

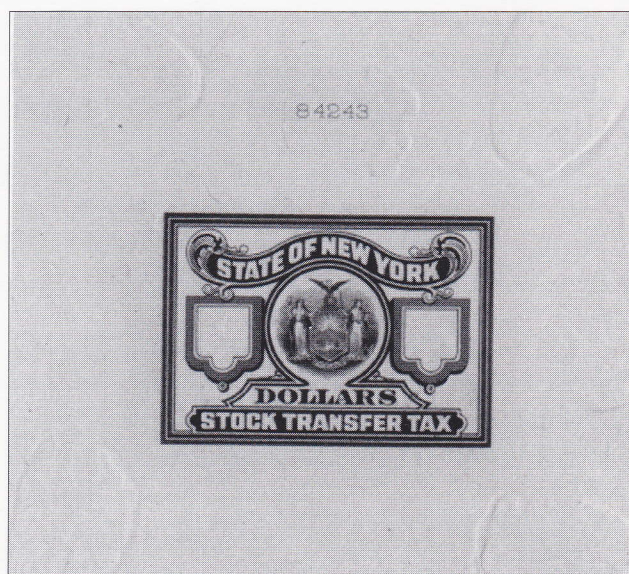


The American Revenuer

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A die proof of the master die
for the dollar value New York stock transfer stamps
printed by the American Bank Note Co. More about these
stamps, inside, page 52.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MARCH 1999

Volume 53, Number 3
Whole Number 513

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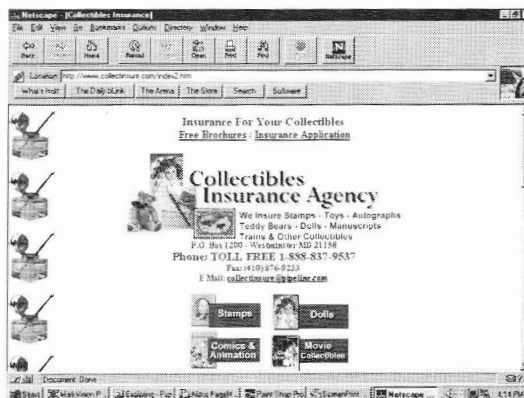
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Contributing Editor: Richard Riley, 24055 Paseo Del Lago, 257 Tower II, Laguna Hills, CA 92653

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In Memory of
Bruce Miller, 1928–1999
ARA Secretary 1966–1999

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New York Stock Transfer stamps the American Bank Note Company printings

by Kenneth Pruess, ARA

Prior to 1943, all New York stock transfer stamps were printed by Quayle & Sons of Albany. In 1943, American Bank Note Company (ABN Co.) received the contract to provide stamps, and prepared new dies. Few collectors realize that there were multiple printings of the ABN Co. stamps. In part, used copies may be identified by paper (gray vs. white, watermarked or not), mint copies somewhat more completely by gum, but fully recognizable only by plate markings. Data presented here is admittedly incomplete. I would appreciate information on any additions. Especially needed are copies with printing dates in selva in upper left corner and any documents with these issues.

Constant on all printings is the inscription at top center of sheet "American Bank Note

Company." Like the previous Quayle & Sons issues, all denominations were issued in panes of 100. The numbers in red which may be found in upper right corner are not plate numbers. They are consecutive numbers for sheets of each denomination, applied only to facilitate accounting. These also occur on some Quayle & Sons printings. It remains to be determined if these numbers appear on all printings. Nor is it known if they are consecutive through all printings, but the best available evidence suggests that this is not the case.

I have the complete set of file proofs which give dates when each denomination was approved. Die proofs are on India, mounted on grayish card stock. The master dies have only the secret letters "C" (cent-value, upper right scroll) or "D" (dollar-value, upper left

Figure 1.
*Master die for
dollar values.*

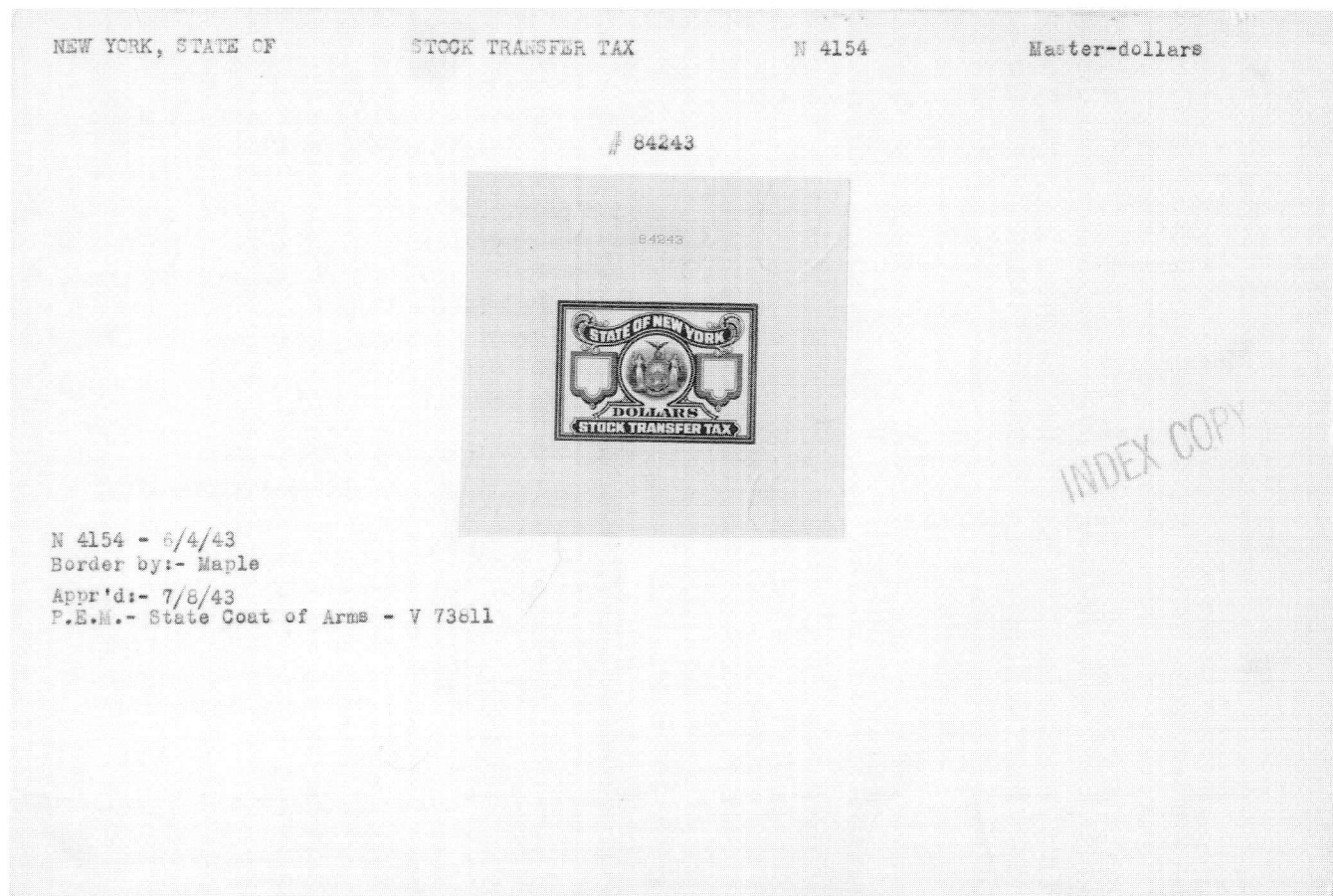




Figure 2.
*Specimen of
1¢ value.*

scroll) (Figure 1). The other secret letters, first noted by Hermann (1965), were added as the individual denominations were prepared and appear on proofs. These letters are in the opposite scroll (Figures 3 and 4) and are listed in the table. These additional secret letters have not been found on the 40¢, \$1 or \$20. Stamps were issued over a period of years, new denominations being prepared only as the stock of old stamps was exhausted. In the accompanying list, I give dates as listed on the index cards to which these proofs are affixed. Even now, some little used denominations are available only as old printings (if at all).

Here I concentrate on identifying characteristics of the many printings. Dates and numbers which appear in the selvage above the upper left stamp provide the only full proof of different printings. These numbers all appear in the overprint color and were apparently applied with the overprint plate, unlike the earlier Quayle & Sons stamps which have the numbers at top center of sheet and were applied directly to the plate with a new number being added each time the plate was used. I have at least one stamp of each denomination which shows a printing date. With one exception, known dates are the same or later than approval dates. The exception is the 5¢ where a July 1943 date is known, but approval date is shown as August 4, 1943. Thus the overprint plate may have been prepared earlier. I have not seen ABN Co. proofs of the overprint, which appears identical to that used on the Quayle & Sons issues (which do exist), and approval probably was not required.

The State does not sell stamps directly but, until recently, provided stamps to only six banks (One each in Albany, Buffalo, Elmira, New York City, Rochester, and Utica) and I have been fortunate in obtaining stamps from three. One bank (Utica) in-

formed me that they no longer handle stamps, and another (Elmira) stated that they tore the sheets into strips, probably to facilitate filing, and could not assist. I have not succeeded in obtaining information from the bank in New York City, the major user of these stamps in the past, and the bank likely to have the most complete file of recent printings, but least likely to have old printings. Fortunately, banks in Albany, Buffalo, and Rochester were most helpful with each having somewhat different stocks of old stamps.

Some denominations may no longer be available (I could not find the 5¢ in stock at any of the banks checked). Although still a valid means of paying the tax, very few stamps are used today and it seems unlikely that any further printings will be made. This is now an incentive tax, and so long as money remains in the fund, a full refund is made for all stock transfer taxes (Hines 1982b, Pruess 1998).

Hines (1982a) reported on the bond tax in effect for only one year. Stock transfer stamps were overprinted "B" for this purpose. These stamps have now been returned to stock and are valid for paying the stock transfer tax. For some denominations, these may be the only issues available, and have been distributed throughout the state. This wide distribution is perhaps an attempt to use up stamps which no longer serve their original purpose. Strangely, old issues, rather than most recent printing, of the 4¢ was overprinted. Hines reported that only nine denominations were overprinted, and illustrates the only document I have seen which bears a stamp (\$1) with the "B" overprint. But others must exist as banks do sell stamps.

Although individual printings can not be identified from single stamps, it is possible to group these stamps into four categories:

I. 1943. White to grayish paper (quite variable), thick dull gum (Figure 5). Watermarked "State of New York Stock Transfer Tax" like all earlier Quayle & Sons

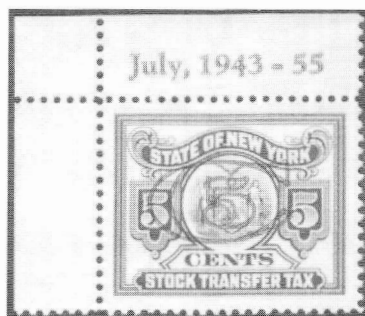


Figure 3. *Secret letters on 5¢ value. a. In the upper left corner, and b. in the upper right corner.*



Figure 4. *Secret letters on \$4 value. a. In the upper left corner, and b. in the upper right corner.*

Figure 5. Type I 5¢ showing early printing date.



printings beginning in 1916. Only a portion of the watermark appears on each stamp. Specimens seen (1¢, \$2) (Figure 2) occur on a white paper, overprinted "SPECIMEN" in red. Because this issue is fully distinguishable in used copies, major catalog numbers would seem appropriate. Watermarks on the 4¢ (orange) and 50¢ (yellow), both on a translucent gray paper, are a bit difficult but portions are usually clearly visible between the stamp design and perforations.

II. 1946-1948. Gray (war-time) paper, thick yellowish gum, unwatermarked. Best distinguished from Type III in used copies by comparison. Because some are difficult to distinguish from Type III, it might be best to assign these minor letters of Type III even though they appeared first. In the table, I have used "?" for some. Confirmation awaits examination of unsoaked copies used during the period 1946-1962 where gum would likely be fully diagnostic.

III. 1962-1979. White paper, shiny gum, unwatermarked (Figure 6). The 1979 printings appear to lack gum but I have not tried licking a mint copy. Minor differences in paper and color exist between printings of some denominations but are too subtle to describe. These are also most visible in watermark fluid.

IV. 1975. Overprinted "B" (Figure 7). The \$3 is Type I, all others Type III. I have yet to see the \$10.

Table I

Known printings of ABN Co. issues

Die	Date	Approved	Secret Letter	TYPE I	TYPE II	TYPE III	TYPE IV
1¢	6/4/43	7/10/43	P	—	May, 1946-55	August, 1971-56	—
2¢	6/4/43	7/12/43	N	—	May, 1946-55	November, 1965-56	—
4¢	6/4/43	7/12/43	Y	—	May, 1946-55	November, 1967-56	May, 1962-56 November, 1965-56
5¢	6/4/43	8/5/43	V	July, 1943-55	?	November, 1967-56	—
10¢	6/4/43	8/5/43	X	—	July, 1948-55	May, 1963-56 August, 1971-56	—
20¢	6/4/43	8/5/43	T	—	July, 1947-55	October, 1969-56	—
40¢	3/18/52		none			May, 1962-56 November, 1967-56	—
50¢	6/4/43	7/29/43	F	—	June, 1947-55	November, 1967-56 August, 1971-56	August, 1971-56
\$1	6/22/48	7/15/48	none		July, 1948-55	October, 1969-56	October, 1969-56
\$2	6/4/43	7/29/43	T	July, 1943-55	—	November, 1965-56 October, 1969-56 June, 1979-56	October, 1969-56
\$3	6/4/43	7/29/43	H	July, 1943-55			—
\$4	6/4/43	8/5/43	S	—	?	May, 1962-56 November, 1965-56	—
\$10	6/4/43	8/5/43	X	—	?	November, 1967-56 June, 1979-56	?
\$20	5/5/47	5/23/47	none		—	November, 1967-56	November, 1967-56
\$100	3/12/54	4/7/54	Y			November, 1967-56	

For each type, I will give the printing dates to the extent known. Based on conjecture, the number following the date appears to be a continuation of the old Quayle & Sons numbers. But new numbers were not assigned for each printing. The early printings (1943-1948) of each denomination all have "55." Subsequent printings (1962-1979) all have "56."

A "—" denotes that a stamp fitting in this sequence exists, but I lack a copy with the diagnostic plate marking. A "?" is used for stamps which could exist, blanks are left for items which seem unlikely to exist. I am sure there were more printings of some denominations of at least the Type III but confirmation from actual copies bearing dates is required. I have not seen stamps with dates between 1949 and 1961, although the plate for the \$100 was prepared in 1954. And any printing known with "B" overprint was of course originally printed without that overprint but some await discovery of the same dates without overprints.

Poland Revenues by John Barefoot (ISBN 0-906845-53-X). 132 pages, A4, card cover, priced, illustrated. Published by John Barefoot, Ltd., Box 8, York YO24 4AR, United Kingdom. Available from the publisher for \$25 (surface mail) or \$34 by air, U.S. checks and credit cards accepted.

When I moved to Poland for a year and a half stay in the middle of 1992, I decided to start collecting Polish revenues. Upon arrival in Warsaw, it became evident that collecting Polish revenues would be quite difficult. These stamps were little collected by Polish collectors themselves. there was very little written about them in the Polish philatelic literature, although a few listings had appeared in other languages. And then there was the historical/political question—just which stamps should be considered as Polish revenues? Of course, such a collection would include stamps issued by legitimate Polish governments. But what about revenues issued by the various governments that have, often for many years, occupied

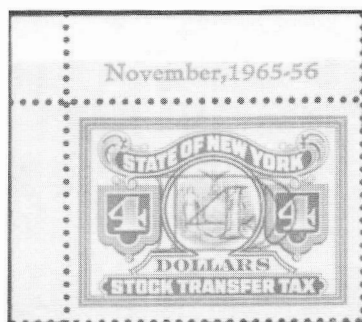


Figure 6. Type III \$4 showing late printing date.

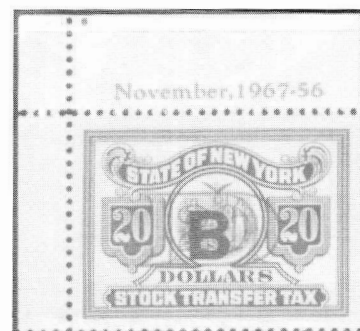


Figure 7. Type IV \$20 with "B" overprint.

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- Hermann, C. New York stock transfers with secret letters. *The American Revenuer* 1965; 19:116.
- Hines, T. New York City bond tax. *State Revenue Newsletter* 1982a; 22:61-62.
- Hines, T. New York state stock transfer tax: current status. *State Revenue Newsletter* 1982b; 22:70-73.
- Pruess, K. New York stock transfer refunds. *State Revenue News* 1998; 36:14.

Literature in review

vast areas of Polish territory? In most other countries, this is not a terribly difficult question. Thus, I include Japanese occupation revenues in my collection of Dutch Indies and Indonesian revenues. These were issued specifically by the Japanese for use in the occupied areas. But the situation is different in Poland. Poland was not so much "occupied" by the Prussians, Russians and Austrians as it was dismembered and absorbed into those countries. Thus, those countries own revenue stamps were simply used in the former Polish territories. They can thus be distinguished, usually, only by a cancel or by use on a document.

This new catalog by the Barefoot group certainly solves the problem of a lack of a catalog. It is a superb effort that brings together in one place what is known about Polish revenues. Listed are national, provincial and local revenues, as are some forerunners and occupation issues from World War I and II. Not included is revenue stamped paper.

Literature on page 65

Taxes, stamps and tags related to cotton

Part 2

The 1914-1976 period

by W. H. Waggoner, ARA

On August 18, 1914, the Congress passed "An act to tax the privilege of dealing ... in contracts of sale of cotton for future delivery, ..." The short title of this legislation (38 Stat. 693) was stated to be the "United States Cotton Futures Act," and it provided for a tax "in the nature of an excise of 2 cents for each pound of the cotton involved in any such contract." This act was held to be unconstitutional, however, as the bill that proposed it originated in the Senate (226 Fed. 135). The subsequent appeal to the Supreme Court was dismissed (242 U.S. 654).

On August 11, 1916, the law was properly reenacted (39 Stat. 476) under the same title. The tax rate remained at 2 cents per pound and it was noted that "if the quantity of cotton involved is (specified) in bales, ... each bale shall ... be deemed to weigh five hundred pounds. ... The (\$10 per bale) tax shall be paid by the seller ... by means of stamps ... affixed to (the) contract." Significantly, however, it was later stated in other tax legislation (*Internal Revenue*, 1927) that "This subdivision (tax on exchange sales of produce for future deliver—what collectors usually mean when they speak of Future Delivery taxes) shall not affect but shall be *in addition* to the provisions of the 'United States cotton futures Act,' approved August 11, 1916, as amended." Sections 5, 6A and 10 of the 1916 act stipulated

Form No. B.A. 8b
UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Cotton Production Section
May 26, 1934

THIS COPY TO BE RETAINED BY PRODUCER

APPLICATION SERIAL NO. A-159
1934-1935 CONTRACT SERIAL NO.

STATE NC COUNTY OF Polk

APPLICATION FOR ALLOTMENT AND TAX-EXEMPTION CERTIFICATE(S)
PURSUANT TO THE COTTON ACT, APPROVED APRIL 21, 1934

(Certain information called for in this application is available in the Notice of Acceptance for the 1934-1935 Cotton Contract covering the farm for which allotment is hereby applied for, and also in the contract itself. Such information as is contained in the Notice of Acceptance will be used, however, unless such Notice is not received at the time this application is approved. This information should be transferred in the county office to the operator's application, preferably before the operator is contacted.)

The undersigned Zeke Houston
(Type or print name(s) above—name as signature(s) or name(s) of operator(s) in section II)

Post-office address R2 (Rural route no.) Harrisburg (Street address or box no.) NC (State)

hereinafter referred to as the "operator" who (1) stands rent for (2) owns (3) leases (4) operates a farm consisting of 79 acres,

situated 2 1/2 W (Mile and direction) from Harrisburg (Town) on Highway N Road,

in 1 (Mile and direction) of Chatham (Township) of Polk (County) State of NC

Described as the _____ of Section _____

Township _____ Range _____ (Mile and direction) from _____ (Town)

In _____ County, State of _____ hereby and in accordance with the Cotton Act of April 21, 1934, Public No. 169, 73d Congress (commonly known as the "Bankhead Act" and hereinafter referred to as the "Act"), applies to the Secretary of Agriculture (hereinafter referred to as the "Secretary"), for such allotment for the above-described farm, expressed in an amount of lint cotton, as such farm shall be found to be entitled to under the Act and the regulations thereunder as applied to the facts set forth in this application and for the issuance of tax-exemption certificate(s) with respect thereto pursuant to said Act and regulations.

In making this application the operator agrees to comply (1) with the terms of the Act and (2) with such regulations as have been heretofore or may hereafter be prescribed by the Secretary relating to the administration of the Act and also (3) with such conditions and limitations on the production of agricultural commodities by the operator as the Secretary may, from time to time, prescribe to assure the cooperation of such operator in the reduction programs of the Agricultural Adjustment Administration and to prevent the expansion on lands leased by the Government of competitive production of agricultural commodities other than cotton.

II. BASIS FOR DETERMINING ACREAGE, YIELD, AND PRODUCTION OF COTTON

This application cannot be accepted unless the information called for in the tables below is fully set forth for the years shown. Indicate by 0 (zero) each year in which no cotton was planted.

The county committee shall, if necessary, correct the operator's acreage and production figures and enter the corrected figures in the columns and lines indicated. The county committee shall, if necessary, adjust such corrected figures in conformity with the regulations prescribed by the Secretary. Unless this is done, this application will not be approved.

TABLE 1.—COTTON ACREAGE, YIELD, AND PRODUCTION

For the land now in this farm, including shares of landlord and share tenant(s) and/or share cropper(s)

(The information called for in this table will be filled out in the county office for an operator who participates in the 1934-1935 Cotton Plan, and will be the same as shown in Table 2 of his contract. The figures in line 10, col. F, G, and H, of this table must, however, be derived from the operator's Notice of Acceptance of his contract if such Notice is received at the time this application is made; otherwise, items (c) and (p), section VIII, of the contract will be used. Operators who are not participants in the 1934-1935 Cotton Plan will fill out columns A through EE as indicated.)

(1) Year	(A) Bales produced		(B) Average weight of lint per bale	(C) Total lint produced	(D) Acreage planted to cotton	(E) Yield of lint per acre	(F) Cause of partial or complete crop failure	For use of County Committee (Producer is not to fill in these spaces)		
	Number	Pounds	Pounds	Pounds	Acres	Pounds		(G) Total lint produced	(H) Acreage planted to cotton	(I) Yield of lint per acre
(1) 1933	6	480	288.0	1728	13	222.2				
(2) 1932	7	480	336.0	2352	14	245.7				
(3) 1931	3	474	237.5	1323	13	183.3				
(4) 1930	6	488	288.0	1728	13	222.2				
(5) 1929	7	488	337.5	2362.5	13	261.1				
(6) 1928	3	488	146.4	1464	6.6	221.8				
(7) Totals	31	2488	1496.0	14960	66	226.7				
(8) Averages	6.2	488	299.2	2992	13	229.8				
(9) Adjusted averages (For non-sign—Adjust line 8, col. F, G, and H to conform to adjustments made in 1934-1935 Cotton Contracts in county)								2483	11	226
(10) Allotment basis (For non-sign—Multiply line 8, col. F, by average percentage of adjusted base acreage that contract signer in county are permitted to plant in 1934; for sign—multiply permitted cotton acres in 1931 by adjusted average yield)								1614	4.4	226

1 Count round bales as half bales.
2 In case of square bales subtract 22 pounds (for bagging and ties) from average gross weight of bales. Subtract 2 pounds from average gross weight of round bales.
3 Number of bales (col. A) multiplied by weight of lint per bale (col. B).
4 Total pounds of lint produced (col. C) divided by acres planted (col. D).

* Strike out word or words not applicable.
* This form shall be submitted and signed by an owner, cash tenant or a tenant who pays as rent a fixed quantity of products (standing-rent tenant), or by an authorized agent of any such operator. An individual share tenant or share cropper who operates an entire farm, or an authorized agent of such tenant or cropper, shall sign with the landowner.

Figure 6. Front, Form No. B.A.8b, slightly reduced.

various conditions under which a contract of sale would be exempted from this tax. With so many perfectly legal ways to avoid this taxation, it is surprising that anyone ever did pay. But they did: \$1,960 in fiscal 1915 (*Report of the Commissioner, 1915*) and larger amounts in subsequent years.

The stamps to be used to evidence the payment of this tax, and their method of cancellation, were to be "prescribed by the Secretary of the Treasury." Stamps of the *Documentary* series of 1914 and/or 1917, as well as the overprinted *Future Delivery* series introduced in 1916, would appear to be logical choices. Whether any of these were actually used or not, I cannot say since I have never seen a stamped cotton futures contract. I would appreciate hearing from any collector having information about this usage.

The stamp tax on cotton futures remained in the Internal Revenue Code for many years at the same rate before it was finally repealed by the Tax Reform Act of 1976 (90 Stat. 1841). A more detailed discussion of the legislative history of the Cotton Futures Act was published late in 1998 (Waggoner, 1998).

The 1933-1936 period

In the United States, the term "Great Depression" commonly refers to the state of the national economy for the period 1929-1941. This particular appellation was adopted because that depression was of an order of magnitude greater than any others, before or since (DeLong, 1991). So far as agriculture was concerned, however, problems had begun even earlier with the postwar deflation of the early 1920s when agricultural prices dropped much further than non-farm prices. The resulting cost-price squeeze led farm

spokesmen to campaign for federal farm relief, but it was 1933 before Congress passed (48 Stat. 31) the Agricultural Adjustment Act (AAA) that inaugurated a wide range of federal programs. Fundamental to that act were the programs intended to support the prices of basic agricultural commodities.

	(A) Total land in this farm ¹	(B) Total cultivated land in this farm ¹	(C) Land planted to cotton in this farm ¹	(D) Estimated yield of cotton per acre ²	(E) Estimated total production of cotton (col. C x col. D)
(1) 1932.....	79	20	13		
(2) 1931.....	79	20	14		
(3) 1930.....	79	20	13		
(4) Totals.....	237	60	40		
(5) Averages.....	79	20	13		
(6) Adjusted averages ³	79	20	12		
(7) 1929 ⁴	79	20	13		
(8) 1934 ⁵	79	20	18		

¹ The total acres in farm for each year will be the same as the total acres in the farm in 1934.

² "Cultivated land" is that part of the farm from which one or more seeded field or truck crops are harvested annually, including that portion of orchards and vineyards where field or truck crops are winterplanted for harvest, and also lands planted to soil-improvement crops and cultivated fallow lands that are normally used for crop production. For irrigated farms, "cultivated land" shall apply only to those lands actually being irrigated, and not to the planted acreages of dry-land grain crops.

³ For use of county committee.

⁴ If no cotton was planted in 1929, enter information for latest year in base period, preceding 1929, in which cotton was planted.

⁵ Do not include figures for 1929 and 1934 in totals or averages.

Contract signers will enter here the number of acres rented to Secretary under terms of 1934-1936 Cotton Contract.

	(A) Total land in this farm	(B) Total cultivated land in this farm	(C) Land planted to cotton in 1934	(D) Estimated yield of cotton per acre	(E) Estimated total production of cotton (col. C x col. D)
(1) Totals.....					
(2) Corrected totals ¹					
(3) Adjusted totals ²					

¹ See footnote 2, Table 2.

² The community committee will assign a yield figure representing the average yield for land of similar character in the community.

³ For use of county committee.

II. OATH AND SIGNATURE

I, (we) the undersigned, hereby swear/affirm that the statements contained herein are true to the best of my (our) information and belief, and hereby make application for tax-exemption certificate(s) under the terms of the Cotton Act approved April 21, 1934, and regulations thereunder, this 15 day of August, 1934.

(Signature of share tenant or cropper who operates entire farm) _____ as operator. ✓

By _____, as agent. By _____, as agent.

Subscribed and sworn to before me this 15 day of August, 1934, in _____ County, State of _____.

(Signature and title of officer or agent authorized to administer oath) _____

III. COMMUNITY COMMITTEE CERTIFICATION OF APPLICATION

I HEREBY CERTIFY that I am personally familiar with the farm covered by this application and that the statements contained herein are correct to the best of my information and belief.

Aug 15, 1934. _____
(Date) (Signature of Community Committeeman)

IV. COUNTY COMMITTEE CERTIFICATION OF APPLICATION

I HEREBY CERTIFY that I have carefully considered the above application and the certification of the Community Committee and recommend that the Secretary of Agriculture assign allotment(s) to the farm covered hereby and issue tax-exemption certificate(s) on the basis of the statements contained herein.

Aug 21, 1934. _____
(Date) (Signature of County Committeeman)

APPROVED BY: _____
(Signature of County Agent)

V. SUMMARY OF APPLICATION—(For use of State Allotment Board)

1. Application under section 7 of the Act.—(a) Allotment basis (Table 1, col. F, line 10)..... lbs.

2. Application under section 8 (a) of the Act.
(This section will be computed only if cotton acreage on farm has averaged less than one-third of the total cultivated acreage during the period 1929-1932 (Table 2))

(a) Percentage of cultivated land in cotton (Table 2, col. C, line 6, divided by line 5, col. B)..... percent.

(b) Estimated production if one-third of the cultivated land had been planted to cotton (Table 2, col. B, ½ of line 6, multiplied by line 10, col. H, Table 1)..... lbs.

(c) Adjusted average production of cotton (Table 2, col. C, line 6, multiplied by line 10, col. H, Table 1)..... lbs.

(d) Allotment basis (item 2b minus item 2c)..... lbs.

3. Application under section 8 (b) of the Act.
(This section will be computed only for farm not used in cotton production since 1927)

(a) Allotment basis (Table 3, col. E, line 3)..... lbs.

4. Application under section 8 (c) of the Act.
(This section will be computed only for farm where the yield for any year of the period 1929-1932 was 33½ percent less than the 5-year adjusted average yield)

(a) Average production excluding years in which yields 33½ percent below 5-year adjusted average..... lbs.

(b) Adjusted average production, 1929-1932 (Table 1, col. F, line 9)..... lbs.

(c) Allotment basis (item 4a minus item 4b)..... lbs.

5. Application under section 8 (d) of the Act.
(This section will be computed only if the average acreage in cotton during the period 1930-1932 was less than 80 percent of the acreage in cotton in this farm in 1929)

(a) Average production assuming cotton acreage 60 percent of 1929 cotton acreage (Table 1, col. H, line 10, multiplied by 60 percent of line 7, col. C, Table 2)..... lbs.

(b) Adjusted average production 1930-1932 (Table 2, col. C, line 6, multiplied by line 10, col. H, Table 1)..... lbs.

(c) Allotment basis (item 5a minus item 5b)..... lbs.

(Date) _____, 1934. COMPUTATIONS BY: _____ (Name)

(Date) _____, 1934. CHECKED BY: _____ (Name)

Figure 7. Back, Form No. B.A.8b, slightly reduced.

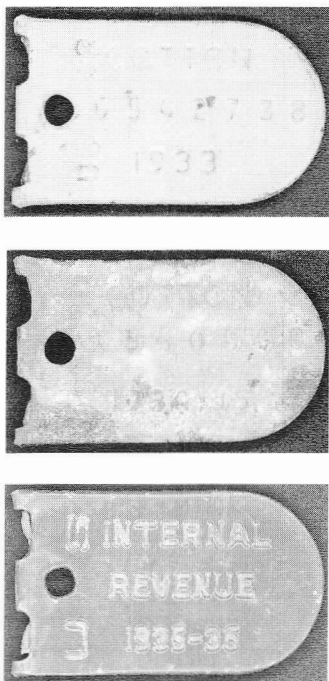


Figure 8. Set of 3 metal bale tags.

The AAA was passed May 12, 1933. Within days, the Department of Agriculture began efforts to increase farm income by raising the average prices for a number of agricultural products, including cotton. (One unusual sidelight involving cotton resulted from the timing of these legislative actions when Secretary of Agriculture Henry A. Wallace, noting that the AAA had been established after most crops had been planted, ordered some 330,000 acres of cotton plowed under.

The 1932-33 cotton crop sold for an average 6.5 cents a pound on the farm, and the world supply of American cotton was about 26,000,000

bales. As a result of the 1933 cotton-adjustment program involving the withdrawal of more than 10 million acres from production (the government paid producers \$112 million for withdrawing this land), the average farm price for cotton for the 1933-34 season rose to 9.7 cents per pound and the world's supply was reduced to 24,600,000 bales (Eisenhower, 1935). The program clearly worked but needed refinement. Following a series of meetings with farmers, the Department of Agriculture again campaigned for a voluntary reduction in cotton acreage (approximately 1 million producers signed-up) and introduced new legislation in the Congress.

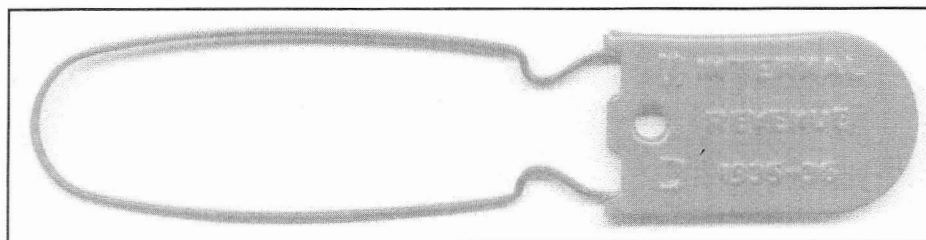
The result was the Cotton Act, commonly known as the Bankhead Act, passed on April 21, 1934. Until and unless extended by the President, the provisions of this act (48 Stat. 598) applied *only* to the 1934-35 crop years. For this period, 10,000,000 bales was fixed as the maximum amount of cotton that could be

marketed "exempt from payment of the tax herein levied." Allotments of the proportional amount of tax-free cotton permitted each farmer were set by the Department of Agriculture, based upon the history of his cotton production for the three preceding years. Figures 6 and 7 show the two sides of Form No. B.A. 8b, used to elicit this information. (As this was the producer's copy, it does not show what action the North Carolina Allotment Board took with respect to Mr. Houston's application.,

The tax cited above was a ginning tax "at the rate per pound of the lint cotton produced from ginning of 50 per centum of the average central market price per pound of lint cotton, but in no event less than 5 cents per pound." Exemption from this tax was by certificate. Identification of both tax-paid and tax-exempt cotton was by bale tag.

Bale tags dating from this period are known to revenue stamp collectors in sets of three metallic tags. Each is color-coded and bears the date of its validity. Figure 8 pictures a set of these tags. The tag on top, painted yellow, bears the date "1933." That in the middle is dated "1934-35." Seville (1997) stated that the tags for that crop year were "white"; my tag (and others I have seen) are gray (unpainted, galvanized steel). The tag on the bottom is red and has the raised date, "1935-36." Other differences may be noted. Although all three tags bear three lines of embossed letters and numbers, only the yellow and white ones have the word "COTTON" as the top line; on the red tag the top line consists of the word "INTERNAL." Serial numbers, with and without letter prefixes, make-up the second line on the yellow and white tags. The red tag's second line consists of the word "REVENUE." Finally, only the 1933 and 1934-35 tags include the letters "USIR" in a vertical line at the left, perpendicular to the other embossing. On the 1935-36 red tags, this line has been shortened to include only the letters "U S."

Differences are also evident on the reverse side of these tags. Both the yellow and the white tags bear the two-line notation: "PAT. 1878991" and the date "9-20-32." The two lines on the back of the red tag read "COTTON" and "BALE



G. T. Form 104
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
(Revised April 1935)

Ginner must account for this certificate to Collector
of Internal Revenue

1935-1936

Serial No. 6122275

CERTIFICATE OF TAGGING LINT COTTON

The undersigned certifies that a bale tag was attached under the provisions of the Cotton Act, approved April 21, 1934, to a {square} bale of lint cotton {compressed} on 11-9, 1935.
(Month and day)

(Business of person authorized to attach bale tag)

(Signature of person authorized to execute certificate)

(Post-office address of signer)

This certificate shall be executed by the ginner, producer, or importer, as provided in Article 18, 21, or 22, respectively, of Regulations 84, or by the Collector of Internal Revenue, as provided in Article 24 of said regulations. This certificate must be transferred with the cotton, and shall be forwarded by the person emptying, breaking, or exporting the bale of cotton, to the Collector of Internal Revenue with his monthly return, G. T. Form 108.

U.S. GOVERNMENT PRINTING OFFICE 2-16308

TAG.” (See: “A follow-up: Cotton tagging 1933-1936” by Scott Troutman and M. E. Matesen in *The American Revenuer* 1998 April; 52:72-73.) Viewers may not be able to see that in all three tags, short stubs of wire protrude from the left end at top and bottom. These are the cut-off remains of the spring-wire loops by which the tags were attached to the cotton bales. Figure 9 provides a view of an unused 1935-36 tag which retains that loop. This “mint” device measures approximately 4-5/8 inches in overall length and nearly 1 inch in width.

US Patent 1,878,991 was issued to Joseph B. Murray of Brooklyn, New York. The patent application had been filed March 30, 1932, by inventor Murray who sought “to provide an improved seal ... for use in sealing electrical instrument boxes and the like.” The patent was assigned by the inventor to the Metropolitan Device Corporation, Brooklyn, New York (Patent, 1932).

In addition to the metal tags, a paper form, *G. T. Form 104 / TREASURY DEPARTMENT / INTERNAL REVENUE SERVICE / (Revised April 1935)*, had to accompany each bale. “This certificate ... shall be forwarded by the person emptying, breaking, or exporting the bale of cotton, to the Collector of Internal Revenue with his monthly return.” Figure 10 shows an example of this certificate which was printed in black on a pale green safety paper that includes the boxed words “CASHIERS / SAFETY” twice on each form. This form is

approximately 3 1/2 by 8 inches in size. The reverse is blank. In his letter, Seville wrote that these certificates came in three colors: yellow (Form B.A.-12) predated “1934,” white to accompany the 1934-35 cotton, and the green Form 104 seen here. I have never seen either the yellow or white forms.

Seville also noted the existence of a (rare) “tax lien card.” Presumably, this is the card pictured in Figure 11, although the fact that the one shown is dated may mean that different cards were issued each year. The used card seen here is approximately 3 x 6 inches in size. Made of heavy white card stock, it is printed in black on a red surface and bears two grommeted holes. The reverse is blank but has also been colored red. The small print at the top notes that “Until this (ginning) tax is paid, this cotton is subject to a lien in favor of the United States, which lien is prior to all other liens, claims, or demands of any nature whatsoever. Whoever transports, except from the gin to place of storage, sells, purchases, or opens this bale before a metal bale tag ... is attached thereto, is liable to a fine not exceeding \$1,000, or imprisonment for not exceeding 6 months, or both.”

The operation of the taxing system needs little explanation. As noted above, the tax was originally applicable only to the 1934-35 crop years. Consequently, no tax was imposed on (a) cotton equal in amount to its producer’s allotment, and (b) cotton harvested in earlier crop years. Additionally, the law exempted all cotton grown at an agricul-

Figure 10.
G.T. Form 104, black on pale green certificate (reduced).

UNITED STATES INTERNAL REVENUE LIEN CARD
COTTON ACT APPROVED APRIL 21, 1934

The lint cotton contained in this bale was produced by the person whose name and address are given below. Said cotton was ginned by the ginner whose name, location where ginned, date of ginning, and weight of such cotton are also given below. The amount of tax due on the ginning of this cotton is stated hereon. Until this tax is paid, this cotton is subject to a lien in favor of the United States, which lien is prior to all other liens, claims, or demands of any nature whatsoever.

Whoever transports, except from the gin to place of storage, sells, purchases, or opens this bale before a metal bale tag issued under the Cotton Act of 1934 is attached thereto, is liable to a fine not exceeding \$1,000, or to imprisonment for not exceeding 6 months, or both.

1795
No 234729
1935-36 Serial

Producer's name W. H. Jones
P. O. address Montgomery, Ala
Ginner's name W. H. Jones
Place where ginned Montgomery, Ala

DATE GINNED	WEIGHT OF LINT COTTON IN THIS BALE (in pounds)	RATE OF TAX PER POUND	AMOUNT OF TAX
1/20, 1935	522	\$0.	\$

G. T. Form 105—TREASURY DEPARTMENT, INTERNAL REVENUE SERVICE
U. S. GOVERNMENT PRINTING OFFICE 2-16415

Figure 11.
Tax lien card
(black on red).

tural experiment station or laboratory, and that having a staple length of 1 ½ inches or longer. The appropriate number of bale tags would be given to persons who surrendered certificates of tax exemption or paid the tax due. A later report (*Report of Commissioner, 1934*) indicated that "during the year ... approximately 14,000,000 bale tags and an equivalent number of certificates of tagging (were distributed to ginner's of cotton)." It was also reported that the tax was levied at the rate of 5.67 cents per pound and the collection for the year amounted to \$1,110,875.

As a result of the Bankhead Act, approximately 28,000,000 acres were planted in cotton in 1934. This reduction in acreage plus low yields produced a crop smaller than estimated and reduced the world supply of American cotton for the 1934-35 marketing year to below 20,000,000 bales. Cotton prices did advance to the point that in August 1934 the average farm price was 13.1 cents per pound (*Report of the Secretary, 1934*). The system did work as expected. Accordingly, plans were made to extend the program for another year, as provided for by the original legislation.

In January 1936 the Supreme Court held that the taxing provisions of the 1933 Agricultural Adjustment Act were unconstitutional. The collection of taxes under that act ceased immediately, but before that happened, fiscal-year receipts from the cotton ginning tax reached a total of \$451,223 (*Re-*

port of Commissioner, 1935). On February 10, 1936, Congress repealed (49 Stat. 1106, 1155) the Bankhead Cotton Act, effective immediately, and all further need for cotton bale tags disappeared.

References

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- Eisenhower, M. S., Editor. *Yearbook of Agriculture, 1935*. Washington: Government Printing Office, 1935:39; United States Department of Agriculture.
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- Report of the Commissioner of Internal Revenue, 1915*. Page 43.
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- Seville, J. W. Personal communication. In: Troutman, S. A letter on cotton tagging 1934-1936. *The American Revenuer* 1997

If your membership number is greater than 1088 you were not among the 394 ARA members that elected Bruce Miller to the society's position of Secretary-Treasurer. The September 1966 issue of *The American Revenuer* indicates that Bruce received 97 votes with no opposition. He held that position, eventually giving up the position of Treasurer, until the present. Bruce passed away last month after a short illness.

The following biography of Bruce was written by Ogden Scoville and appeared in the January 1969 issue of *The American Revenuer*.

"Your A.R.A. Officers: Secretary-Treasurer Bruce Miller (ARA 732).

"Take a man who has been collecting stamps since the age of seven, add to that a special interest in history, salt it with a desire to be of help to others—and you have what seems to be a perfect formula for a secretary-treasurer of the ARA!

"If not the perfect formula, at least a real good one, for Bruce Miller is now starting his second two year term in what is probably the most demanding elective office of ARA. He says that his only real complaint about the office is that too many members don't send their dues in when they should, thereby causing him much unnecessary work chasing after them.

"Bruce wrote, 'Your secretary-treasurer was born in San Francisco in 1928, which makes me old enough to appreciate ... and young enough to enjoy it! Reared in genteel poverty during the great depression, I was a bit too young for service in World War II, but spent eighteen months in the Army thereafter, raising to the rank of corporal. Later I attended San Francisco State College.

"After assaying a variety of occupations (most of which I decline to name in the grounds of self-incrimination) I accepted a



A meeting of Los Angeles area revenuers in May 1967. Seated around the table are Charles Hermann, Bruce Miller, Abe Hockman, Frank Newton, Dr. Albert Thill and James Giokaris, who is showing Dr. Thill his Greek revenue collection. (From the June 1967 issue of The American Revenuer.)

position with the State Division of Highways, administering the regulation of outdoor advertising over a large portion of southern California. I have lived in Arcadia for eight years, and have been married to a gorgeous redhead for the same length of time. I have one offspring, female, age six.

"I have collected stamps since the age of seven, with the usual hiatus when I discovered ... Collecting interests embrace private match stamps and U.S. postal cards. Interests other than philately: herpetology, ornithology, art, sports cars, British military history and uniforms, science fiction and

"Incidentally, I first became interested in stamp collecting through Captain Tim Healy's radio stamp show of about 1934. Does anybody else remember it?"

"Bruce has been the author of a number of articles that have appeared in *The American Revenuer* over the past four years, including quite a series of histories of match companies.

"Would that all ARA officers were as will-
Bruce Miller/on page 65

November-December; 51:274-275.
United States Statutes At Large. Washington: Government Printing Office, various years cited: (volume) *Stat.* (page).
United States Supreme Court Reports, Octo-

ber term 1916. Cited: (volume) *U.S.* (number).

Waggoner, W. H. *United States Cotton Futures Act. The United States Specialist* 1998; 69:543-545.

Foreign revenue articles in *The American Revenuer*

The following letter was received from member Lloyd N. Phillips in response to letters I sent to those members who had not yet paid their 1999 dues. His letter is far from unique—in fact, I receive similar letters all too often.

“I have been a member of *The American Revenue Association* for many years. My current number is the second I have held.

“Over the years that I have enjoyed receiving my copy of *The American Revenuer*, there were usually articles, or at least some information I could use in the collecting of foreign revenues that is my hobby. I recall the well-crafted articles on the stamps of Chile and Argentina, and also a reprint in serial form of an Austro-Hungarian catalog. These printings may have been a little strong for the collectors of U.S. stamps, but it tended to give a better balance to the journal. Now, it seems, we see nothing relating to foreign collecting. I realize foreign collectors are in the minority, but the pendulum seems to be stuck to one side.

“For this reason I decided to drop my membership earlier in the year. However, I am sending my renewal check with the hopes that we foreign collectors may see a little more recognition in the coming year. By contacting some of the dealers of foreign revenues, possibly they could add some contributions of interest now and then. Also, some of our overseas members could keep us abreast of the current issues.”

Is there a problem

For even one member to feel so strongly about the lack of non-U.S. articles that they write to the editor means that there are others who are also disturbed by this lack. It is easy for me to reply with a flippant letter commenting that I have not ever received an article from the letter writer and asking that one be submitted. That neither gains us any articles nor retains the member in the future. We must determine if we have a problem, identify it and its cause, and then determine what can be done to correct the problem.

A quick count of articles in the 1998 volume indicates that 10 of the 50 indexed articles and letters to the editor were about foreign revenues. Although this is 20% of the

total number of articles, for the most part they are quite short and represent much less than 20% of the total space given to articles in our journal. If equally distributed, they would account for only one item per issue; they were not equally distributed. We must acknowledge that there is a lack of coverage; there is a problem.

What is the cause

The American Revenuer is dependent upon those articles that are submitted. This is the case with almost every philatelic publication. If you will take to time to examine the past few issues you cannot help but notice that there is a general lack of articles about all subjects. We have the resources to publish a much bigger issue every time. We could more than double the size of each issue and not force articles onto a waiting list. Any delayed publication of articles is done in an attempt to ration them so that there will be a major article in the following issue.

If you follow most philatelic publications — *The American Revenuer* included — you will note that they have a stable of current writer and one of inactive writers. This inactivity can be due to age or death; it might be due to a change in collecting interests; the writer may have reached a point where they simply have nothing new to write about. From time to time some of the inactive return to the ranks of the active.

Since there are more revenue stamps in the world than there are postage stamps and since revenue stamps of the entire world are germane to our publication, one would think that we should not have trouble obtaining articles. But there is an increased competition for articles among philatelic publications. The more specialized the publication, the harder it generally is to find material for publication. With the advent of inexpensive desktop publishing and quality computer printers, small specialized publications have been able to upgrade their appearance and to proliferate.

There is a renewed interest in revenue stamps throughout the collecting world. Not seen since before World War I, this interest has made itself manifest the creation of a revenue commission within the FIP. Now

that revenues are officially sanctified within the realm of international exhibiting many regional and national revenue collecting groups are springing up, each with its own publication which carries with it a thirst for articles. Additionally, there is an interest in revenue stamps by many area and single country study groups (often in countries other than the one they study). Coupled with this interest is the perception by ARA members who also belong to these groups that the articles they write should appear in that groups newsletter and not in *The American Revenuer*.

What can be done

We are the most anxious to receive articles about any revenue stamps from anywhere in the world. We would like to dispel the misconception that *The American Revenuer* is not the place for articles about foreign revenues, state revenues or cinderella stamps and that such articles should go to some other publication. If you would still like your article to appear in some other publication let us know. We do want to publish first, but we always give permission for reprinting and will even assist the other publication by providing computer files of the article and illustrations or loan our halftone negatives saving the smaller, specialized publication what is often a major expense.

We believe that *The American Revenuer* has much to offer authors. We have the largest readership of revenue stamp collectors in the world by a factor of many times over any

other publication, in fact of all other revenue publications combined. As a result your articles potentially be read by more interested collectors than in any other publication. This exposure can be of great benefit to your special area of collecting.

Additionally, *The American Revenuer* can offer consistent high quality reproduction and presentation, including color illustrations. *The American Revenuer* is recognized worldwide for its quality of content and production. We can also reimburse you for your direct costs such as those incurred for photographs and postage. We can provide assistance throughout all phases of writing and prepress production including providing you with the opportunity to view final proofs prior to publication (just say that you would like to see it before publication).

Well, this has turned into another "send us your articles" lecture. But please, consider *The American Revenuer* first. To continue to publish ten times per year we need a lot of articles. Articles about all revenues both U.S. and foreign. We need long and short articles, with or without illustrations although illustrations always help to make an article. We need original articles or translations of articles into English (we consider reprinting only if the original source is so scarce that it is unreasonable that any of the ARA membership would have access to it through normal philatelic libraries). In closing: send us your articles.

Kenneth Trettin, Editor
The American Revenuer

Canadian Revenue Newsletter—February 1999

In the February 1999 issue of the *Canadian Revenue Newsletter* Christopher Ryan presents an in depth study of "Ontario's Gasoline Tax: 1925-1937." This is the second of a series of articles about various taxes in Ontario that were collected by means of stamps or tickets. This article looks at all phases of the tax regulations and the tax stamps. A list of 34 references accompanies the article.

There are only three other short items in this issue of the newsletter—a 1968 Fishermen Unemployment Insurance stamp with-

out a specimen imprint, a setoff (misidentified as a offset in the text) on a Quebec 1871 registration stamp, and another "Unusual examples of the excise tax on commercial paper."

The *Canadian Revenue Newsletter* is a publication of the Canadian Revenue Study Group, a study group of the British North American Philatelic Society. For information contact the newsletter editor Chris Ryan, 569 Jane Street, Toronto, ON, Canada M6S 4A3.

The American Revenue Association

President's Letter

For the second consecutive letter I have the unpleasant task of informing the membership of the loss of another long time ARA member. I am sorry to report that Bruce Miller, ARA Secretary since October 1966, has died. Bruce held that post and faithfully performed those duties for over 32 years until his recent death, longer than most of you who read this have been members.

Until a new secretary has been selected by the ARA Board, applications for membership and all correspondence regarding new members should be addressed to the Vice-President, Eric Jackson, P.O. Box 728, Leesport, PA 19533-0728. Any member who is interested in serving as the ARA Secretary, please contact me at Box 1663, Easton, MD 21601 or by telephone at 410-822-4357 or e-mail: revenueur@dmv.com. At the recent New York Mega-Event (I can't quite get myself to type Postage Stamp in front of Mega-Event), there were four revenue exhibits. I will only take the time to describe one of them, because it is truly a ground-breaking exhibit. ARA member Bruce Baryla modified the A-frame so that it could house a pyramid of three dimensional objects all subject to taxation and all proudly wearing their revenue stamps. One of the larger objects was a 20 pound box of tobacco from the nineteenth century. It was really stunning to see that 20-pound tobacco stamp staring out of the case from its position on the lower shelf of the display case. I hope that he will continue to exhibit the material, but the size of the objects will no doubt confine this exhibit to close to home.

The exhibit begs the question as to what is

the largest surviving object with U.S. revenue stamps intact. Wouldn't it be great to see a 130-gallon barrel of distilled spirits with the stamp still intact, held on with five nails and canceled with the five wavy lines, both of which were required by law! Or how about a 80-pound firkin of oleomargarine or process butter or even adulterated butter? Perhaps your taste prefers a hogshead (62 gallons, mmm!) of beer with an intact stamp? Don't give up until we find a bale of cotton with an intact brass tag!

Perhaps we should also inquire as to the oldest one, too. Could a fragment of one of the infamous containers of tea from the Boston Tea Party still be lying buried in Boston harbor, waiting rediscovery and retrieval to be featured in an exhibit of the colonial era? Certainly no whiskey containers with an indication that a tax was paid can possibly survive from the Whiskey Rebellion in western Pennsylvania for the simple reason that the farmers on the frontier never paid the tax. But there are documents surviving from the New England states that indicate that the taxes were paid on spirits distilled from foreign materials, i.e., rum. Those taxes are the earliest internal duties in the young United States of America, beginning July 1, 1791. However, those documents are not containers, although the documents were to have accompanied the containers until they were empty.

Kudos to Bruce Baryla for stimulating my imagination. Now, Bruce and the rest of you ARA members, go out and find them! Are they awaiting us on eBay?

Ron Leshner, ARA President

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as amended 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.

Don Magill 5570, 7741 Sagewood Dr, Huntington Beach, CA 92648, by Eric Jackson. US documentary, proprietary, future delivery, stock transfer, wines.

Forrest Shoemaker 5571, 18362 Andis Rd, Burlington, WA 98233, by Eric Jackson. Collector/dealer, all Canada federal, Falklands, British

Africa, British Asia Colonies, Commonwealth, British India stamped papers.

Highest membership number assigned on this report is 5571.

New Members

Numbers 5561-5569

Application for Reinstatement

Bill Halstead 2997, 2812 Lee Oaks Place, #101, Falls Church, VA 22046, by Martin Richardson. US documentary, proprietary, first 3 issues including cancels and varieties.

Resigned

2832 Louis Levy
3023 James Parise

Deceased

4705 Richard B Sutphen

Membership Status

Previous membership total	1305
Applications for membership	2
Application for reinstatement	1
Resigned	-2
Deceased	-1
Current membership total (3/9.1999)	1305

Bruce Miller: over 32 years of service/from page 61

ing to share their knowledge as our secretary-treasurer is!!"

ARA President Gerald Abrams noted in his "The President's Page" for January 1976 "Secretary-Treasurer Bruce Miller has been voted Honorary Life Membership by the Board, in gratitude for his near 10 year tenure in that post and for his many, many contributions to the field with his articles on the

match stamps which appeared here. Congratulations, Bruce. You earned it. Please change your records accordingly, or need I mention it?"

That ten years of service to our society would extend to over 32. He served us all well in an often thankless job. Thank you Bruce.

Ken Trettin

Literature: Poland Revenues/from page 55

The listing for Danzig covers 17 pages. The production values of this book are high. Illustrations are sharp and clear. Each stamp is numbered and given a value, in pounds sterling. Descriptions of what the numerous types of revenues were actually used for are easy to understand. The work is up to date, listing the new revenues issued in 1995 when

the currency was revalued. There is an index that will prove very useful.

Is the catalog complete? Of course not! What revenue catalog ever is? But, this exciting listing will certainly stimulate considerable interest in the area and will bring to the surface many previously unknown issues.

Terence Hines

Back issues of *The American Revenuer*

Back copies of most issues of *The American Revenuer* since 1977 (some earlier) are available for \$2.00 each plus shipping*. Contact:

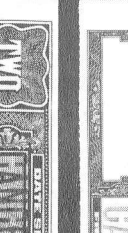
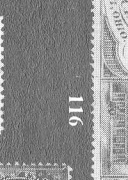
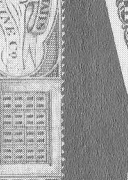
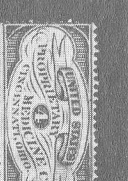
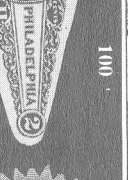
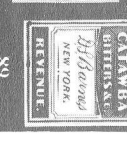
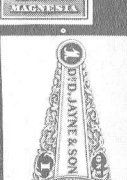
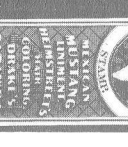
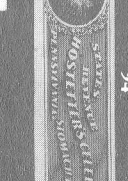
Editor, The American Revenuer
Rockford, IA 50468-0056

*\$3 for 1 issue, \$2 for 2 issues, \$1 for 3 issues; 4 or more issues postpaid.

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

UNITED STATES - Scott Catalogue Numbers

1	Proofs RB3TC on white wove paper, VF unpriced in Scott PHOTO	-----
2	Cancellations R3c B.C.M.Co. (Byam Carlton Match Co.), Jan. 1868., black printed cancel, VF crease PHOTO	-----
3	R5a JAMES M. DRAKE & CO., N.Y., SON red h/s, F-VF PHOTO	-----
4	R5c A.M. INS. Co. 1864, SON black h/s, F PHOTO	-----
5	R13c Fred'k Brown, Philad'a. black printed cancel, F-VF few nibbed perfs	-----
6	R14c W & B, 1865, black h/s, F-VF PHOTO	-----
7	R15c F & J. A. (Freehold & Jamestown Agricultural) R.R. Co., SON blue h/s, F-VF PHOTO	-----
8	R18c, S.R.V.D., 1865, black printed cancel, F-VF	-----
9	R23c ENG. DEP. SCH. NAV. CO., READING, PA. SON blue h/s, F-VF PHOTO	-----
10	R24c FITCHBURG & WORCESTER R. R. CO. blue h/s, on small piece, F	-----
11	R27c L.L. B., County Treasurer, black printed cancel, F PHOTO	-----
12	R35e horiz pair, blue h/s, VF	-----
13	R41a J.G.K.S., SON black h/s, VF PHOTO	-----
14	R43c GOULD & CURRY SILVER MINING CO., SON blue h/s, F crease PHOTO	-----
15	R44b M. D. B. 1863. (Fitchburg R. R.) black printed cancel, F PHOTO	-----
16	R44b P.R.R. Co. (Panama Rail Road), blue h/s, VF PHOTO	-----
17	R44c MECHANICS INS CO., BKLYN., SON blue h/s, VF PHOTO	-----
18	R44c CHOLLAR POTOSI M. (Mining) CO., SON blue h/s, F-VF crease & pinhole	-----
19	R48c MERCHANT'S S.S. (steamship) Co. OF BRISTOL, R.I., SON black h/s, VF	-----
20	R48c N.Y. & SCHY'L COAL CO. black h/s, F-VF light crease	-----
21	R48c NEPTUNE S.S. (Steamship) CO., SON blue h/s, F	-----
22	R48c OPHIR COMP'Y SAN FRANCISCO, SON black h/s, F perf faults	-----
23	R49c Duncannon Iron Co., two black SON strikes, F PHOTO	-----
24	R50c IMPERIAL S.M. CO., San Francisco, black h/s, F-VF crease PHOTO	-----
25	R58c Silkenstadt & Co., New Orleans, SON black h/s, F	-----
26	R67c H. & T.C. R.R. Co., HOUSTON, TEX. (Houston & Texas Central), blue h/s, F PHOTO	-----
27	R68c SECRETARY'S OFFICE, C.P.R.R., SAC. (Central Pacific Rail Road, Sacramento), black h/s, F-VF	-----
28	R84c MERCHANT'S S.S. (steamship) Co. OF BRISTOL, R.I., SON black h/s, VF PHOTO	-----
29	R84c O.C. & N. (Old Colony & Newport) Railway Co., black h/s, F-VF	-----
30	R118 THE AMERICAN STEAMSHIP CO OF PHILADELPHIA, SON blue h/s, F-VF PHOTO	-----
31	RB1a F. B. & Co., July, 74, black printed cancel, F	-----
32	Documentary R383 staple holes, VF	5.50
33	R435 perfin, VF	17.50
34	R458 F-VF crease	10.00
35	Future Delivery RC2* straight edge at top, VF	30.00
36	RC3A* straight edge at top, F-VF	75.00
37	Stock Transfer RD23 double transfer, perfin, VF	65.00
38	RD150* straight edge at bottom, F-VF	12.50
39	RD153* straight edge at bottom, VF	35.00
40	RD334 perfin, F-VF PHOTO	82.50
41	RD353* straight edge at bottom, VF	50.00
42	Wines and Cordials RE83 staple holes, VF PHOTO	80.00
43	Beer Stamps REA32 (33) F-VF crease	10.00
44	REA62 (68) VF	5.00
45	REA93 (98) VF small faults	5.00
46	REA124c (152), VF	3.50
47	REA178a (198) VF	7.50
48	REA178Ab (199) VF	3.50
49	REA188a (214) VF	5.00
50	Playing Card Stamps for the Virgin Islands RFV2 F usual crease	45.00
51	Silver Tax RG19 F-VF	45.00
52	RG20 VF PHOTO	70.00
53	Cigarette Tubes RH3 used on an empty Himyar Tobacco Cigarette Tubes envelope, F faults	-----
54	Potato Tax R114a booklet of two panes, pink covers with violet handstamp, F-VF	-----
55	R114a booklet of eight panes, manila covers with black printing, F-VF	-----
56	R114a booklet of sixteen panes, white covers with black printing, F-VF	-----
57	R118a booklet of sixteen panes, white covers with black printing, F-VF scrape on back cover	-----
58	R118a booklet of two panes, pink covers with violet handstamp, VF	-----
59	R118a booklet of eight panes, manila covers with black	-----

60	printing, VF	-----
61	Narcotic Tax RJA41 F-VF	20.00
62	Revenue Stamped Paper RN-B16. Troy, N.Y., Central National Bank, VF	12.50
63	RN-C1, as above, VF	3.50
64	RN-J4, Philadelphia, Penn. Barclay Coal Co., Philadelphia National Bank check, VF	-----
65	RN-J5, Philadelphia, Penn. Commercial National Bank check, VF	-----
66	RN-P1, V1 obliterating W2, Dubuque & Sioux City Railroad Co., \$1000 bond, VF	160.00
67	Private Die Match RO1a minor pre-print paper fold, VG-F PHOTO	200.00
68	RO17d block of six, F-VF	-----
69	RO27b F few wrinkles, tiny stain at right PHOTO	400.00
70	RO34a F PHOTO	100.00
71	RO41b F few short perfs	32.50
72	RO47P3 india on card, VF PHOTO	90.00
73	RO49d VF PHOTO	125.00
74	RO58P3 india on card, VF PHOTO	75.00
75	RO77a F PHOTO	50.00
76	RO85b bottom sheet margin with partial NBNC imprint, VF thin PHOTO	80.00
77	RO88a VG-F few short perfs	35.00
78	RO88b double transfer, VG thin	30.00
79	RO100P3 india on card, VF PHOTO	65.00
80	RO108d F-VF thin	22.50
81	RO126b F couple short perfs	25.00
82	RO141b F	30.00
83	RO164d F-VF PHOTO	65.00
84	RO175d VF PHOTO	75.00
85	RO179d F-VF thin spot PHOTO	50.00
86	RO181b F PHOTO	35.00
87	Private Die Medicine RS4b F-VF crease PHOTO	50.00
88	RS10a bottom sheet margin, F-VF reinforced creased ending in tear PHOTO	400.00
89	RS14d VF PHOTO	70.00
90	RS20P4 F-VF PHOTO	125.00
91	RS41a F PHOTO	190.00
92	RS42e VG-F few nibbed perfs PHOTO	250.00
93	RS86d horizontal pair, F small faults	20.00
94	RS93d F thin spot PHOTO	150.00
95	RS118P3 VF PHOTO	55.00
96	RS121P3 VF PHOTO	50.00
97	RS122P3 india on card, VF PHOTO	75.00
98	RS137P3 india on card, VF PHOTO	75.00
99	RS132c F-VF creases PHOTO	75.00
100	RS139Tc4 blackish violet, VF PHOTO	90.00
101	RS144P4 VF PHOTO	100.00
102	RS146P3 VF PHOTO	100.00
103	RS148c F light crease PHOTO	75.00
104	RS150c double transfer at top, F-VF PHOTO	55.00
105	RS150d double transfer at top, F stain	20.00
106	RS167b partial imprint at right, F small faults	12.50
107	RS172c VF thin PHOTO	32.50
108	RS178b F light toning	30.00
109	RS184d* F	27.50
110	RS189c F light crease PHOTO	110.00
111	RS197c F-VF PHOTO	60.00
112	RS201b F-VF PHOTO	20.00
113	RS202b F-VF PHOTO	12.50
114	RS242P3 india on card, VF PHOTO	75.00
115	RS243b F light staining, few short perfs PHOTO	90.00
116	RS243c F small faults PHOTO	150.00
117	RS260b F PHOTO	100.00
118	RS261c* F PHOTO	25.00
119	RS270b F-VF thin spot PHOTO	75.00
120	RS275b F faulty PHOTO	500.00
121	RS277c VF light crease PHOTO	150.00
122	RS287p unused, F	8.00
123	RS288p unused, VF	10.00
124	RS310 F-VF thin spot PHOTO	70.00
125	RS312 F small faults PHOTO	70.00
126	RS314 F PHOTO	45.00
127	Private Die Perfume RT7b F-VF PHOTO	25.00
128	RT12d VF thin	10.00
129	RT16c F thin spot PHOTO	250.00
130	RT27c F-VF short perf	17.50
131	Private Die Playing Cards RU2a mss cancel, F PHOTO	65.00
132	RU7d F-VF light toning PHOTO	90.00
133	RU8a F thin, short perfs PHOTO	200.00
134	RU9b F	5.00
135	RU10a F two small sealed tears PHOTO	70.00
136	RU11e F thin, pinholes PHOTO	75.00
137	RU14d VF small thin	3.00
138	RU15b F	5.00
139	RU15c F short perf	17.50
140	RU15d F-VF thin	5.00
141	Motor Vehicle Tax RV17* VF	15.00
142	RV41* F-VF	15.00

143	RV53* VF	10.00
144	Firearms Transfer Tax RY6 used on transfer & registration form, F-VF	90.00

TAXPAID REVENUES

145	Cigars for Export Series of 1878, punched remainder, VF	-----
146	Tobacco or Snuff for Immediate Exportation Series of 1878, green silk paper, punched remainder, VF	-----
147	Series of 1883, punched remainder, VF	-----
148	Distilled Spirits for Export Series of 1878, blue wmkd paper, punched remainder, VF	-----
149	Rectified Spirits Series of 1872, green and black, violet silk paper, punched remainder, VF	-----
150	Series of 1875, 20 gallons, green & black, punched remainder, VF	-----
151	-40 gallons, green & black, punched remainder, VF	-----
152	-50 gallons, blue-green & black, punched remainder, VF	-----
153	-80 gallons, blue-green & black, punched remainder, VF	-----
154	Wholesale Liquor Dealers Stamp Series of 1875, punched remainder, VF	-----
155	Series of 1876, 30 gallons, punched remainder, VF	-----
156	-40 gallons, punched remainder, VF	-----
157	Series of 1878, 5 gallons, punched remainder, VF	-----
158	Series of 1910, 40 gallons, mint, VF	-----
159	Special Bonded Warehouse Stamp for Grape Brandy Series of 1877, punched remainder, VF	-----
160	Special Bonded Warehouse Stamp for Re-Warehousing Grape Brandy Series of 1877, punched remainder, VF	-----
161	Brewers Permit Series of 1872, mint, VF	-----
162	SPECIAL TAX STAMPS Practitioner Dispensing Opium 1926, VF tack hole	-----
163	-1945, VF	-----
164	-1947, VF	-----
165	-1948, VF	-----
166	-1949, VF	-----
167	-1950, VF	-----
168	-1951, VF	-----
169	-1952, VF small faults	-----

PUERTO RICO - Scott Catalogue Numbers

170	R2 F-VF	11.00
171	R4 F-VF	16.50
172	R5 F-VF	22.50
173	NRA WE DO OUR PART, red with blue eagle, coil strip of three, mint, F-VF	-----
174	National Association of Commerce And Labor, 500 bushels, orange & black, F-VF PHOTO	-----
175	-50 bushels, yellow, blue & black, VF	-----
176	-100 bushels, as above, F-VF	-----
177	-1000 bushels, as above, VF PHOTO	-----
178	-1c blue & black, F-VF	-----
179	-2c brown & black, F-VF	-----
180	-5c green & black, F	-----
181	-10c red & black, VF	-----
182	-25c orange & black, F-VF PHOTO	-----
183	-25c brown & yellow, F punch cancel	-----
184	-50c blue & orange, F	-----
185	-\$1 brown & blue, VF PHOTO	-----

CANADA - VanDam Catalogue Numbers

186	Electricity And Gas Inspection FEG1-3, 5-11, VF	9.00
187	Supreme Court FSC21 punch cancel, VF	8.00
188	Canadian Legion of The British Empire Service League, Three months Per Capita Tax stamp, brown, VF PHOTO	-----
189	NEWFOUNDLAND Cigarette Importation, Brandom #NT-163* VF PHOTO	-----
190	Tobacco Importation NT-201CP, VF PHOTO	-----
191	-NT-204CP VF PHOTO	-----
192	SASKATCHEWAN Law Stamp SL22, F-VF	7.00

BRITISH COMMONWEALTH - Barefoot Catalogue Numbers

Values are British Pounds

193	Basutoland Revenue, 1942 10/ on 2/6 South Africa Native Tax, one each in English and Afrikaans, VF, not listed in Barefoot PHOTO	-----
194	1961, R1, Barefoot 56, F	10.00
195	R1 on R10, F, not listed in Barefoot PHOTO	-----
196	Kenya Revenue 1, F-VF couple nibbed perfs	5.00
197	Natal Entertainment Duty 8, 9, 12, F-VF 2d with a thin	15.00
198	South Africa Customs 11, 17, 18, and 33, first three with English and Afrikaans varieties, F-VF	8.00
199	Farm Dairy Levy, 1* F-VF PHOTO	25.00
200	Revenue, 86, 88, F-VF	18.50
201	-89-91, 93-4, 97, 99, 102-3, and 104, F-VF	8.75
202	-109-112, 114, 117-8, 122, 124, F-VF	8.60
203	-127 F-VF PHOTO	25.00
204	-131, 132 x 2 shades, 134-8, 141-8, F-VF	31.95
205	153 x 2, 154, 158, 160-1, used on document fragment, VF	4.75
206	Southern Rhodesia Personal Tax 3B, VF	10.00
207	Revenue 12, VF	7.50
208	Transvaal Revenue 56, F-VF thin spot	-----
209	Trinidad & Tobago National Insurance, \$19.35 brown, mint, VF	-----
210	Argentina Santa Fe Province, eight different in mint multiples of 5 to 20, total of 160 stamps, VF couple faults	-----
211	Brazil Cigarette tax, lot of 241 different, old cruzeiro to present, separated by denom., diff C.G.C. numbers and with or without imprint, F-VF some faults	-----
212	-Cigarette packs, twenty-five empty, each with a different stamp, F-VF	-----
213	Paraguay Cigarette Tax, Series L brown, Series M green, each in a strip of ten, F-VF	-----
214	Uruguay Consular Service, 1942, 5c-15P, eight values, mint, F-VF	-----
215	-1945, 5c-15P, eight values, mint, F-VF	-----
216	-1948, 5c-15P, eight values, mint, F-VF	-----

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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. *1482*

Over 800 battleship (R161-R172 and RB20-RB31) plate number singles for sale or trade. I am always a buyer of any plate number pieces of any revenues, possessions, postage dues and newspapers (PRs). Steve Witting, Box 2742, Springfield, MO 65801-2742. *1483*

For revenue exhibitors Full sheets of RE193, 199, 200, plus 1/2 sheet of RE193. David Sohn Philatelics, Box 46281, Chicago IL 60646. Telephone 847-679-3195, fax 847-679-3195, e-mail <Drsohn12@Juno.com> *1484*

For Sale: Pane of 100 RF11. Very scarce \$3250. Carl W. Betts, 3 Stone Forge Road, Andover, NJ 07821. (908) 850-3964; e-mail <patcool@goes.com> *1485*

Cinderella bottle stamp, entire label, see TAR Feb 1999, \$6.50 w/S.A.S.E. Supply limited! (Robert Freeman) Contact: Cinderella, 7809 N 37th

Ave, Phoenix, AZ 85051.

1486

Second and Third Issue revenue documenta-
ries WANTED. Anything interesting or unusual.
documents, cancels, bisects, multiles, etc. Mike
Morrissey, Box 441, Worthington, OH 43085.
1487

For sale: Accumulation of 34 different dated
Byam, Carlton & Co. match wrappers, including
two rare unlisted dates. List available from: Paul
Weidhaas, 7705 Lakeside Ave, Manhattan KS
66502. *1488*

U.S. Cinderellas wanted: National Recovery
Administration, labor unions; bank savings / trad-
ing / gift stamps; radio reception verification /
confirmation. Scott A. McClung, 8381-H Mont-
gomery Run Road, Ellicott City, MD 21043.
1489

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464 2246. *1490*

WORLD-WIDE REVENUES

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