



# The American Revenuer

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Sunday morning at Balpex '99  
was the time for the ARA members meeting. More,  
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◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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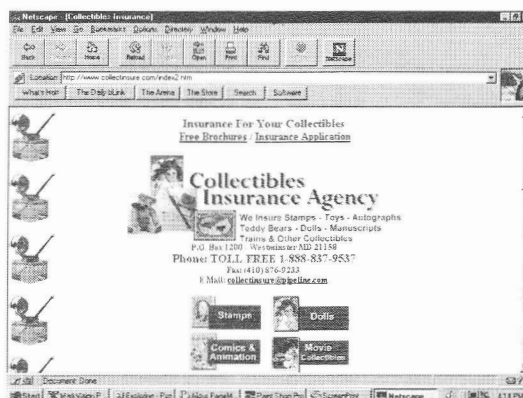
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*Ron Leshner*

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# Canadian revenue stamp usage in lawsuits on promissory notes

by Marshall Lipton, ARA

We collectors often view our revenues by themselves unrelated to their use. In this article, I intend to show the purpose for which they were used in a certain area. Any comments or correction will be welcome.

This article is confined to mid 19th century lawsuits in Ontario. Yet it may well apply to suits in other provinces during this period.

In those case involving small amounts of money the Special Summons and the ordinary summons were used. Both documents are similar in that each combine both a summons and a short complaint.

Figure 1 is an illustration of a 1875 Spe-

cial Summons usage in an promissory action. This promissory note attached to the summons has a 3¢ FB40 in compliance with the fee schedule. The required Bill Stamp must be affixed before the court will permit litigation. In addition plaintiff must pay a 40¢ court fee to the court clerk in order to initiate suit. This is shown by the two OL40s affixed and properly cancelled by the court clerk. In this instance the suit was unopposed and a judgment by default was entered requiring an additional fee of 90¢ represented by the OL49 and OL50 affixed and appropriately cancelled by the clerk on the back of the document as seen in Figure 2.

This usage is not much different than with

**Figure 2.** The reverse side of the document in Figure 1. Judgement by default required additional 90¢ fee paid with two stamps.

60 X 30

No. 30 A.D. 1870

**SPECIAL SUMMONS.**

In the 7<sup>th</sup> Division Court in the County of *Waterloo*

BETWEEN

*Charles Harding* Plaintiff

*Samuel Baird* Defendant

I SWEAR that this Summons and the Notices and Warnings therein, and the particulars of claim annexed thereto, were served by me on the *19<sup>th</sup>* day of *February* A.D. 1870, by delivering a true copy of each to the Defendant personally

and that I necessarily travelled *7* miles to do so.

Signed before me at *St Jacobs* this *19* day of *February* 1870.

*John J. Williams* Clerk of the Court  
County of *Waterloo*

The Defendant appearing by affidavit filed to have been duly served with a copy of the Summons and particulars of the Plaintiff's claim, and no notice of defence having been filed.

It is adjudged that the Plaintiff do recover against the Defendant the said \$*100* with his cost of suit to \$*10* to be levied, &c.

Entered this *19* day of *February* A.D. 1870

*Judgment sent by clerk March 5/70*

	TOP FEES.	CLERK.	BALANCE.
Receiving Claim .....		10	
Issuing Summons .....	40	35	
Copies .....		30	
Set Off, &c. ....			
Transmitting .....			
Postage .....			
Services .....			
Mileage .....			
Returning Summons .....			
Receiving .....			
Affidavits, &c. ....			
Confession .....			
Subpoena .....			
Adjournment .....			
Hearing .....			
Order of Judgment .....			
Entering do. ....			
Do. Bailiff's Return .....			
Total Fee Fund, Clerk and Bailiff .....			
Judgment for Plaintiff, for \$ <i>100</i> ordered to be paid in			with costs, days.
Dated <i>19</i> day			18



## SPECIAL SUMMONS.

In the *Seventh* Division Court in the County of *Waterloo*No. *30* A.D. 18*70*

Between

*Charles Hendry*

Plaintiff

AND

*Samuel Baer*

Defendant

To the above-named Defendant:

The Plaintiff demands of you *\$52.61* as shown by his claim herewith; you are notified that this Summons is returnable on the *eleventh* day after the day of the service hereof upon you; and you are to satisfy the said claim against you, or if you dispute the said claim, or some part thereof, you are to leave with the Clerk, within *eight* days after the day of such service, the Notice mentioned in "Warning No. 1," subjoined, otherwise, after such return day has passed, judgment may be given against you by default. In case you give such notice disputing the claim, the cause will be tried at the sittings of this Court, to held at

*St. Jacobs*  
in the said County, on or next after the day when the Summons is returnable, at which time and place you are required to appear. And in default of your so appearing, the Plaintiff may proceed to obtain judgment against you.

Dated the *twelfth* day of *February* A. D. 18*70*

By the Court,

Claim..... \$ *52.61*  
Costs, exclusive of mileage, \$ *1.50*

*John L. Wideman*  
Clerk.

## NOTICES AND WARNINGS TO THE DEFENDANT.

WARNING No. 1.—If the Defendant disputes the Plaintiff's claim, or any part of it, he must leave with the Clerk within *eight* days after the day of service hereof, a notice to the effect that he disputes the claim, or if not the whole claim how much he disputes, in default whereof final judgment may be signed for the whole claim, or such part as is not disputed (if the Plaintiff is content with judgment for such part) at any time within one month after the return of the Summons.

WARNING No. 2.—If the Defendant desires to set off any demand against the Plaintiff at the trial or hearing of this cause, or to take the benefit of any statute of limitations, or other statute, notice thereof in writing must be given to the Plaintiff, or left at his usual place of abode, if living within the Division, or left with the Clerk of the said Court if the Plaintiff resides without the Division, not less than six days before the day appointed for the said trial or hearing, and in case of set-off, a copy of the particulars of his set-off, and also a copy for the Plaintiff.

The two next ensuing sittings of the said Court will be held as follows, viz.: (at the hour of *ten* o'clock in the forenoon.)

On *Thursday* the *third* day of *March* 18*70*  
and on *Thursday* the *ninth* day of *May* 18*70*.

No. *30* A. D. 18*70**Charles Hendry*of *Cambridge*

claims of

*Samuel Baer*of *West Montrose*

the sum of

\$ *52.61*the amount of the *Note*

a copy

of which is underwritten

together with the interest thereon.

\$ *52.61*

Due

No.

*Concord Jan 12 1870*

*John Baer* after date I promise to pay  
to the order of *Charles Hendry*  
*fifty two dollars and nine cts*  
*00* Dollars.

Value received.

*Samuel Baer*

Figure 1. An 1875 Special Summons with the note attached. A 40¢ fee to initiate the suit and 3¢ tax on the note are both paid with stamps.

**Figure 3.** An Ordinary Summons with 40¢ court fee attached in stamps.

Printed by Jaffray Bros., Reporter Office, Gal.

## Ordinary Summons to Appear.

IN THE *Seventh* DIVISION COURT IN THE COUNTY OF WATERLOO.

No. *125* A.D., 187*0*

Between

PLAINTIFF

*Jesse Penfold*

AND

DEFENDANT

*Samuel Bass*

To *Samuel Bass* the above-named Defendant:

You are hereby summoned to appear, at the sittings of this Court to be holden at *St. Jacobs* in the Township of *Woodstock* in the said County of *Waterloo* on the *second* day of *November* A.D., 187*0*, at the hour of *ten o'clock* in the forenoon, to answer to the above-named Plaintiff, in an action on contract, for the causes set forth in the Plaintiff's statement of claim herewith; and, in the event of your not so appearing, the Plaintiff may proceed to obtain judgment against you by default.

Dated the *twentieth* day of *September* A.D. 187*0*

By the Court,

Claim.....\$ *40.91*  
Costs, exclusive of mileage,...\$ *2.50*

*John L. Wideman*  
CLERK.

**NOTICE.**

TAKE NOTICE, that if the Defendant desires to set off any demand against the Plaintiff at the trial or hearing of this cause, (or) to take the benefit of any Statute of Limitations, or other Statute, notice thereof in writing, and if a set-off containing the particulars of such set-off, must be given to the Plaintiff, or left at his usual place of abode, if living within the Division, or left with the Clerk of the said Court if the Plaintiff resides without the Division, not less than six days before the day appointed for the said trial or hearing, and in case of set-off, a copy of the particulars of his set-off, and also a copy for the Plaintiff.

No. *125* A.D., 187*0*

*Jesse Penfold*

of the Township of *Woodstock* claims of

*Samuel Bass* late of the same place the sum of

*\$40.91* the amount of the following *pro note* a copy

of which is underwritten together with the interest thereon.

West Montreal March 2<sup>d</sup> 1870

*\$39.72*

*Liss Monte* after date is promiscuously

to the order of *Jesse Penfold* the sum of

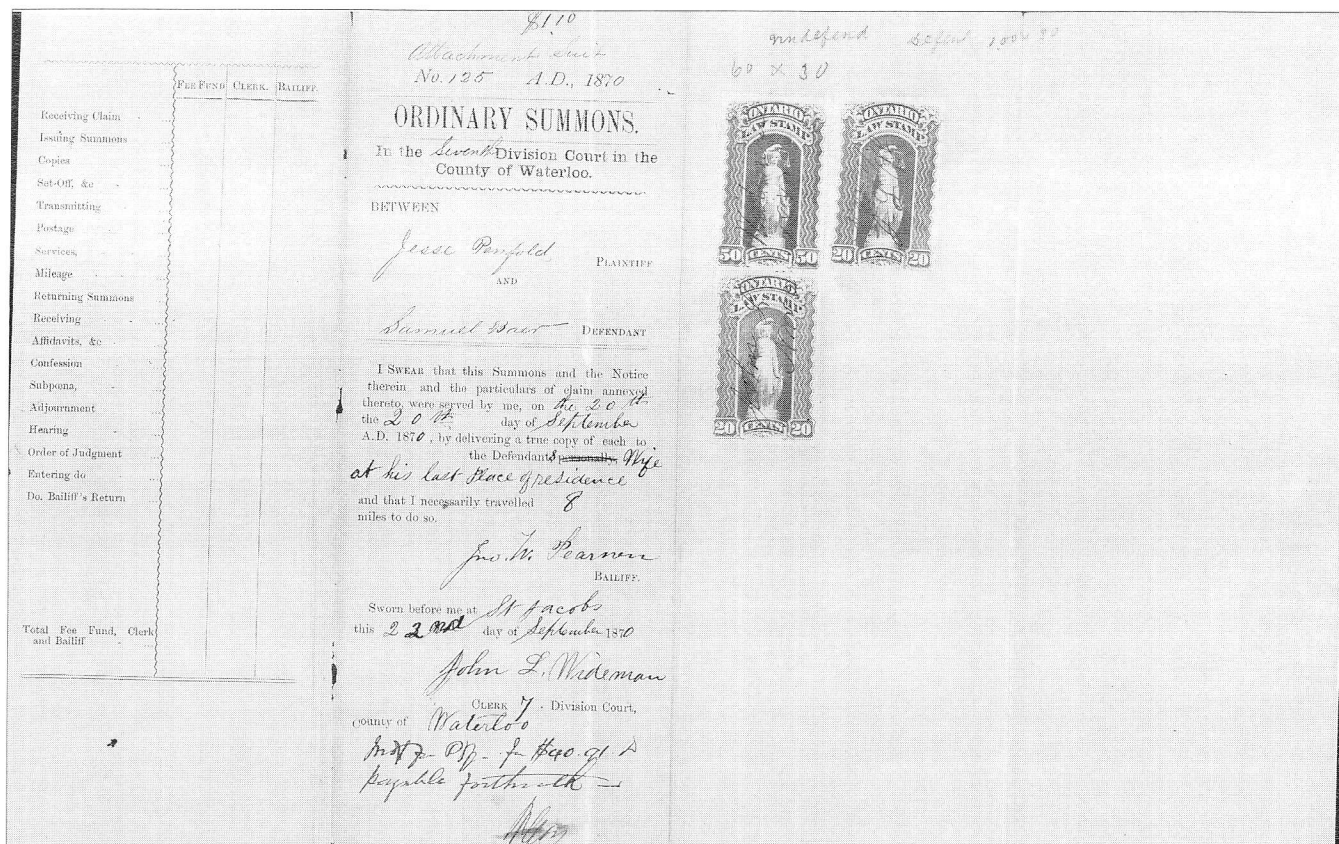
*thirty nine* \$ *72* Dollars

at *with interest*

Value received! *Samuel Bass*

No. \_\_\_\_\_ Dis \_\_\_\_\_





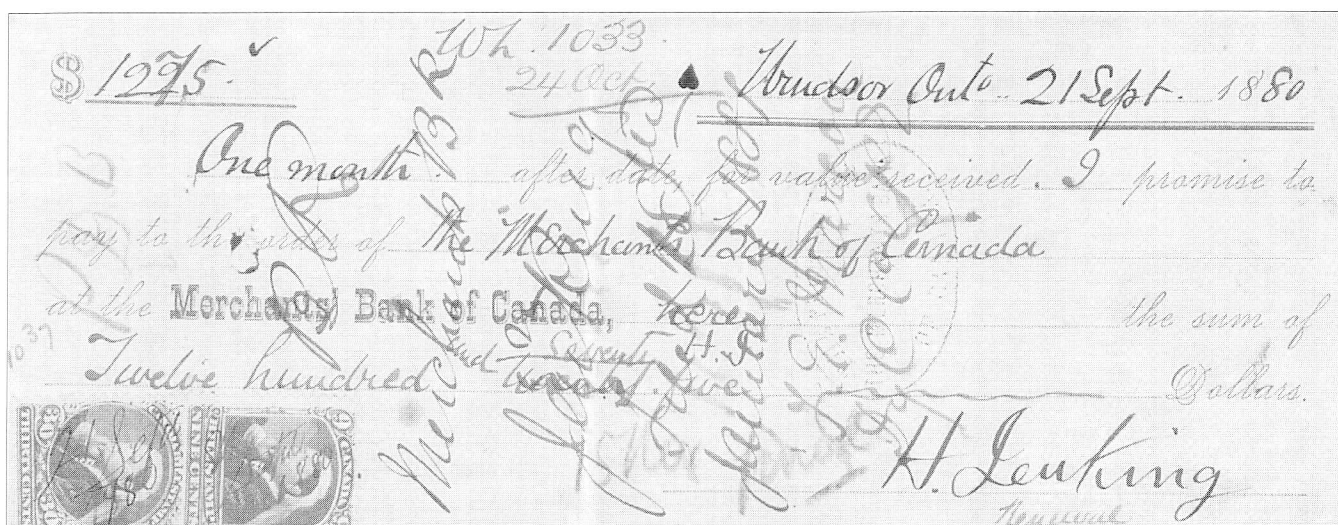
the Ordinary Summons. The fees remain the same however there is one main distinction in that the Special did not require defendants personal appearance if an answer was to be interposed while in the Ordinary a personal appearance was necessary on the return date. Figure 3 shows the front of an ordinary with the attached note and two OL 48 to cover the 40¢ court fee. The note at-

tached has a 3¢ FB40 which represents 1¢ overpayment. The back (Figure 4) illustrates the 90¢ fee with an OL50 and two OL48s.

In the event a plaintiff chose to use a higher court the note was apparently filed

**Figure 4.** The back of the Ordinary Summons shown in Figure 3. The 90¢ was paid with three stamps.

**Figure 5.** A promissory note with notation on the front citing the case and date.





**Figure 6.** The back side of the note in Figure 7 with 10¢ filing fee paid by stamp.

with the court clerk after the action was commenced. This is demonstrated by Figure 5 a promissory note dated Sept 21, 1880, due in one month. FB46 and FB49 are correctly affixed. The note was unpaid and the promisee sued as indicated by Deputy Clerk's notation on the front, citing the case, date and signature; the back (Figure 6) shows a cancelled 10¢ OL47 to cover the filing fee.

### References

- Van Dam, E.S.J. *The Canadian Revenue Stamp Catalogue*. Toronto: The Unitrade Press, 1994.
- Zaluski, E. *Canadian Revenues Volume 1 Federal Bill and Law Stamps*. page 10.

## Luren—September 1999

The September 1999 issue of *Luren* contains, as the major portion of the entire newsletter, a translation of a 1993 article "Swedish playing cards—taxation and stamps" by Ali Jerremalm. The article was part of a catalog for an exhibition of playing cards held in Stockholm. The article traces the taxation of playing cards from 1730 through 1965 when the tax was abolished.

Often the stamps were impressed onto one of the cards.

*Luren* is published monthly by the Scandinavian Philatelic Library of Southern California, Inc. and is mailed free to members as part of their \$10 annual dues. For information contact ARA member Paul Nelson (the Editor) at Box 310, Claremont, CA 91711 or at <pnel@worldnet.att.net>.

## Duck Tracks—third quarter 1999

The third quarter 1999 issue of *Duck Tracks* contains a wide variety of information about events in the area of wildlife hunting stamps. There is news about the opening day ceremony for the 1999-2000 federal hunting permit stamp, the dedication of the Ding Darling Greenway in Des Moines (Darling conceived and designed the first federal hunting permit stamp), winners of the 1999

Junior Duck Stamp contest and information about state stamps from Michigan, Oklahoma and Georgia.

*Duck Tracks* is published quarterly by the National Duck Stamp Collectors Society and is distributed to the members as part of their \$20 annual dues. For information about membership write to the NDSCS Treasurer, Box 43, Harleysville, PA 19438.



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## To the Editor...

### Stamped promissory notes

With regard to Scott Troutman's article "What is wrong with this document" in the June 1999 issue of *The American Revenuer*, I would like to suggest an additional rule. In connection with promissory notes, it is important that they be negotiated and marked

"paid," canceled" or the promisor's name struck out. Otherwise it is suspect. No promisor wants a note upon which payment has been made and not accordingly marked or obliterated.

Marshall Lipton, ARA

## ARA to be featured society at WESTPEX 2000

Now that our 1999 Annual Convention at BALPEX '99 has been held, it is time to start planning for our next meeting which will be held in San Francisco at WESTPEX 2000 where the ARA has been invited to be the Featured Society. For those of you who might be considering entering an exhibit at that show, a little background on how WESTPEX operates might be helpful.

WESTPEX, one of the premier World Series of Philately shows on the West Coast, is held annually at the Cathedral Hill Hotel in "Baghdad-by-the-Bay" and attracts 300 plus frames of exhibits and 75 plus dealers. Of the 300 frames, 100 are reserved for the Featured Society. In 2000, however, COPAPHIL and the Canal Zone Study Group have also been invited as guest societies. Those societies have also been allocated 100 reserved

frames—leaving only 100 frames for general exhibits. Since there is a high probability that the 100-frame unreserved block will be oversubscribed, the show committee has decided to set an earlier cutoff for entries in the reserved sections. Thus, the ARA and those other two societies will be *guaranteed* space only until February 11, 2000. After that date all entries will compete equally on a first-come, first-served basis for any remaining frames.

If you think you *might* be interested in exhibiting at WESTPEX 2000, it is not too early to begin making plans. Prospectuses are now available from the Exhibit Chairman, Don Green, at Box 2357, Sunnyvale, CA 94087.

Two of our most eminent members, Robert H. Cunliffe and Ronald E. Leshner will serve on the jury at WESTPEX 2000.

## The Revenue Journal of Great Britain—June 1999

The June 1999 issue of *The Revenue Journal of Great Britain* is self-described as a "Great Britain Issue." Two articles are considerably longer than most appearing in this journal. R. H. Champion and E. J. Hitchings provide a study of "Dice Duty 1711-1862" giving the reader a look at this laws, the history behind the laws and the actual markings that were punched into the dice. By 1801 wrappers were also used with the tax being £1 per pair, a rather high amount of tax.

Robert Stow's "Licences to Kill Game &c." is continued from the previous issue. This time he looks at the relevant legislation from 1784 to about 1860 and how the taxes were collected. Illustrations of Game Duty Receipts are shown.

The shortest article (two pages) is Lawrence Armitage's examination of "The Stamp Duty on a 'Proxy.'" The author looks at the laws of earlier days and of more recent times, which were often postal cards with One Penny check-type stamps paying the Proxy Duty.

As always, the Journal also includes excellent reviews of various revenue stamp-related journals by the Editor Clive Akerman. *The Revenue Journal of Great Britain* is published quarterly by The Revenue Society of Great Britain. For information about membership in the society contact the Secretary, Tony Hall at 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, UK or by e-mail <rsgb.hall@talk21.com>.

# British banknote stamps

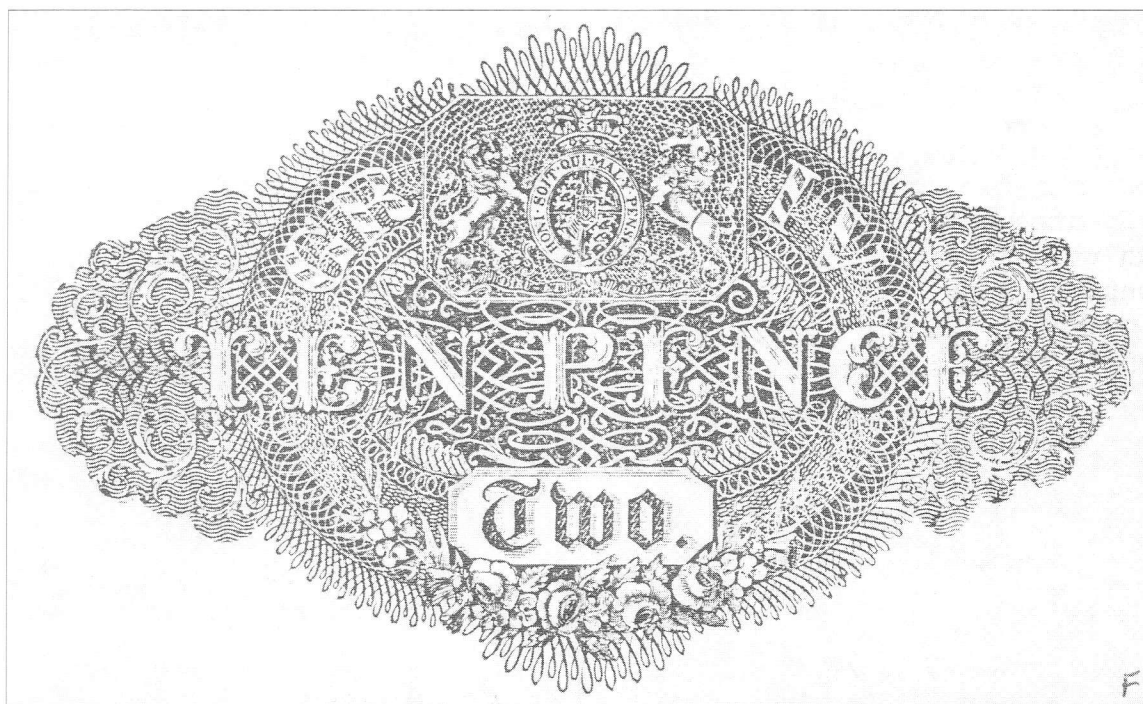
**Harry Dagnall, FRPSL**

I consider the most attractive of all the British revenue stamps to be those impressed on the back of banknotes from 1822 to c. 1828. They are bicoloured and were printed by the compound plate method that was invented in 1457 by Johann Fust, first patented in England in 1786 by Solomon Henry and subsequently developed into a mechanized viable commercial process by Sir William Congreve (Dagnall, 1998).

coloured engraving ... not only renders the impression indelible, but produces a piece of workmanship which could only be imitated by the same identical process as that which produced the original."

After inspecting a model of Congreve's machine the Commissioners of the Stamp Office adopted his process of interlocking plates for printing the banknote stamps.

There were three values: 5d for notes not exceeding £1, 10d for notes exceeding £1 but



Stamp duty was first levied on notes issued by country banks (notes issued by the Bank of England were exempt from duty) in 1791. The stamps then were the usual uncoloured embossed ones but with the constant handling of the notes the impression soon became flattened and practically invisible. This made forgery of the notes a distinct possibility so when in 1819 the Stamp Office received a letter from Congreve they showed great interest. After detailing the disadvantages of the embossed stamp, the letter went on:

"Under the circumstances I have the honour to propose to you a mode of combining a variety of colours with the stamp, which, by forming a most beautiful and refined

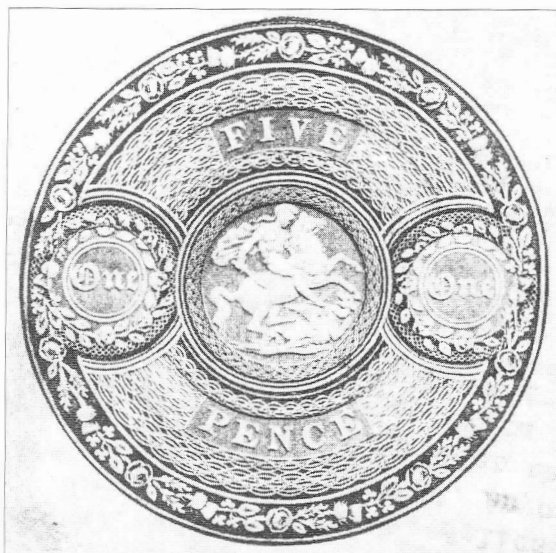
not exceeding £2, and 1s 3d for notes exceeding £2 but not exceeding £5. Notes above £5 were stamped as before with the embossing dies. These higher value notes had less wear and were handled more carefully so the embossing was less likely to be destroyed.

The general design of the three stamps was similar to that of Figure 1, the duty on which was ten pence and the word TWO being the maximum value in pounds of a note taxed at this rate. The stamps were printed in red and black; the plates were engraved by Robert Branston, the partner of Charles Whiting. The stamps are quite large, the 10d one illustrated in Figure 1 being 135 mm in width.

The exquisite workmanship and the delicacy and beauty of these stamps must be seen in order to be appreciated. Anyone who examines a clean example of one of these stamps will marvel at the skill that went into its production. Unfortunately many banknotes were torn in half and later repaired with tape on the back (right across the stamp) for security when they were sent by post. I consider it well worth while to pay more to obtain a good little-used—or even an unissued—note as an example of the compound plate process and Branston as an engraver at their best.

In c. 1826 the 5d and 1s 3d stamps were changed to a circular design (Figure 2) 80 mm in diameter. In his letter to the Stamp Office Congreve had said that he could emboss part of the stamp at the same time as it was printed. This was done in the new stamps; the 5d included St. George and the Dragon and the 1s 3d one the head of King George IV, both in colorless embossing. This was the first time the monarch's head had appeared on a British stamp.

From 1828 the use of the stamps declined since banks were then allowed to issue



unstamped notes under a composition agreement by which they submitted half-yearly accounts of the number issued.

#### Reference

Dagnall, H. *The Taxation of paper in Great Britain 1643-1861*. Published by the author, 1998.

## U. S. Sales Circuit notes

I get asked on occasion if the circuits must be mailed by parcel post, as the report sheets instruct. Actually, parcel post is a thing of the past, replaced by the "standard mail" term. Standard mail is used when the circuit weights over 13 ounces, which most do.

Members may also elect to use priority mail. It is only five cents more than standard mail, but I am not convinced that such mail is prioritized. I have used both, depending on the postage I have handy.

A lightweight circuit, one under 13 ounces, will be sent by first class mail. It is cheaper and faster than standard mail. One way to reduce the weight of your sales books is to remove unused pages. Trim empty pages past the inner fold one inch from the staples.

Which ever option you choose, just remember to insure the circuit for \$100, and retain the receipt for six months. This is a requirement, violation of which is grounds for removal from the circuits.

I have had some reports of improperly packaged circuits. To date, no material has

been damaged, but a few sales books have been creased. To prevent this, I recommend sandwiching the books in stiff cardboard, bound with rubber bands, to prevent sliding. The mailer should be a sturdy, properly sized envelope, not too large that the contents slide around inside. Some manila envelopes are rather flimsy, and tend to tear at the edges. Padded envelopes, priority mail mailers and envelopes within envelopes work well. Be sure to let me know if you receive a damaged circuit, and save the envelope to show to the postal service.

I am sometimes asked if a member may include more than the net value limit of \$500 in a single sales book. This is okay, provided the member acknowledges in writing that should a loss occur, the program will indemnify up to \$500 only.

As always, do not hesitate to write me if you have any questions concerning the circuit program. And keep those new sales books coming in. All categories are needed.

Paul Weidhaas



# New double transfers on M&Ms

by Hugh (Tom) T. Carson, ARA

The 4 cent John Bull (RS43) was issued from April 1866 until March 19, 1883. The



**Figure 1.**  
*Double transfer in the upper right.*

plate contained 65 stamps. The old paper printings totaled 1,710,840, silk 907,412 and pink and watermarked 1,656,583. This totals 4,274,835 or approximately 65,766 impressions. Riley in the February 1976 issue of *The American Revenuer* stated that enough were printed to require the Bureau to make another plate.

Unless reported by Schrader in the Society of Philatelic Americans in 1947, no varieties have been reported on RS43d. The illustrated

example (Figure 1) has a major shifted transfer to the upper right. How does a double transfer this evident on a stamp that catalogs for \$7.50 escape notice for over 100 years? Part of the reason might be the insistence for perfection of copies—this stamp has an internal tear that caused a minor loss of the design just right of the portrait. When offered it was just as a damaged stamp.



**Figure 2.** A double transfer in the ENT of CENT.

**Figure 3.** What looks like double transfers at the top might be due to a stressed or cracked plate.

Since two plates were used, it would take a minimum of 130 copies to have examples from all positions on both plates. There may not be 130 copies in existence. It is possible that the double transfer was created with only one printing before a new plate was made by the Bureau. Please give your RS43d a close look.

Another double transfer was found on Fahnstock (RS84a). In Figure 2, an extra line of color is visible in the top of ENT of CENT. The plate contained 84 stamps and a total of 2,522,750 stamps were printed on old paper for a total of 30,032 impressions. Thirty thousand impressions would cause considerable wear and might have caused a re-entry. There probably are not 84 copies of the old paper in existence. Finding another copy on old paper is doubtful, but one should be found on silk paper. Give your stamps a close look.

The last stamp (Figure 3), the 1 cent Mansfield & Higbee part perforate (RS174i) looks like it has double transfers in the R of INTER and the R of REV. The alleged double transfers are probably stress problems in the plate.

Please recheck your stamps. There are still discoveries to be made.



# New revenues from Nevis

by Donn Lueck, ARA

In July 1998 I went on a windjammer cruise in the French West Indies. We sailed from St. Maarten to the island of St. Barts. St. Barts is only eight square miles, so we rented a jeep to tour the island. The beaches are beautiful and the food very expensive. Also found no stamps there.



Next we sailed to St. Kitts and Nevis. I know there is a philatelic bureau in Nevis and was determined to find it to see what was new in the way of stamps. For those of you who may have forgotten some American history, Nevis is the birthplace of Alexander Hamilton, the first Secretary of the United States Treasury. Christopher Columbus an-

chored off the Nevis coast on November 11, 1493, and Captain John Smith and his men spent several days here on their way to found the Virginia colony in 1607. Enough history, now on to the search for stamps.

I did find the philatelic bureau and purchased two new revenue stamps. The first is a \$30 multicolored issued inscribed "POSTAGE" in the left panel and "REVENUE" in the right panel. Inscribed at the bottom in red is "Nevis" and "\$30," not seen clearly in the illustration. The stamp is perforated 14 1/2. This stamp is not listed in Barefoot's fifth edition *British Commonwealth Revenues*.

The second stamp is a \$50 red brown stamp perforated 14. Barefoot lists this design as a red \$15 stamp issued in 1984 and used primarily for passports. The \$50 is not listed. Has anyone else seen these revenues and have any information as to when they were issued.



## Literature in Review

***Catalogue of the Adhesive Revenue Stamps of Germany XVII: freight stamps, newspaper parcel stamps, seat reservation stamps, tax substitute stamps***, by Martin Erler and Fritz Jünke. 627 pages, A5, card cover, perfect bound, priced, illustrated, bilingual (German and English). Published by ORA Verlag (D-82055 Icking, Irschenhauser Straße 5, Germany). Available in North America from Eric Jackson for \$52.50.

The sheer size of this work is the first thing one notices, easily twice the size of any other volume in the series. The second thing one notices is that this volume is more of a handbook than any other volume. It is, however, still just a catalog with 21 pages of introduction (English, 23 in German) to the freight stamps in general and descriptive paragraphs introducing the stamps of the

various railroad lines.

To give an idea of the relative coverage of each area listings of the freight and express stamps (listed alphabetically by line) begins on page 55. Coverage of the newspaper parcel stamps begins on page 525. The section on seat reservation stamps begins on page 595; this section also includes 13 pages of listings for the seat reservation stamps for German military leave trains (a subject covered a few years ago in *The American Revenuer*). The final ten pages cover stamps authorizing reduced fares for members of the Wandervereine in the Sudeten, turnover tax substitute stamps for free ticketcards of the Bundesbahn employees, and stamps for the railroad's own internal mail service.

The freight stamps are priced in U.S. dollars, as in all of Erler's catalogs, and although few are priced beyond \$20 (most

being in the \$1 to \$5 range) one must assume that putting together a collection of the thousands of stamps listed would not necessarily be an easy task. The other stamps are not priced.

It could be argued that these stamps are not really revenue stamps and that some (such as the military seat reservation stamps) did not even represent the payment of a fee but rather were a means of control. They did not, however, represent the prepay-

ment of postage or postal fees. They do represent the prepayment of money for services to be rendered and this, according to the logic presented by ARA president Ron Leshner, is a form of fiscal stamp, just as postage stamps are a subset of fiscal stamps.

Collectors of German revenue stamps will have to decide if they wish to collect these stamps. Those who do and those who collect literature will definitely want this catalog.

Kenneth Trettin

## The Check collector—April-June 1999

Articles about checks with revenue stamps are a little scarce in the April-June issue of *The Check Collector*. The first of two articles is a short note "A New RN-X7 Variety" illustrates a fifth known user of RN-X7 oriented vertically on their check. This new check was from the Exchange Bank of Albany, Georgia, and was issued by the Albany and Northern Railroad.

In the article, "A Challenge to RN Collectors" is issued to find a single banking firm that used more RN types than the Trenton (New Jersey) Banking Company used—a total of ten different RN types.

Editor Bob Hohertz presents another article of interest entitled "Protest." He discusses and illustrates what a protest is, how they came about and how they were taxed. The protest can still be made against the makers and endorsers of checks, drafts and notes, but seems to be one of those business practices that has fallen by the wayside.

*The Check Collector* is published quarterly by the American Society of Check Collectors. Subscription is by membership only, dues \$10 per year (\$15 per year outside North America). For information contact the Secretary at Box 577, Garrett Park, MD 20896 or by e-mail at <CAL493@aol.com>.

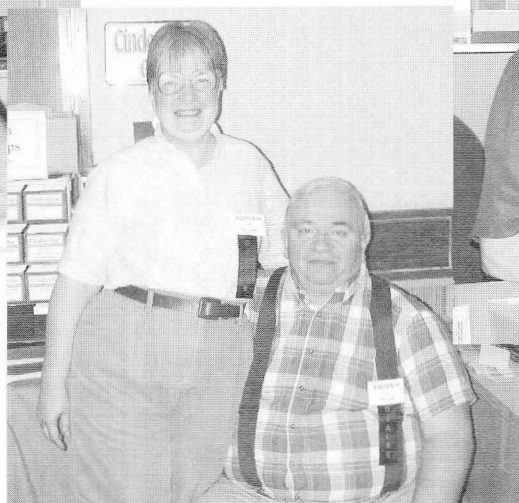
## ARA member revenue dealers at the convention at Balpex



Eric Jackson



Richard Friedberg



Roger and Bonnie Riga

Three of our ARA member dealers specializing in revenues and cinderellas had tables at the recent ARA convention held at Balpex. They are familiar faces to many collectors. If you have never met, introduce yourself the next time you see them at a stamp show.



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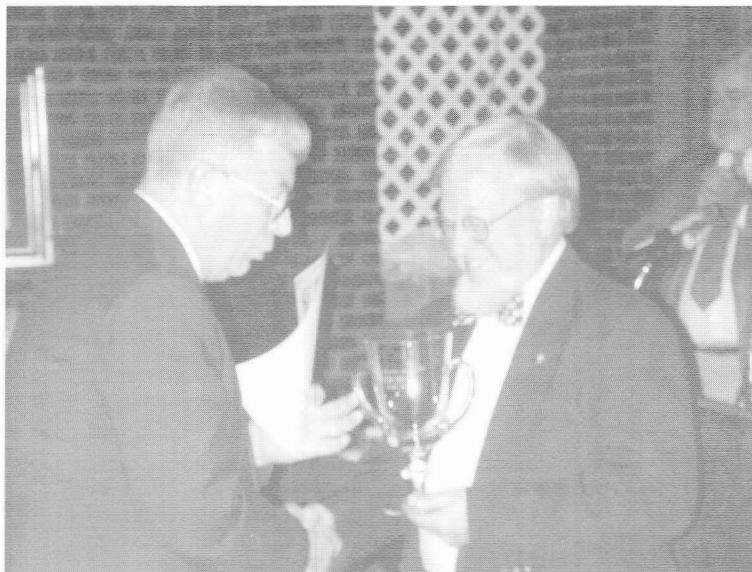
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# The American Revenue Association

## President's Letter



*Peter Iber receives the ARA Grand Award for his exhibit at BALPEX.*

Before writing about the ARA annual convention at Balpex, I have the pleasant duty to report on some awards that were presented at StampShow in Cleveland in August. *The American Revenuer* (TAR) was entered into the literature competition and was awarded a gold; it is not often that golds are handed out to serial publications. Congratulations to our editor, Ken Trettin, and to all of you who have contributed articles to bring our journal to the pinnacle of success. While in Cleveland I attended the annual Writers Unit Breakfast, during which a number of special awards are made. The American Philatelic Congress's Diane D. Boehret Award for serial publications went to *The American Revenuer*. But I have saved the best for last. Our editor Ken Trettin was inducted into the

Writers Unit Hall of Fame. It is a recognition that is well deserved. The ARA has been both well-served and long served by our editor. On behalf of the all the members of the ARA, I salute you for the recognition that you have brought to the organization through your faithful efforts in editing our journal all these years.

I hope that those who were present at BALPEX would agree that the revenuers had a fabulous time. How many ways was it fabulous? In the words of a great poet of the English language, let me count the ways.

1. The exhibits set a new standard for us. Peter Iber's "Revenue Stamps of Thailand" took both the show grand and ARA grand awards. If memory serves me correctly that is the first time that a non-U.S. revenue exhibit has taken a grand award in this country.

2. Bruce Baryla's "Uncle Sam's General Store: Stamp-Taxed Products since 1862" was the runaway winner for the Carolyn E. Cunliffe Memorial Award for the most popular revenue exhibit. It also received a show vermeil with Felicitations for Innovation and Effort, and an ARA gold. I have written



*"Uncle Sam's General Store" attracted much attention and won the Carolyn E. Cunliffe Memorial Award as the most popular revenue exhibit.*

about this exhibit previously. It is an exhibit that would be interesting to non-stamp collectors—don't miss the opportunity to see this exhibit.

3. Of the thirteen revenue exhibits in the multi-frame competition, 5 took show and ARA golds:

Bruce Baryla's "The Civil War Sun Picture Tax"

Edward Tricomi's "Playing Card Revenues"

Kenneth Pruess's "New York Stock Transfer Tax"

Peter Iber's "Revenue Stamps of Thailand"

Alan Cimiano's "United States Beer Stamps, 1866 to 1919 Four of the revenue exhibits took show vermeils and an ARA gold:

Charles Ekstrom III's "Federal Migratory Bird Hunting Stamps"

Willie Don's "Maryland: State and Local Tax Stamps"

Walter Orton III's "Proprietary 'Battle-ship' Revenue Stamps of 1898"

Bruce Baryla's "Uncle Sam's General Store: Stamp-Taxed Products Since 1862"

Three of the revenue exhibits took show and ARA silvers:

Timothy Kohler's "Revenue Issues of 1898"

Brock Covington's "Victorian Adhesive Revenues of Great Britain"

Scott Troutman's "Oklahoma Revenue Stamps"

The last of the multi-frame revenue exhibits, Arthur Mongan's "Pay to the Order of \_\_\_\_" took a show and ARA bronze.

4. Four revenue exhibits were entered into the one frame competition (in which there are only gold, silver, and bronze awards).

Frank Sente's "The Workhorse of the 1898 US Battleship Revenues: A Study of the 1 Cent Documentary Issue" received a show and ARA one-frame gold.

Douglas and Nancy Clark's "The 10¢ Reds, Greens, and Grays" and Robert Henak's "State Marijuana Tax stamps" received show and ARA one-frame silvers.

Richard Ehrmin's "Handstamped Revenue Stamp Cancels" received a show and ARA one-frame bronze.

All in all a great showing for lots of wonderful exhibits.

5. The Baltimore Philatelic Society also stages a one frame competition among its

members. Two of the seventeen were revenue exhibits: ARA members Joe Foley and yours truly showed "Ireland Dog License Stamps" and "Emerson Drug Company Pays the 1898 Proprietary Tax" respectively.

6. Not all the fabulous things were related to the exhibits. On Sunday morning ARA Vice-President Eric Jackson conducted a seminar on expertizing revenues. This was followed by Frank Sente's talk on the 1898 battleships on "cover." Frank brought in a few mystery pieces that prompted members' speculations about the specific rate or rates that were being paid. On Friday conducted talks on "What are Revenues?" and "Taxation as a Tool to Prevent Consumer Fraud."



*ARA President Ron Leshner holds the winning name for the door prize presented at the Friday night dinner.*

7. The usual Friday night dinner was held at the Milton Inn, a few miles distance from the show sight. The dinner was very well attended and ARA member Paul Nelson (also a member of the Scandinavian Collectors Club which was meeting at Balpex) talked Jay Smith into contributing one of the revenue catalogs he publishes for a door prize. Howard Karlin was the winner.

8. After hours we retired to the show hospitality suite, where the fellowship continued.

The only regret is that more ARA members did not attend. That situation can be remedied in 2000 when we gather again next spring at WESTPEX in San Francisco. See you there.





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38	R557 F-VF PHOTO	50.00
39	R601* F-VF PHOTO	125.00
40	R604* F-VF PHOTO	110.00
41	R606* VF PHOTO	100.00
42	R615 cut cancel, VF PHOTO	57.50
43	R669* F-VF PHOTO	100.00
44	R672* VF PHOTO	100.00
45	R680* F-VF	40.00
46	R732 cut cancel, F-VF	50.00
47	Documentary Meter, Treasury building, VF	-----
48	Proprietary RB24p* block of four, VF	125.00
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54	RD174* F-VF	30.00
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58	RD335 F-VF PHOTO	75.00
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71	RF26* coil pair, VF	-----
72	Silver Tax RG22 VF tiny short perf PHOTO	225.00
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82	RJA72c* VF unpriced as mint in Scott PHOTO	-----
83	Embossed Revenue Stamped Paper RM277b sharp strike on an 1815 Bank of Washington, Penn., promissory note, VF	10.00
84	RM558 clear strike on an 1832 import certificate for tea from Canton, China, VF	20.00
85	Revenue Stamped Paper RN-B1. Stonington, Conn. New York, Providence and Boston Rail Road Co. First National Bank check. 1870. F-VF	-----
86	as above, but RN-C1. 1872. F-VF	-----
87	as above, but RN-D1. 1872. F-VF	-----
88	as above, but RN-G1. 1877. F-VF	-----
89	RN-C2*. Providence, R.I. American National Bank check, vignette of liberty, VF tiny tear at bottom	30.00
90	RN-F1. Moravia, N.Y. First National Bank of Moravia check, VF	5.00
91	RN-G1. San Francisco, Calif. New York Hill Gold Mining Co., Alfred Borel & Co. (changed from F. Berton & Co.) check. 1885. VF	-----
92	RN-K11. Lock Haven, Penn. Lock Haven National Bank check, 1870. Vignette of girl at left. F-VF small stain at upper right	125.00
93	RN-L10. Cooperstown, N.Y. First National Bank check. 1875. Vignette of Leatherstocking, VF	10.00
94	RN-U1* stamp redeemed, Chicago & South Western Railway Co. stock certificate, blue & black, CNBC engraved, beautiful vignettes	35.00
95	RN-U1. Dayton & Michigan Railroad stock certificate, 1872. Vignette of train at station, VF	35.00
96	RN-X7. Albany, N.Y. United Traction Co. voucher check. 1900. VF	-----
97	Private Die Medicine RS290p* plate #11003 and arrow block of four, VF	-----
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### TAXPAID REVENUES - Springer Catalogue Numbers

102	Cigarette TA99a* VF	3.50
103	TA288a canceled WM. JENNINGS BRYAN, JR., COLLECTOR OF CUSTOMS, VF	2.00
104	Cigar Specimens 1917 Class A 10 (TC293), blue overprint, VF	-----
105	1917 Class B, 25 Cigars (TC300), red overprint, F	-----
106	1917 Class C, 12 Cigars (TC304), red overprint, F PHOTO	-----
107	1918-20 Class A, 5 Cigars (TC359), blue overprint, F-VF	-----
108	1918-20 Class B, 5 Cigars (TC361), red overprint, VF	-----
109	1918-20 Class B, 10 Cigars (TC362), red overprint, VF	-----
110	1918-20 Class B, 250 Cigars, red overprint, F PHOTO	-----
111	1918-20 Class C, 5 Cigars (TC363), red overprint, F	-----
112	1918-20 Class C, 10 Cigars (TC364), red overprint, F-VF	-----
113	1918-20 Class C, 250 Cigars, red overprint, F PHOTO	-----
114	1918-20 Class C, 500 Cigars, red overprint, F-VF PHOTO	-----
115	Snuff Specimens TES3 VF	12.50
116	TES4 VF PHOTO	12.50
117	TES5 F-VF	10.00
118	TES6 F-VF	10.00
119	TES7 F	10.00
120	TES8 F-VF	12.50
121	TES9 F-VF	12.50
122	TES10 VF	10.00
123	TES11 VF	10.00
124	TES12 VF	12.50
125	TES13 F	10.00
126	TES15 F-VF	12.50
127	TES18 F-VF	12.50
128	TES19 F	10.00
129	TES20 F-VF	12.50
130	TES22 F-VF	12.50
131	TES23 VF	12.50
132	Tobacco-Paper Wrappers Hicks #PW8A-3 Prince Albert Smoking Tobacco, VF	25.00
133	Customs Imported Wine & Malt Liquor Series of 1935, mint, VF tiny corner crease	-----
134	Industrial Alcohol Transfer Stamp with stub, mint, VF	15.00
135	Fermented Fruit Juice 8 oz. green, F-VF PHOTO	25.00
136	16 oz. purple, F PHOTO	25.00
137	24 oz. orange, F PHOTO	20.00
138	29 oz. brown, F PHOTO	25.00
139	32 oz. orange red, F-VF light crease PHOTO	20.00
140	Process Butter FE35b VF corner crease	9.00
141	Oleomargarine FE55 VF small thin	4.00
142	Civil War Cotton Tax, parchment, with wire and barb, F-VF PHOTO	-----
143	Prohibition Liquor Prescription Form D, issued for	-----

	Spiritus Frumenti, VF	-----
144	Drawback Certificate, Custom House, New York, 1868, orange & black, engraved by National Bank Note Co., VF	-----
145	Federal Tax Ticket for use on Taxable Attractions, 1c Playland, F PHOTO	-----

### SPECIAL TAX STAMPS

146	Practitioner Dispensing Opium 1929 \$1, VF	-----
147	1930 \$1, VF	-----
148	1931 \$1, VF	-----
149	1932 \$1, VF	-----
150	1933 \$1, VF	-----
151	1936 \$1, F-VF	-----
152	Pleasure Boat or Yacht 1943 \$5, 16 to 28 ft., 12 coupons, VF crease	-----
153	1944 \$5, 16 to 28 ft., twelve coupons, VF	-----
154	1945 \$5, 16 to 28 ft., twelve coupons, F-VF small faults	-----
155	1946 \$5, 16 to 28 ft., twelve coupons, VF	-----
156	User of Motor Boat 1922, F-VF tack hole, creases and small faults	-----
157	Cotton Order 1G5 VF	1.75
158	Food Order 2G5* VF	2.50
159	2G7 VF	1.50
160	2G8* F-VF	1.75

### STATE REVENUES

Hubbard Catalogue Numbers;  
Fish & Game are from the Ducks 97 CDRom  
unless noted otherwise

161	Delaware Beer, 25c blue, Delaware Liquor Commission in panel at top, Columbian Bank Note Co. imprint, mint, VF PHOTO	-----
162	\$1.00 orange, Delaware Alcoholic Beverage Control Commission in panel at top, mint, VF PHOTO	-----
163	Kansas Upland Game Bird, KSUG-3 VF	10.00
164	Kentucky Trout, KYT-2* VF	9.50
165	KYT-3* VF	9.50
166	Maryland Big Game Hunting Firearms, MDBGF-8 VF	30.00
167	Michigan Trout, MIT-14* top sheet margin with control #, F-VF	15.00
168	MIT-17* top sheet margin with control #, VF	12.50
169	MIT-18* VF	12.50
170	MIT-19* top sheet margin with control #, VF	12.50
171	MIT-16* VF	12.50
172	MIT-23* VF	15.00
173	Montana Resident Bird License, Scott A4, VF	10.00
174	Fishing, MTF-5 VF	-----
175	New York Stock Transfer Meter, 1966, VF	-----
176	Oregon Waterfowl, Scott OR2* VF	37.50
177	OR3* VF	15.00
178	Utah Resident Deer Tax, 1951 \$5, unused, VF	-----
179	1952 \$3, VF	-----
180	Non-Resident Deer Tag, 1952 \$5, VF	-----
181	Virginia Liquor, L1* double print, F PHOTO	-----
182	Bellingham, Wash. B1-5, VF	4.05
183	West Virginia Liquor Control Commission, Liquor Ration coupon for 1/2 unit, VF	-----
184	Hawaii R2 VF	10.00
185	R3 F-VF	5.00
186	Philippine Islands W641* VF glassine interleaving adheres to back	15.00
187	W643* s/e at top, F-VF	15.00
188	W644* VF	20.00
189	W645* s/e at right, VF glassine interleaving adheres to back	25.00
190	G. Hamilton Smith & Co., Philatelists and Publishers, plate proof on card, VF PHOTO	-----
191	American Philatelic Association, Sales Dept. Control Stamp, black, mint, F PHOTO	-----
192	as above, blue, VF PHOTO	-----
193	U.S. Environmental Protection Agency, Region 1 label, 1977, mint, VF	-----
194	Cigar Makers International Union of America, Union-Made Cigars label, mint, VF	-----
195	College Stamps Bryant, Stratton & Co., type III in blue, VF corner crease PHOTO	-----

### CANADA - Van Dam Catalogue Numbers

196	FB7a* SFVEN error, F-VF PHOTO	300.00
197	FP56a* imperf horizontally, VF PHOTO	500.00
198	FSC21a* VF	12.00
199	FSC25a VF	25.00
200	FWT8c* booklet pane of six, VF	5.00
201	FX36a* booklet pane of six, VF	15.00
202	British Columbia BCL5a F PHOTO	100.00
203	BCL22b VF	35.00
204	BCL25a VF	35.00
205	BCL26a VF	35.00
206	Newfoundland NFC4-5* F-VF	8.50
207	NFR11 F-VF PHOTO	150.00
208	NFR41 VF	25.00
209	NFR43 F-VF	20.00
210	NFW1* F-VF	25.00
211	NFW2* F-VF PHOTO	75.00
212	NFW3* VF	25.00
213	Brandom NT-201CP, VF	8.00
214	Nova Scotia NSV4* VF	35.00
215	Ontario OGT7* F-VF	20.00
216	OST29 F-VF	40.00
217	OST31 F-VF PHOTO	65.00
218	OST37* VF	30.00
219	Prairie Provinces PC1* VF	7.50
220	PC2* VF	12.50
221	PC3* VF	7.50
222	PC4* VF	12.50
223	PC5* VF	7.50
224	PC6* VF PHOTO	40.00
225	Quebec QL98 F PHOTO	75.00
226	Saskatchewan SE6-8 VF	13.00
227	SE25 VF	9.00
228	SE27* F-VF	25.00
229	SE27a* F-VF	25.00
230	SL11 VF PHOTO	450.00
231	SL56 VF PHOTO	55.00



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**New York Stock** Transfer wanted on document, especially 1943 to present. Describe before sending. Kenneth Pruess, 1441 Urbana Lane, Lincoln, NE 68505-1971. e-mail kppruess@aol.com \*1513\*

**Desperately seeking Kansas** Quail stamps, Kansas licenses and information about them. E-mail: davidlucas@fn.net. David R. Lucas, 300 S Woodlawn #418, Derby, KS 67037. \*1514\*

**For Sale: Nearly** complete run of *The American Philatelist*, minus only two issues, 1980-1998. \$50 plus shipping. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 66502-8477. \*1515\*

**For Sale: Written** up for exhibitions large specialized collections of Germany and States Gerichtskostmarken. Also Hungary, Luxembourg, Saar, Switzerland. Gary Ryan, 32 Wolsey Road, Northwood, Middx HA6 2EW, England, UK. \*1516\*

**Second and Third** Issue revenue documentaries WANTED. Anything interesting or unusual. Documents, cancels, bisects, multiples, etc. Mike Morrissey, Box 441, Worthington, OH 43085. \*1517\*

**Wanted: Revenues of Russia**, Switzerland, Liechtenstein, Cayman Island, Trieste, Central Lithuania, Poland and any available hologram issues. Ralph Taaffe, Box 491240, Los Angeles, CA 90049. \*1518\*

**Wanted: Any and** all state revenues, especially ducks. Giving other state revenues or \$1.00 and up nice foreign stamps. Milt Cohen, 12309 Lakeridge Falls Dr, Boynton Beach, FL 33437-6300. \*1519\*

**Hong Kong revenue** collections (all different). B&H 1996: £50 catalog @ \$15; £80 @ \$25; £120 @ \$40; £150 @ \$52.50; £200 @ \$80; £250 @ \$125; £400 @ \$275. G. T. Olson, 1427 Brookshire Ct, New Brighton, MN 55112. \*1520\*

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**Wanted: U.S. Cinderellas:** National Association of Commerce and Labor; radio reception; license & royalty; express / parcel delivery / railroad / busline. Scott A McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043. \*1522\*

**Wanted to Buy:** collection of state revenues. Send description and price to Bill Pieterse, 106 Elm Street, Peterborough, NH 03458. \*1523\*

**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). Stephen A. Wittig, Box 2742, Springfield, MO 65801-2742. \*1524\*

**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. \*1525\*

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