

The American Revenuer

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the source of the \$3 green Alabama Tax on Seals stamp
listed by Moens? More, inside, page 4.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JANUARY-FEBRUARY 2000

Volume 54, Number 1
Whole Number 521



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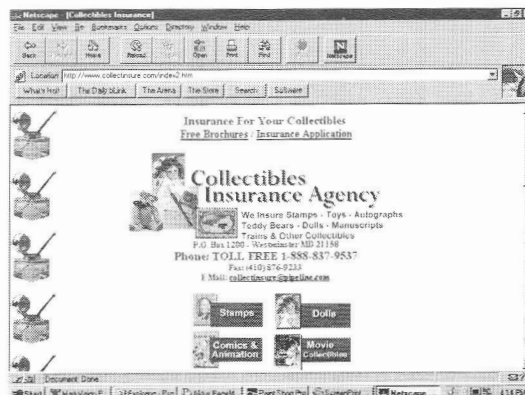
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Editor: Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 515-756-3542 (no one else will answer) or 515-756-3680. FAX 515-756-3352. E-mail: <Hogman@netins.net>.


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

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The tax on seals stamp of the State of Alabama 1867–1884

by John D. Bowman, ARA

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Legislative History

Shortly after the Civil War, the general assembly for the State of Alabama established a number of laws, including Law Number 1: "An Act to Establish Revenue Laws of the State of Alabama." Sections 8, 9 and 10 describe the tax that was to be collected each time a state officer used the official seal of his office. These laws were approved February 22, 1866, and published as "Acts of the Session of 1865–6, of the General Assembly of Alabama, Held in the City of Montgomery, Commencing on the 3d Monday in November, 1865."

The following year, the general assembly adopted the revised Code of Alabama. Approved on February 19, 1867, in Montgomery, Alabama, Article IV Section 446 of the Code specified that the Comptroller would procure and sell stamps to state officers, and that their official seals were not valid with-



Figure 1. Plate proofs on india mounted on card, in pairs. \$1.00 red (issued color), \$2.00 blue (issued color), and \$2 green (trial color).

out such a stamp. The stamp was to be affixed upon each official impression of the seal, and the officer was required to cancel the stamp by writing or stamping his signa-

Figure 2. \$1.00 tax on seals showing imprints at left and right, with two different plates indicated by the left imprints, one complete and the other partial.



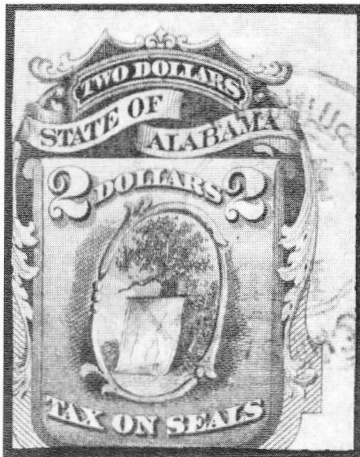
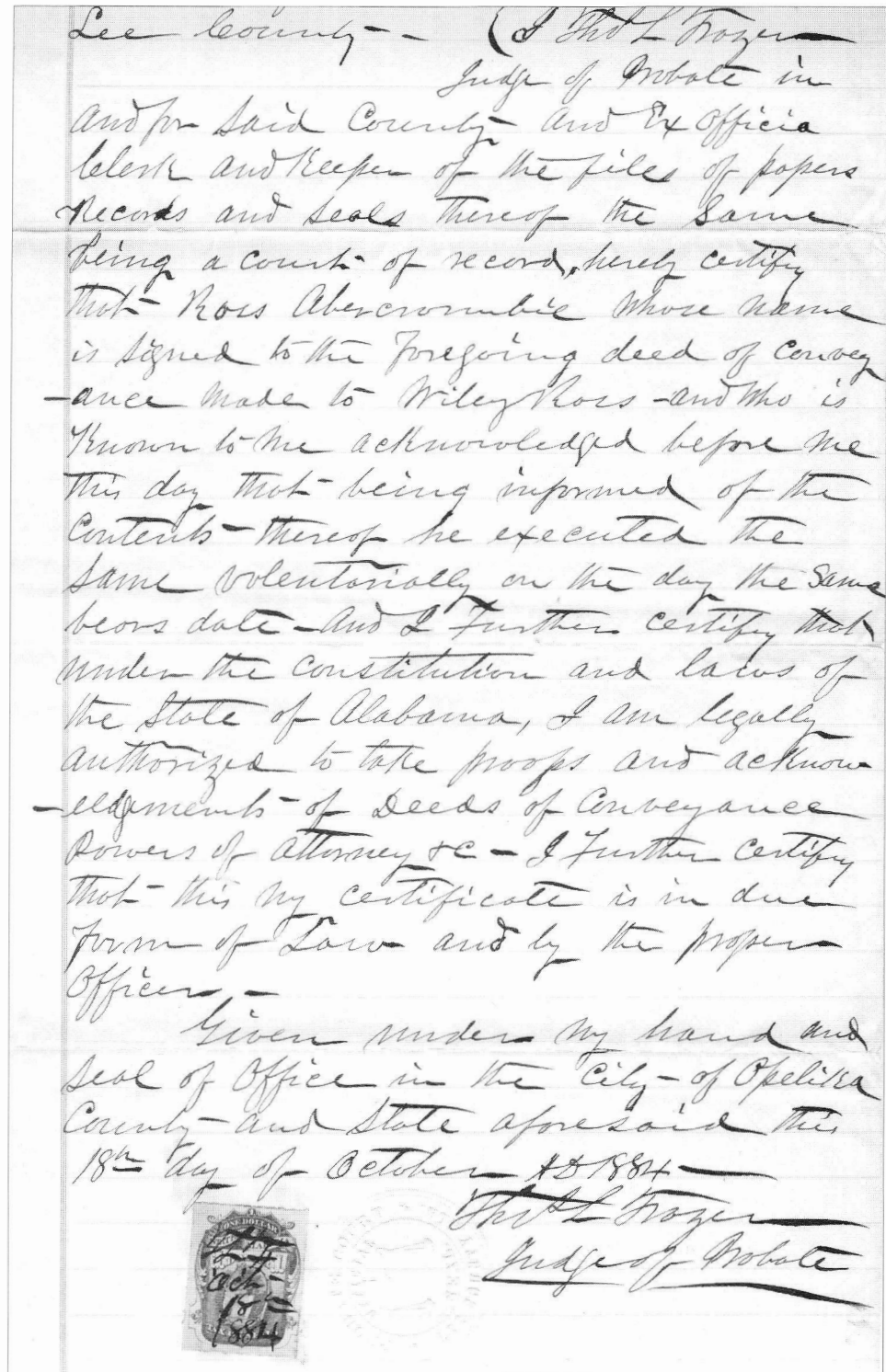


Figure 3. \$2.00 tax on seals cut with scissors, appearing to be imperforate at first glance.

ture and the date across the face of the stamp. The officer was permitted to collect the value of the stamp from the person who benefited from its use.

Mahler (1990) has stated that the act enabling this tax was effective as of February 22, 1866. This is the date given by Applegate (1921). However, Kenyon (1920) stated that the act was passed on February 7, 1867, and that stamps were first issued on March 1, 1867. Mekeel's (Lines, 1901) noted in 1901 that the legislation creating these stamps was enacted in February 1867. The Revised Code of Alabama (Walker, 1967) for 1867 contains the laws concerning these stamps, and sidenotes refer to February 10 and February 19, 1867, for original source. Mahler (1990) illustrates a protest document bearing the \$1 Alabama tax on seals and R44c with a manuscript cancellation on these stamps of "J R E Sept 22/66." This author has noted the \$2 stamp on a document dated May 29, 1866, releasing a fine for operating a barbershop without a license; Governor Patton and Secretary of



State Albert Elmore signed it.

Only one other state adopted a similar tax requiring the use of stamps with officials' seals, and that was Virginia around 1900-1914. In the years following the Civil War, the costs of reconstruction produced great demands on the southern states' coffers. The

Figure 4. The \$1 rouletted stamp on document dated October 18, 1884.



Figure 5. Alabama tax on seals rouletted 8, original gum.

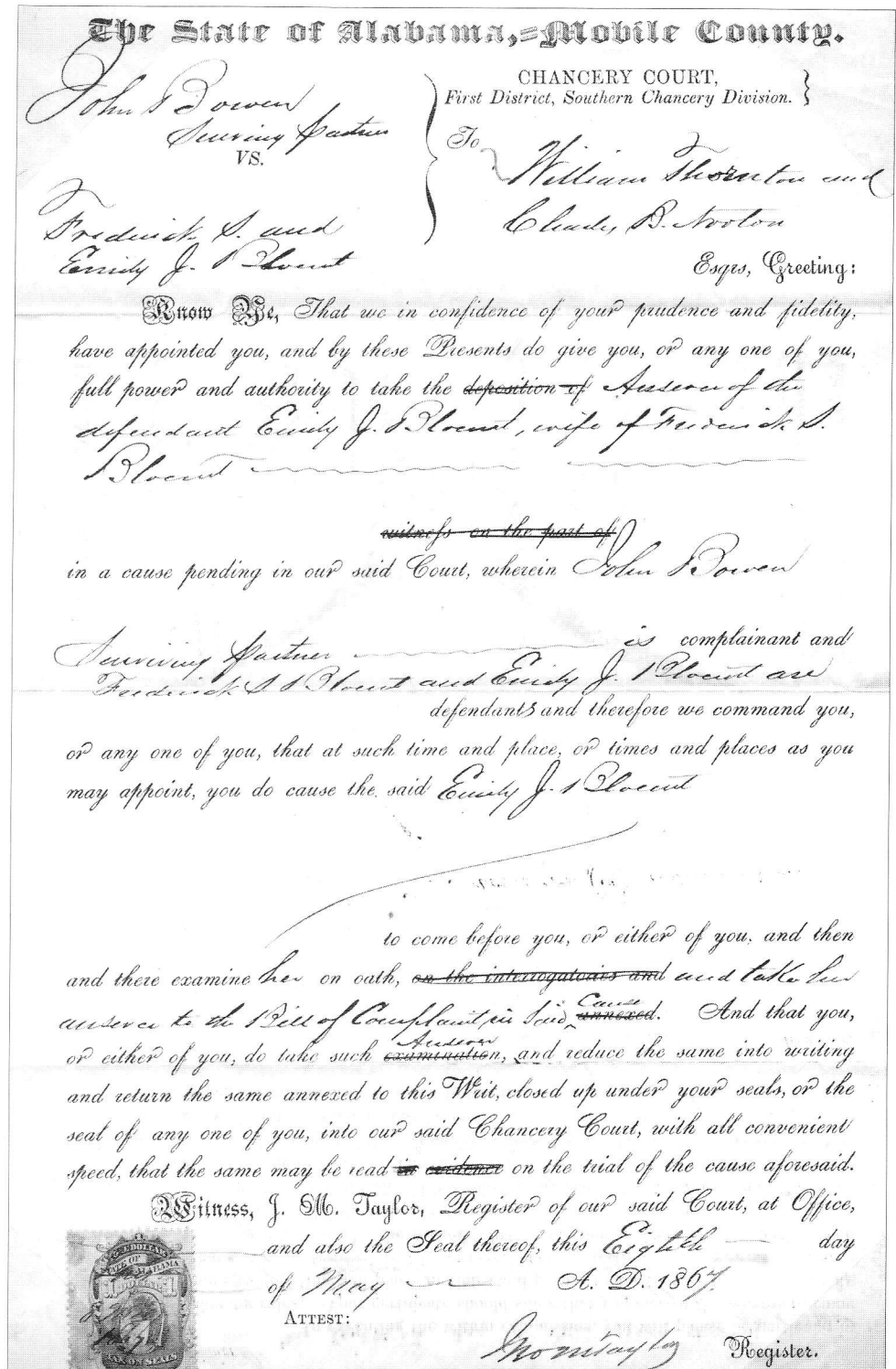


Figure 6. Mobile County, May 8, 1867, Register of Chancery. One state officer using a seal was the Register of Chancery. Such documents are rare.

federal government already taxed a variety of documents, and some Alabama documents required both the tax on seals and the federal revenue tax to be paid. These combination state/federal revenue stamped documents are scarce and highly desirable.

As Mahler (1990) points out, the tax was

repealed on December 3, 1884, effective immediately. Thus the total period of use extended from 1867 until the end of 1884, or for 17 years.

Design

The intriguing design of this stamp was

created and printed by the American Bank Note Company. It is a beautifully engraved stamp, depicting the early arms of Alabama. When the American Bank Note Company recently sold some of its archives, this design was reproduced as part of a composite of stamp designs on a sheet. In this design, a map depicting rivers drawn on parchment leans against an oak tree. Interestingly, there are no rivers in Alabama like these.

Proofs and printer's imprint

India proofs of the \$1.00 and \$2.00 in the issued colors are known, as well as a green \$2.00 trial color proof on India. All three are known as singles on India paper and as pairs mounted on card (Figure 1). The \$1.00 stamp is known as a block of four on card. The block of four shows the imprint of "American Bank Note Co. New-York." reading up in the left margin of one stamp; the imprint is no taller than the stamp design. The imprint has also been noted on used \$1.00 stamps, both at the left as described and also at the right. Interestingly, another used \$1.00 stamp has been noted with only the last half of the imprint showing, while the first half would show on the stamp beneath this one. Thus, in this plating the imprint covered two stamps (Figure 2). This suggests that at least two plates were prepared; whether the settings were otherwise identical or not is unknown. The sheet size is believed to be one hundred (10 X 10), so another explanation is that the imprint occurs more than once on the side of the plate.

Perforations

These stamps were perforated 12 x 12. It

has been stated that these perforations come in two types, one finely perforated and the other roughly perforated. On examination, it appears that the roughly perforated stamps, which are less common, actually are perforated normally, but many of the perforating holes did not become separated from the stamp, and so the appearance is of rough edges, but in fact could be the result of differ-

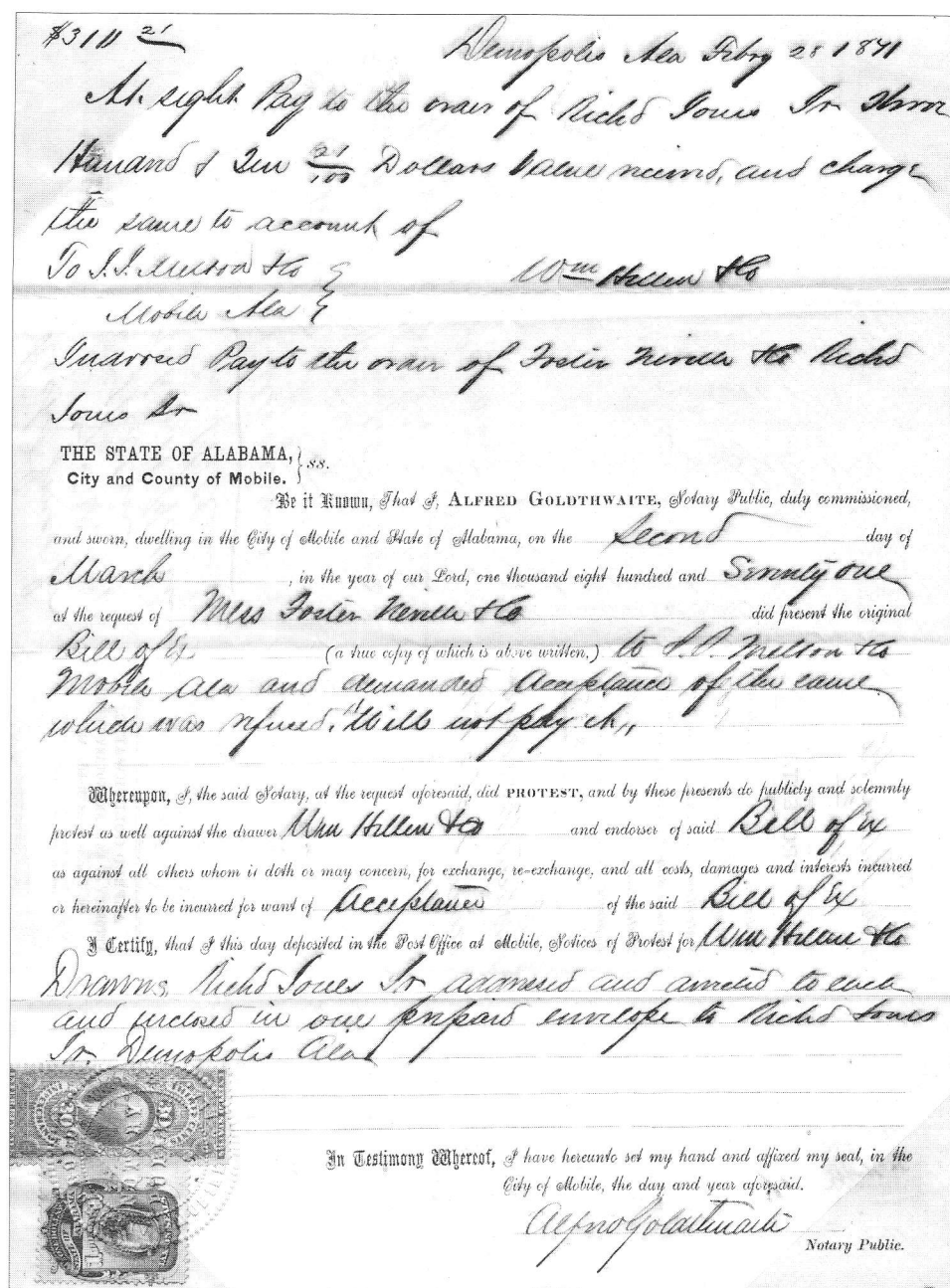


Figure 7. City of Mobile, March 2, 1871, protest. Occasionally the federal revenue tax was required on the same document as the tax on seals. Here is a protest for a refusal of a bank to pay on a bill of exchange. It is taxed with the \$1.00 red Alabama stamp and the 30¢ inland exchange first issue revenue.



Figure 8. Mobile County, April 15, 1876, protest. Here is a most unusual example of the third issue U. S. revenue stamp and the Alabama tax on seals, with the original promissory note attached. The promissory note bears examples of the first and second issue U. S. revenue stamps. Documents bearing all three first issue revenue stamps are scarce; when the Alabama tax on seals is also present, it is rare.

ent glue or other variation.

Applegate (1921) noted an imperforate \$1.00 stamp on the basis that Sterling had listed this along with the rouletted stamp years earlier, but he did not himself believe one existed. However, Brannon did point out in 1921 the existence of a document which appeared to have two examples of imperforate \$1.00 stamps to pay the \$2.00 tax. No

other examples have been reported. The author has a \$2.00 stamp, used, which appears to be imperforate or rouletted, but which is in fact just cut down from a perforated stamp (Figure 3). It is likely that a plate proof in the issued color was mistaken for an imperforate stamp.

Applegate also mentioned a collector who claimed to have a block of four of the \$1.00 stamp in part-perforate condition. Again, nothing else has been reported about this block and the present author is inclined to suspect this report is inaccurate.

The rouletted version of the \$1.00 stamp is a very rare state revenue stamp. The author is aware of only a single document with the rouletted stamp attached. (Figure 4). It is dated October 18, 1884, and is a deed with a probate judge's seal and signature. There are a very few single stamps in used condition, and, as will be discussed below, a number of unused rouletted stamps may exist. Applegate (1921) stated "As all the used copies I have seen or had described are canceled during 1884. I am of the opinion that they were introduced about January 1884."

Finally, Applegate (1921) examined a block that Brannon (1920) discovered in state archives. It was the top

half of a sheet of the \$1.00 stamp, ten stamps wide and five deep. The part sheet had original gum, and was found in state archives accompanying a state voucher from 1885, the stamps probably being redeemed following repeal of the tax act in December, 1884. The stamps were rouletted 8, and were reported by Brannon to have been rouletted by hand due to variations in stamp width. However,

Applegate disagreed and stated that these stamps were rouletted regularly. The author does not know the whereabouts of this half sheet today, but a pair and a block of four are known to exist in collector's hands (Figure 5). It is likely that this rouletted stamp is more scarce used than unused because of the existence of these "remainders" or "redemptions" in collectors' hands. Nonetheless, either type is quite rare.

"\$3.00" tax on seals essay—no such thing!

At \$1.00 and \$2.00, the cost of this tax was not slight for the period. In 1921 Frank Applegate (1921) referred to a \$3.00 green tax on seals stamp that was originally listed by Moens in one of his general revenue catalogs. He said it could have been an essay. Kenyon (1920) mentions this in his 1920 handbook but dismisses it as unlikely. It seems certain that this was a typographical error on Moens' part, and meant to specify the \$2.00 trial color proof, which has been noted (illustrated on front cover). No provision was made in the tax code for a \$3.00 tax. Kettenbrink (1980) recently suggested that the \$2.00 trial color proof was probably the basis for the early assertion of a \$3.00 green stamp, and this author agrees 100% with his conclusion. We could lay this myth to rest if only someone would publish a definitive state revenue catalog so that we would not have to depend on the classic works!

Whose seals got taxed what

The scarce \$2.00 stamp was to be used with the seals of the Clerk of the Supreme

Court of the State of Alabama, the State Auditor, and the Secretary of State. The \$1.00 stamp was required for seals of a Notary

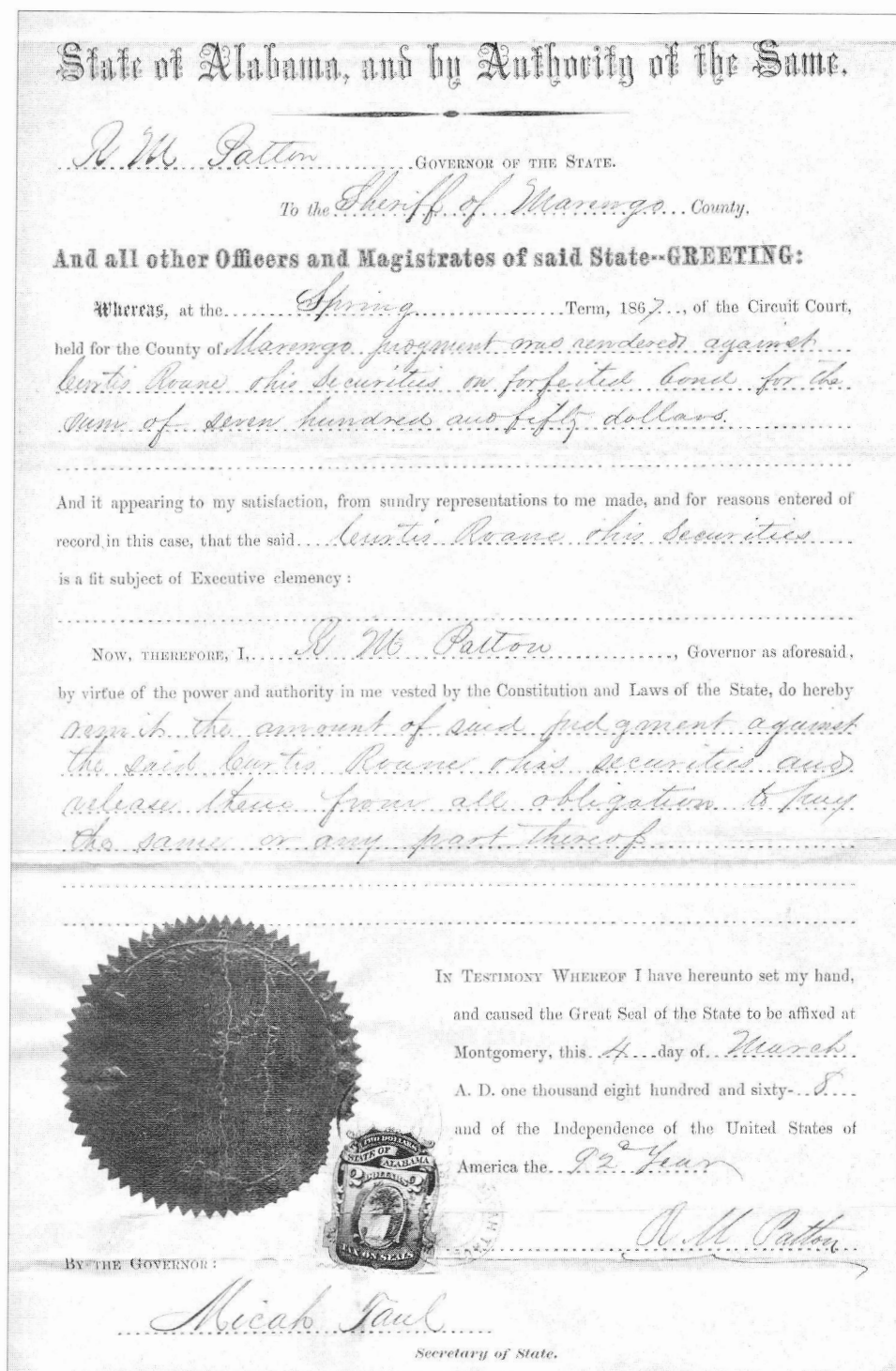


Figure 9. Marengo County, March 4, 1868, Secretary of State. Executive clemency granted in a matter of a failed bond—a rare document. This one is signed by the Secretary of State, Micah Taul, on behalf of the governor. His seal required the \$2.00 blue tax on seals.

3847 \$270⁷⁸

C.C. McDonald
favor
himself
L.C. Fry Fisher
FOR ACCOUNT OF

Protest for Non-Payment
January 28th 1878

PROTEST, - - - - - \$1.50
NOTICES, - - - - - 1.00
STATE ALA. STAMP, - - - 1.00
POSTAGE, - - - - - 03
\$4.03

SAMUEL C. MULDON,
NOTARY PUBLIC,
MOBILE

NOTICES will in all cases be sent to the
MAKERS OF NOTES and ACCEPTORS or
DEALERS, unless advised to the contrary.
DEALERS will save the expense of Duplicate
Notices by adding the address after the signa-
ture of each party.
Always have Notes received by you
made payable at some specific place.




Figure 10. Mobile County, January 28, 1878, protest. The fee schedule on this protest includes a preprinted "State Ala. Stamp—1.00" line. The stamp is of the roughly perforated type, and is canceled by a personalized hand-stamp for notary public Samuel C. Muldon.

Public, Probate Judge, Commissioner for another state, Clerk of Circuit Court, Clerk of City Court, Registrar in Chancery, or other public official required by law to use a seal.

Vanderhoof (1920) reported a "find" of these stamps in 1920 consisting of

"over 2000" of the blue \$2.00 stamp, "several hundred" of the red \$1.00, and "probably 30 or 40" of the \$1.00 rouletted. As Mahler (1990) asserts, this report is hard to believe. At the current time, nowhere near this number of tax on seals stamps are known to exist in collectors' hands.

Unused or used?

The Alabama tax on seals is not known to

Figure 11. Marengo County, June 10, 1867, oath of office. With this document, newly appointed Marengo County Sheriff Frank A. Royal swears that he never participated "in any rebellion or civil war against the United States." Probate Judge Thomas J. Woolf witnessed his oath.

UNITED STATES OF AMERICA.

I, Frank A. Royal
having been appointed by military authority to the office of Sheriff
Marengo County Alabama
in the State of Alabama, do solemnly swear, or affirm, in the presence of Almighty God, that I am 21 years old; that I have not been disfranchised for participation in any rebellion or civil war against the United States, nor for felony committed against the laws of any State or the United States; that I have never been a member of any State Legislature, nor held any executive or judicial office in any State and afterwards engaged in insurrection or rebellion against the United States, or given aid or comfort to the enemies thereof; that I have never taken an oath as a member of Congress of the United States, or as an officer of the United States, or as a member of any State Legislature, or as an executive or judicial officer of any State, to support the Constitution of the United States, and afterwards engaged in insurrection or rebellion against the United States, or given aid or comfort to the enemies thereof.



And I do further swear, or affirm, that I will faithfully support the Constitution and obey the laws of the United States, and will, to the best of my ability, encourage others to do so; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter: So help me God.

F. A. Royal
Sheriff

SWORN TO AND SUBSCRIBED before me, at my office in Andover
this 10th day of June 1867 and the Seal of office and the Seal of office

Thos J Woolf
Probate Judge

officers appointed under the military government of the State of Alabama.

this author in unused condition, except for the \$1.00 rouletted stamp. Used examples often have embossing from the seal that they taxed. Handstamps are preferable to pen canceled stamps, but dated stamps are always of interest.

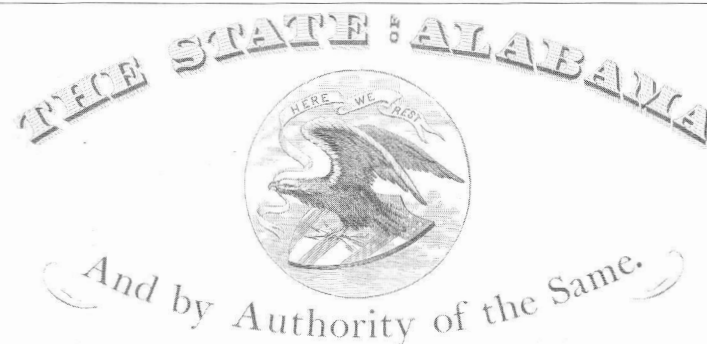
How common are these stamps?

This author is aware of the existence of about ten \$2.00 stamps on document, one rouletted \$1.00 on document, and dozens of perforated \$1.00 stamps on documents. Off-document stamps are proportionately scarce: the perforated \$1.00 is probably ten times as common as the \$2.00 blue stamp, which is probably ten times as common as the rouletted \$1.00.

Applegate (1921) stated in 1921 that a Mr. Thos. M. Owen, Director of the Alabama Department of Archives and History, had written a letter that stated that the enabling legislation was effective on February 22, 1866. In addition, Applegate noted that Owen's letter stated that 50,000 \$1.00 stamps and 20,000 \$2.00 stamps were issued. In another letter, Owen was said to have stated that about \$87,000 was raised from this enterprise.

Figure 6 shows the \$1.00 stamp used for the seal of Registry of Chancery, a very scarce usage.

Figure 7 shows the \$1.00 stamp used on a protest document along with the 30¢ Foreign Exchange first issue revenue stamp. This is a rare usage. Figure 8 shows usage of the \$1.00 tax on seals with a third issue revenue stamp; interestingly, the original promissory note is attached, which has first and second



With full confidence in the ability and integrity of
J. G. Cousins
and having been regularly recommended for appointment to the OFFICE OF
Notary Public and ex officio
Justice of the Peace for Beat 3,
in the County of Elmore

I do, by virtue of the power in me vested, hereby appoint
and commission the said J. G. Cousins
to do and perform all and singular the duties incumbent upon him as aforesaid,
according to law, and the trust reposed; and to exercise all the powers and receive
all the emoluments to said office of right appertaining.



GIVEN UNDER MY HAND, and Great Seal of the State, affixed
 at Montgomery, this 25th day of
June in the year of
 Our Lord One Thousand Eight Hundred and
 seventy-nine, and in the One
 Hundred and third Year of the
 Independence of the United States of America.

Figure 12. Elmore County, June 25, 1879, appointment of notary public. This document was given to J. G. Cousins on his appointment as notary public and also ex officio justice of the peace for Elmore County. Governor R. M. Cobb signed this as did W. W. Screws, Secretary of State. The \$2.00 tax on seals was used in conjunction with the great seal of the state of Alabama.

issue revenue stamps on it. Thus, the \$1.00 Alabama stamp is used in conjunction with all three first issues of the revenue stamps of the United States on this document which may be unique in this usage.

Figure 9 shows a rare \$2.00 blue tax on

seals on document; it is a rare example of executive clemency bestowed by the governor of the state.

Figure 10 illustrates a protest from 1878 that includes the \$1.00 stamp tax rate on the preprinted form. In Figure 11, newly appointed Marengo County Sheriff Frank A. Royal swears that he never participated "in any rebellion or civil war against the United States." Probate Judge Thomas J. Woolf witnessed his oath.

Figure 12 shows the Great Seal of the State of Alabama and the \$2.00 tax on seals stamp used in Elmore County on June 25, 1879. This document was given to J. G. Cousins on his appointment as notary public and also ex officio justice of the peace for Elmore County. Governor R. M. Cobb signed this as did W. W. Screws, Secretary of State. The \$2.00 tax on seals was used in conjunction with the great seal of the state of Alabama.

The Alabama tax on seals stamp is one of the relatively few nineteenth-century state revenue stamps. It is a beautiful example of engraving, and shows the arms of the state of Alabama. Few examples have survived to meet collectors' interests, and fewer still are

known on document. The \$2.00 blue stamp is rare, as is the \$1.00 rouletted stamp.

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Literature in review

Italian Municipal Revenue Stamps by Adolph Koeppel, *Fiscal Philatelic Foundation, Inc.*, Mineola, NY, 1999

It is not very often that a master work of revenue stamp literature is created. This claim can be made for the latest product of the Fiscal Philatelic Foundation. A hard-cover two-volume opus of more than 1,000 pages, Mr. Koeppel's work is the first attempt at a "complete" catalogue of Italian municipals since their inclusion in the world-wide Moens catalogue of 1893.

It must be recognized that an undertaking of such scope as this is of necessity somewhat less than all-inclusive. To even attempt to obtain information from official sources in the more than 8,000 Italian jurisdictions which were authorized to issue these stamps would be futile. Many jurisdictions probably never issued stamps, but collected their fees by other means, such as indicating payment by means of a rubber stamp on the document for which the fee was required. History also tells us that some formerly separate towns

have been absorbed by their neighbors. Records of the acquisition of these stamps by municipal authorities, if they were ever maintained, would also be fragmentary due to the intervention of two world wars, various natural disasters (earthquakes, floods, volcanic eruptions, etc.), and the overall ravages of time. Thus the only practical way to create a work like this one is by examining significant collections of the subject material. Mr. Koeppel has relied principally on two such collections, that of Paulo Barata, of Gaia, Portugal, and that of the late Gerald Abrams, now the property of Donald Dustin. Regrettably, he has been unable to examine the collection of Gianni Cavazzoni of Lecco, Italy, which incorporates that of Italy's Queen Margherita (the consort of King Umberto I).

The amount of detail contained in this work is amazing. The stamps are listed alphabetically by issuing town, and issues from approximately 2,000 towns are itemized. Every town is identified to its province, the

population of each town is stated, and there is additional interesting information about many locations. An estimated 95 percent of the stamp designs are illustrated. Each listed item is priced, and the prices are indeed surprising—starting at US \$10.00 apiece, far above the prices I was paying for them when I was actively pursuing my own collection several years ago.

Additional interesting items illustrated include printers' sample sheets used to solicit orders (which contain illustrations of their wares - some real, and some of "made up" towns), entire documents bearing Italian municipals (demonstrating how the stamps were used), and full sheets and panes of stamps.

If you are of Italian ancestry, you may wish to consult this catalogue to see if stamps from your ancestral home town are listed. Making a collection of such stamps is much more akin to the Italian concept of "paese" (homeland) than simply forming a collection of Italian postage stamps, because Italian people have historically felt more allegiance to their ancestral towns than to the nation of Italy.

In reviewing the catalogue, I asked myself what I would have done differently had I been its author, and a few thoughts came to mind. First, I would have attempted to be more chronological in the arrangement of the 286 so-called Key Types. It is obvious that some post World War II types are listed ahead of pre-fascist era types, etc. For example, were the first 5 types the only Key Types, I would have arranged them 2, 4, 5, 3, 1. Another change I would have made would be to list the stamps for each town by usage,

rather than by design, illustrating the design with the first usage listing; thus, all "Segreteria" stamps would be listed together, all "Stato Civile" stamps together, and so on. I also would have distinguished more clearly between stamps issued by the provinces and those issued by the towns which are provincial capitals and bear the same name (e.g. Avellino). But these are matters of personal preference and do not take away from the usefulness of this landmark work.

In comparing the catalogue with my own holdings, which number in excess of 10,000 pieces, I find that I am the owner of many unlisted items. This is not surprising. When no catalogue has been produced for more than 100 years, any collection of a reasonable size is likely to hold some "unique" items. It was never the intention of the issuing authorities that the stamps should wind up in philatelic collections, but, rather, that they should simply be used on the appropriate documents, etc., to indicate that the proper fees had been paid. It is my guess that if you have 1,000 or more different Italian municipals, you are likely to find a few unlisted stamps among those in your collection, and the larger your collection, the greater the probability of "finds." Nonetheless if you have any interest in Italian municipal stamps, these volumes belong on your bookshelf.

This work is a bargain at its price of US \$45.00, postpaid (I believe that this is less than its cost of production), and can be obtained directly from the publisher: Fiscal Philatelic Foundation, Inc., 155 First Street, Mineola NY 11501.

Louis Alfano

Cal-Rev first meeting of 2000

Fourteen members enjoyed the first meeting of the year January 15 in San Jose. The program was a show-n-tell. Joe Ross, Anson Stout, Jay Lewis, Pieter Bensen, John Inglis, Jim Barr, Jim Busse and Jerry Lurie displayed material, mostly new catalogs.

The groups next unofficial get together will take place in Phoenix, Arizona, at Aripex over the February 11-13 weekend. Lots of events are planned including an Aldrich auction with many revenues.

The March meeting will be at the Easter

Seal show in Sacramento on March 18. All revenue collectors are invited to attend and encouraged to bring along show-n-tell and trading material.

The ARA annual convention is closing in on us. Make your plans to attend the show at Westpex in San Francisco April 28-30. Speakers have been lined up, the exhibits are outstanding and our gatherings will be interesting. Please bring some of your unusual material for the Sunday Cal-Rev clambake.

Jerry Lurie, ARA

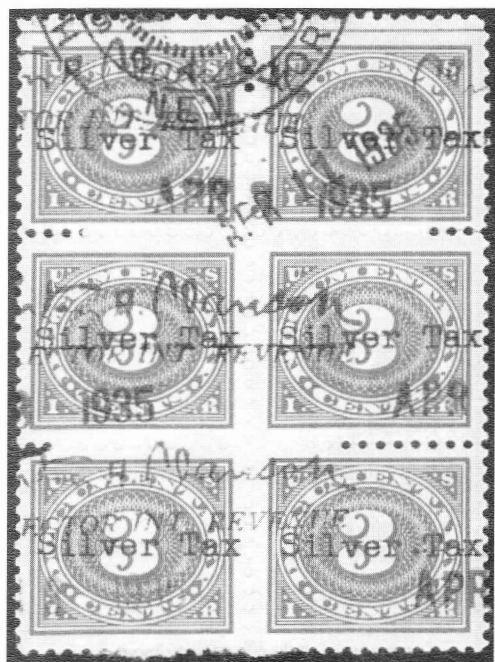
The Silver Tax provisional stamps

by Charles R. Biro, ARA

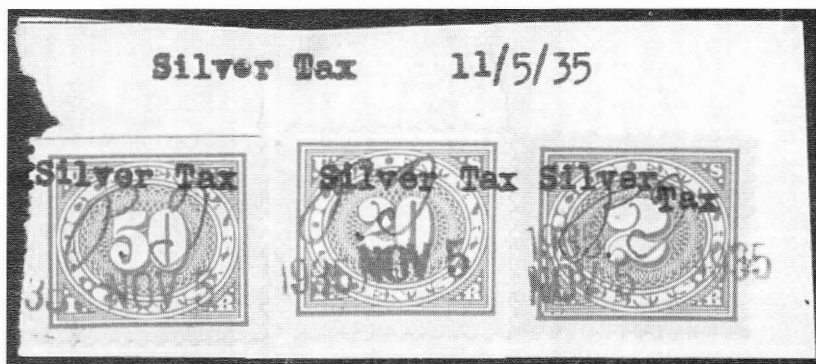
The provisional Silver Tax stamps listed or noted in the Scott's catalog are some of the most misunderstood of the revenue stamps issued, given the current information in the catalog. It is the intention of this author to bring the catalog listing up to date with currently known information. First, the introductory notes in the catalog must be corrected (Morrissey, 1998). The "Silver Purchase Act of 1934," Public Law 73-438 (1934) was approved by Congress on June 19, 1934, not the February 1934 date currently cited, and applied a fifty percent tax on the net profit to Silver transfers occurring after May

15, 1934. This sets the stage for the first provisional issue known as the typewritten overprints. These are currently listed without an issue date in the catalog, but appear chronologically incorrectly located between the 1939 provisional issue and the 1940 overprinted regular issue. The typewritten overprints are known to have been used between August 1934 and November 1935 and thus should follow the 1934 regular Silver Tax issues listings.

The only known copy of RG36 \$5.00 was used on August 3, 1934, a mere 44 days after passage of the tax act by the 73rd Congress. This stamp is overprinted in *red* type not



Block of six of the 3¢ with black typewritten overprint and the 2¢, 20¢ and 50¢ on piece with typewritten overprint. RG36, \$5.00 with a red typewritten overprint, was lot 3376 in the Joyce sale but the illustration was labeled 3387. The illustrations for lot 3376 and lot 3387 were swapped in the auction catalog.





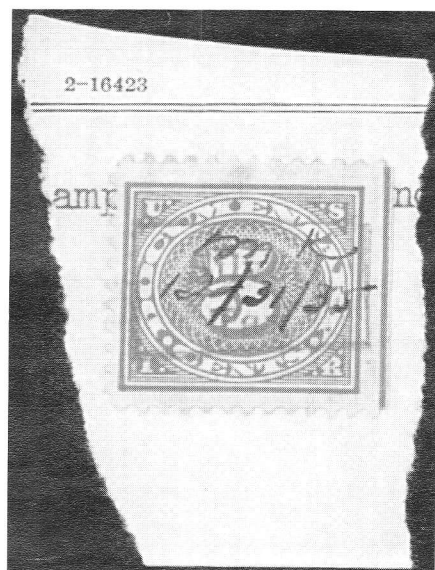
The second group of provisional silver tax stamps. These were all part of the Joyce sale held by Kelleher in 1991 (see text for lot numbers). The \$5.00 stamp was described as lot 3387 but the illustration was labeled 3376. At the time of the sale the 1¢, 5¢, 10¢ and \$2 were on small pieces of paper.

black type as reported in the catalog listing. The red type selected from a bicolor type-writer ribbon to provide greater contrast to the dark blue color of the stamp. This stamp last appeared in the Morton Dean Joyce sale as lot 3387 (Kelleher, 1991) and has since received a PSE certificate. Also known but not currently listed is a \$2.00 value (also with PSE certificate) with *black* typewritten overprint used on the same day as the RG36 and canceled in an identical style. Both the \$2.00 and the \$5.00 (RG36) stamps were manuscript canceled 8/3-34 along with the user's initials in black ink. Additionally these stamps bear a partial faint violet Office of the Collector of Internal Revenue, 2nd District New York hand stamp cancel. The \$3.00 value of the series (RG35) has a *black* typewritten overprint and was manuscript canceled on March 6, 1935. This stamp was lot 3376 in the Joyce sale. Its current location is unknown to the writer.

A note in the catalog also lists 2¢, 3¢, 20¢, and 50¢ values with *black* typewritten overprints. The 2¢, 20¢ and 50¢ values occur together on a document fragment canceled with a red straight line date stamp on November 5, 1935. This is only seven months after the use of the listed RG35 \$3.00 and one year and five months after enactment of the Silver Purchase Act of 1934. The blue manuscript cancel is of the same style as the listed

RG35 and by the same individual. This provisional was lot 3380 in the Joyce sale. The 3¢ value of the typewritten series is the most plentiful of the scarce Silver Tax Provisional stamps. It is known used as a block of nine two blocks of six and six single stamps. All examples show a portion of the blue hand stamp script signature of Christian H. Clarson, Collector Internal Revenue, and straight line hand stamp date of April 3, 1935, also in blue. One of the blocks of six shows a partial blue New York circular hand stamp from an unknown company. The two blocks of six and five of the singles were part of lot 611 in the George Turner sale (Kelleher, 1980), while the block of nine was auctioned as lot 3381 in the Joyce sale. A final known value to the typewritten overprints series is the 4¢. This stamp, currently unlisted and not noted in the catalog, is manuscript canceled in identical style to the noted 2¢, 20¢, 50¢ piece and also the listed stamp, but was used on the proceeding day March 5, 1935, from the catalog listed issue RG35 \$3.00.

Given this information collectors would be well served if the catalog editors would update the typewritten overprint section to give major listing status to the unlisted 4¢ and \$2.00 values and upgrade to major catalog number status the 2¢, 3¢, 20¢ and 50¢ values from footnote status, the way they have done following the discovery of two new values of the 1939 series. Also adding listings for the blocks of six and nine of the 3¢ value must be accomplished. Additionally the section introductory notes must also be corrected by deleting the "in Black" following "overprint Typewritten in Black" and adding the over-



The third group of provisionals incorporates the words "Silver / Tax" in a rectangle applied by handstamp. The 5¢ is from Kelleher Sale 592 and the \$4 from the Lyons sale.

print color *in italics (black or red)* following the stamp color to differentiate the color of typewritten overprint used for each listing.

Next, a second group of Silver Tax provisional handstamped overprints noted in the catalog as having "letters 4 mm high by 2 mm wide with 'SILVER' and 'TAX' applied in separate operations" in black ink. Values known are 1¢, 2¢, 5¢, 10¢, \$2.0 and \$5.00. The 2¢ value of the series is illustrated on page 49 in *An Introduction to Revenue Stamps* by Bill Castenholz (1994). The use of this provisional hand stamp is known between February 1935 and June 1935, only eight months to one year after adoption of the Silver Purchase Act. Dates of use are as follows: the 1¢, 5¢, 10¢ and \$2.00 on February 4, 1935; the \$5.00 on May 1, 1935; and the 2¢ on June 24, 1935. These stamps were offered as lots: 3377 (1¢), 3379 (2¢), 3382 (5¢), 3384 (10¢), 3386 (\$2.00) and 3376

Table I

Summary of the Silver Tax provisional stamps

August 1934–November 1935 NY, NY	Typewritten overprint "silver tax" in black or red type, on two lines	2¢	carmine rose	<i>black</i>
		3¢	carmine rose	<i>black</i>
		3¢	block of 6	
		3¢	block of 9	
		4¢	carmine rose	<i>black</i>
		20¢	carmine rose	<i>black</i>
		50¢	carmine rose	<i>black</i>
		\$2.00	rose	<i>black</i>
		(RG35) \$3.00	violet	<i>black</i>
		(RG36) \$5.00	dark blue	<i>red</i>
February 1935–June 1935	Overprint letters 4mm (H) by 2mm (W) with "SILVER" and "TAX" applied in separate operations in black ink	1¢	carmine rose	<i>black</i>
		2¢	carmine rose	<i>black</i>
		5¢	carmine rose	<i>black</i>
		10¢	carmine rose	<i>black</i>
		\$2.00	rose	<i>black</i>
		\$5.00	dark blue	<i>black</i>
December 1935	Overprinted "Silver Tax" in two lines in rectangular box, in violet	5¢	carmine rose	<i>violet</i>
		40¢	carmine rose	<i>violet</i>
		\$4.00	yellow brown	<i>violet</i>
		\$10.00	orange	<i>violet</i>
July 1939 NY, NY	Overprinted "SILVER TAX" in large block letters in two lines in violet	(RG28) 1¢	rose pink	<i>violet</i>
		(RG29) 3¢	rose pink	<i>violet</i>
		(RG30) 5¢	rose pink	<i>violet</i>
		(RG31) 10¢	rose pink	<i>violet</i>
		(RG32) 80¢	rose pink	<i>violet</i>

(\$5.00) incorrectly identified as RG36 the type written value which was actually lot 3387 in the Joyce sale. The 1¢ through \$2.00 values have since received PSE certificates. While the \$5.00 value has reappeared as lot 831 in the J. Paul Wampler sale (Shreves, 1998) and as lot 1044 in the Larry Lyons sale (Shreves, 1999), both times being incorrectly described as RG36. These six stamps should also be given major catalog number status by the catalog editors.

Now, the third group of provisional Silver Tax stamps noted in Scott are the violet hand stamped "Silver Tax in two lines in a [rectangular] box." Values known are the 5¢, 40¢, \$4.00 and \$10.00. The 5¢, 40¢ and \$10.00 values are all on pieces from a Silver Tax transfer document. The \$4.00 value is known as a used single. All known examples are manuscript canceled in black ink 12/31/35 by the same user. The 40¢ and \$10.00 were offered as lots 3385 and 3388 respectively in the Joyce sale, with the 5¢ being offered in Kelleher Sale No. 592 as lot 4306 and the \$4.00 sold in lot 1045 of the Lyons sale. The catalog note was revised between 1996–1997 and now states that this overprint is believed to be fraudulent. The source of and logic for this comment is unknown.

Finally, the last group of provisional Silver Tax stamps are the listed varieties described as having "SILVER TAX" in violet large block letters in two lines. Known values are the 1¢, 3¢, 5¢, 10¢ and 80¢; RG28, RG29, RG30, RG31 and RG32 respectively. The 1¢ and 5¢ values were added to the catalog and the numbering revised after their appearance in Robert Siegel Sale No. 718 in December 1989, as lots 5302 and 5303 respectively. Use of these provisionals occurred during July 1939, as evidenced by a small piece containing the 3¢, 10¢ and 80¢ values. This surfaced as lot 3373 in the Joyce sale. All known examples have partial violet Office of the Collector of Internal Revenue, 2nd District New York hand stamp cancels. Several years ago examples of a similar hand stamp style

and slightly different hand stamp ink color shade began to appear in the philatelic marketplace. All are regarded as fakes.

As with any provisional issues new discoveries continue to come to light from time to time. Perhaps some day someone will locate the evidence needed to allow the large black or violet vertical hand stamp "SILVER TAX" in two lines known on the \$2.00, \$10.00 (see John Gaudio sale lot 519 (Kaufmann, 1982)), \$30.00 (see Robert Cunliffe sale lot 4624 (Kelleher, 1994b)), and \$100.00 (see Cunliffe



The fourth group of provisional overprints. RG32, RG31 and RG29 tied to piece with Office of the Collector of Internal Revenue, 2nd District New York handstamp cancel. This was lot 3373 in the 1991 Joyce collection sale.

lot 4625 or Lyons sale lot 1046) to be included in the catalog.

Good bye for now and happy hunting as I inform the readers that the 4¢ and \$2.00 type written overprints mentioned in this article were both discovered in separate revenue dealers stock incorrectly described. Table I provides a summary of the provisional Silver Tax stamps.

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ARA regional meeting scheduled for SCOPEX 2000 June 24-25

The Mount Nittany Philatelic Society, State College, PA has scheduled its annual exhibition, SCOPEX for June 24-25, the weekend before the APS Summer Seminar. It is hoped that this will give many of the out of town seminar attendees a chance of going to the show. Because APS is running a course on revenue collecting (see ad in Nov/Dec TAR) taught by ARA dealer member Richard Friedberg, SCOPEX has planned a regional ARA meeting in conjunction with the show. So if you were unable to get to the ARA 2000 convention at WESTPEX, or even if you did, plan to attend this Eastern regional meeting.

Several presentations already are scheduled for the show. Tim Kohler will talk about the 1898 Documentary issue and Frank Sente will present another on the 1898 Proprietary issue. Other presenters are being sought. A block of frames has been reserved for revenue exhibits. Eric Jackson will be one of the 10 bourse dealers.

For further information, an exhibit prospectus, hotel list; or to offer to be a presenter, please contact MNPS/SCOPEX—Prospectus, Attn: Tim Kohler, PO Box 902, State College, PA 16804; email: <tim@odo.arl.psu.edu>.

To the Editor...

Color in TAR

May I comment on the addition of color to *The American revenueur*? It is delightful! I hope it continues. It adds not only simple color, but depth as well, and the beauty of the stamps pictured is multiplied a hundred fold. I must admit that I did not think one single aspect could enhance so much.

Richard J. Beaudry, ARA

eBay philatelic purchases

[The following email letter to President Ron Leshner was copied to the Editor by the author.]

I received the latest TAR and of course first turned to the President's Message. I did enjoy reading of Ron's eBay finds. Let me share my latest eBay tale. Last year I was quite excited I was when I turned up a R163

We will continue the frequent use of color, not just for the sake of illustrating stamps in color but when its use can be justified. At the same time we will piggyback other color illustrations on the same press sheet enabling us to have additional color illustrations without any additional printing cost. KT

with a June 30, 1902 date? Well read on...

Eureka! Eureka! That's right not once, but twice! This little piggy just fell into the strawberry patch and came up with two beauties! I just received a lot of 30 Southern Pacific Co bills of lading with R163s attached and included were not one, but two, dated June 30, 1902, the last day for the War Revenue Tax of 1898. One has a green cancel, the

other red; kinda like Christmas in February.

I have already traded the dupe and the other 28 will be back up on ebay just as fast as I can feed'em through my clunky scanner.

Some provisions of the Tax Act ceased as of June 30, 1901, (checks for instance) and in recent months I have bought via eBay: 1. An RN-X7 check dated June 30, 1901; 2. An unredeemed RN-X7 used in July 1901; and 3. A regular check dated July 1, 1901, that, correctly, was not taxed.

I've turned up more stuff on ebay in the last six months than I've found in the traditional philatelic marketplace in the past decade. I'm ready to buy eBay stock! They are one of the few e-commerce sites to show a real profit.

By the way I think it only prudent that TAR go to six times per year. It will save money and hopefully will give Ken some breathing space. He really does a fantastic job.

Frank L. Sente, ARA

by George Lipscomb, ARA

In the early 90s I developed a renewed interest in my old hobby of stamp collecting. About a year later my father, a semi-retired pharmacist, sent me an envelope filled with about 30 narcotic revenue stamps. I knew nothing about them so I pulled out my old out of date Scott's Specialized and started searching.

There were some nice stamps in the group, RJA45b, RJA93a, RJA103b, RJA105 and five RJA48a's in various conditions. Three were intact, one was missing a third of the stamp, and another was torn in half, but both pieces were there. Book value for an RJA48a was \$700.00. After I stopped dancing on my desk I called my father and thanked him for the stamps again.

Over the next several months I studied everything I could about narcotic revenue stamps and eventually I decided to catalog and mount them. I had never bothered test for watermarks before this time. When I tested what I had originally thought was an

RJA47a there was no watermark. The paper did not look like the paper used in the other watermarked stamps. It was much whiter and looked thicker like the other non-watermarked stamps I had already tested. Something was wrong. I thought I was reading the book wrong.

I called several dealers and was directed to Eric Jackson. To my surprise he was not surprised at my find. He said it made sense and it should exist. Then I called Scott's to inquire as to how to get a new stamp listed. The next day I sent it by registered mail to James Kloetzel at Scott's. He verified the lack of watermark and returned it with a nice letter, informing me that my RJA80a would be added to the *Scott's 2000 Specialized Catalog* as a line entry.

After waiting over a year for the 2000 catalog I finally got to see that little line in the book. It is an insignificant line to most people, but something I will always be proud of and it will keep me searching for another gem lost in some dusty attic.

The story of the discovery of the RJA80a

The Editor notes...

...that our ARA Auction Manager/Webmaster Martin Richardson has mentioned that the work on the ARA web site is progressing well. While <revenueur.org> is not yet up and running, it will be soon, possibly by the time the next issue of *The American Revenuer* is mailed. It is hoped that we will be able to attract some new members as well as provide some services for our members. Eventually the site will contain information about our auctions, our publications

(including *The American Revenuer*), our sales divisions and our library.

...that while some philatelic societies are talking about placing their journal or newsletter on the web, or replace their publication with a web site, the ARA will not be doing that. We will continue to be a print publication well into the foreseeable future for a number of reasons. We realize that not everyone has access to the internet and even for those that do, it is not a convenient media.

Computers and then the internet were suppose to bring us "the paperless office." Quite the reverse has happened. Paper consumption in the U.S., including cut paper (sheets of paper like is used by computer printers) is at a record high and continuing to grow. Two years ago there were shortages of paper. New paper machines have come on line and more are being constructed. Computer users simply print a copy or two rather than reading the information from a screen. Readers prefer print.

The reality is nothing beats the convenience of a paper magazine. Imagine if you can, what it would be like if TAR was an electronic publication. Portability: a 4 pound laptop with batteries normally so low that you have to plug it in. Retrieval: stick a series of disks or CDs into a computer to see what is there. Storage: they are smaller than the print version but unless you put them on CDs or they are available periodically in that form, they would be on magnetic disks, and they have a limited life much less than the

acid neutral paper used for TAR.

We will probably post the table of contents of *The American Revenuer* on the web and eventually a searchable index, abstracts of current articles with an occasional illustration, and even a few complete articles of significant importance from older issues, but not the entire current issue or volume available to the general public. We may look into ways of making Acrobat (PDF) files of the current issue available to members who would have to enter a password to download the file.

Regardless what happens on the electronic front, we are a dedicated print journal. This will best serve the needs and desires of our membership.

...that in the process of getting on to our bi-monthly schedule, we anticipate the March-April issue will be sent to the printer during the last week of March or the first of April. The May-June issue should be sent to the printer in mid-May.

The Revenue Journal of Great Britain—December 1999

The Revenue Journal of Great Britain presents the reader with several well written articles on various subjects. Dingle Smith takes a lengthy look at the "Newspaper Tax in Van Diemen's Land 1827-29." Kenneth X. Robbins gives us "Maharaja Venkat Raman Singh of Rewa" stamps from Rampur state in India. And, Björn-Eric Saarinen makes additions to his list of "Russian Tobacco Excise Strips" published a year ago.

The "Notes & Queries" column presents an ever increasing variety of short questions and answers as well as interesting tid-bits from around the world. As always, Editor Clive Akerman gives his interesting reviews of revenue related publications.

The Revenue Society of Great Britain is approaching its tenth birthday. In that time the Journal has definitely matured as has the international stature of revenue stamp collecting, something often overlooked here in North America where it never completely fell from favor. Their journal continues to grow, both in size and in quality. Membership in the society, and hence a subscription to the journal would be highly recommended to anyone interested in revenue stamps.

For information contact Tony Hall, Secretary, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, United Kingdom.

State Revenue News—fourth quarter 1999

In keeping with the theme issue concept, the *State Revenue News* for the fourth quarter of 1999 issue features "Beer," a subject of interest to many, as are beer stamps. Editor Scott Troutman provides the reader with "Taxing Beer and Malt—a primer" giving a history of state beer tax stamps. Various au-

thors give us a look at interesting beer stamps from Colorado, Illinois, Maine, Idaho, Massachusetts, Minnesota, Utah, Washington, Indiana, Ohio, Maryland and Texas.

This issue is not entirely one subject. Other articles and short items present a "Drug Stamp Update" and information about

Minnesota Christmas tree tags, Kansas drug stamps, Florida egg stamps, Arizona feed tags, Rhode Island duck stamps, Virginia prescription liquor stamp, New Hampshire decal forerunner and a possible fake Tennessee fake.

The *State Revenue News* is published quarterly by the State Revenue Society and available by membership in the society. Annual dues are \$12. For more information contact SRS Secretary Scott Troutman, Box 270184, Oklahoma City OK 73137-0184.

Duck Tracks—fourth quarter 1999

According to the lead story in the fourth quarter issue of *Duck Tracks*, the design contest for the 2000 federal duck stamp contest was won by 21 year-old artist Adam Grimm. Grimm previously placed fourth in the 1996 Junior Duck Stamp Contest. One of the five judges at that contest was ARA member F. Burton Sellers. The winning entry was an oil image of a single mottled duck stretching after a preening session.

A significant part of this issue was devoted by a report by Bob Lesino, the Program Manager of the Federal Duck Stamp Office. Duck stamps are changing. Sales are 92% to hunters and only 3% to stamp collectors. Research

has shown that 95% of the purchasers want pressure sensitive adhesive (PSA) stamps. Many states are now selling hunting and fishing licenses through computer terminals creating a demand for some sort of electronically produced federal stamp.

Other articles discuss duck stamp centering, the color of RW5 and recent state issues. Notice is also given that the search is on for a new editor for *Duck Tracks*.

Duck Tracks is published quarterly by the National Duck Stamp Collectors Society. For membership information contact the society secretary Anthony Monico, Box 43, Harleysville, PA 19438.

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A new State Revenue Society publication is ready!

The Kansas Quail Stamps 1937-1961

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The definitive work on this classic and complex
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The American Revenue Association

President's Letter

Here we are in the magical millennial year 2000. This is an important year for us all. I have read that ARA member Peter Martin, editor of *Scott Monthly Journal*, has forecast the demise of the stamp shows as we know them. What with all the revenue auction activity on Ebay, the Internet is certainly becoming an important factor in our chosen collecting field. There are many important items that have appeared in the last year or two that few if any of us have ever seen: a new denomination of the Series of 1952 Filled Cheese stamps (unlisted by Springer) and the one barrel Series of 1916 Mixed Flour stamp (unlisted, but mentioned by Springer), to mention but two spectacular items that have appeared. Lots of less spectacular items can also be found. ARA member Frank Sente writes "I've turned up more stuff on ebay in the last six months than I've found in the traditional philatelic marketplace in the past decade."

Peter Martin seems to suggest that the stamp show has been THE place to buy stamps in recent years by stating that stamp shows brought about the decline of the stamp shop and now the internet is bringing about the decline of the stamp show. Even though stamp shops, stamp shows, and the internet are important sources of acquisitions, my personal experience over the past fifteen to twenty years is that none of them has been the major source of my acquisitions. Dealer lists, dealer inquiries, and auctions far and away account for the bulk of my acquisitions both in terms of dollars and number of stamps over that entire period of time. I'd like to pose a question to the membership. Where have you made the bulk of your philatelic acquisitions over the past fifteen or twenty years?

Why do I go to stamp shows? Several reasons rank high: personal contact, the exhibits, the seminars, and to see items that I have

requested that dealers bring to the show. Frequently the number one reason is for the personal contact with individuals that I have met through the hobby. I often inquire of people I know if they will be at a certain stamp show. Personal contact sure beats e-mail.

Frequently I am aware that certain exhibits will be present at a show. Those exhibits contain information in which I am interested. To see the information along with the philatelic items "in the flesh" sure beats the virtual experience of the Internet.

While the seminars are not attended in large numbers, they have become invaluable places to meet serious collectors. Just as valuable is the time spent together after the seminar discussing real "in the flesh" philatelic materials.

There is a common thread running through these reasons, communication. For me, face-to-face communication stills ranks above the virtual world of the Internet.

I hope that you have made your plans to attend the ARA convention at WESTPEX in San Francisco. If you have not, there is still time to plan to attend the revenue event of the century. Many of the still extant exhibits that have been ARA grand award winners will be on exhibit, either in the open competition or in the Court of Honor. I seriously doubt that there has ever been a better assemblage of revenue exhibits anywhere or anytime in the history of philately. Thanks go to ARA member Don Green for all the fine recruiting work he has done. There will be an ARA dinner Friday night, an annual meeting on Sunday morning, and lots of interesting seminars, including an APS seminar on judging revenues. What a way to close the twentieth century—come to the revenue event of the century. See you in San Francisco!

Ronald E. Leshner, ARA President

Secretary's Report

Applications for Membership

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

amended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA.

If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

BRIERLY, ROBERT S. 5612, 870 Juniper, Kellogg IA 50135. Proposed By Eric Jackson. Ecuador, Italy, US-Scott Listed

HUNT, JAMES H. 5611, 345 Atalanta Avenue, Webster Groves MO 63119. Proposed By Eric Jackson. Peru

TAYLOR, JOHN A. 5032, Box 560 Longlake Road, Copake NY 12516. Proposed By Eric Jackson. US-Non-Scott Listed

TUNG-HWA, CHUNG 5610, No. 114 Yuexiu Road, N. Kwangchow, Peoples Republic of China. Proposed By Ronald Leshner. Korea

Resigned

4278 CALLIS, JAMES R JR

5521 CARR, CHARLES

4887 COLLINS, FRE D G

5347 KOKKELKOREN, H J

2212 KORNHAUSER, A

0827 MARKEY, JOSEPH L

5495 MARTIN, ERIC

4903 PETERMAN, DR ALBERT F

3083 SAXE, BRIAN C

5480 SCHEPERS, MARTIN

1641 SIEMION, JOSEPH D

2776 SMITH, ADELBERT G

1568 SPICER, EARL T

5452 THERP, TOM

5427 WEDA, PAUL

Address Changes

ALDRICH, MICHAEL 2138, Box 5089, Carefree AZ 85377-5089

ANDREW, RICHARD J 2048, 452 Grace, St Marengo IL 60152

APS AFFILIATE COORD., 5222, Jim McDevitt,

Box 1126, Kingsland GA 31548-1126

BARBER, JOHN F 2262, 3500 Lower West Branch Rd. Suite #105, Iowa City IA 52240-9216

BAREFOOT, J 2453, Box 8, York York YO24 4AR, United Kingdom

BARNES, BRUCE H 2257, 40692 Manor House Road, Leesburg VA 20175

BECK, RICHARD K 4423, 2206 Red Oak Lane, Richardson TX 75082

BERGMAN, LEIF 1418, Kvallsvagen 14, 5TR Tullinge S-14631, Sweden

BOGGIO, BARRY Q 4706, 5020 S Lakeshore Dr, PH5, Chicago IL 60615

BRIERLY, ROBERT S. 5612, 870 Juniper, Kellogg IA 50135

CAMPBELL, ELMER 5524, 1029 Thicket Walk, Dayton OH 45429

CARVEL, DICK 5453, 126 Stroudwater Rd., Portland ME 04102

CLIFTON, YEATON H 2059, 123 N. Main, Apt. 6, Logan UT 84327

COVINGTON, BROCK R 3412, Box 720, Glen Echo MD 20812

CUESTA, ERNESTO 3809, Box 34434, Bethesda MD 20827

CUMMINS, HARRY 1562, PMB 232, 7750 N MacArthur #120, Irving TX 75063

CUNNINGHAM, BARRY 4121, 3703 Mount Laurel Rd, Cleveland OH 44121-1330

DALLAIR, RICHARD A 4613, 980 Amber Ridge Rd., Charlottesville VA 22901-9502

DRYSELIUS, JAN B 5551, 50 Patti Lynn Lane, Houston TX 77024

DUNN, VON 5053, 700 Plaza Drive, Fort Worth TX 76140

DURANY, GEORGE J 3596, Rt. 3 Bow CW15A, Donalsonville GA 31745

Continues/next page

ARA Dinner at the Harris' Restaurant

Revenuers and their guests will gather at one of the finest restaurants in San Francisco on April 28 for an evening of fine food and drink and great company. The Harris' Restaurant is located at 2100 Van Ness Avenue (at Pacific Avenue). Cocktails will begin at 6:45 with dinner being served about an hour later.

Dinner will include a salad, choice of entree, potato, fresh sauteed seasonal vegetables, and dessert. Entree selections are: Roast prime rib of beef with fresh creamed horseradish; Poached salmon filet with

champagne sauce; Pan-roasted breast of chicken with a sherry glaze.

Cost is \$40 per person, tax and tip included. Final count and entree selections must be given to the restaurant seven days in advance, so your early reservations are a must. Send your payment and entree selection to Eric Jackson, P.O. Box 728, Leesport, PA 19533, phone 610-926-6200, email, eric@revenueer.com. Further information about the restaurant may be found on their website, www.HarrisRestaurant.com.

ELLWANGER, F R JR 1411, 3710 NE 29th Ave., Lighthouse Point FL 33064-8416
GARRETT-KERN, CHRISTOPHER 5206, Box 5100, Evanston IL 60204-5100
GAY, JERROLD R 5498, 102 The Elms Condos, 102 Pinehurst Drive East, Longmeadow MA 01028
GREEN, JAMES E 4677, 225 Old Ranch Drive, Goleta CA 93117
HANSEN, MILLICENT 2552, 229 Cedar Road, Santa Maria CA 93458
HANSEN, PERRY B 3918, 67 S. Longspur Drive, The Woodlands TX 77380-2651
HARNISHFEGER, RALPH L 2989, Dept of Biological Sciences, Lock Haven U of Pa., Lock Haven PA 17745
HAZDOVAC, PETER H 2274, 500 Glenwood Circle #414, Monterey CA 93940-4703
HUNT, JAMES H. 5611, 345 Atalanta Avenue, Webster Groves MO 63119
HUTCHINSON, CHARLES L 4918, 5009 Ventura Court, Naples FL 34109
IVESTER, ALAN 5026, 130 Talavera Parkway, #1923, San Antonio TX 78232
KARLIN, HOWARD 3235, 1405 Avenue Z, A-216, Brooklyn NY 11235-3811
KAROLAK, MICHAEL 2417, 111 Olean Rd., Derrick City PA 16727-1103
KOELSCH, PHILIP 5552, 869 Royal Grove Ct, Chesapeake VA 23320
KOLVA, PAUL E 5507, 1101 Hamilton Dr, Chambersburg PA 17201
LYNN, DOLENTE RAE 4565, 3704 Carrollwood Place Cr Apt 201, Tampa FL 33624-3080
MARCHAND, LOUIS V 4710, 12074 Chesholm Lane, Eden Prairie MN 55347-4615
MASON, MICHAEL J 4118, 1012 South R Street, Indianola IA 50125
MCCULLEY, JOHN D 2256, 2347 15th Street, Cuyahoga Falls OH 44223-2037
MCKELLIPS, JAMES M 5390, 2298 Eastbrook Road, Lynchburg VA 24501-7665
MCMANN, JOHN 1444, 6752 Blantyre Rd, Warrenton VA 20187
MCNEIL, MICHAEL B 1026, 9501 Aspenwood Place, Montgomery Village MD 20886
MELHORN, WILTON N 950, 2105 So. 8th St., Lafayette IN 47905-2145
MILLER, BLANCHARD E 5227, Box 11008, El Paso TX 79995
MOLLAH, ABDUL MATIN 2236 E-302, Gaurav Galaxy Mira Road (East) Maharashtra, Dist. Thane 401 107 India
MOLLAH, KIMBERLY 5434, 1608 Buckingham Road, Harrisburg PA 17111-6975
MORIN, ROBERT E 2938, 160 Cyran St, Chicopee MA 01020-2289
MULE', JAMES G 5474, Box 8087, New Orleans LA 70182
NAGEL, ERIK B 2580, Box 65, Taylors SC 29687-0002
NATIONAL ARCHIVES OF CANADA LIBRARY, 2684, 344 Wellington, Ottawa ON K1A 0N3, Canada
NEELY, JOHN H 3179, 46 Centre Avenue, Belmont MA 02478-1512
NOBLE, S R 3631, 6408 Lakeside Dr, Flower Mound TX 75022
NUSSMANN, DAVID G 1066, Box 271302, Houston TX 77277
OLAH, WILLIAM M 5482, 9442 Castlegate Drive, Huntington Beach CA 92646
OLDS, ROBERT S 1272, Box 150505, Austin TX 78715-0505
PERIGOE, ROBERT D 4650, PMB 270, 10645 N. Tatum Blvd., Suite 20, Phoenix AZ 85028-3053
PHELPS, JERRY A 2466, 1500 VanBuren Boad Dock Rd., Mt. Eden KY 40046
PILUTTI, EMILIO 4342, P.O. Box 605, Carpi (MO) I-41012, Italy
POOL, JOSEPH H 4332, 10 Cloister Parkway, Amarillo TX 79121
PRATER, DON 5592, American Embassy-Niamey, Department of State, Washington DC 20521-2420
PRATT, JOHN A 5099, 690 Hester Ave., Soldotna AK 99669
PROKESCH, CLEMENS E M.D. 3002, 30 Admiral Drive, New London CT 06320-4202
RICHARDS, THOMAS 2749, Box 6229, Columbus OH 43206-0229
RICHARDSON, DR. STEPHEN G 4562, Box 17284, Chapel Hill NC 27516
ROEGER, PAUL A 5525, 700 High Pasture Drive, Bel Air MD 21014-5275
SEGNER, HARRY M III 2389, 108 Colwick Road, Cherry Hill NJ 08002
SENNERTT, HERBERT 5250, 117 Kings Park Dr. Apt C, Liverpool NY 13090-2717
SMITH, JAY 1718, Box 650, Snow Camp NC 27349
SOHN, DAVID M 4891, Box 46281, Chicago IL 60646
SPENCER, P T 4322, S-2030 Brock Fourth Line, Rural Route 4, Sunderland ON L0C 1H0, Canada
STEGALL, RONALD 5607, 1833 Courtyard Way E102, Naples FL 34112
STUDE, MELVIN D. 5594, Box 950658, Lake Mary FL 32795

SUSMAN, DR. JEFFREY L 5432, 3607 Zumstein Ave., Cincinnati OH 45208-1311
 SWATKOVSKY, ANDREW 4494, 2219 Poolville Road, Hubbardsville NY 13355
 TAYLOR, JOHN A. 5032, Box 560 Longlake Road, Copake NY 12516
 TIERNEY, GERALD W 5546, 315 E. 72 Street #5L, New York NY 10021
 TUNG-HWA, CHUNG 5610, No. 114 Yuexiu Road N., Kwangchow, PRC
 WAIT, CONANT 2070, 2319 Mayfair Place, Topeka KS 66611
 WAKE, J BYRON 2286, Box 920832, Houston

TX 77292-0832
 WEBSTER, JOHN BLAIR 3193, 4719 Springbrook, Toledo OH 43615
 WILSON, DAVID J 4078, 28 Nerepis Road, Grand Bay-Westfield NB E5K 2Y4, Canada
 WOLLERT, ROBERT P 5144, 10 Van Saun Dr, Ewing NJ 08628
 WRIGHT, STEVEN A 5334, 11011 Surry Road, Chester VA 23831
 YOUNGBLOOD, WAYNE 1030, Stamp Collector, 700 E. State Street, Iola WI 54990
 ZELLERS, BILL 4325, 21287 George Brown, Riverside CA 92518

The Greatest (Revenue) Show on Earth

As of the end of January, twenty-six ARA members are planning to show their exhibits at WESTPEX 2000, the premier WSP show on the West Coast. Certainly, this will be the largest and most varied exhibit of revenue material ever assembled!

Many activities specifically for American Revenue Association members are being planned at WESTPEX in addition to the ARA Annual Meeting. These include a meeting of the CalRev Chapter, a full slate of seminars, and an ARA Dinner on Friday evening. Two informal gatherings before the actual opening of the exhibition are also scheduled. On Wednesday evening, our President Ron Leshner will speak at the Collectors Club of San Francisco's monthly dinner about his "Thirty Years in Search of Wine Stamps" and there will also be an informal get-together on Thursday evening. If you can arrive early for the show, contact Don Green at Box 2357, Sunnyvale, CA 94087 (E-mail: <greende@

aol.com>) for details about these activities (and a visit to the Western Philatelic Library in Sunnyvale, if this interests you). If you would like to attend the WESTPEX Awards Banquet, please let Don know so that he can reserve enough tickets.

We hope you can plan to come to the ARA Convention at WESTPEX in San Francisco at the Cathedral Hill Hotel on April 28-30. Special rates have been negotiated with the Cathedral Hill, 1101 Van Ness Ave., San Francisco, CA 94109 (phone 800-227-4730; FAX 415-441-2841) for \$109 single or double occupancy; requires deposit of \$124.26 (first night + 14% tax); just specify "WESTPEX."

You won't be disappointed in the exhibition (308 frames), the bourse (76 dealers, including five revenue dealers and several foreign dealers), or the City-by-the Bay (what more needs to be said than, "it's San Francisco!"). You don't have to be an exhibitor to join in the fun!

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Color images of all lots 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	First Issue Revenues R7c red h/s cancel, F PHOTO	25.00
2	R8c red h/s cancel, F-VF PHOTO	27.50
3	R42b black h/s cancel, F-VF PHOTO	17.50
4	R102c light embossed cancel, appears unused, F-VF PHOTO	625.00
5	Documentary R187* F-VF PHOTO	37.50
6	R188* F-VF PHOTO	65.00
7	R190* F	17.50
8	R192a* surcharge omitted, F-VF PHOTO	140.00
9	R224 F-VF crease PHOTO	100.00
10	R246* F PHOTO	45.00
11	R248* F-VF PHOTO	32.50
12	R269 F-VF	12.50
13	R281* F-VF PHOTO	125.00
14	R281 straight edge at top, F-VF	27.50
15	R290* sensitive ink, F-VF	20.00
16	R383 F-VF	10.00
17	Proprietary RB2a illegally used on a National Bank of New England check, F-VF	-----
18	RB13c* F-VF PHOTO	90.00
19	Stock Transfer RD18* F-VF PHOTO	75.00
20	RD57* F-VF	47.50
21	RD312 cut cancel, VF PHOTO	42.50
22	Wines and Cordials RE196a F-VF	15.00
23	Playing Cards RF4 usual crease, F	50.00
24	RFV2 F-VF tiny abrasion in lower right corner PHOTO	45.00
25	Silver Tax RG13 straight edge at bottom, F-VF	11.00
26	RG17 straight edge at top, F	20.00
27	RG18 VF	17.50
28	RG42* F-VF	19.00
29	RG45* F-VF	17.50
30	RG46* F-VF	27.50
31	Consular Service Fee RK19 F-VF	4.00
32	Embossed Revenue Stamped Paper RM110 sharp strike on an 1800 promissory note, fold affects stamp, VF	10.00
33	RM163 sharp strike on an 1800 Portland promissory note, VF	25.00
34	RM188 sharp strike on a 1799 Providence promissory note, F-VF	35.00
35	RM228 clear strike on an 1800 promissory note, folds affect stamp, F-VF	35.00
36	RM261a sharp strike on the back of an 1802 promissory note for sale, VF	15.00
37	RM277a sharp strike on an 1817 Philadelphia time draft, fold affects stamp, VF	10.00
38	Revenue Stamped Paper RN-B16, Troy, N.Y., Central National Bank of Troy, check, 1870, VF	12.50
39	RN-B17b, Virginia, Nev., Gould & Curry Silver Mining Co., Agency of the Bank of California, check, 1870, VF	35.00
40	RN-B17c, Virginia, Nev., Gould & Curry Silver Mining Co., Agency of the Bank of California, check, 1870, VF	35.00
41	RN-C1, Troy, N.Y., Central National Bank of Troy, check, 1872, VF	3.50
42	RN-C21b, Virginia, Nev., Gould & Curry Silver Mining Co., Agency of the Bank of California, check, 1871, VF	65.00
43	RN-D4, Troy, N.Y., Akin & McLaren, National State Bank, check, 1875, F-VF	5.00
44	RN-G1, Troy, N.Y., Akin & McLaren, National State Bank, check, 1878, VF	-----
45	RN-G1, West Sand lake, N.Y., Akin & McLaren, National State Bank of Troy, check, 1879, F-VF	-----
46	RN-G1, Keene, N.H., The Keene National Bank, check, 1881, VF	-----
47	Private Die Medicine RS14d unused, VF PHOTO	75.00
48	Boating RVB1* VF	37.50
49	RVB2* VF	42.50
50	Distilled Spirits Excise Tax RX3 punch cancel, VF	17.50
51	RX13 punch cancel, VF	40.00
52	RX17 punch cancel, VF	15.00
53	RX19 punch cancel, VF	15.00
54	RX28 punch cancel, VF	40.00
55	RX29 punch cancel, VF	4.00
56	RX30 punch cancel, VF	15.00
57	RX31 punch cancel, VF	12.00
58	RX33 punch cancel, VF	22.50
59	RX34 punch cancel, VF	25.00
60	RX36 punch cancel, VF	10.00
61	RX37 punch cancel, VF	25.00
62	RX39 punch cancel, VF	7.00

63	RX40 punch cancel, VF	30.00
64	RX41 punch cancel, VF	6.00
65	RX43 punch cancel, VF	70.00
66	RX45 punch cancel, VF	50.00
67	RX46 punch cancel, VF	80.00
68	Rectification Tax RZ1* VF	7.00
69	RZ2 punch cancel, VF	7.50
70	RZ3* VF	15.00
71	RZ4* F-VF	15.00
72	RZ5* VF	15.00
73	RZ6 punch cancel, VF	3.25
74	RZ7* VF	20.00
75	RZ8 punch cancel, VF	9.00
76	RZ9 punch cancel, VF	6.00
77	RZ10 VF	3.00
78	RZ11 punch cancel, VF	3.00
79	RZ12 punch cancel, VF	3.00
80	RZ13 punch cancel, VF corner crease	3.25
81	RZ14 punch cancel, VF	7.50
82	RZ15 punch cancel, VF	7.00

TAXPAID REVENUES Springer Catalogue Numbers

83	Cigars TC127A* VF	15.00
84	TC461a VF PHOTO	8.00
85	TC525a violet h/s U.S. CUSTOMS IMPORTED IN CUSTOMERS BAGGAGE, VF PHOTO	10.00
86	TC563a VF light creases PHOTO	10.00
87	TC601a F-VF light creases PHOTO	10.00
88	TC769a perfin, VF	5.00
89	TC838a light creases, VF	2.00
90	TC1264a VF light crease PHOTO	5.00
91	Cigars TE237C F-VF creases, small abrasion	10.00
92	Tobacco TF341 VF crease and thin PHOTO	5.50
93	TF415* F-VF PHOTO	17.50
94	TF428 VF	2.25
95	TF431* XF PHOTO	10.00
96	TF434* XF PHOTO	25.00
97	TF436* XF PHOTO	30.00
98	TF437* XF PHOTO	27.50
99	TF440* XF PHOTO	8.00
100	TF445* XF PHOTO	8.00
101	TF446* XF PHOTO	10.00
102	TF448* VF	2.00
103	TF453* XF	3.50
104	TF454* XF	4.25
105	TF457* XF PHOTO	9.00
106	TF459* XF PHOTO	10.00
107	TF460* XF PHOTO	5.50
108	TF465* XF PHOTO	22.50
109	TF496* XF	2.50
110	TF500* XF	4.00
111	TF520* XF	2.00
112	Tobacco Strips TG2 VF tone spots, crease PHOTO	15.00
113	Special Tax Stamp Dealer in Manufactured Tobacco 1875, used, VF	-----
114	Cotton Order IG3 black SPECIMEN overprint, F-VF PHOTO	-----
115	as above, booklet pane of four, F-VF	-----

STATE REVENUES Hubbard Catalogue Numbers Fish & Game Stamp No's are from the Ducks 97 CD-ROM

116	Alabama Documentary, D2 used on document fragment with Alabama Auditor's Office embossed seal, VF	-----
117	Alaska Sport Fishing, AKF-3 VF PHOTO	60.00
118	Arizona Special Use, California, AZCA-5* VF	15.00
119	AZCA-7* VF	10.00
120	AZCA-8* VF	10.00
121	AZCA-9* VF	10.00
122	AZCA-10* VF	10.00
123	AZCA-11* VF	10.00
124	AZCA-12* VF	10.00
125	AZCA-14* VF	10.00
126	Special Use, Glen Canyon, AZGC-1* VF	15.00
127	AZGC-1N* VF	15.00
128	Special Use, Lake Powell, AZLP-1* VF	40.00
129	AZLP-1N* VF PHOTO	40.00
130	Special Use, Nevada, AZNV-7* VF	25.00
131	AZNV-8* VF	20.00
132	AZNV-11* VF	15.00
133	AZNV-12* VF	15.00
134	AZNV-13* VF	12.00

135	AZNV-14* VF	12.00
136	AZNV-15* VF	12.00
137	AZNV-16* VF	12.00
138	AZNV-17* VF	12.00
139	Special Game Bird Permit, AZSG-1* VF	25.00
140	AZSG-2* VF	25.00
141	as above, 1983-4, not listed, unused, VF small thin PHOTO	-----
142	Trout, AZT-2* VF	15.00
143	AZT-4* VF	12.00
144	AZT-6* VF	12.00
145	AZT-8* VF	12.00
146	AZT-10* VF	12.00
147	AZT-14* VF	12.00
148	AZT-16* VF	12.00
149	AZT-18* VF	12.00
150	Strawberry Certification, SB1 VF PHOTO	-----
151	California Documentary, D21a F-VF PHOTO	3.00
152	D36 cut to shape, F	3.00
153	D37 cut to shape, F	3.00
154	D38 F-VF	3.75
155	D39 F-VF	4.00
156	D95a VF PHOTO	5.50
157	D95b die cut, F-VF pinhole PHOTO	7.00
158	D96a die cut, F-VF tiny tear at top PHOTO	20.00
159	D132 F	2.00
160	D185 die cut, F-VF PHOTO	-----
161	D193* comptrollers overprint, VF PHOTO	2.50
162	D197* comptrollers overprint, VF PHOTO	2.50
163	D211 VF PHOTO	2.00
164	D215 VF PHOTO	3.50
165	D218 VF PHOTO	-----
166	D219 die cut, VF PHOTO	-----
167	Apple Inspection, Cabot #1* VF tiny hole	-----
168	Fishing License, CAF-1* booklet pane of five, VF	50.00
169	Colorado River Special Use Fishing, CAAZ-5* booklet pane of two, VF PHOTO	100.00
170	Michigan Bear Hunting, MIB-1 F-VF PHOTO	-----
171	Minnesota License Surcharge, MNTX-1 (Scott A1) on license, VF	15.00
172	Missouri Liquor, 1901 1/4c, mint, VF small fault at lower left corner PHOTO	-----
173	-2c, mint, VF PHOTO	-----
174	Montana Bow & Arrow Hunting License, MTBA-10* VF	40.00
175	Nevada Documentary, D4* VF PHOTO	5.00
176	D14* VF PHOTO	2.50
177	D21 F-VF PHOTO	5.00
178	D30* VF	2.50
Pennsylvania Local Real Estate Transfer Tax		
179	Baldwin Township School District, 50c green, VF PHOTO	-----
180	-\$5 red, VF small crease	-----
181	-\$20 orange, VF PHOTO	-----
182	-\$1 brown & black, VF crease	-----
183	-\$5 red & black, F-VF crease and margin nicks at bottom	-----
184	\$20 orange & black, VF PHOTO	-----
185	School District of the Borough of Bethel, \$1 orange & black, VF PHOTO	-----
186	-\$50 olive yellow & black, VF staple holes	-----
187	Borough of Bethel, \$50 blue & black, VF PHOTO	-----
188	Township of Elizabeth, \$5 green & black, VF	-----
189	-\$50 red & black, VF PHOTO	-----
190	Borough of Green Tree, \$20 red & black, VF PHOTO	-----
191	-\$50 violet & black, VF PHOTO	-----
192	Township of Hampton, \$10 orange & black, VF crease PHOTO	-----
193	McCandless Township School District, \$10 gray & black, VF PHOTO	-----
194	School District of the Township of Penn, \$50 orange & black, F-VF PHOTO	-----
195	School District of the Township of Penn Hills, \$50 orange & black, VF PHOTO	-----
196	Borough of West View, \$1 brown & black, F-VF corner fault	-----
197	-\$20 green & black, F-VF PHOTO	-----
198	School District of Boro of West View, \$1 gray & black, VF PHOTO	-----
199	Borough of Whitehall, 50c red & black, VF	-----
200	-\$1 orange & black, VF	-----
201	-\$50 green & black, VF PHOTO	-----
202	Utah Fishing, UTF-1* VF	12.50
203	UTF-8* VF	4.00
204	Trapping, UTTP-1* VF	25.00
205	Hawaii R1* VF	10.00
206	R7* F-VF bit of tropical staining on gum	20.00
207	R9* F-VF PHOTO	175.00
208	R11* VF	7.50
209	R12* F-VF PHOTO	40.00
210	R13* F-VF	10.00
211	R14* F-VF	12.00
212	R15* F-VF	27.50
213	R16* F-VF	27.50
214	Virgin Islands McRee # R41* VF	-----
215	R52* VF PHOTO	-----
216	RJ36* VF	-----
217	RJ37 VF light crease	-----
218	Chicago Board of Underwriters \$1 black Service and Inspection Charge stamp used on Fidelity-Phenix Fire Ins. Co. policy, 1936, VF	-----
219	Army Frank blue imperforate single, F-VF corner crease	-----
220	-blue, vertical top margin strip of three, imperforate horizontally between two rows, VF PHOTO	-----
221	-blue, vertical pair with freak perforations, F-VF	-----
222	-blue, block of four, SON PAY DEPARTMENT, U.S. ARMY, JUNE 28, 1898 cancel, F-VF	-----
223	-brown, block of four with black cancel, F-VF	-----

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 for exhibit: Plate # pieces and multiples of \$ COMMERCE and \$ LIBERTY REVENUES. R173-R192, R217-223, R240-245, R257-259, R276-281, RC10-15, RC25, RC26, RD11-18, RD30-32, RD37, RD38, RD54-60, RG13-18, RG35, RG36, RG49-54, RJ7-11, RJA21-25, RJA41, & RY1. Always a buyer of revenue, newspaper, & possession plate # pieces. 500 Battleship plate # singles and other duplicates for sale/trade. Stephen A. Wittig, Box 2742, Springfield, MO, 65801-2742. *1549*

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. *1550*

Free M&M checklist. Please send regular-sized envelope SASE. Also, many printed Medicine Co. cancels on RB battleships available for M&M collectors. Please ask about them as well. Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548. *1551*

Wanted: State Marijuana tax stamps, early

stamps, gumball, nut machine, postal artifacts. Wayne Hise, 813 Elden Street, Herndon, VA 20170. *1552*

Wanted: Revenues of Brazil, Mexico and Argentina. Stamps, proofs, documents, cigarette stamps, empty cigarette packs with the cigarette stamp on the pack. Bob Bergstrom, 1115 Pershing Avenue, Wheaton, IL 60187 USA. Telephone: 630-665-5099; FAX: 630-665-8958; E-mail: <bergstroms@ourmail.com>. *1553*

Automobile related items wanted. Driver's licenses, badges and registrations. Inspection and registration windshield stickers. Dr. Edward Miles, 888-8th Avenue, New York City, NY 10019. *1554*

Hong Kong QEII revenues: Barefoot 1996 BE186, 188, 207, 209-10, 216-9, 221, 225-6, 228, 239-43, 248; CN75-90 (Script CA), 136, 162, 164; SD190--9 (Script CA). Can offer used multiples and blocks. Send with asking price or for my offer. George Olson (ARA 46200), 1429 Brookshire Ct., New Brighton MN 55112. *1555*

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