name was changed when it was placed under the direction of the Secretary of Agriculture, November 18, 1935. As an independent entity, the F.S.C.C. ceased to exist on June 30, 1940, when it was merged with certain other agencies to form the Surplus Marketing Administration that subsequently ran the program.

Figure 1 shows single copies of the two 1939 F.S.C.C. stamps. Figure 2 shows a pair of the 1940 U.S.D.A. Cotton Order stamps with the SPECIMEN overprint. Figure 3 shows a full pane of four 1941 U.S.D.A. stamps. Figure 4 shows a 1941 booklet pane containing two stamps and two fillers.

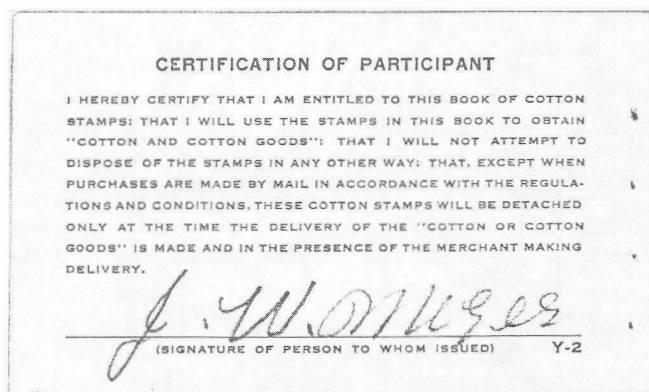
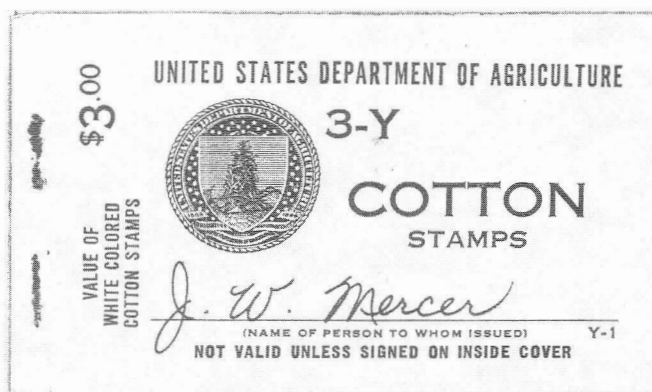
BEP's printing plate data on these stamps, included in a 1979 report (Burt, 1979g) point out an inconsistency in what has been previously reported about them. Printing of the stamps inscribed F. S. C. C. involved a total of six plates (numbers 142808-13) all of which were certified in January or February 1940. The dates any of them were sent to press are not known, but apparently only four were ever used. These four were cancelled on October 22, 1941. The identification of these stamps as a Series of 1939 issue is therefore in error. Readers interested in additional production figures should consult this report. Also tabulated there were details about the stamp booklets and their panes. A typical booklet cover (exploded to show all four surfaces) is shown in the following figures. Figure 5 shows the front of a \$3 ("3-Y") cover. The "white colored cotton stamps" noted vertically at the left refers to the 1941 black-on-white stamp variety. Note that this surface, designated "Y-1" at lower right, also provided

a place for the booklet owner to sign his name.

Figure 6 shows the inside surface ("Y-2") of this front cover which contains the "good-faith" certificate required of each participant when he purchased something with these stamps. Figure 7 shows the inside surface ("Y-3") of the back cover containing the instruction notice from the Secretary of Agriculture to

the dry goods merchant. Figure 8 shows the back ("Y-4") booklet-cover surface which carries a general notification regarding the issuance and use of cotton stamps.

Figure 5. Front cover of the \$3 booklet, the Y-1 surface.



Earlier it was noted that retail merchants who participated in the cotton stamp program redeemed the stamps they accepted in trade by submitting them to the proper federal agency through their banks. The "Y-3" booklet cover surface (Figure 7) notes, in fact, that "the cotton stamps...are (to be) presented to the Surplus Marketing Administration in the manner prescribed" for cash. It

Figure 6. The inside of the front cover, the Y-2 surface.

Figure 7. The inside of the back cover, the Y-3 surface.

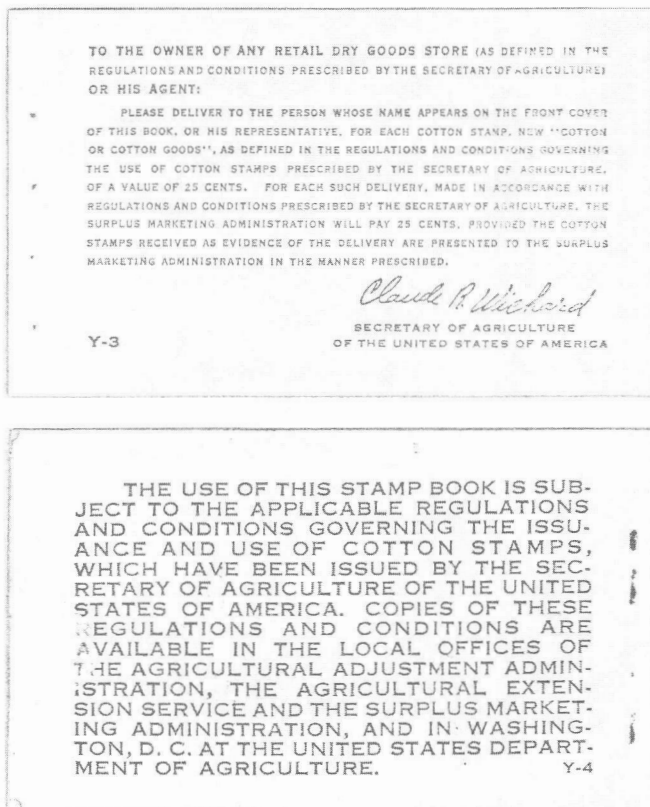


Figure 8. The back cover of the booklet, the Y-4 surface.

should come as no surprise that the “manner prescribed” involved printed forms, one of which is shown in Figure 9. This form is identified as a “Continuation Sheet” of another card I have never seen, but which must not be too different. Space for 40 stamps (equivalent to \$ 10) is provided on this card.

Not visible because of the stamps pasted onto the surface is the message to the retailer. This card is ruled into a checkerboard of 40 rectangular spaces, each just large enough for one stamp. Printed in these spaces—one or two words per space—are the instructions for its use. These read, “Affix stamps securely in order to prevent loss in handling. The Surplus Marketing Administration will not be responsible for cotton order stamps which become detached from this form before presentation. Do not affix green and brown colored stamps to the same card unless the number remaining of both amounts to \$10 or less.” (This particular form is covered with the black 1941 stamps so it must have been in use without revision for several years.) I have no idea who filled this card with stamps, or why it was never redeemed. I acquired it at a flea market from a seller who had no idea what he had.

The cotton stamp program apparently expired quietly sometime during the tumultuous days of World War II. A report published in 1942 (Williams, 1942b) mentioned several varieties as “having been seen,” but further notices did not appear. The BEP plate data cited here earlier include the numbers of some 14 plates inscribed U.S.D.A. All but one were certified between September 1940 and June 1941 (one was never certified). “To press” dates on only five plates are given (all in April or June 1941) although production figures are included for 10 different plates. April 11, 1949, is given as the date of cancellation of all certified plates.

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- The New York Times*. 1940b February 21; p.

COTTON STAMP CARD—Continuation Sheet
(To be used by retailers for cotton order stamps)

Continuation Sheet No. _____ of Cotton Stamp Card No. _____

(To be completed by retailer)



NONNEGOTIABLE

Transferable only for collection through a bank, or wholesaler of dry goods

Figure 9. A
Cotton Stamp
Card with 40
stamps affixed
totaling \$10.

20 (Wickard).
Wickard, C.R. *Report of the Secretary of Agriculture, 1940*. p. 53.
Williams, O.J., Chairman. *Report of the*

Booklets and Booklet Panes Committee. The Bureau Specialist, 1941a May; 12:59. 1941b October; 12:127-128. 1942a May; 13:16. 1942b March; 13:31.

Atalaya—winter 1999-2000

The winter 1999-2000 issue of *Atalaya* is "The Silver Jubilee Issue" this being the fiftieth issue of the privately published English-language cinderella magazine. Editor/Publisher Christer Brunström started the magazine 25 years ago for the purpose of popularizing the collection of all kinds of cinderella stamps. The magazine has always been a non-profit project and still maintains its original purpose of promoting cinderella collecting and philately in general.

In this issue, Brunström discusses the history of the magazine. Other items in this issue include a review of locals at auction, stamps issued by the Romanian Ministry of Domestic Affairs (a branch of the Romanian secret police); one shell stamps from Uganda

picturing a goose or maybe a Uganda Crowned Crane; a review of Philexfrance '99 with an emphasis on locals; and Cinderella News with reports on stamps from Pabay, Scotland, Summer Isles, Staffa and other Scottish islands, Pete's Post Ltd, Hustadvika, Mullijsö Lokalpost, Hutt River Province, and ACCR (Antarctic Confederation of City Republics). Several book reviews are also included.

A sample copy of *Atalaya* is \$3 or the latest issue plus five back issues for \$10. U.S. banknotes are requested since there is a very high bank charge on checks. Contact Christer Brunström, Kungsgatan 23, SE-302 45 Halmstad, Sweden.

WINE REVENUES

SCOTT #	MINT	USED	SCOTT #	MINT	USED	SCOTT #	MINT	USED	SCOTT #	MINT	USED
RE1	.65	—	RE41	—	.30	RE83	125.00	75.00	RE126	25.00	—
RE2	.40	—	RE42	—	2.50	RE83A	.50	.15	RE127	3.50	2.50
RE3	—	.30	RE43	3.25	2.25	RE84	—	.30	RE129	—	7.50
RE5	—	2.50	RE44	20.00	—	RE85	.60	—	RE130	5.00	1.75
RE7	2.50	1.50	RE44 perfin	—	5.00	RE86	1.00	.65	RE131	3.50	.15
RE8	1.00	.60	RE45	—	.40	RE87	6.00	5.00	RE133	1.00	.20
RE9	5.50	3.00	RE46	—	2.00	RE88	1.75	.50	RE134	—	7.50
RE11	3.00	3.00	RE47	35.00	27.50	RE89	1.75	.50	RE135	2.50	.20
RE12	—	1.50	RE48	—	.50	RE90	4.00	3.25	RE136	2.00	.15
RE13	14.00	—	RE49	6.00	4.75	RE92	.50	—	RE138	—	6.00
RE14	3.00	1.00	RE50	—	2.50	RE93	1.50	.50	RE139	10.00	—
RE15	—	.20	RE52	—	1.25	RE95	.35	—	RE140	2.50	.15
RE16	6.00	—	RE53	—	.20	RE96	1.50	.15	RE141	—	1.00
RE17	3.50	3.00	RE54	—	2.50	RE96A	120.00	3.00	RE143	—	60.00
RE18	.25	.15	RE55	—	.25	RE97	.75	.20	RE144	15.00	.20
RE19	30.00	30.00	RE56	40.00	50.00	RE98	1.25	.15	RE145	10.00	.20
RE20	.15	.15	RE57	—	45.00	RE99	1.25	—	RE146	5.00	.15
RE21	2.50	2.50	RE58	—	135.00	RE100	2.00	.20	RE147	1.25	.15
RE22	—	1.00	RE59	—	—	RE101	—	.20	RE149	8.50	1.00
RE23	10.00	8.00	RE60	2.00	—	RE102	—	.25	RE150	—	50.00
RE24	.50	.30	RE61	5.50	2.00	RE102A	—	2.00	RE150 perfin	—	27.50
RE25	—	.50	RE62	2.00	.20	RE103	—	1.50	RE151	—	.15
RE26	.50	.25	RE63	10.00	4.00	RE104	17.50	10.00	RE153	7.50	1.00
RE27	—	.50	RE65	2.00	.15	RE105	27.50	15.00	RE155	—	25.00
RE28	—	.75	RE66	—	4.50	RE106 staple hole	—	10.00	RE156	—	5.00
RE29	30.00	10.00	RE67	4.00	.25	RE107	25.00	7.50	RE157	—	5.00
RE30	—	3.00	RE69	4.50	.15	RE108	.60	.45	RE158	—	3.00
RE31	70.00	—	RE70	4.50	.15	RE110a horiz. pair, imperf	—	—	RE159	12.00	10.00
RE32	.30	.30	RE71	4.50	.25	between, mint	100.00	—	RE160	15.00	.40
RE33	4.00	4.00	RE73	4.00	.25	RE111	1.00	—	RE161 XF staple hole,	—	125.00
RE34	.30	.30	RE74	4.50	.15	RE112	5.00	—	exceptionally fresh...	—	—
RE35	—	.75	RE75	—	.30	RE113	4.00	3.00			
RE36	7.50	—	RE76	—	.15	RE117	2.00	—			
RE37	—	.40	RE77	—	1.50	RE118	2.50	2.50			
RE39	—	1.75	RE78	—	4.00	RE121	4.00	4.00			
RE40	22.50	20.00	RE80	27.50	4.00	RE123	3.50	1.00			
			RE81	30.00	7.00	RE124	4.00	4.00			
			RE82	—	15.00	RE125	6.00	5.00			

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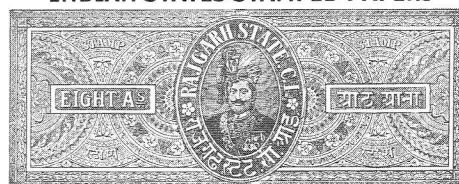
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The American Revenue Association

President's Letter

As the last few days tick off in 1999, our world faces Y2K. By the time you read this, we will all know how well we have conquered that problem. Although 1999 is not the last year in the twentieth century, the hoopla over welcoming the year 2000 will no doubt overshadow the sendoff to the twentieth century, which will occur on December 31, 2000.

All of us have been inundated with retrospectives of the twentieth century and the second Christian millennium, albeit a year early to my way of thinking. I will succumb to the popular practice and look back at revenue stamps and collecting them over my own 42 years of collecting revenue stamps.

My collecting days began on January 17, 1956, with an introduction to stamps by a younger teenager, the gift of an abandoned album, the discovery that my maternal grandfather had pasted stamps on pages for years, and the purchase of several packets of stamps. My enthusiasm in a show and tell session with an adult friend of the family served to rekindle his long dormant interest in stamps (his collection had been sold when he went off to war in 1942, the year of my birth). It was this friend of the family that introduced me to revenues and especially vivid in my mind is the retelling of his cutting big alcohol tax paid revenues off industrial packages and casks. The occasional purchase of a magazine, *Stamps*, at a local newsstand and a part-time stamp dealer with a small store set up in his living room were the sources of information and encouragement needed to sustain my interest. It was not until 1968, several years after my graduation from college, that I was to find organized philately when I joined the American Philatelic Society, the American Revenue Association and the State Revenue Society. Through the intervening years my interest in revenues had been sustained through purchases in stamp shops, Philly Stamp Shop in Philadelphia and Adam K. Bert of Pittsburgh.

How times have changed! Gone for the most part are the multitude of local stamp dealers and shops and newsstand stamp publications. In their stead stands the Internet

with eBay, hardly a personable and nurturing environment for the beginning collector eager for knowledge and advice. There are very few non-commercial websites related to revenues that I visit with any regularity: the exceptions being ARA members Peter Schwartz and Ralph Zerbonia's educational and research oriented The Museum of United States Essays (www.essayproof.net) and ARA member Bruce Baryla's Xtreme Philately (www.pipeline.com/~ciociola/baryla) with information on photographer's cancels on first issue revenues and Bruce's new exhibit, *Uncle Sam's General Store*. Static websites quickly get deleted from my bookmarks, since I can always find them through Joe Luft's Philatelic Resources (www.execpc.com/~joeluft/resource.html).

Among the commercial sites, eBay stands out as America's flea market ~ unusual offerings keep me coming back. Sighted on Ebay have been such things as a mint 50¢ National Park trailer permit stamp, a one barrel series of 1916 mixed flour stamp (mentioned, but not listed by Springer), a 40¢ Series of 1952 filled cheese stamp (previously unrecorded), and an Internal Revenue seal lock that used the small glass lock seal (in use less than a year by the Bureau of Internal Revenue, other known examples I have seen mentioned were used by U.S. Customs). I am the happy owner of two of the mentioned items. I have long since abandoned all the other eBay clones for lack of important material. But countering the exciting new material being offered, there is an enormous amount of altered first issue imperforate and part perforated material being offered. One must be extremely cautious; the novice collector, especially.

Among revenue dealers there is only one who has listed current stock and thus keeps me interested. The rest of the dealer sites remain unchanged months on end, loaded with sections under construction. The worst insult on some sites is an error message that nothing exists at the link's address (after a year on the Web!). With few exceptions the promise of the Web for revenue collector's goes unfulfilled.

Once I had become a member of the ARA, I discovered the need to locate additional sources of information about revenues. Over the years I have accumulated a substantial library. "The Boston Revenue Book," the collected writings of Elliott Perry (writing as Christopher West) and Henry Holcombe, the catalogs of Sherwood Springer, Carter Litchfield's monumental work on oleomargarine stamps, W.V. Combs, works on embossed revenues, the field guides of Bill Castenholz, Michael Mahler's compendium on the U.S. Civil War revenue stamp taxes, and Alan Hicks volume on tin foils are absolutely essential for the collector of U.S. revenues. And that but scratches the surface. The quality of philatelic scholarship on the revenues has improved vastly in the last thirty years. Improvements in communication has been important to these advances. The American Revenue Association has been at the center of that improvement through the efforts of Richard Riley. Riley's index to articles on revenues in serial publications published by the ARA is indispensable to the researcher and writer. The state of affairs of communication among researchers and writers in the early part of this century was pitiful as evidenced by Henkels, (from Philadelphia) writing on revenue stamped paper showing no knowledge of the previous work that had been published in the *Metropolitan Philatelist* (New York) in 1895! While this lack of familiarity still happens today, it certainly happens less frequently.

Through the efforts of two members of the Bux-Mont Stamp Club I was introduced to exhibiting in the early 1970s. What wonderful encouragement I received, especially since I did not have to compete with their internationally recognized exhibits. My earliest effort received a silver bronze at SEPAD; I was excited and hooked. There is little information available to me about revenue exhibits before the 1970s, but a perusal of the FIPEX catalog (1956) shows the remarkable accomplishments of Morton Dean Joyce. I might add that he exhibited revenues in the Precancel section of the exhibition. By the time that I began exhibiting revenues in the 1970s, it was unusual to see a revenue exhibit at all and it was almost unheard of to find as many as three revenue exhibits at a show. It should come as no surprise that along with the infrequency of exhibits, their

perceived importance fell (as well as the medal levels awarded). The exhibiting efforts of Bob Cunliffe (whose revenue exhibit was awarded the first Champion of Champion's award), the late William Fitch, and several other ARA members stand out in vivid contrast to the general state of affairs. The low point of revenue exhibiting here in the United States may have been at the international show in Chicago in 1986. The lack of appreciation for the accomplishments of Brian Bleckwenn's first issue exhibit and Bill Gerlach's revenue stamped paper have almost achieved legendary status. Only the jury's treatment of ARA president Ogden Scoville's exhibit of special tax stamps at Okpex some years prior to Chicago can compete for the disdain with which revenues have at times had to endure. From the ashes in Chicago and Oklahoma City there has been enormous progress in the recognition of revenues as an important part of philatelic exhibitions and in the hobby in general. In 1987 Alan Hicks took a grand award with an exhibit of tin foils at the Garfield-Perry show in Cleveland. Bill Fitch's match and medicines also had some notable successes in capturing grand awards during the 1970s and 1980s. In the 1990s there seems to be a gradually rising tide of gold medals and grand awards for revenue exhibits.

Two other aspects of exhibiting have changed enormously during the time that I have collected and exhibited. Thirty years ago, the stamp reigned supreme. My memories of an exhibit at the international show in Philadelphia in 1976 was a revenue exhibit. On one page was a full sheet of eight of the imperforate \$200 first issue (R102a) with a brief note on the page "1 of 2 known"; the next page contained other of the two known. I was truly impressed at the breadth and depth of great pieces within the exhibit. But even at my novice level I sensed that there was something amiss in the exhibit. Why should one include duplicates, even great rarities, in an exhibit? The recent emphasis on the story line of the exhibit deemphasizes the inclusion of duplicates that only serve to "show depth" or the deep pockets of the exhibitor.

Today usage and postal history, the placement of both postage and revenue stamps in their historical context, are the subject of an increasingly large number of exhibits.

Michael Mahler's ground breaking exhibit of first issue usage was the first truly fiscal history exhibit and its impact on all revenue exhibits has been profound. The trend has been to downgrade exhibits, both postage and revenue, if they do not contain a strong element of usage. A word of caution is in order I think, because there are types of exhibits that do not lend themselves to showing a lot of usage. Exhibits showing the usage of the large alcohol taxpays (put on 40–130 gallon casks) or beer stamps (placed on casks ranging from 3 7/8 to 62 gallons) are just not very practical, even if the material existed. One should not expect to see usage in such exhibits and one should not expect to see such an exhibit

down-graded.

In summary the network of support and mentoring of beginning stamp collectors has changed enormously in the past few years, not too favorably in my experience. Countering that trend, available information in print has improved vastly in quality and quantity. The impact of the Internet is to date a very mixed bag: there has been some exciting material offered, but there is also much problematic material being offered. Finally, exhibiting has vastly improved with the increasing importance of usage and the telling of a story being accountable for much of the improvement.

The Editor notes...

...that beginning in January a very major change will take place with *The American Revenuer*. At that time we will begin publishing six times per year rather than our current ten times (about every 5 to 6 weeks). It is believed that this will work for the benefit of all—the readers, the advertisers, the auction manager, the printer and the editor.

In 1954 the *Revenuer* suspended publication after being published on a very erratic schedule over the previous six years; it started as a monthly and finally failed to make a quarterly schedule. In 1955 publication resumed, monthly except July and August because the printer Harlan Miller in Lawrence, Kansas, ran the shop with a minimum staff to allow vacations. We have maintained a ten times per year schedule since then.

Although the change has been considered by the Board of Directors several times in the past 20 years, a number of situations have now caused us to reconsider the ten times versus a six times per year schedule. The end result should be a better quality publication that is produced, printed and received in a predictable manner. We anticipate that you will continue to receive the same number of pages of editorial material per year as you now receive with ten issues.

A bimonthly publication schedule will allow more articles to be reviewed by the authors and by their peers. The schedule will allow advertisers to plan their ads in advance. The auction manager will be better

able to plan auctions and their deadlines and closing dates. The printer will be able to anticipate the receipt of copy from the editor and its movement through the plant and into the mail.

The mail is another major concern. At one time the U.S. Post Office Department subsidized second class (not periodicals rate) mail. This was especially favorable for small publications. Postage rates have gone up considerably and will be going up again this coming year. Large circulation publications can qualify for many discounts based on various types of presorting that we cannot qualify for. The way the rate structure works (it involves a two page form to calculate the postage), we will save money publishing fewer but larger issues. The larger issues should also be less prone to damage in the mail.

It will take several issues to get into our new schedule. Each issue will carry a two month date. Anything for that issue will have to be received by the Editor before the first of the month prior to the cover date. The issue will go to the printer the first week of the cover date month and should be received by most U.S. members by the first of the second cover date month. It is also anticipated that future ARA auctions will continue to be printed as pullout supplements.

Your comments are invited. As always, we encourage everyone to write articles. We are not cutting back—we will need more than ever.

...that many times unexplained events occur

when using a computer. A case in point: Figure 3b, page 172 in the October issue of *The American Revenuer*. Not a bad black and white picture, except that it was suppose to be in color. In fact, illustrating this portion of the sheet in color was one of the primary reasons for having color in the October issue. Something happened and the software matched up the black and white scan I was using for position and never substituted the color one. We will repeat this illustration the next time we run color. For the same unknown reason the £5 telephone stamp and the £1 gas stamp on page 165 also appeared in black and white.

Cal Rev, the California chapter of the ARA, met in Redwood City on December fourth. This was their ninth and final meeting of 1999 with 13 in attendance. Their next meeting will be at Napredack Hall in San Jose on January 10 at one p.m.

The ever popular Show-n-Tell program was lead off by Joe Ross who discussed South African material, British medicine stamps and his latest endeavor, telegraph stamps of Panama. He brought a draft of a catalog he is writing of the Panamanian stamps.

Ralph Walther displayed two certificates with Alberta property stamps attached.

Many activities for American Revenue Association members are being planned at WESTPEX in addition to the ARA annual meeting Sunday morning at nine. These include a meeting of the CalRev Chapter (Sunday at noon), a full slate of seminars, and an ARA Dinner on Friday evening. Several informal gatherings are also in the planning stage, including events on Wednesday and Thursday evenings before the actual opening of the exhibition. If you expect to arrive early for the show, contact Don Green for details of these activities.

As of the end of December, sixteen of our members have already indicated that they are planning to show revenue exhibits, including a couple that have been coaxed out of retirement, at WESTPEX 2000 and many more are "thinking about it". Certainly, this

...that we have been informed by Gene Kelly, that his *Catalog of the fiscal stamps of Switzerland, Volume nine, Kanton Bern* has been entered in several literature competitions. It has received a Vermeil at Südwest '99 (Germany), a Silver Bronze at SESCAL (Los Angeles), a Silver at Brief-markenausstellung in München (Munich) and a Silver Bronze at Stampshow in Cleveland.

...that although I hate to admit it, I have a manuscript here (Notes on the Frederick Brown Facsimilies and "Counterfeit") and I cannot remember who sent it to me. Would the author please reply, I do wish to use it in one of the next issues.

Cal Rev last meeting of year at Penpex

Betty Walther showed a fine example of an offset printing of a Newfoundland stamp. Gary LaCrosse displayed 1915 to 1926 covers from Colombia franked with national stamps and revenues. Dieter Bensen talked about match and medicines and showed two beer labels with unusual markings. Jay Lewis found some more goodies on the internet, including a fine example of a tapeworm and a full pane of the \$2 wine stamp.

Cal Rev meets every four to ten weeks at various philatelic events in the Bay area of California. For more information call Jerry Lurie at 925-682-3020.

ARA Annual Convention at WESTPEX 2000

will be one of the largest and most varied exhibits of revenue material ever assembled! If you think you *might* be interested in joining this magnificent group, you must make your interest known before the end of January. An entry form is printed on the mailing wrapper of your TAR and is also available from the Exhibit Chairman, Don Green, at Box 2357, Sunnyvale, CA 94087 (E-mail: greende@aol.com).

We hope you will consider coming to the ARA Convention at WESTPEX, the premier WSP show on the West Coast, in San Francisco on April 28-30. You won't be disappointed in the exhibition (300+ frames), the bourse (75+ dealers, including several foreign dealers), or "The City" (what more can I say besides "it's San Francisco")! You don't have to be an exhibitor to join in the fun!



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

UNITED STATES - Scott Catalogue Numbers

1	Bank Savings Stamps Generic 1c red coil, mint, VF crease PHOTO	-----
2	as above, 5c green, mint, F-VF	-----
3	as above, 10c blue, mint, F-VF	-----
4	as above, 25c brown, mint, F-VF	-----
5	American Banking & Savings Association, 5c orange, mint, security punch, VF PHOTO	-----
6	American State Bank of Detroit, Mich., 10c blue coil, mint, VF PHOTO	-----
7	Anglo-California Trust Co., 10c blue coil, VF thin PHOTO	-----
8	Bank of America School Savings, 1c green, mint, F PH	-----
9	Chattanooga Savings Bank, 5c blue, mint, VF PHOTO	-----
10	City Savings Bank, Chattanooga, Tenn., 10c green, mint, VF PHOTO	-----
11	Cleveland Trust Co., 1c red coil, F-VF PHOTO	-----
12	Clifton Savings Bank of Baltimore City, 5c blue, F PH	-----
13	as above, 10c red, F	-----
14	as above, 25c purple, F few short perfs	-----
15	Fidelity Trust Co., Indianapolis, Ind., 1c red coil pair, VF PHOTO	-----
16	Island City Savings Bank, Galveston, Texas, 5c green, F-VF PHOTO	-----
17	Lynchburg National Bank, Va., 1c red coil, F-VF PHOTO	-----
18	Missouri Savings Association Bank, 5c green, F-VF thin PHOTO	-----
19	Morris Investment Co., \$1 brown, mint, F-VF PHOTO	-----
20	Penny Provident Fund, 3c blue, punch cancel, F-VF PH	-----
21	as above, 5c green, punch cancel, F-VF	-----
22	as above, 10c brown, punch cancel, F-VF	-----
23	as above, 50c violet, punch cancel, F-VF	-----
24	R.I. Installment Mortgage Co., Providence, 5c green, mint, VF PHOTO	-----
25	R.I. Penny Provident Society, 5c red, F-VF few short perfs	-----
26	as above, 10c blue, VF PHOTO	-----
27	as above, 50c green, F-VF	-----
28	as above, 50c brown, F	-----
29	Savings Bank of New Britain, Conn., 5c blue, punch cancel, F PHOTO	-----
30	Stamp Savings Society, 3c blue, mint, VF PHOTO	-----
31	as above, 5c purple, F-VF	-----
32	as above, 10c yellow, F-VF couple short perfs	-----
33	as above, 25c green, F-VF	-----
34	as above, 50c orange, F couple faults	-----
35	Stuart State Bank, Nebraska, 5c blue, punch cancel, F-VF PHOTO	-----
36	Tulsa Juvenile Thrift Bank, 1c red coil pair, mint, F PH	-----
37	West Side Bank of Tracy, California, 1c red, F-VF creases PHOTO	-----
38	Windham County Savings Bank, Newfane, Vt., 5c blue, mint, F-VF PHOTO	-----
39	First Issue Revenues R64b F PHOTO	47.50
40	R82a F-VF PHOTO	100.00
41	R98a three huge margins, clear at top, F-VF PHOTO	125.00
42	Cancellations R3c BCMC, 1868 (Byam Carlton Match Co.) printed cancel, VF PHOTO	-----
43	R5a James M. Drake, N.Y., red h/s, F-VF PHOTO	-----
44	R5b Fort Stanwix Bank black h/s, F-VF crease PHOTO	-----
45	R5c A. M. Ins. Co. handstamp cancel, F-VF PHOTO	-----
46	R6c Meriden Cutlery Co. blue h/s, F PHOTO	-----
47	R6c First National Bank, Knoxville, Tenn. black h/s, F PHOTO	-----
48	R10c James M. Drake & Co., N.Y., red h/s, F PHOTO	-----
49	R12c R. S. & Co. black h/s, F PHOTO	-----
50	R13c J. H. & Co., Dec. 1863 (Johnston, Holloway & Co.) red printed cancel, VF PHOTO	-----
51	R15c Bank of Sonoma, Petaluma, Ca., blue h/s, F PHOTO	-----
52	R18c S. R. V. D. 1865. (S. R. Van Duzer) printed cancel, F-VF PHOTO	-----
53	R22c W. M. H. oval black h/s, VF PHOTO	-----
54	R22c B. Clock, Druggist and Chemist black h/s, F short perfs PHOTO	-----
55	R22c S. R. V. D. (S. R. Van Duzer) printed cancel, VF PH	-----
56	R23c Bethlehem Iron Co. black h/s, F small faults	-----
57	R24c Schuyllkill Navigation Co., Reading, Pa., blue h/s, F-VF PHOTO	-----
58	R27c Fitchburg & Worcester R.R. Co. blue h/s on small piece, F-VF PHOTO	-----
59	R29c J. J. L., Dec. 1862 (John. J. Levy Playing Cards), printed cancel, VF PHOTO	-----
60	R43c Chollar Potosi Silver Mining Co. black h/s, F-VF creases PHOTO	-----
61	R43c Savage Mining Co., San Francisco, blue h/s, F pinholes PHOTO	-----
62	R44c Philo Reed, Genl. Ins. Agt., Little Falls, N.Y. blue h/s, F-VF PHOTO	-----
63	R44c Washburn & Moen Mfg. Co., blue h/s, F PHOTO	-----
64	R44c Williamsburgh City Fire Ins. Co., blue h/s, F PHOTO	-----
65	R44c Perkins Sheet Iron Co. blue h/s, F-VF PHOTO	-----
66	R44c William K. Parks, Stock Broker, New York, black h/s, F pinhole	-----
67	R44c Neptune Steamship Co. black h/s, F-VF	-----
68	R48c pair, Alleeport, New Orleans, black h/s, F PHOTO	-----
69	R55c Naumkeag Steam Cotton Co., Salem, blue h/s cancel, F PHOTO	-----
70	R61c Mutual Fire Ins. Co., Montpelier, black h/s, F PH	-----
71	R84c A. & W. Sprague Mfg. Co., Providence, R.I. black h/s, F-VF PHOTO	-----

72	R84c United States Sav. Inst., St. Louis, blue h/s, F PH	-----
73	R112 American Steamship Co. of Philadelphia blue h/s, F PHOTO	-----
74	R151 Henry D. Barto & Co's. Bank, Trumansburgh, N.Y. blue h/s, F-VF PHOTO	-----
75	Documentary R154 I & G N R R (International & Great Northern Rail Road printed cancel, F crease PHOTO	-----
76	R154 L & M Co. (Langley & Michaels) printed cancel, VF thin PHOTO	-----
77	R160* F-VF small thin PHOTO	110.00
78	R163p I & G N R R (International & Great Northern Rail Road printed cancel, F	-----
79	R192a* surcharge omitted, F PHOTO	140.00
80	R222 F-VF	11.00
81	R243* F-VF	25.00
82	R249 VF	35.00
83	R250 VF	12.50
84	R322* VF PHOTO	45.00
85	R335 cut cancel, VF	30.00
86	R429 F	11.00
87	R506 VF	15.00
88	R601* F-VF PHOTO	125.00
89	R606* VF PHOTO	100.00
90	R644 F-VF	18.00
91	R732 cut cancel, F-VF	50.00
92	Documentary Meter, Treasury building, VF	-----
93	Proprietary RB4a unused, F	10.00
94	RB8b F small thin & tear at lower left corner PHOTO	900.00
95	RB20 BIG 4 printed cancel, F PHOTO	-----
96	RB20 R. C. Co., 1898 (Ripans Chemical Co.) printed cancel, F-VF small faults PHOTO	-----
97	RB20 overprinted "Private Perforated" (it is) and affixed to J. D. Bartlett, Crank, S. of P. (Sons of Philately) card, VF PHOTO	-----
98	RB21 R. B. & Co., Nov. 1899 (Robert Baker & Co.) printed cancel, F PHOTO	-----
99	RB23 The Chattanooga Medicine Co., 3-15-1901 printed cancel, VF PHOTO	-----
100	RB23, 25 and 28, each with L & M Co. (Langley & Michaels) printed cancels, F-VF couple small faults	-----
101	RB23p Paris Medicine Company, 1-1-1900 printed cancel, F-VF PHOTO	-----
102	RB24 The Centaur Co., Chas. H. Fletcher, 7-1-98, printed cancel, VF small thin PHOTO	-----
103	RB25 The Centaur Co., Chas. H. Fletcher, '99, printed cancel, VF PHOTO	-----
104	RB29 Antikamnia Chemical Co., 9-14-1900 printed cancel, F PHOTO	-----
105	RB29p Antikamnia Chemical Co., 10-22-1900, printed cancel, F-VF PHOTO	-----
106	Stock Transfer RD37* F	40.00
107	RD153* F-VF	37.50
108	RD335 F-VF PHOTO	75.00
109	Wines and Cordials RE80* VF	35.00
110	RE126* VF	25.00
111	RE139* VF	10.00
112	Beer Stamps REA188a sheet of four, VF	20.00
113	Narcotic Tax RJA48a cut close as commonly found, F thin PHOTO	700.00
114	RJA63* VF unpriced as mint in Scott	-----
115	RJA106 VF couple small creases	5.00
116	Embossed Revenue Stamped Paper RM46 clear strike on a 1798 promissory note, fold just touches stamp, F-VF	40.00
117	RM48 sharp strike on an 1800 NWorn promissory note, fold affects stamp, F-VF bit of ink erosion	45.00
118	RM72 sharp strike on a 1798 promissory note, F separation along fold has been reinforced	125.00
119	RM85 sharp strike on the back of 1798 promissory note, F	25.00
120	RM100 bluish paper, sharp strike on an 1800 promissory note, fold affects stamp, F-VF	25.00
121	RM124 sharp strike on a 1799 promissory note, fold affects stamp, VF	25.00
122	RM126 clear strike on a printed 1798 guardians bond, F-VF some splitting along folds	35.00
123	RM150 clear strike on a 1799 promissory note, fold affects stamp, F	20.00
124	RM152 sharp strike on an 1800 promissory note, VF	20.00
125	RM162 sharp strike on an 1800 promissory note, VF light foxing	25.00
127	RM163 sharp strike on an 1801 promissory note, VF light foxing	25.00
128	RM188 sharp strike on a 1799 promissory note, fold affects stamp, VF	35.00
129	RM189 sharp strike on an 1800 promissory note, fold affects stamp, VF	30.00
130	RM191 sharp strike on the back of an 1800 promissory note, folds affect stamp, F-VF	65.00
131	RM215 sharp strike on the back of a 1799 promissory note, VF	150.00
132	RM240 sharp strike on a 1799 bond for the hire of a "negro fellow named Robin." F-VF small document faults	10.00
133	RM242 sharp strike on a single bond regarding the sale of property, mss. over stamp, F-VF	75.00
134	RM243 sharp strike on a 1799 bond concerning the giving away of personal property, VF	20.00
135	RM277a sharp strike on an 1816 Washington, Penn. promissory note, VF	10.00
136	RM558 sharp strike on an 1831 import certificate for one chest of Young Hyson Tea, VF	20.00
137	RM560 sharp strike on an 1803 import certificate for one pipe	-----

of gin from Amsterdam, VF small tear just touches stamp	35.00
138 Revenue Stamped Paper RN-B20, New York, N.Y. James K. Place & Co. receipt, VF small thin on back	10.00
139 RN-C2*, New York, N.Y. Bowling Green Savings Bank, Grocers National Bank draft, VF	30.00
140 RN-G3, Montclair, N.J. John J. H. Love, Essex County National Bank of Newark check, F	90.00
141 RN-J11*, Mount Union, Penn. Jacob Hoffman, Tanner, Central Banking Co. check, VF	50.00
142 RN-L13, Philadelphia, Penn. Farmers & Mechanics National Bank check, F-VF piece missing in cut cancel	300.00
143 RN-A10 "Tapeworm" usual stain along left side, o/w VF	675.00
144 RN-C2*, Providence, R.I. American National Bank check, vignette of liberty, VF tiny tear at bottom	30.00
145 RN-T4 cut square, VF	7.50
146 RN-U1* stamp redeemed, Chicago & South Western Railway Co. stock certificate, blue & black, CNBC engraved, beautiful vignettes	35.00
147 RN-X7, Albany, N.Y. United Traction Co., National Commercial Bank voucher check, VF	-----
148 Private Die Match RO118a F small faults PHOTO	175.00
149 RO130c F	6.00
150 Private Die Machine RS203b* F PHOTO	1,000.00
151 RS303* corner margin block of four, lower right stamp is blank, VF margin thin, reinforced at center PHOTO	-----
152 Firearms Transfer Tax RY3* straight edge at top, VF PHOTO	85.00
153 RY5* F-VF	25.00

TAXPAID REVENUES - Springer Catalogue Numbers

154 Cigars TC147* VF	4.50
155 TC788a* VF PHOTO	10.00
156 Small Cigars TD76a* F-VF PHOTO	7.50
157 Tobacco TF698 XF PHOTO	15.00
158 Tobacco or Snuff for Immediate Exportation Series of 1878, green watermarked paper, punched remainder, VF	-----
159 Tobacco-Paper Wrappers Hicks #PW6A-2 VF small faults	40.00
160 PWT-1 VF	25.00
161 PWS-2 VF small faults	40.00
162 PWS-3 VF	25.00
163 Customs Baggage Labels Exhibit Entry label for New York Worlds Fair, 1939, mint, VF PHOTO	-----
164 Distilled Spirits 1938 Provisional overprint, 1 Gallon, light varnish, VF thin	-----
165 Alcohol Warehousing Stamp Series 1960 00000000 Specimen, VF PHOTO	-----
166 Wholesale Liquor Dealers Stamp Series of 1910, 40 Gallons, mint, VF	-----
167 Brewers Permit Series of 1872, mint, VF	-----
168 Hydrometer Labels Series of 1936, prefix E, used in intact hydrometer, VF	-----
169 Series of 1945, prefix R, used in intact hydrometer, VF	-----
170 Optium Order Forms 1914 1c, VF crease	-----
171 Series of 1923, 1c Duplicate, red, F-VF	-----
172 Prohibition Liquor Prescription Series E, Original and Duplicate, mint with stubs, VF	-----
173 Food Order 2G8* F-VF	-----

STATE REVENUES - Hubbard Catalogue Numbers

174 California Bill of Lading, D8 F small faults	7.00
175 D9 cut to shape, F pinholes	20.00
176 Bill of Exchange, D15a F	2.00
177 D21b cut to shape, F	4.50
178 D22b cut to shape, F	7.00
179 D24a star cut, s/e at upper left, F-VF PHOTO	4.50
180 D25a die cut, F	3.00
181 D36 F	-----
182 D42a F-VF pinhole	-----
183 D44a die cut, F	-----
184 D45a F-VF	-----
185 D47 cut to shape, F	-----
186 D49a cut to shape, F pinhole	-----
187 D60a cut to shape, F-VF	-----
188 Insurance, D134B cut to shape, F PHOTO	35.00
189 D148 cut to shape, F	14.00
190 Documentary, D217 F PHOTO	35.00
191 D223 VF PHOTO	25.00
192 D224 VF PHOTO	-----
193 Indiana Intangibles, 1950 \$5 black, mint, VF	-----
194 Montana Punchboard, PB9* VF PHOTO	18.50
195 PB10* VF PHOTO	35.00
196 Pennsylvania Cigarette Essays, 2c, four different colors, VF PHOTO EXAMPLE	-----
197 Puerto Rico Documentary R1* F	11.00
198 Danish West Indies Documentary, McRee #R4 VF	-----
199 R5* F-VF	-----
200 Virgin Islands Documentary, R21 F-VF couple short perfs PHOTO	-----
201 R25 F-VF crease PHOTO	-----
202 R40* F-VF	-----
203 R42* F	-----
204 R44* VF	-----
205 R46* F-VF	-----
206 R48 VF PHOTO	-----
207 R51* VF PHOTO	-----
208 R52* VF PHOTO	-----
209 R60* VF	-----
210 R61* VF	-----
211 R62* VF	-----
212 R63* VF	-----
213 R65* VF	-----
214 R66* VF	-----
215 Tobacco Tax, RJ36* F-VF PHOTO	-----
216 RJ37* F-VF	-----
217 RJ38 F-VF crease PHOTO	-----
218 RJ40* F PHOTO	-----
219 St. Croix Provisional Tobacco Tax, 1RJ2 F-VF small faults PHOTO	-----
220 IRJ4 VF small faults	-----
221 IRJ8 VF PHOTO	-----
222 IRJ13 F-VF	-----
223 IRJ14 VF small abrasion PHOTO	-----
224 NRA Code Coordinating Committee, Inc., Bid Depository System, 25c blue on light green, VF corner crease PHOTO	-----
225 American Spice Trade Association, 50c blue, red & black, VF PHOTO	-----
226 Multipost Stamp Affixer, blue test coil pair, mint, VF PHOTO	-----
227 Underwriters Laboratories, Inc., Power Limited Circuit Cable inspection stamp on tag, VF	-----
228 Army Post Office Training Stamps, set of twelve values, mint, F-VF	-----

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sale/trade. Stephen A. Wittig, Box 2742, Springfield, MO, 65801-2742. *1544*

Wanted: Playing Cards stamps! I will buy or trade other revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703, West Sunridge Drive, Tucson, AZ 85737. *1545*

Automobile Registration, any inspection windshield stickers wanted. I have many to trade. I buy collections. Dr. Edward Miles, 888-8th Avenue, New York City, NY 10019. <emiles33@aol.com> *1546*

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