



The American Revenuer

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♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JUNE 1999

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Whole Number 516

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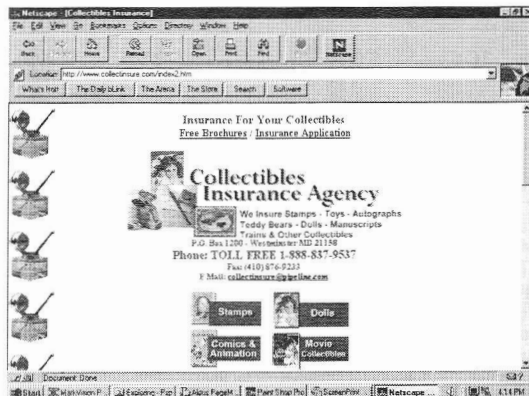
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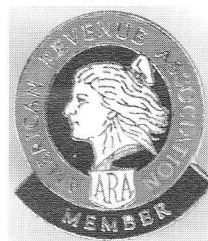
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New 1917 provisional issue beer stamp find

by Alan Hicks, ARA

A new discovery was made recently in the field of beer stamp collecting. The stamp surfaced at a dealers booth at April's Postage Stamp Mega-Event show in New York City.

It is a 1917 Provisional Issue, being a 1914 issue one-eighth barrel stamp with a 1917 Type 141 surcharge in black and is shown here as Figure 1. This is a previously un-

known usage of the printed surcharge on this denomination of beer stamp. The surcharge was printed by a district revenue collector and indicates the tax rate was three dollars per barrel.

In Tom Priester's survey (Priester, 1990) only one of the Type 141 surcharges is listed. It is on a quarter barrel denomination of 1916 issue and is in red. It is canceled Octo-



Figure 1. A newly discovered 1917 provisional beer stamp.

ber 24, 1917. this new discovery becomes the second known usage of the Type 141 surcharge and is the only one known in black and on a one-eighth barrel stamp.

The stamp is punch canceled; the cancel is illustrated in Figure 2.

A perusal of Friedrich and Bull's *Register of United States Breweries 1876-1976, Volume II*, presents multiple possibilities for this cancellation. (Friedrich and Bull, 1976) However, they can be narrowed down to either Kostenbader & Sons of Catasauqua, Pennsylvania, or Kuelber's Sons of Easton, Pennsylvania. Both breweries survived until prohibition.

Following the catalog system initiated by priester, this discovery should be a new catalog listing, 141B (Type 141). According to the Scott system, the logical catalog number would be REA118b Type B surcharge.

This discovery shows that there is always the possibility of making new finds of rare and valuable stamps in the exciting field of beer stamp collecting. Happy hunting.

While *State Revenue News* editor Scott Troutman likes to present theme issues, his self-described theme for this issue is "hodge-podge." The subjects covered are "Florida Eggs, Missouri Gas & Kerosene and all kinds of stamps." Coupled with the inclusion of SRS Auction 15, there seems to be a little of something for everyone.

The Florida eggs article by Scott Troutman summarizes the new discoveries made since the publication of the Hubbard catalog. Entirely new catalog listings for these stamp utilizing the old Hubbard numbers are included in a format that allows their incorporation in the older catalog.

Kenneth Pruess provides "Missouri Gas and Oil Inspection: New information." In this article he provides information about newly discovered varieties and information about

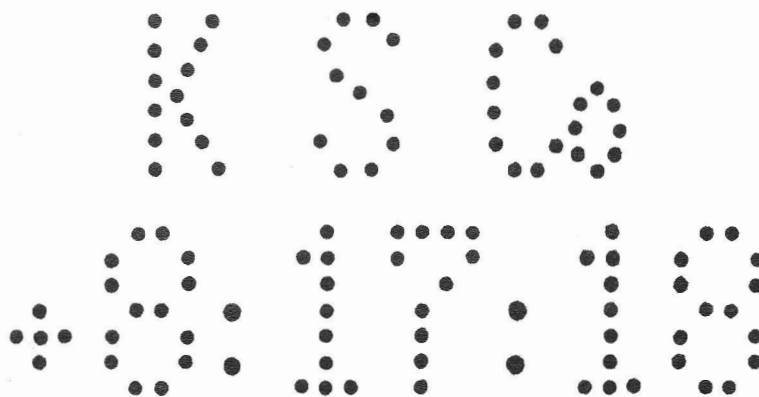


Figure 2. The punch cancel from possibly two different breweries.

References

- Friedrich, M. and D. Bull. *The Register of United States Breweries 1876-1976, Volume II*. Trumbull, Connecticut: Donald Bull, 1976.
- Priester, T. W. *United States Beer Stamps*. Davenport, Iowa: Thomas W. Priester, 1990.

State Revenue News—3rd quarter 1999

the use of these stamps.

Other short items cover such subjects as an update on Wisconsin and Georgia fish and game stamps, Washington supplemental elk hunting, Maine cigarette fusion stamp, fly-specking Wisconsin marijuana stamps, Maine egg labels, a Missouri ½ cent wine decal, an update on pickle cards, Colorado wine and liquor tax paid, Florida public hunting area stamp, Superintendent of Documents coupons and a 1923 Tennessee tax receipt.

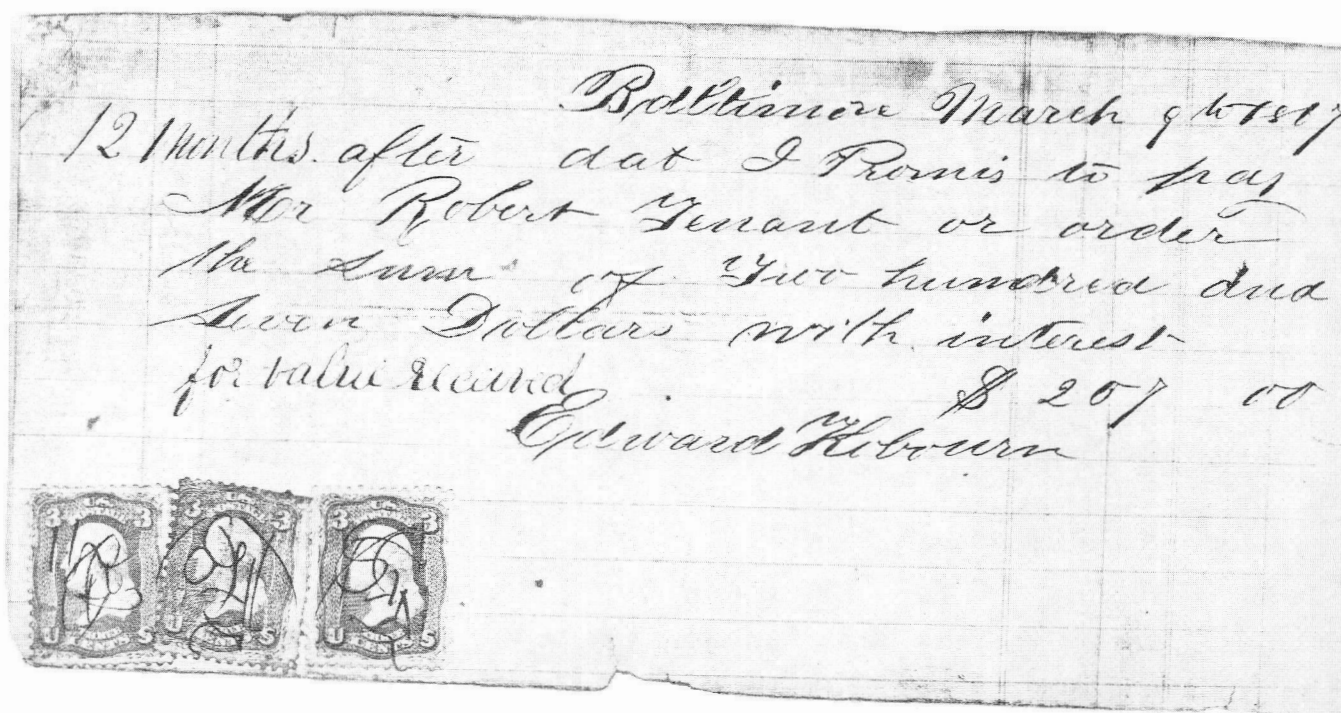
The *State Revenue News* is published quarterly by the State Revenue Society. A subscription is included with membership as part of the \$12 annual dues. For more information write to SRS Secretary Scott Troutman, Box 270184, Oklahoma City, OK 73137-0184.

Luren—August 1999

As with almost every issue, the August 1999 issue of *Luren* contains information about Scandinavian revenues. In this issue, the major article is "The introduction of Dan-

ish duty control labels on textile goods" by Claus Rafner. This two and a half page study goes back as far as 1655. The evolution of *Luren*/page 111

What is wrong with this document?



Scott Troutman, ARA

I got to the stamp show late and that was my mistake. I was rushed for time and pleasantly surprised to find a new dealer with material I had not seen before. I asked if he had any revenues on document, and he handed me a large book full of material. While I went through it, he was packing to leave. I uncovered this promissory note with three 1861 3¢ stamps on it. I knew promissory notes were paid per hundred dollars, the dealer did not even remember having the piece, and he was itching to start a long night's ride. We struck a deal and I went off happy with my find, and the dealer headed off richer by the price of a good meal.

Somebody made this thing. I do not think it was the dealer I bought it from, but someone over the last hundred years had an interesting idea of how to get rid of some beat-up 3¢ stamps. This piece has almost every problem a revenue stamped document can have. I am listing what is wrong in the hope that you will not do what I did—buy the thing.

First, the stamps do not cover the tax rate in effect. For a promissory note such as this, the tax under the 1864 law was 5¢ per hundred dollars or fraction thereof. Thus the document needed 15¢ in stamps.

Second, the color of the stamps do not match. The left stamp is a light brown. The middle stamp is more lake in color with a yellowed paper. The right stamp is a lake color on a white paper. Odds are no two of these stamps came from the same sheet.

Third, The centering of the stamps varies. The left stamp is well centered except to the left. The middle stamp is to the left and up. The right most stamp is well centered except slightly to the right. Again, the odds are that no two of these stamps came from the same sheet.

Fourth, the cancel on the stamps is gobbledygook. There is not a matching date and signature in a hand writing matching the document. The rightmost stamp cancel does tie to the document, however, this only means that the stamps were on the document



when the cancels were added.

Fifth, the middle stamp has a massive crease that is not reflected in the document; the crease does not tie. This crease may not be a crease at all, but rather this stamp may have been cut in half.

Sixth, different pens were used to cancel the stamps and write the document. The color match in the ink is perfect to my eye. However, if you look at the ink on the end stamps, there are places where the pen applied the ink on the outsides of a line, but not on the inside. The pen that wrote the document did no such thing, and indeed tended to blob when the writer slowed down.

Seventh, creases on the right two stamps existed when the cancels were made. This may not show on the closeup, but when the cancels were applied, as the pen crossed the creases ink ran up and down the crease due to capillary action. This could not happen if the crease occurred later due to the document being folded.

Eighth, the creases in the document do not match the creases in the stamps. This document must have a hundred creases in it. In

fact, I wonder if it was not made from a piece of crumpled trash. Ignoring the extra creases, the only way the document can be reasonably folded is in half and then in half again. The three primary creases indicate it spent a lot of time folded that way. However, the middle stamp was not on it while it was folded that way, for if it was it should have a sharp crease down its right side. It does not.

Ninth, the middle stamp is dirtier than the right stamp, which laps over the top of it. A good trick.

When buying revenue stamped documents it can often be tricky to tell if the item is good. I recommend the following three rules of thumb. First, do the stamps pay the tax. If the tax was not paid what was the point of the stamps? Second, does the cancel match the document as to handwriting, ink and dates on the stamps. And third, do creases, staple holes, cancels, dirt or other features indicate that the stamp is as old as the document?

If these all check out, you can feel fairly safe that your find is good.

Luren: August 1999/from 109

these issues is discussed through about 1900.

Luren is an 8 to 14 page newsletter published monthly by the Scandinavian Philatelic Library of Southern California, Inc.

Annual dues are \$10. For more information contact Paul Nelson, Box 310, Claremont, CA 91711.

Dutch Indies public amusements and transportation tax stamps

by Terence Hines, ARA

In May of 1988 I spent a wonderful two days visiting the Belasting Museum in Rotterdam. This is the Dutch National Tax and Customs Museum and it has a wonderful collection of tax related memorabilia including, of course, fiscal stamps. The Museum's collection of tax stamps of the Netherlands and colonies is probably the best in the world. A large collection of Dutch Indies material is presently being cataloged. I was given the chance to look through this spectacular collection.

Among its many treasures is a large collection of regional "openbare vermakelikheden" stamps. This translates as public amusements tax or admissions tax stamps. Just how these stamps were used is not clear. Perhaps they were affixed to admission tickets. Van der Poel in his classic 1954 *De Geschiedenis van het Nederlands Fiscaal Zegel* very briefly lists a few of these and illustrates one of the designs that was used. In fact, there were three different designs used and they are illustrated here. Van der Poel shows only the Type A.

Type A. This design shown by Van der Poel.



In this article I am providing a listing of the varieties in the Belasting Museum's collection, along with illustrations of some varieties.

I want to thank John Vrouwenfelder, Director of the Museum, and Geert Nieman and

Bert van Teylingen for all their help while I was in Rotterdam. Any revenue collector visiting Rotterdam should include the Museum on their list of places to visit. The Museum's address is Parklaan 14-16, 3016 BB Rotterdam, their phone 0-031-10-436-5629, their fax 0-031-10-436-1254, and their web site <<http://www.museumserver.nl/buroimc/gadget/belml.html>>. You can also search in Yahoo for "belastingmuseum" and click directly on the address.

Bandoeng

- 1926 Design type A, green with black inscriptions
.05, .10, .20, .25, .30, .40, .80, 1.25
Varieties: missing periods on the 20, 30, 40 and 80 values.
- 1927 Design type A, lilac with black inscriptions
.05, .10, .20, .25, .30, .40, .80, 1.25
In the museum collection, all the above values are represented in horizontal pairs. The decimal point is round on the left stamp in each pair and diamond shaped on the right stamp.

Garoet

- 1926 Design type A, brown with black inscriptions
1.25 (other values must have been issued)



Type B



Preanger error with stamp design missing leaving only the denomination.

Preanger

- 1921 Design type B, brown, with very light brown underprint, value in black
.05, .10, .15, .20, .25, .30, .35, .40, .80, 1.25

Error: upper right corner block of four with stamp design missing from the lower left stamp, leaving only the black "f 1.25" denomination. (See illustration)

- 1922 Design type B, blue, with very light blue underprint
.05, .10, .15, .20, .25, .30, .35, .40, .80, 1.25

Error: upper right corner vertical pair of the .80 value, the top stamp in the pair has a value of "0.08"

- 1923 Design type B, red orange, light red underprint
.05, .10, .15, .20, .25, .30, .35, .40, .80, 1.25

Error: double underprint on the .10 value

- 1924 Design type C, purple, with light purple underprint
.05, .10, .15, .20, .25, .30, .35, .40, .80, 1.25

- 1925 Design type C, brown with light brown (or gray?) underprint



Type C

.05, .10, .15, .20, .25, .30, .35, .40, .80, 1.25

Soekaboem

- 1926 Design type A, pink, no underprint
.10, .15, .20, .25, .30, .35, .80, 1.25
The following values are known without periods: 20, 25, 30, 80
1927 Design type A, green, gray underprint
.05, .40

Soemedang

- 1926 Design type A, purple
.15
1928 Design type A, orange, gray-brown underprint
.15, .20, .30, .35, .40, .80, f1.-

Tasikmalaja

- 1926 Design type A, yellow, gray underprint
.05, .10, .15, .20, .25, .30, .35, .40, .80, 1.25
1927 Design type A, green, gray underprint
.05, .10, .15, .20, .25, .30, .35, .40, .80, 1.25

Tjiamis

- 1926 Design type A, yellow green
.05, .10, .15, .20, .25, .30, .35, .40, .80, 1.25
1927 Design type A, light blue
.05, .10, .15, .20, .25, .30

Tjiandjoer

- 1926 Design type A, blue
.05

Stamps of design types B and C, at least, were also issued with the inscription "VOERTUIGEN BELASTING" at the base. This translates as "transportation tax" and, again, just how these stamps were used is

Dutch Indies/page 114

Dutch Indies/from page 113

unknown. The museum collection includes such stamps from three localities.

Pekalongan

All design type B

- 1922 blue, blue underprint
.50, 1.00, 2.00, 3.00
1923 orange, orange underprint
.50, 1.00, 2.00, 3.00
1924 green, green underprint
.50, 1.00, 2.00, 3.00
1925 yellow green, gray underprint
.125, .25, 1.50, 3.00, 4.00
1926 purple, gray underprint
.25

Preanger

Design type B

- 1921 dark green, green underprint
.75, 1.00, 1.75, 2.00, 3.00, 6.00
1922 orange, orange underprint
.75, 1.00, 1.50, 2.00, 3.00, 6.00
1923 green, green underprint
.75, 1.00, 1.50, 2.00, 3.00, 6.00
Error: "f .150" which should be "f 1.50"

Design type C

- 1924 blue, brown underprint
.75, 1.00, 1.50, 2.00, 3.00, 6.00

Soerabaia

Design type B

- 1924 rose, light blue underprint
12.00
Error: design doubled

To The Editor...

Private die facsimiles

I applaud Dr. Ferry for undertaking the updating of the facsimile listing. There is much confusion and several more Class 1 items that need to be added. It would also be helpful to many of the collectors that do not have it for *The American Revenuer* to reprint Holcombe's list.

It is the weirdest coincidence. Approximately 5 years ago, I purchased from Sherwood Springer what he considered 4M1 and it was the same as the 4M1 named in Dr. Ferry's article, but without the dosage overprint. I purchased Dr. Riley's facsimile collection in last fall's auction. Dr. Riley did not have the facsimile Dr. Ferry listed as 4M1, but the facsimile listed as 4M2 was labeled "not listed - very rare". Riley, Hochman and Springer were working together on the listing back in the 1970's. There is no way that Dr. Ferry could have known what they were thinking. I believe that Dr. Ferry's copy should be 4M1a, since it has the overprint. My copy of the 4M1 and my 4M1 on box do not have the overprint on the facsimile or the box. The pictured box has an overprint of dosage on the top. The dosage on my box is in the same tiny print that just visible under the overprint in Dr. Ferry's photograph. People were having trouble seeing the dosage

and were overdosing. Ayer used the large overprints to stop overdoses..

In *The Toadstool Millionaires* by James Harvey Young, the *National Druggist* (1905) is quoted "the Ayers Firm was going to print on the labels of all of its remedies the complete formulas, using plain English and giving exact quantities". This was almost a year before the Pure Food and Drug Act and was a pre-emptive strike against the legislation.

Match and Medicine stamps and facsimiles are a major area for study. A workgroup in M&Ms would really increase interest in the hobby. I have 4 more unlisted Class 1 facsimiles for Dr. Ferry to include in his series. We must share the knowledge.

Tom Carson,ARA

<Htcarsen@worldnet.att.net>

[The concept of catalog listing of these facsimile stamps has been discussed with the author. It was agreed that such a listing should wait until the entire series of articles has appeared to allow for additional input. It is our policy to only reprint material that has not been widely circulated and is difficult for the membership to obtain copies. This is not the case with the Holcombe facsimile listing. It has been reprinted several times including in the ATA handbook about private die proprietary stamps.]

1919 Proprietary: printed cancel or handstamp?

This item was sent to the Editor a few years ago by the late Joe Einstein who reworked the listing of cancels on these stamps. Known as the Field list, the "Checklist of precancelled US dark blue 1919 proprietary stamps" by Harold Field was published in The American Revenuer (1977 31:53, 71-73). It was later revised and reprinted again as "The new Field list: a checklist of precanceled 1914-1916 proprietary stamps" which again appeared in The American Revenuer (1985 39:56-58, 88-91).

by Joseph S. Einstein, ARA

The stamp shown here was acquired a long time ago. Welcome as it may be, it poses problems: is this a printed cancel or a remarkably clear, crisp handstamp? And, was the Plumwell Drug Co. a manufacturer or a retailer?

The town of Westfield is just off the Massachusetts Turnpike and might be considered a suburb of Springfield. It lies in the area of Springfield, Chicopee and Holyoke. Does any reader live in the area cited? If so, help would be appreciated in resolving the



question about Plumwell Drug being a manufacturer or not. [Contact the Editor if you can supply any information. There is a current work in progress on these cancels.]

In any event, the addition to the list is a real pleasure to the author. There are still finds to be made.

New Ryukyu Islands Tobacco Revenue Stamp

by Gary B. Weiss, ARA

The Ryukyu Islands appear to have been a heavy consumer of cigarettes. A number of tobacco revenues have been documented and tabulated in both "Standard Catalogue of the Japanese Revenue Stamps, 1965" by Shimomura and Furuya and in "Handbook of Ryukyu Postage Stamps" by Tachikawa. The first lists 31 different stamps (RT1-31) used to pay tax on tobacco while the later book only lists 7 (T1-7).

Two of these revenue stamps (RT14 and 15) for Brown and Williamson are blue on blue stamps overprinted "RYUKYU GOVERNMENT / IMPORT DUTY PAID". The two lines of the overprint are widely spaced.

At the recent NAPEX, the author purchased a large block (10 x 6) of a previously unknown Ryukyu Islands revenue. The stamp shown in the figure is dark blue on blue paper with a printed overprint in red.

The overprint reads the same as RT14 but the lines of type are close together. There are no major varieties in the overprint but spacing varies with I of IMPORT beneath the R or Y of RYUKYU.

The biggest difference is the underlying stamp. The stamp shows a circle with stylized letters "PLCo." Above the circle is text reading "U.S.A. TAX EXEMPT / FOR USE / OUTSIDE / U.S.A." while below it reads "MADE IN / U.S.A. / BY / P. LORILLARD CO." Not much else is known about this new stamp including whether it was ever used and when. Reports of any other examples, especially on a cigarette wrapper are re-



Example of single stamp with contrast between blues enhanced by computer.

The American Revenue Association

President's Letter

Why be a member of the American Revenue Association? From my perspective the award winning journal is worth the price of membership. It is in these pages that we learn about the stamps we collect.

However, some of us simply want stamps, stamps, stamps. The ARA can help you through the U. S. and Foreign Sales Circuits and the Auctions. But it doesn't stop there because there are lots of offerings in the advertising in the journal. So, if in your sleep you join that old chant, "Stamps, stamps, we want stamps," membership in the ARA is an essential.

But to return to the sharing of knowledge about revenues. There is *Riley's Fiscal Philatelic Literature Handbook*, helping us located additional sources of information. The ARA Library is a fine source of much of what is listed in Riley's magnum opus.

Within the membership resides much additional knowledge about revenues. Correspondence within the membership has spread that knowledge which I wish would get into print in this journal. Some of you who read this will immediately think, "OK, Mr. President, get some of those partially completed articles of yours ready for print." I must plead guilty! Quite a few of us should get busy and send the editor some completed manuscripts.

While on the subject of writing, I must underscore two important projects of great interest to collectors of revenues that are underway outside the ARA. The first was mentioned several months ago and that is the plate number project being conducted by Wallace Cleland of the Bureau Issues Association. This information will be published in the Durland Standard Plate Number Cata-

log. If you have any information to contribute I urge to get in contact with W. Wallace Cleland (1710 University Avenue, Madison, WI 53705) and add to the information that he has been gathering. We all benefit from getting this information into print.

The second project is the identification of perfins used on revenues being conducted by the Perfins Club. An article in the April TAR laid out the broad sweep of this project. I urge you to get involved with this effort as well. Again the information will assist us all. Last year I decided to become a member of the Perfins Club in order to get their new U.S. catalog. My motivation was to authenticate two stamps in my revenue collection. One was a silver tax stamp and the catalog did indeed assist me to identify the firm that had used the stamp. Perfins are not common on the silver tax stamps and I was suspicious that the stamp may have had a bogus silver tax overprint. I am now convinced that the stamp is genuine. On the second stamp, I was not successful. The patient was a district collector handstamp "Narcotic" with a "Vet" perfin cancellation. The user, city, and thus the district remain unidentified. But I remain hopeful that someday the missing information will enable us to identify conclusively one more of the districts which applied the provisional narcotic handstamps in 1919-1920.

If you are not a writer or correspondent, then come to the annual conventions. This year we will be meeting at Balpex on Labor Day weekend. Dealers, speakers, exhibits, and great conversations with your fellow collectors. Join in the experience. See you in Baltimore.

Ronald Leshner

ARA Convention dinner at BALPEX '99

The ARA dinner in conjunction with BALPEX will be held on Friday night, September 3 at The Milton Inn, a few minutes from the show site. We will gather for cocktails at 6:30 with dinner at 7:30. The choice of entrees is: New York Strip Steak, Chicken

New Hampshire and Atlantic Salmon

The cost is \$41. Please contact Eric Jackson, by e-mail (ejackson@epix.net), FAX (610-926-0120) or phone (610-926-6200) with your choice of entree. Payment at the show.

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.

5582 **Lodoen, Peter R.**, 2625 13th Ave. SE, St. Cloud, MN 56304. British Africa, South Africa.

5583 **Nicholson, Martin**, 3 Grovelands, Daventry Northants, NN114DH, UK. United States—Scott Listed, Non-Scott listed, State, United Kingdom.

5584 **Briggs, Alber L. Jr.**, 7021 Highfield Farm Dr., Roanoke, VA 24018. Literature, Canada Medicine, United States—Medicine, United States—Hunting Permit, United States—Literature, United States—Proofs & Essays.

5585 **Taylor, Ralph N.**, 50 Village Dr., Ormond

Beach, FL 32174-2657. United States.

5586 **Taylor, John L.**, PO Box 31371, Raleigh, NC 27622.

5587 **Van Winkle, John R.**, 5100 Saddleback Dr., Prescott Valley, AZ 86314 United States—Scott listed, Embossed Revenue Stamped Paper, Stamped Revenue Paper, 19th Century, 1,2,3 Issues on documents, 1898 on documents, Stamps on documents.

Deceased

1772 Goerte, Carl W. Jr.

Address Changes

5558 Packard, William (Packard Philatelics) PO Box 805, Estacada, OR 97023

4067 Fassler, Joel, PO Box 1211, Silver Springs, MD 20910

Canadian Revenue Newsletter—July 1999

Editor Christopher Ryan provides two articles for the July 1999 issue of *Canadian Revenue Newsletter*. "Precancelled stamps on decks of playing cards" is part three of a continuing series on these Canadian issues. The article is well illustrated with stamps, cancels and the stamps on cover (decks of cards). His other article is a chronicle "Update on local airport departure fees" listing current known fee stamps and tickets.

This issue contains two other articles in addition to Canadian Revenue Study Group notes. Marshall Lipton provides "An illustration of the usage of a 19th century draft in

Canadian Commerce," an attractive draft from 1873. John Harper writes about and illustrates the "Series 'C' snuff stamps used by National Tobacco of Montreal." This is an in depth two page study of these stamps.

The *Canadian Revenue Newsletter* is an eight page (four sheets) newsletter punched for three ring binder. It is laser printed with good quality illustrations. It is distributed to members of the Canadian Revenue Study group of BNAPS. For information please write to Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, MN 55101.

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Illustrations will be found on our website at www.ericjackson.com.

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

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

UNITED STATES Scott Catalogue Numbers

1	Express Company Stamps United States Express Co., proof in black on card, VF PHOTO	-----
2	First Issue Revenues R9a VF	12.50
3	R37a F-VF light crease at bottom, PF certificate PHOTO	450.00
4	R40b vertical pair, F-VF PHOTO	35.00
5	R64b F PHOTO	47.50
6	Railroad Cancellations Buffalo & State Line RR, B-14A, R6c, clear partial strike, F-VF PHOTO	-----
7	Central RR of New Jersey, C-6G, R6c, sharp SON strike in blue, F PHOTO	-----
8	Grant Trunk Railway, G-2C, R69c, sharp strike in blue, F PHOTO	-----
9	Little Schuylkill Navigagion RR & Coal Co., L-8A, R48c, sharp SON strike, F PHOTO	-----
10	L-8A-2, R48c, sharp SON strike, F pinhole PHOTO	-----
11	L-8-3, R45c, clear SON strike, F pulled perf PHOTO	-----
12	Michigan Central RR, M-8F, R70c, clear SON strike, F	-----
13	New York Central RR, N-11, R44a, sharp green SON strike, VF pinhole, light crease PHOTO	-----
14	N-11C, R52c, clear strike, F-VF PHOTO	-----
15	N-11C, R58c, two sharp strikes, F-VF PHOTO	-----
16	New London Northern RR Co., N-21a, R6c, sharp strike tied to small piece, F-VF PHOTO	-----
17	Panama RR, P-2B, R44c, sharp SON strike, F short perf PHOTO	-----
18	P-2B-1, R77c, sharp SON strike, F PHOTO	-----
19	Pennsylvania RR, P-3B, R49c, sharp SON strike, F-VF PHOTO	-----
20	P-6C, R6c horizontal pair, sharp strike, VF PHOTO	-----
21	Documentary R216* VF PHOTO	95.00
22	R222 F-VF	11.00
23	R225 F-VF	40.00
24	R243* F-VF	25.00
25	R244 used on Scandinavian-American Line Embarkation Coupon for passage from New York to Copenhagen, 1925, stamp tied by perfin cancel, F-VF scarce usage	-----
26	R404 VF	15.00
27	R406 F-VF	10.00
28	R429 F	11.00
29	R454 F-VF	10.00
30	R479 VF	10.00
31	R483 VF	10.00
32	R484 VF PHOTO	150.00
33	R506 VF	15.00
34	R644 F-VF	18.00
35	Proprietary RB29p* VF	50.00
36	Stock Transfer RD18* F-VF PHOTO	75.00
37	RD37* F PHOTO	40.00
38	Wines and Cordials RE40* VF	24.00
39	RE47* VF	35.00
40	RE80* VF	35.00
41	RE104* VF	17.50
42	RE105* F-VF	30.00
43	RE107A tab removed, staple hole and light creases, few short perfs at upper left PHOTO	1,750.00
44	RE126* VF	25.00
45	RE139* VF	10.00
46	RE141* F-VF	10.00
47	RE159* VF	15.00
48	RE164 VF	30.00
49	RE196* VF	4.25
50	Silver Tax RG39* F-VF	17.50
51	Narcotic Tax RJA63* VF unpriced as mint in Scott	-----
52	RJA67b* VF unpriced as mint in Scott	-----
53	RJA106 VF couple small creases	5.00
54	Embossed Revenue Stamped Paper RM276a sharp strike on an 1816 promissory note, F-VF	10.00
55	RM558 sharp strike on an 1832 import certificate of one chest of Hyson Skin Tea from Canton, VF	20.00
56	Revenue Stamped Paper RN-B20. New York, N.Y. James K. Place & Co. receipt. VF small thin on back	10.00
57	RN-C1. Stonington, Conn. New York, Providence and Boston Rail Road Co., First National Bank, check. VF	3.50
58	RN-C2*. New York, N.Y. Bowling Green Savings Bank, Grocers National Bank draft. VF	30.00
59	RN-D1*. Girard, Penn. Banking House of Battles & Webster, draft to National Park Bank, New York. Vignette of indian drinking from stream. VF	-----
60	RN-G3. Montclair, N.J. John J. H. Love, Essex County National Bank of Newark check. F	90.00
61	RN-J4. Philadelphia, Penn. Barclay Coal Co., Philadelphia National Bank check. Vignette of train, VF	7.00
62	RN-J11*. Mount Union, Penn. Jacob Hoffman, Tanner, Central Banking Co. check. VF	50.00
63	RN-L10. Cooperstown, N.Y. First National Bank of Cooperstown draft to the First National Bank, New York. Vignette of Leatherstocking. F-VF	10.00

64	RN-L10. Chicago, Ill. Preston, Kean & Co., Bankers check. VF	10.00
65	RN-L13. Philadelphia, Penn. Farmers & Mechanics National Bank check. F-VF piece missing in cut cancel. 300.00	-----
66	RN-P5*. Rockford, Rock Island & Pacific Rail Road Co. agreement. VF	55.00
67	RN-T4 cut square, VF	7.50
68	RN-U1* stamp redeemed, Chicago & South Western Railway Co. stock certificate, blue & black, CNBC engraved, beautiful vignettes	35.00
69	RN-P5 x 2, W2. Blue Ridge Railroad Co. \$1,000 Mortgage bond, F-VF	145.00
70	RN-X7. Albany, N.Y. United Traction Co., National Commercial Bank voucher check. VF	-----
71	Private Die Match R02a F short perf PHOTO	20.00
72	R052 F light staining and creasing	55.00
73	R057c F PHOTO	25.00
74	R058d F crease	12.50
75	R0118a F small faults PHOTO	175.00
76	R0130c F	6.00
77	Private Die Medicine RS208P4 plate proof on card, VF PHOTO	95.00
78	RS287p F-VF	4.00
79	RS288p unused, VF	10.00
80	Firearms Transfer Tax RY3* F-VF PHOTO	85.00
81	RY5* F-VF	25.00
82	Cigarette TB23a VF light crease	12.00
83	Cigars TC147* VF	4.50
84	Tobacco or Snuff for Immediate Exportation Series of 1878, green silk paper, punched remainder, VF	-----
85	Series of 1878, green watermarked paper, punched remainder, VF	-----
86	Series of 1883, punched remainder, VF	-----
87	Distilled Spirits Bureau of ATF, mint, VF PHOTO	-----
88	Distilled Spirits for Export Series of 1878, blue wmkd paper, punched remainder, VF	-----
89	Rectified Spirits Series of 1872, green and black, violet silk paper, punched remainder, F-VF	-----
90	-40 gallons, green & black, punched remainder, VF	-----
91	-50 gallons, blue-green & black, punched remainder, VF	-----
92	-80 gallons, blue-green & black, punched remainder, VF	-----
93	Wholesale Liquor Dealers Stamp Series of 1910, 40 Gallons, mint, VF	-----
94	Series of 1875, punched remainder, VF	-----
95	Series of 1878, 5 gallons, punched remainder, VF	-----
96	Series of 1878, 10 gallons, punched remainder, VF	-----
97	Special Bonded Warehouse Stamp for Re-Warehousing Grape Brandy Series of 1877, punched remainder, F-VF	-----
98	Brewers Permit Series of 1872, mint, VF	-----
99	Hydrometer Labels Series of 1975, mint, VF PHOTO	-----
100	Lock Seals U.S. Prohibition, Series A orange, VF crease PHOTO	-----
SPECIAL TAX STAMPS		
101	Receipt for Special Tax for Legacies, Morrow County, Ohio, 1871. F-VF creases and sealed tear	-----
102	Manufacturer, Distributor, Etc. of Opium, Etc. 1916, F-VF tears	-----
103	Practitioner Dispensing Opium 1930, VF	-----
104	1931, VF	-----
105	1932, VF	-----
106	1933, VF	-----
107	1934, VF	-----
108	1935, VF tack hole in top margin	-----
109	1936, VF	-----
110	1937, VF	-----
111	1938, VF	-----
112	1939, VF	-----
113	1941, VF	-----
114	1942, VF	-----
115	1943, VF	-----
116	1944, VF	-----
117	1945, VF	-----
118	1946, VF	-----
119	1947, VF	-----
120	1948, VF	-----
121	1949, VF	-----
122	1950, VF	-----
123	1951, VF	-----
124	1952, VF	-----
125	1953, VF	-----
126	1954, VF	-----
127	1955, VF	-----
128	1956, VF	-----
129	Coin Operated Amusement Devices 1951, \$20, F-VF couple tack holes	-----
130	1952, \$20, F-VF tack hole	-----
STATE REVENUES		
131	Alaska Sportfishing AKF-12 used on license, VF	50.00
132	Kansas Liquor Essay, 1949, without denomination or	-----

serial number, VF PHOTO			-----
133	New York Pharmacists Liquor, PL1 F-VF light creases PHOTO	12.50	-----
134	North Carolina Beer B6* VF	-----	-----
135	Pennsylvania Trout, PAT-1* F light crease PHOTO	55.00	-----
Pennsylvania Local Real Estate Transfer Tax			
136	Abington Township School District, building in center, 50c violet, VF PHOTO	-----	-----
137	\$1 red, VF	-----	-----
138	\$5 orange, F-VF	-----	-----
139	\$10 blue, VF PHOTO	-----	-----
140	denomination in center, \$5 orange, VF PHOTO	-----	-----
141	\$10 blue, VF	-----	-----
142	\$100 green, VF PHOTO	-----	-----
143	City of Altoona, 5c yellow & black, mint, VF PHOTO	-----	-----
144	Haverford Township, 50c lilac, VF PHOTO	-----	-----
145	\$1 red, VF	-----	-----
146	\$10 blue, VF	-----	-----
147	\$50 brown, VF PHOTO	-----	-----
148	Plum Borough School District, 5c blue & black, mint, VF PHOTO	-----	-----
149	Quakertown Borough, 5c blue, mint, VF PHOTO	-----	-----
150	\$1 red, mint, VF	-----	-----
151	\$5 orange, mint, VF	-----	-----
152	Spring Garden Township School District, 10c black & red on orange, mint, VF PHOTO	-----	-----
153	Upper Moreland Township, \$1 red, VF PHOTO	-----	-----
154	\$5 orange, VF	-----	-----
155	\$10 light blue, VF	-----	-----
156	Rhode Island Cigarettes, C43* block of ten, VF	10.00	-----
157	C46* block of ten, VF	50.00	-----
158	South Carolina Liquor, L60-62* VF	-----	-----
159	West Virginia Soft Drinks, SD46* block of ten, VF	-----	-----
160	Canal Zone Liquor Meter, 1961, \$1.00 F-VF small faults	-----	-----
161	1961, \$2.00, VF PHOTO	4.00	-----
162	1961, \$3.00, VF creases	5.00	-----
163	1961, \$4.00, F-VF thins	3.00	-----
164	1972, \$2.00, F-VF light crease	10.00	-----
165	1972, \$3.00, VF crease	10.00	-----
166	1972, \$3.50, F-VF creases	15.00	-----
167	Philippine Islands W363 XF tiny corner crease PHOTO	4.00	-----
168	W375 F-VF PHOTO	5.00	-----
169	W389 F-VF crease PHOTO	25.00	-----
170	W397 VF	3.00	-----
171	W460A F thin spot, pulled perf PHOTO	10.00	-----
172	W472A F-VF thin spot PHOTO	10.00	-----
173	W508 F-VF thin spot PHOTO	6.00	-----
174	W541* F-VF PHOTO	40.00	-----
175	W593 F	8.00	-----
176	W594 VF	5.00	-----
177	W595 F	8.00	-----
178	W596 F PHOTO	20.00	-----
179	W623 VF	3.00	-----
180	W624 VF	4.00	-----
181	W626 F-VF	8.00	-----
182	W627a F PHOTO	15.00	-----
183	W642* straight edge, VF	15.00	-----
184	W643* straight edge, VF	15.00	-----
185	W665* F-VF	3.00	-----
186	W665A* F PHOTO	10.00	-----
187	W666* F	3.00	-----
188	W705 straight edge, F-VF PHOTO	25.00	-----
189	W718 F-VF	7.00	-----
190	W753* straight edge, VF	15.00	-----
191	W771 punch cancel, straight edge, F-VF PHOTO	30.00	-----
192	Deaker in Prohibited Drug Privilege Tax-Receipt, 1940, 1/2 of 2 Peso revenue affixed at bottom, F-VF some paper clip stains	-----	-----
193	Privilege-Tax Receipt for Medical Practitioner, 1918, two each of 50c, P2 and P10 revenues affixed, F some faults	-----	-----
194	Official Invoice for firewood, 1922, halves of 10c, 50c, P1, P2 x 4, P20, and P50 x 2 affixed at left, F-VF	-----	-----
195	Certificate of Origin of General Merchandise, 1923, 20c Documentary and two P1 Customs stamps tied by star punch cancels, F-VF	-----	-----
196	Puerto Rico R1* F	11.00	-----
197	1936, 1c blue-green with SPECIAL TAX overprint, mint, F-VF PHOTO	-----	-----
198	1936 25c lilac Documentary stamp tied by neat handstamp cancel to a portion of an affidavit, VF	-----	-----
199	Ryukyu Islands R17* sheet of fifty, VF	150.00	-----
200	R18* sheet of fifty, VF	150.00	-----
201	U.S. Occupation of Veracruz US39bC VF PHOTO	3.00	-----
202	US43aC F PHOTO	8.00	-----
203	US44aA* F-VF PHOTO	6.00	-----
204	US44aC F PHOTO	9.00	-----
205	US45aC F-VF PHOTO	13.00	-----
206	US46aC VF PHOTO	10.00	-----
207	US47aA* F PHOTO	10.00	-----
208	US47aC VF PHOTO	15.00	-----
209	US48aA* VF PHOTO	10.00	-----
210	US48aC F-VF PHOTO	18.00	-----
211	US53A* VF PHOTO	4.00	-----
212	Virgin Islands R4 VF	-----	-----
213	RJ8* F-VF PHOTO	-----	-----
214	RJ10* F-VF PHOTO	-----	-----
215	Movie Stamps 3c blue, VF PHOTO	-----	-----
216	3c olive green, VF PHOTO	-----	-----
217	3c bright green, no gum, VF PHOTO	-----	-----
218	Increase Apple Consumption, International Apple Shippers Association & Advisory Board of Apple Growers, security punch, F-VF PHOTO	-----	-----
219	Canada FB17* F PHOTO	30.00	-----
220	FE8-17 F-VF	31.00	-----
221	FG31 F	5.00	-----
222	Dept. of Agriculture & Plant Protection Division, Certified Seed Potatoes Tax, Size B, Sebago variety, used 1950, VF	-----	-----
223	British Columbia 1990-91 Black Bear Licence stamp used on licence, VF	-----	-----
224	El Salvador 1904, thirteen different revenues, mint, VF	-----	-----

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 cinderellas. First come, first served, space available.

For Sale: 163 different Kanton Luzern stempelmarken as used between 1879 and 1992. 1992 issue complete to 5 Fr. 1996 catalog value U.S. \$332.00. Summer special U.S. \$79. Gene Kelly, Zelgstrasse 7, 8253 Diessenhofen, Switzerland. *1504*

Wanted: Kansas Quail stamps 1937-38 through 1960-61 issues. Kansas upland gamebird stamps, panes of 10 1962-1971. Kansas hunting licenses before 1970. Neal E. Danielson, 673 Lexington, Wichita, KS 67218-2725. (316) 683-9534 or e-mail ndaniel525@aol.com. *1505*

Second and Third Issue revenue documentaries WANTED. Anything interesting or unusual. Documents, cancels, bisects, multiples, etc. Mike Morrissey, Box 441, Worthington, OH 43085. *1506*

Wanted: Old union membership with dues and assessment stamps. High prices paid for books from 1880-1920. Bill Pieterse, 106 Elm Street, Peterborough, NH 03458. Phone 603-924-9543. *1507*

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. *1508*

Automobile related items wanted. Driver's licenses and registrations. Inspection and registration windshield stickers. Dr. Edward Miles, 888-8th Avenue, New York City, NY 10019. *1509*

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. *1510*

Wanted to buy. Cinderellas: National Association of Commerce and Labor; trademark/copyright; labor union and other organization; National Recovery Administration. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043. *1511*

Wanted: US License and Royalty stamps. College stamps, National Association of Commerce and Labor stamps. Send photocopies or description to Mike McBride, Box 814, Louisville, CO 80027. *1512*

AUCTIONS WITH A DIFFERENCE

Revenues, Documents, Covers

◆ Write for next catalog ◆

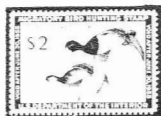
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