



The American Revenuer

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The perforations on the Monaco bill stamps were normally quite poor from 1900–1906. More, inside, page 74.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

APRIL 1999

Volume 53, Number 4
Whole Number 514

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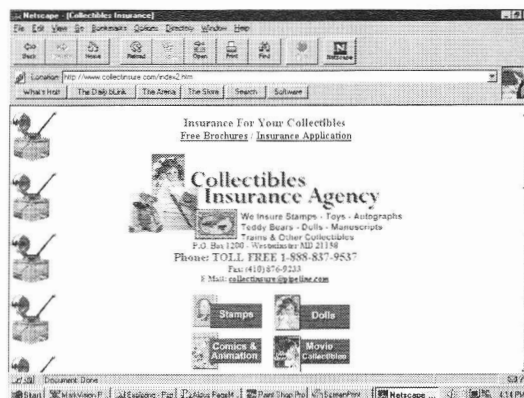
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THE AMERICAN REVENUER

The Journal of International Fiscal Philately

**Volume 53, Number 4,
Whole Number 514, April 1999**

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

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

Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for June issue: July 1, 1999.



Proprietary medicine containers with tax stamps and facsimiles found while "antiquing for revenues."

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THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$21 per year. Periodicals postage paid at Madrid, Iowa 50156. **Members** send your change of address to Bruce Miller, Secretary, 511 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1999 by The American Revenue Association. **POSTMASTER:** Send change of addresses to: The American Revenuer, Rockford, Iowa 50468-0056.

Printed in U.S.A. on Evergreen Matte  (50% Recycled, 15% Post-consumer Waste) with Soy based ink.

Antiquing for revenues

by Paul Weidhaas, ARA

Over a century has passed since the era of the classic U.S. revenues, which I define as those issued to help fund the Civil and Spanish-American Wars. Early on, collectors recognized the importance of going to the source to find their beloved revenues. As early as the 1880s, "stamp cranks" were scouring druggists' shelves and basements for old patent medicines, rescuing untold thousands of revenue stamps from oblivion. The best known of this intrepid army, Lewis Robie, was already complaining in 1898 that every day it was becoming more difficult to discover desirable stamps at country drug stores (*Mekeels* 1898 April 28; number 382, 11:188). One would, therefore, be excused for thinking that after one hundred more years, all of the collectible revenues have long since found their way into collectors' albums. I am learning that "it ain't necessarily so."

To still find old items such as tobacco wrappers and pill boxes, one must go to the places where old and odd junk is regularly vended: the antique store and estate auction. These are the modern-day corner drug store in terms of repositories for undiscovered revenue-related items. Here, revenue stamp ferrets can still manage to sniff out some remarkable finds.

As every collector knows, much of the attraction of our hobby is the pursuit of the elusive. It can take many years, nay, a lifetime to locate that particular item needed to complete a collection. Antiquing can help the persistent collector make some unexpectedly nice finds.

Antique stores are actually often misnamed, in my experience. Most stores I have visited have precious few genuine antiques, defined as collectibles at least 100 years old. Here in the midwest, at least, most of the purported antique stores are stocked mainly with items of sometimes startlingly recent vintage. Shelves full of Lone Ranger lunchboxes, Star Wars glasses and Hot Wheels cars hardly qualify for the antique moniker. Yet, winnowing the dross can occasionally yield a surprising revenue-related item.

Some such items are actually quite commonplace. For instance, nearly every antique store has a bunch of old bottles which once had revenues. Hostetter's Stomachic Bitters, Paine's Celery Tonic and Lydia Pinkham's Vegetable Compound seem to be particularly prevalent. But I have yet to find any with labels or revenue stamp remnants. However, the bare glass bottle is not without interest. I have picked up some interesting bottles of Mexican Mustang Liniment, Dr. Kilmer's Swamp-Root Kidney Remedy and Dr. D. Jayne's Tonic Vermifuge for a buck a piece. I have even uncovered a vial of Pierce's Pleasant Purgative Pellets with contents, and an Electric Jar Inhaler No. 1, which appears to be simply a vial containing a piece of hardware cloth which was likely impregnated with some extract or another.

Folks of yore were loathe to throw something away if it could be put to good use. Empty tins of Bucklen's Arnica Salve might be useful to hold ball bearings, and miniature oval wooden pillboxes were nice for storing, say, pins, once the pills were consumed. Thanks to these thrifty ancestors, many of these items survive today, awaiting discovery.

Cartes de visite are another staple of many stores. Oftentimes these are stamped, and a bit of persistence will yield some with well-centered copies of the first issue revenues, perhaps with a nice handstamped cancellation.

Old cigar boxes may yield fairly intact taxpaid strips, which the patient collector might find in good enough shape to soak off and rejoin. Old hunting and fishing licenses can also be found, but here the stamps are better left on cover.

Stacks of paper ephemera are always worth going through. Almanacs published by patent medicine companies are readily found for a few dollars each. These firms also printed advertising paraphernalia by the wagonload. Trade cards are still abundant, most often pasted down in scrapbooks, precursors of today's sticker craze among the young ones. Nice examples of the lithographer's art can fetch several dollars.

Much less common are the miscellaneous articles meant to simply make the firm's name known. I found a memorandum book printed in 1884 by J. H. Zeilen and Co., containing the company logo closely mimicking the private die stamp used by the firm.

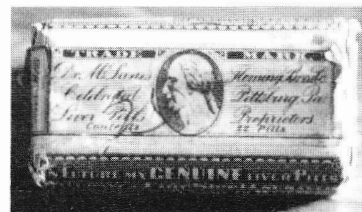
Among the paper items, look for old bills and letterheads of revenue-related companies. Stock certificates and checks frequently display stamps. I recently snagged an 1873 receipt stamped with a strip of first issue proprietaries, a nominally illegal usage not often seen.

Old pill boxes show up from time to time. I found one battered wooden box sans label but with a 5¢ battleship revenue still affixed. Recently I managed to unearth an unopened box of Dr. McLane's Celebrated Liver Pills put up by Fleming Bros. Co. It was sealed with their facsimile stamp used shortly after 1883. This prize cost \$5.

It helps to know what you are looking for. But since revenues were used on an astonish-

ing array of articles, keep in mind that you might come across something you have never seen before. For instance, I am attracted to match and medicine paraphernalia, so I take care not to overlook the ancient wooden crate with the faint lettering identifying it as one used by a nostrum firm.

A good example of such a serendipitous find happened to me last year. There on the bottom of a crowded display case was a battered wooden box, not really worth a second glance. However, the lid was partially open, and the contents were intriguing. Further investigation revealed an intact hydrometer kit. The top shelf was occupied by a pair of hydrometers and a brass flask with a built-in thermometer used to hold the testing sample. Nestled in their cradles underneath were three more hydrom



Antiquing on page 76



Warrant (Bill) "Effets de commerce" tax stamps 1887-1939

by Wolfgang Maier

The Principality of Monaco issued its first series of revenue adhesive stamps on November 26, 1887. Between 1887 and 1939, the stamps were reprinted many times. In 1939 they were replaced by a completely new series not covered in this study. For many years

I have had some of these stamps in my collection. I realized that it was impossible to collect them in accordance with the existing catalogs which seemed to be far from reality. I decided to revise their classification to form a more accurate listing.

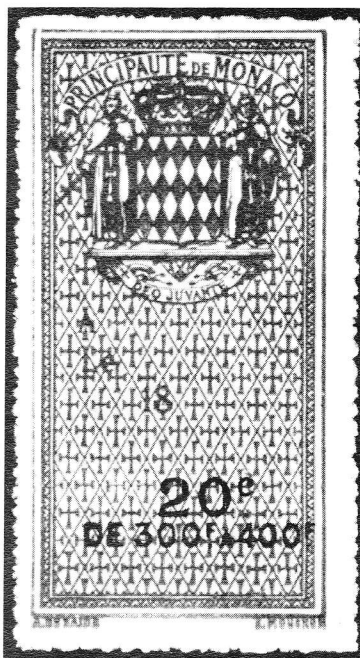
First, I aligned all my used stamps chronologically. The second step was to work with each group of stamps which had appeared, to find the earliest usages and which values existed. They fell into three groups: perforated 10 ½ used from 1887 to about 1905-1910; perforated 11, used from 1906 to the 1920s; and, serrated rouletting which appeared in 1922. I now had three series of stamps instead of one, every

ent sources. There are surely others. All other shades perforated 10 ½ are designated as numbers 1b-13b. This first series of stamps appears to have sold out between 1906 and about 1910. Some stamps, probably coming from a forgotten stock, have been used as late as 1918/20.

The 10 ½ comb perforator became more and more blunt after 1900. Probably in 1905 it was replaced by a new perforator, this one with the gauge 11. Stamps from this perforator form the second series numbered 14-26. They can easily be divided into five sets. The first set, numbers 14a-26a, look more or less like numbers 1b-13b with the only difference being the perforation. Curiously, numbers 14a-26a also exhibit poor quality perforations. The second set, numbers 14b-26b, is composed of stamps of a very characteristic shade of sienna brown with blue legends which are easy to identify. The third set, numbers 14c-26c, contains a group of printings in a reddish brown with blue-green or ultramarine legends. The fourth set, numbers 14d-26d, is more reddish with definite blue legends. Only two values have appeared so far in this set. The fifth and final set, numbers 14e-26e, are in a splendid red-carmine with black legends. This is even easier to identify and is a very beautiful issue. This set is the last of the perforated stamps with the earliest known cancellation from 1920.

In 1922, the first rouletted stamps, numbers 27-39, appeared. Numbers 27a-39a are pale tan or pale rose. Some values of this set produce a very neat reaction under a UV light while all the other rouletted stamps appear practically unchanged. Numbers 27b-39b have black legends and are easy to find. Numbers 27c-39c groups together many printings, all brown to orange-brown, varying from light to dark shades, with many intermediate shades. This set was in use during the decade from 1928/29 through the end of the period of use.

Working on this series, one of Monaco's most complicated, one evidently needs some



The same design was used for all values of the Effets de commerce stamps during this period.

series contains many shades of both the background and legends.

The shades found in the first series, numbers 1-13, are extremely hard to define and to separate. Some printings seem to be consistent, but there are often times some intermediate shades which do not permit exact definitions. To avoid confusion, I did not subdivide this series. Exceptions are made for what seems to be the very first printing. Some stamps have been seen in a very particular shade, printed on brownish paper and canceled in 1887/88. These stamps form the set numbered 1a-13a. They seem to be quite scarce with only three stamps actually known, all on document and all from differ-

experience and a volume of material for comparison. Frequently the perforations are hard to identify so one should find some properly perforated reference stamps. Beginners may proceed as follows: stamps canceled before 1905 are numbers 1b–13b. Stamps canceled after 1929 are most likely numbers 27c–39c. Rouletted stamps with black legends are numbers 27b–39b while other rouletts are 27a–39a. Perforated wine red stamps with black legends are number 14e–26e. Siena brown stamps are 14b–26b. The few remaining stamps need to be examined in detail.

The present study is only a provisional one. I would like to hear the opinion of other collectors. I would particularly like to integrate newly discovered stamps or earlier first known dates of use. Every stamp referenced

here has been seen and not just reported.

The perforation combs and rouletters used for the bill stamps were also used for all other Monaco revenues of this type such as “Affiches,” “Bougies,” “Quittances” and “Titres, valeurs, objets” stamps. There are, for example, perforate 11 and rouletted wall-paper tax stamps. The later stamps, issued after 1930, exist only with serrated rouletting.

Finally, I want to underline that I am always interested in buying Monaco revenues unused, used and on document, of this and of every other series of the Principality. I have a stock of essentially modern duplicates for swapping or sale. Contact me at Wolfgang Maier, Karl-Theodor-Str. 4, D-80803, München, Germany.

Warrant (Bill) “Effets de commerce” Tax Stamps

First Series

1887, November 26

Coat-of-arms; local typography; unwatermarked; line perf. 10 ½

- | | | | |
|----|---|--------|---|
| 1 | a | 5 c | reddish brown / blue on brownish paper |
| | b | | ocre, yellowish brown, reddish brown / dark green, blue |
| 2 | a | 10 c | reddish brown / blue on brownish paper |
| | b | | ocre, yellowish brown, reddish brown / dark green, blue |
| 3 | b | 15 c | ocre, yellowish brown, reddish brown / dark green, blue |
| 4 | b | 20 c | ocre, yellowish brown, reddish brown / dark green, blue |
| 5 | b | 25 c | ocre, yellowish brown, reddish brown / dark green, blue |
| 6 | b | 30 c | ocre, yellowish brown, reddish brown / dark green, blue |
| 7 | a | 35 c | reddish brown / blue on brownish paper |
| | b | | ocre, yellowish brown, reddish brown / dark green, blue |
| 8 | b | 40 c | ocre, yellowish brown, reddish brown / dark green, blue |
| 9 | b | 45 c | ocre, yellowish brown, reddish brown / dark green, blue |
| 10 | b | 50 c | ocre, yellowish brown, reddish brown / dark green, blue |
| 11 | b | 1 F | ocre, yellowish brown, reddish brown / dark green, blue |
| 12 | b | 1.50 F | ocre, yellowish brown, reddish brown / dark green, blue |

- | | | | |
|----|---|-----|---|
| 13 | b | 2 F | ocre, yellowish brown, reddish brown / dark green, blue |
|----|---|-----|---|

The perforations on the stamps issued between 1900 and 1906 are generally of poor quality.

Second Series

1906 / 1920

Coat-of-arms; local typography; unwatermarked; line perf. 11

- | | | | |
|----|---|------|---|
| 14 | a | 5 c | ocre, yellowish brown / dark blue, ultramarine (1906) |
| | b | | siena brown / blue (1910) |
| | c | | reddish brown, vermilion / blue-green, ultramarine (1912) |
| | d | | red-brown / blue (1910) |
| | e | | intense carmine brown / black (1920) |
| 15 | a | 10 c | ocre, yellowish brown / dark blue, ultramarine (1906) |
| | b | | siena brown / blue (1910) |
| | c | | reddish brown, vermilion / blue-green, ultramarine (1912) |
| | d | | red-brown / blue (1910) |
| | e | | intense carmine brown / black (1920) |
| 16 | a | 15 c | ocre, yellowish brown / dark blue, ultramarine (1906) |
| | b | | siena brown / blue (1910) |
| | c | | reddish brown, vermilion / blue-green, ultramarine (1912) |
| 17 | b | 20 c | siena brown / blue (1910) |
| | c | | reddish brown, vermilion / blue-green, ultramarine (1912) |
| | e | | intense carmine brown / black (1920) |



Typical usage of the bill stamps.

- | | | | |
|----|---|--------|---|
| 18 | b | 25 c | siena brown / blue (1910) |
| | c | | reddish brown, vermilion / blue-green, ultramarine (1912) |
| | e | | intense carmine brown / black (1920) |
| 19 | b | 30 c | siena brown / blue (1910) |
| | e | | intense carmine brown / black (1920) |
| 20 | b | 35 c | siena brown / blue (1910) |
| 21 | b | 40 c | siena brown / blue (1910) |
| 22 | b | 45 c | siena brown / blue (1910) |
| 23 | a | 50 c | ocre, yellowish brown / dark blue, ultramarine (1906) |
| | b | | siena brown / blue (1910) |
| | e | | intense carmine brown / black (1920) |
| 24 | b | 1 F | siena brown / blue (1910) |
| | e | | intense carmine brown / black (1920) |
| 25 | b | 1.50 F | siena brown / blue (1910) |
| 26 | b | 2 F | siena brown / blue (1910) |

Third Series

1922 / 1928

Coat-of-arms; local typography; unwatermarked; serrated rouletted 12

- | | | | |
|----|---|------|---|
| 27 | a | 5 c | pale tan, pale rose / blue, ultramarine (1922) |
| | b | | clear orange-brown / black (1926) |
| | c | | ocre, (clear to dark) orange-brown / dark blue (1928) |
| 28 | a | 10 c | pale tan, pale rose / blue, ultramarine (1922) |

- | | | | |
|----|---|--------|---|
| | b | | clear orange-brown / black (1926) |
| | c | | ocre, (clear to dark) orange-brown / dark blue (1928) |
| 29 | a | 15 c | pale tan, pale rose / blue, ultramarine (1922) |
| | c | | ocre, (clear to dark) orange-brown / dark blue (1928) |
| 30 | a | 20 c | pale tan, pale rose / blue, ultramarine (1922) |
| | b | | clear orange-brown / black (1926) |
| | c | | ocre, (clear to dark) orange-brown / dark blue (1928) |
| 31 | a | 25 c | pale tan, pale rose / blue, ultramarine (1922) |
| | c | | ocre, (clear to dark) orange-brown / dark blue (1928) |
| 32 | a | 30 c | pale tan, pale rose / blue, ultramarine (1922) |
| | b | | clear orange-brown / black (1926) |
| | c | | ocre, (clear to dark) orange-brown / dark blue (1928) |
| 33 | b | 35 c | clear orange-brown / black (1926) |
| | c | | ocre, (clear to dark) orange-brown / dark blue (1928) |
| 34 | b | 40 c | clear orange-brown / black (1926) |
| | c | | ocre, (clear to dark) orange-brown / dark blue (1928) |
| 35 | c | 45 c | ocre, (clear to dark) orange-brown / dark blue (1928) |
| 36 | a | 50 c | pale tan, pale rose / blue, ultramarine (1922) |
| | c | | ocre, (clear to dark) orange-brown / dark blue (1928) |
| 37 | a | 1 F | pale tan, pale rose / blue, ultramarine (1922) |
| | b | | clear orange-brown / black (1926) |
| | c | | ocre, (clear to dark) orange-brown / dark blue (1928) |
| 38 | c | 1.50 F | ocre, (clear to dark) orange-brown / dark blue (1928) |
| 39 | a | 2 F | pale tan, pale rose / blue, ultramarine (1922) |
| | c | | ocre, (clear to dark) orange-brown / dark blue (1928) |

Frequently the quality of the rouletting on stamps 27a-39a is very poor.

Antiquing: you, too, can do as well/from page 73

eters. Each had the inner paper label of the manufacturer, and a couple displayed the USIR hydrometer labels dating to 1901 and 1899. My inquiry of a prominent revenue dealer verified that this item is indeed scarce; he has handled only four or five in his

career. I do not collect such items myself, but I will pass it along to someone who does, satisfied in knowing that I have rescued another revenue-related gem from the dustbin of time.

You, too, can do as well. Happy hunting!

The Scandinavian Philatelic Library of Southern California, Inc.'s newsletter *Luren* is usually a source for articles about Scandinavian revenue stamps. The first several issues this year are no exception. The February issue contains "Swedish Newspaper Tax Stamps," a six-page illustrated article listing these stamps. This article has been edited and translated by Lennart Kron and Per Erik Nilsson from articles by Åke Torkelstam (1996-97 in *Filatelisten*) and articles by N.V. Holberg (1924 in *Nordisk Filatelistisk Tidskrift*). This same issue has a 1 1/4 page "Nordic Taxpaid Stamp Updates" article by editor Paul Nelson (also an ARA member).

The March 1999 issue features "The Ekeberg Railroad Pass Stamps" by Frederick Brofos. They may not be real revenue stamps but they did not pay to ship a letter or package either. There are also additional "Swedish Newspaper Tax Stamps" and "Nordic Taxpaid Stamp Updates." Geir Sør-Reime reviews *Stempelmerket* (the newsletter of the Norwegian Revenues Study Group) and Dave Anderson shows a stamped Swedish document of 1785 relating to St. Barthelemy, a Swedish colony in the Caribbean. "Two Wastebasket finds in Norway: railroad freight stamps" illustrates two of these non-postal items. In fact, in this issue, out of ten pages only 3/4 of one page relates to true

postal material.

The April issue reverses this trend. "Sweden's Newspaper Tax Stamps, continued" takes only 1/3 of a page. Claus Rafner also announced the start of a project to update the handbook and catalog of Danish revenue stamps and stamped revenue paper. Claus can be contacted at Birkerød Parkvej 22, st. th., DK3460 Pirderød, Denmark or by e-mail at <clar@inform-bbs.dk>. A mail auction appeared as a supplement to this issue. It was sponsored by the Southern California Chapter of the Scandinavian Collectors Club. The bidding has closed but there were a fairly large number of revenue stamps entered as is usual for these sales.

Luren for May-June 1999 presents a listing of newly discovered Danish taxpays. This article by Claus Rafner updates his *Handbook and Catalog of Danish Tobacco and Alcohol Tax Stamps*. One of the items shown is a crossed out wine stamp found underneath another wine stamp; it is believed that the lower stamp was a counterfeit.

Luren is published monthly per year by The Scandinavian Philatelic Library of Southern California, Inc. Articles about Scandinavian revenue stamps are a common feature of this publication. For more information write to Paul Nelson, Editor, Box 310, Claremont, CA 91711.

The Revenue Journal of Great Britain—March 1999

"Portugal—the De La Rue contract" by John R. G. Dahl concludes in the March 1999 issue of *The Revenue Journal of Great Britain*. The issues of 1864 are discussed and transcriptions of entries from the De La Rue daybooks in the National Postal Museum in London form an appendix.

"Cyprus revenue stamps: QV overprinted pence issue" is examined by Christopher J. Podger, who recently published a handbook and catalog of Cyprus. Robert Stow writes about "GB: licenses to kill game &c." This article shows that stamped hunting and fishing licenses are anything but new. Although

the stamps are colorless and embossed they date back as far as 1784. This article will be continued.

The issue is rounded out with various reviews and a cumulative index to the first nine volumes (issues 1-36) of the journal. *The Revenue Journal of Great Britain* is published quarterly by the Revenue Society of Great Britain. Annual dues are £15 in the U.K. and £20 overseas. For more information contact the Secretary Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, U.K.

The Perfin Club plans new catalog of U.S. perforated revenues

The success of our new *United States Perfin Catalog* has prompted The Perfin Club to embark on a study of perforations (initials and insignias not the separations) in United States and state revenue stamps.

The end goal is to produce a catalog which will include: 1. United States postage perfins which were also used in revenue stamps. Reference is made to these designs in our U.S. perfin catalog, but additional information will be included.

2. U.S. and state stock transfer stamp perforations. These usually have company initials and date and were used primarily to

cancel stock documents and revenue stamps. These may be without date (Figure 1) or with date (Figure 2).

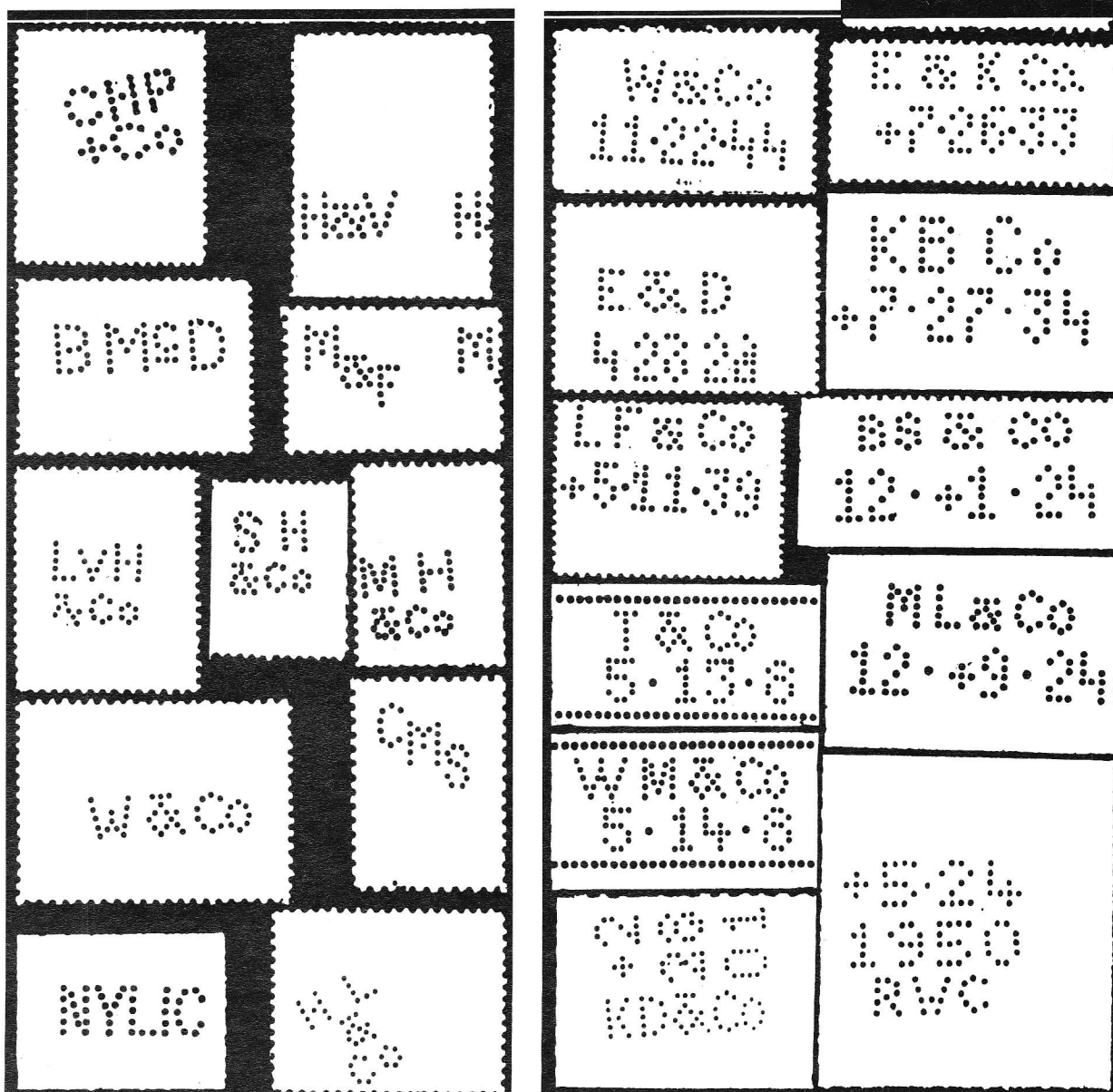
3. Perfin designs found in other types of revenue stamps, such as beer, wine and liquor stamps. These perfins are usually in a large format (Figure 3).

4. Undated punches usually found in older issues. These were generally abandoned in favor of dated punches (Figure 4).

The only criteria for a perforation to be included in this new catalog is that it has been found in U.S. revenue stamps. We do not plan to include PAID, VOID or CAN-

Figure 1.
(Left) Perfin
types not
cataloged.

Figure 2.
Dated type
perforations.



CELLED perfin unless they include the company name or initials and their primary function was to perforate the revenue stamp.

Some preliminary research on this topic was done by the late Joe Miller of The Perfin Club and the American Revenue Association. By using Joe's material, and with the assistance of ARA members, we should be able to create a comprehensive catalog. For each design we plan to include an exact photo, the name of the user, the types of revenues in which it is found, dates of usage, type of perforator used, scarcity information and other useful information.

Chuck Spaulding (member of both The Perfin Club

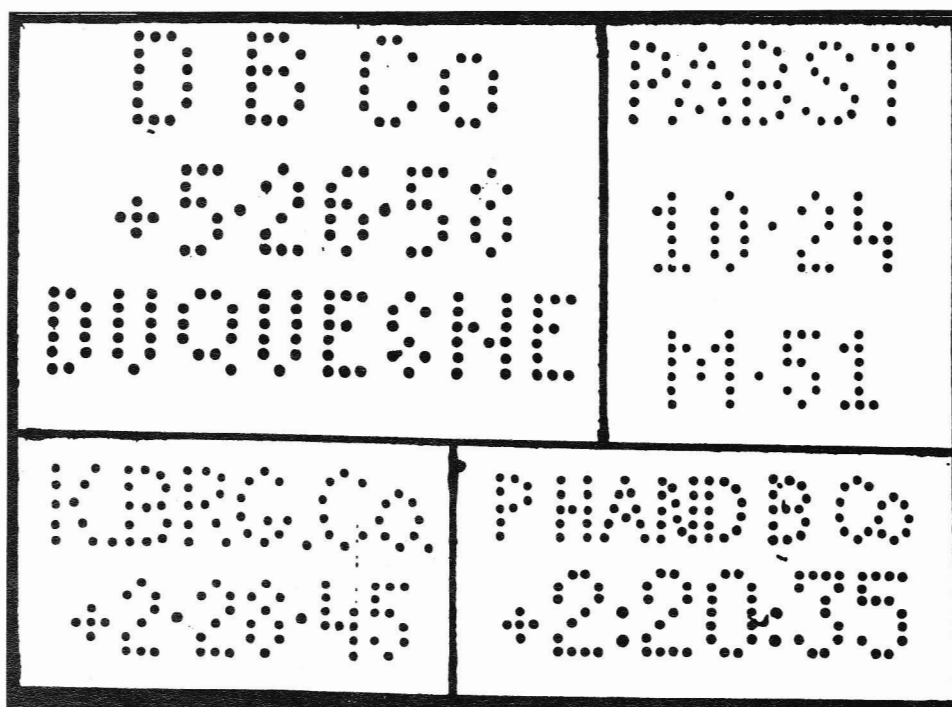


Figure 3.
Large type perforations.

and the American Revenue Association) has been appointed Editor of this new catalog. He is currently preparing work sheets for the designs that start with the letter A. He feels that there is a good possibility that many perforation designs in revenues have not been reported. To make the catalog as complete as possible, he is asking for help from ARA members.

This help can be in two forms: First, if your collection includes perforated revenues, please send photocopies, of both sides of the stamps, with all available information. Second, if you are interested in working with Chuck Spaulding on this project, he would welcome your input and assistance.

If you feel that you can contribute to this project, drop Chuck a note at 48 Strathmore Lane, Rockville Centre, NY 11570-1848 or e-mail him at <perfinzman@juno.com>. He looks forward to hearing from you and working with you to produce a much-needed catalog.

Kurt Ottenheimer, ARA
President, The Perfins Club

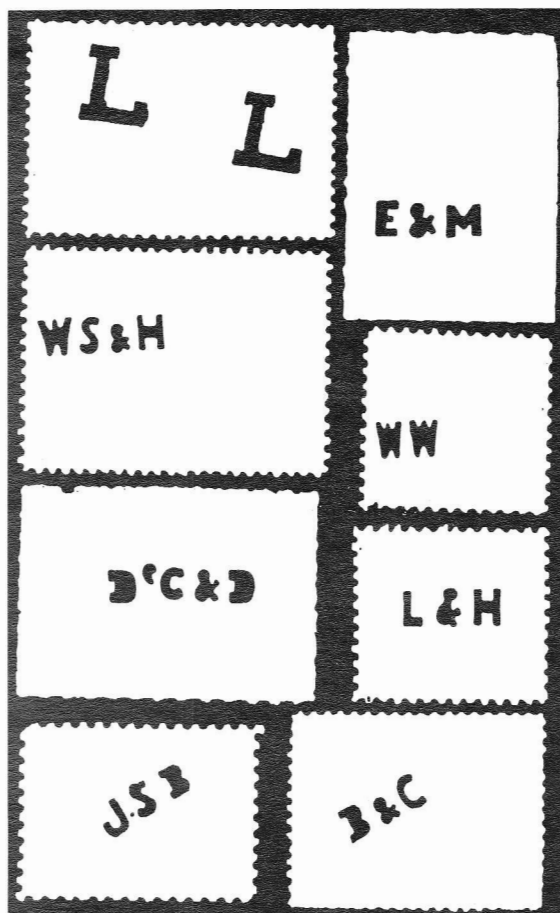


Figure 4. *Punch type perforations.*

The Editor notes...

...that the ARA auction that appears in this issue is bound separately so that it can be removed or left in the issue at the reader's discretion. This was done for a number of reasons including ease of use by the bidder, to allow for bigger auctions and of ease of production by the auction manager and the editor.

...that the 1998 volume of *The American Revenuer* was entered in the international philatelic exhibition IBRA which took place in Nürnberg, Germany, from April 27 through May 4. I have been informed that the journal received a Large Silver. Congratulations to

all that contributed to the 1998 volume.

...that I must occasionally remind the readers about telephoning your editor. I do encourage calls about anything to do with this publication. Please remember that the numbers given are home phones not an office. Make your calls in the evening or on weekends; Chicago time is my local time. I do not have an answering machine but I do have caller ID; so, please, disable your caller ID blocking so that I can call back. It is impossible to call back to "Private Call" if I do not answer but if I have your number I can call back.

Cal-Rev April and May meetings

Twenty five revenuers attended the April 18 meeting of Cal-Rev which was held at Westpex in San Francisco. Michael Mahler showed the group a number of fascinating documents including several with the signatures of William Sharon and Lucky Baldwin.

Joe Ross also discussed his latest project, a Panama revenue catalog. Joe welcomes all new information; he can be reached at 3036 Rio Linda Blvd., Elverta, CA 95626 or at <CalRevJoe@aol.com>. Joe also has a catalog of Iraq revenue stamps available.

Nine members met on May eighth at Coalpex in Walnut Creek. The program was show-n-tell. Jim Busse began by showing a German social insurance stamp on document used to pay unemployment insurance. Jay Lewis told of his experiences with internet auctions, especially eBay; this led to a discussion of the effect online selling will have on the hobby. Joe Ross displayed revenue proofs from a recent Robson Lowe auction.

George Condas relayed information about the soon-to-be-published Greek revenue catalog from John Barefoot. Allan Wichelman, who collects Luxembourg, showed a document for the non-opposition to a marriage between persons of two nationalities with the dual use of revenues during the Dutch Control period.

Cal-Rev is the local chapter of the American Revenue Association in northern California. Their next meeting will be their annual potluck picnic on July 25 in Pacheco. On September 18 they will meet during Filatelic Fiesta in San Jose. All revenuers are cordially invited to all Cal-Rev functions.

The Annual Convention of the American Revenue Association for the year 2000 will be held at Westpex in San Francisco in the spring. They are already looking for speakers. Anyone interested please contact Jerry Lurie at Box 5593, Concord, CA 94524-0593 or call 925-682-3020.

State Revenue News—1st quarter 1999

Games of Chance highlight this theme issue of *State Revenue News* (along with, by chance for good luck, Auction 13). Among the games of chance taxed with stamps are the "Maryland Tax on Lottery Tickets" of the 1840s and 1850s (Ron Leshner); "Nebraska Pickle Card Tax" or pull tab cards (Kenneth Pruess); "Hawaiian Playing Card" stamp (Scott Troutman); a reprint of the 1942

Stamps article the "Louisiana Lottery Tax Stamps of 1866" (George Cabot); and "Punchboard Stamps" (Scott Troutman).

A variety of short items tell of a "New Main bedding discovery," Michigan and New York cigarette fusion stamps, "Marijuana flyspecking—Texas," a fish and game stamp update, "Indiana case liquor variety" and "Iowa liquor seal discovery."

The auction consisted of 411 lots and bidding was limited to members of the State Revenue Society—a good reason to belong in addition to receiving *State Revenue News*.

State Revenue News is published quarterly

by the State Revenue Society. Annual dues are \$12 which includes the subscription. For information contact the Secretary, Scott Troutman, Box 270184, Oklahoma City, OK 73137-0184.

Duck Tracks—1st quarter 1999

Once again the Nations Duck Stamp Collectors Society has sponsored their annual duck stamp poll in the first quarter 1999 issue of *Duck Tracks*. Favorite, best and worst designs are selected from among all of the state waterfowl stamps issued for 1998. To help along, they are all illustrated.

Other articles include news that Tennessee has asked the Federal Duck Stamp Office for permission to use the Junior Duck Stamp winning design on this year's state duck

stamp—the winning artist is from Tennessee; a look at California's se-tenant duck stamps and appreciation as part of the art of collecting.

Duck Tracks is published quarterly by the National Duck Stamp Collectors Society. Annual dues, which includes a subscription, are \$20 with discounts if you pay for multiple years. For information contact Secretary Anthony Monico, Box 43, Harleysville, PA 19438.

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TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

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

UNITED STATES Scott Catalogue Numbers

1	Documentary R245* F-VF	30.00
2	R293* F PHOTO	60.00
3	R600 straight edges top and right, VF	25.00
4	Proprietary RB3b F short perf	45.00
5	RB5b F PHOTO	140.00
6	RB6b SON Charles Osgood h/s, F PHOTO	85.00
7	RB12c VF small thin PHOTO	80.00
8	RB13c* F PHOTO	80.00
9	RB17c F thin PHOTO	225.00
10	RB39* F PHOTO	80.00
11	RB40* F	35.00
12	Stock Transfer RD61 staple holes, F-VF small thin, glue stain on back PHOTO	250.00
13	Wines and Cordials RE56 VF light crease	40.00
14	RE70* VF	5.00
15	RE80* VF	35.00
16	RE164 perfin, F-VF	20.00
17	Beer Stamps REA39f (40F) F crease, tiny tear	15.00
18	REA122c* (151C) VF crease PHOTO	40.00
19	REA172 (201A) VF light soiling PHOTO	325.00
20	REA182 (208a) VF staple holes, light soiling PHOTO	75.00
21	Playing Cards RF10a F-VF usual crease, small thins	30.00
22	RF14 F small tear in left margin PHOTO	80.00
23	RF15 F PHOTO	550.00
24	RFV2 F VF UL corner nicked PHOTO	45.00
25	Silver Tax RG18 F	17.50
26	Potato Tax RI14 AND 18, booklet pnaes of nine, F	40.00
27	Private Die Match RO7d F-VF	20.00
28	RO47P3 india on card, XF PHOTO	90.00
29	RO57c F tiny stain, short perfs	25.00
30	RO58P3 india on card, XF PHOTO	75.00
31	RO91P3 india on card, XF PHOTO	125.00
32	RO134P3 india on card, XF PHOTO	75.00
33	RO152P3 india on card, XF PHOTO	75.00
34	RO179P3 india on card, XF PHOTO	75.00
35	RO181b F-VF PHOTO	35.00
36	Private Die Medicine RS19P4 XF PHOTO	125.00
37	RS20P4 XF PHOTO	125.00
38	RS33P4 XF PHOTO	50.00
39	RS39P4 XF PHOTO	100.00
40	RS40P4 XF PHOTO	100.00
41	RS41P4 XF PHOTO	125.00
42	RS47P3 india on card, VF crease PHOTO	125.00
43	RS56P3 india on card, XF PHOTO	125.00
44	RS60P3 india on card, XF PHOTO	65.00
45	RS84P4 XF PHOTO	110.00
46	RS90P4 XF PHOTO	125.00
47	RS96P3 india on card, XF PHOTO	50.00
48	RS121P3 india on card, XF PHOTO	75.00
49	RS122P3 india on card, XF PHOTO	100.00
50	RS124P4 XF PHOTO	65.00
51	RS127P3 india on card, XF PHOTO	65.00
52	RS128P3 india on card, XF PHOTO	150.00
53	RS131P3 india on card, XF PHOTO	75.00
54	RS144P4 XF	100.00
55	RS145P4 XF PHOTO	100.00
56	RS161P3 india on card, XF PHOTO	150.00
57	RS180P3 india on card, XF PHOTO	125.00
58	RS183P3 india on card, XF PHOTO	85.00
59	RS184d F-VF couple short perfs PHOTO	27.50
60	RS208P4 XF PHOTO	95.00
61	RS216P3 india on card, XF PHOTO	75.00
62	RS219d VG PHOTO	90.00
63	RS240P3 india on card, XF PHOTO	125.00
64	RS250P3 india on card, XF PHOTO	100.00
65	RS263P3 india on card, XF PHOTO	90.00
66	RS274P4 XF PHOTO	60.00
67	Private Die Perfume RT2P3 india on card, XF PHOTO	95.00
68	RT6P3 india on card, XF PHOTO	150.00
69	RT13TC3 in black, india on card, XF PHOTO	75.00
70	Private Die Playing Cards RU7P3 india on card, XF PHOTO	100.00
71	Boating RVB2 VF	42.50
72	Firearms Transfer Tax RY3* F-VF PHOTO	85.00
73	Rectification Tax RZ1* VF	7.00
74	RZ2* VF	25.00

TAXPAID REVENUES -Springer Catalogue Numbers

75	Tobacco TF106D punched remainder, VF	32.50
76	TF135A punched remainder, VF	14.00

77	TF149B punched remainder, VF	17.50
78	TF150B punched remainder, VF	20.00
79	TF151B punched remainder, VF	15.00
80	TF152B punched remainder, VF	16.50
81	TF159 punched remainder, VF	6.00
82	TF160 punched remainder, F-VF stub removed	7.50
83	TF161 punched remainder, VF	10.00
84	TF162 punched remainder, VF	10.50
85	TF163 punched remainder, VF	10.00
86	TF164 punched remainder, VF	11.50
87	Distilled Spirits Series of 1878, 30 Gallons, green wmkd paper, punched remainder, VF	----
88	Rectified Spirits Series of 1909, 10 Gallons, VF	----

SPECIAL TAX STAMPS

89	Retail Liquor Dealer 1902, F-VF mounting stains, small tears, folds	----
90	Dealer in Manufactured Tobacco 1878, unused, VF creases, lightly faded	----
91	1883, punched remainder, VF	----
92	1885, VF margin faults	----
93	1888, VF small faults in right margin	----

STATE REVENUES

94	Maine B5* VF	4.00
95	New York ST116 perfin, F-VF	7.50
96	Virginia Big Game VABG1 VF	4.00
97	VABG21 VF	9.00
98	VABG23 VF	9.00
99	VABG25 VF	7.00
100	VABG27 VF	6.50
101	VABG29 VF	6.50
102	VABG31 VF	6.50
103	VABG33 VF	5.50
104	VABG35 VF	4.50

CANADA

VanDam Catalogue Numbers

105	FB1 F-VF	8.00
106	FB2 F-VF	6.50
107	FG3 F-VF	8.00
108	FB18* partial ABNC imprint at bottom, F	10.00
109	FB24* F	12.00
110	FB29 F	4.00
111	FB30 F-VF PHOTO	35.00
112	FE2 F-VF	15.00
113	FE4 F	10.00
114	FE6 F	27.50
115	FE7 F	9.00
116	FE8 F	7.50
117	FG31 F	5.00
118	FSC18* VF PHOTO	30.00
119	FSC21* F-VF	11.00
120	FSC21a* VF	9.00
121	FSC24 VF	12.50
122	FSC25 F-VF light crease PHOTO	25.00
123	FSC25a VF PHOTO	25.00
124	FSC26 F-VF PHOTO	30.00
125	FU20* F-VF	7.50
126	FU86* VF	10.00
127	FU101* VF	20.00
128	FU102* VF	20.00
129	FU103* VF PHOTO	25.00
130	FU104* VF	20.00
131	FWM22 F PHOTO	40.00
132	FWM37 F	15.00
133	FWM43 F	12.50
134	FWM44 F	11.00
135	FWM51 F	6.00
136	FWM58* F-VF	20.00
137	FWM64 F-VF	5.00
138	FWT10a F-VF PHOTO	50.00
139	FWT11a* F-VF crease	7.50
140	FWT11b VF PHOTO	30.00
141	FWT12a F-VF PHOTO	350.00
142	FX111* VF	5.00
143	Alberta AL26 VF	7.50
144	British Columbia BCD2* VF	20.00
145	BCD3* VF PHOTO	110.00
146	BCD3b* VF PHOTO	175.00
147	BCD4* VF PHOTO	275.00
148	BCH5 F PHOTO	45.00

149	BCL3 unused, VF	15.00
150	BCL4 F	15.00
151	BCL5a F-VF PHOTO	100.00
152	BCL6 F-VF	15.00
153	BCL10 VF	15.00
154	BCL11 F-VF	10.00
155	BCL13 VF	10.00
156	BCL15 F-VF	35.00
157	BCL18a F-VF	50.00
158	BCL19 VF	25.00
159	BCL20b F-VF	17.50
160	BCL20c F-VF	25.00
161	BCL21a VF PHOTO	45.00
162	BCL27 F-VF	10.00
163	BCL32 VF	6.00
164	BCL33 VF	35.00
165	BCL36 F-VF	15.00
166	BCL38* VF	5.00
167	BCL48* VF	15.00
168	BCL46* VF	15.00
169	BCL50* VF	15.00
170	BCL54 VF	7.50
171	BCL57* VF PHOTO	45.00
172	Ontario OL63 VF	10.00
173	OL64 F	20.00
174	OL65* VF PHOTO	50.00
175	OL87 VF	25.00
176	OL88 F	12.50
177	Quebec QA18 F-VF	15.00
178	QR12 VF	8.50
179	Saskatchewan SE6-8 VF	13.00
180	SL2 VF	10.00
181	SL3 F-VF	20.00
182	SL5 VF	10.00
183	SL7 F PHOTO	125.00
184	SL21 F-VF	20.00
185	SL26 F-VF	10.00
186	SL29 VF PHOTO	50.00
187	SL47 VF	20.00
188	SL56 VF	55.00
189	SL63* F-VF	9.00
190	SL64* VF	15.00
191	SL65* F-VF	30.00
192	SL66* VF PHOTO	65.00
193	Yukon Territory YL2 F-VF	20.00
194	YL7 F-VF	17.50
195	YL12* F-VF	25.00
196	YL13 VF	25.00
197	YL14* VF PHOTO	75.00
198	YL15* F PHOTO	75.00
199	YL18* F-VF PHOTO	85.00

BRITISH COMMONWEALTH Barefoot Catalogue Numbers

200	Great Britain Excise 8*, F-VF	1.50
201	Tea Clearing House 30, F thin spot	7.50
202	Universal Telegraph Co. 11* VF	3.00
203	Guernsey Revenue 1, 9, F-VF small faults	3.00
204	Isle of Man Revenue 79*, VF	15.00
205	84-9* VF	6.45
206	Northern Ireland Excise 17 and 19*, VF	8.50
207	Australia and States Customs Duty, 11 different, mint & used, F-VF	13.00
208	Cattle Duty 10 & 11, mint VF	10.00
209	New South Wales Government Railways 3d blue, 3d green, 6d red, and 1/ violet, F small faults	----
210	Stamp Duty, 18 different, F	14.60
211	Stamp Duty, 12 different, F-VF	4.90
212	Stamp Statute 9B* F-VF	2.00
213	Swine 23* VF	2.00
214	British Bechuanaland Revenue 12 VF crease	15.00
215	British Central Africa KEVII 6d & 1/ postal issues fiscally used, F-VF	----
216	Cape of Good Hope Patent & Proprietary 12 F-VF creases	5.00
217	Ceylon Revenue 23-4 VF staple holes	12.50
218	East Africa Revenue 42 F-VF light crease	5.00
219	Iraq Revenue 32, 52B, 53B, and 54, VF	8.00
220	Jamaica Judicial 1* VF corner crease	5.00
221	4 thru 8, F-VF	23.00
222	Mauritius Bill of Exchange 2, F	5.00
223	3 vertical pair, F-VF staple holes	10.00
224	6 F-VF crease	5.00
225	Inland Revenue 1 thru 3 F-VF	5.60
226	New Zealand Law Courts 1-3, 5, 8-10, F	40.00
227	Land & Deeds 1-4, 6, F	14.50
228	17 VF	3.50
229	46 VF crease	20.00
230	52 VF	10.00
231	76 cut cancel, F-VF	50.00
232	109, F-VF	15.00
233	Rhodesia Revenue 3 perfin, F	15.00
234	14 perfin, VF	3.50
235	St. Christopher Revenue 11 F	15.00
236	St. Vincent Revenue 28 F	3.50
237	Seychelles Revenue 4A* overprint reading up, not listed in Barefoot, VF	----
238	Sierra Leone Revenue 13 F	5.00
239	South Africa Revenue 30 F-VF	5.00
240	52, 56-8, 60-63, VF	17.50
241	109-115, 117, 119-122, and 128, VF	13.05
242	Southern Rhodesia Revenue 33 VF	1.50
243	Tobago Revenue 8, 13-16 F-VF	13.00
244	Transvaal Customs 6B F	3.50

Thank you for your bids!

Member's Ads

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

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. *1491*

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. *1492*

Second and Third Issue revenue documentaries WANTED. Anything interesting or unusual. Documents, cancels, bisects, multiples, etc. Mike Morrissey, Box 441, Worthington, OH 43085. *xxxx*

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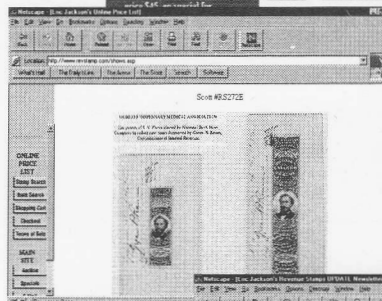
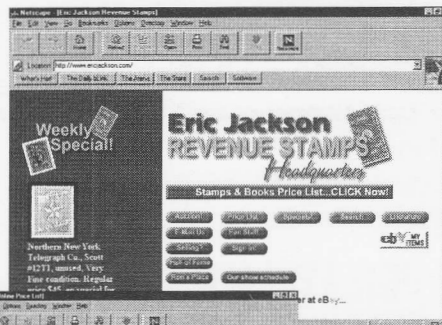
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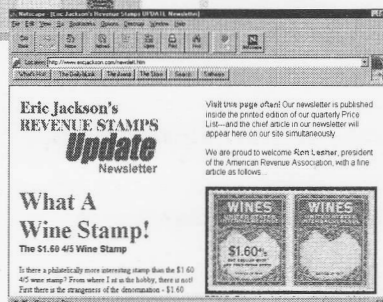
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