

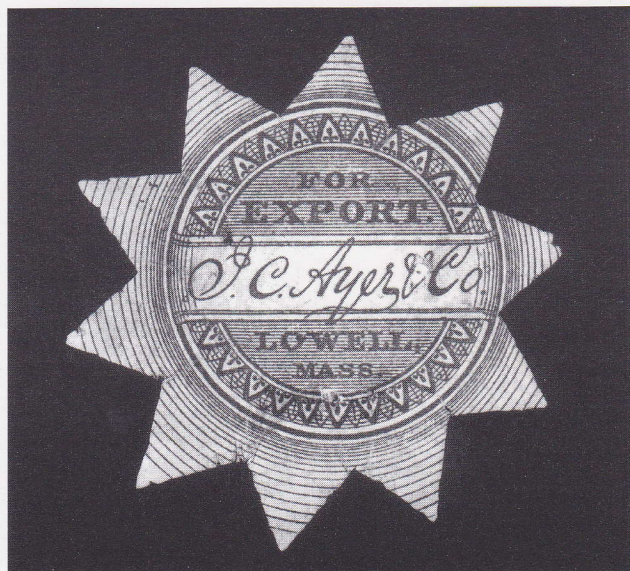


# The American Revenuer

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A die cut Ayer facsimile  
label printed in blue. More,  
inside, page 56.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MAY-JUNE 2000

Volume 54, Number 3  
Whole Number 523



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# Springer's Handbook

## of North American Cinderella Stamps

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Cigarettes, Class A	Small Cigars	Hotel Stamps
Cigarettes, Class B	Snuff	Identifying the Local Posts
Cigars	Special Tax Stamps	Industrial Stamps
Customs Cigarettes	Tobacco	License and Royalty Stamps
Customs Cigars	Tobacco Strips	Lincoln Cinderellas
Customs Small Cigars	Express Labels	Lock Seals
Distilled Spirits for Export	Complimentary Franks	Match and Medicine Essays
Without Tax	Independent Mail Routes	Match & Medicine Facsimiles
Distillery Warehouse	Money Packages	Snuff Specimens
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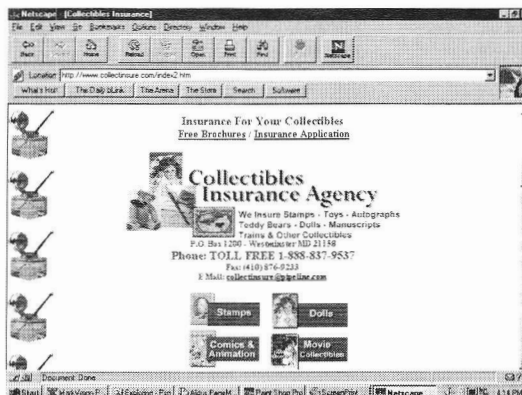
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# Discovery of Ayer facsimile labels (of RS9 and RS10) for use on exported drugs

by Andrew P. Ferry, ARA, and Henry Tolman II, ARA

When the stamp tax on proprietary medicines was repealed, effective July 1, 1883, many of those manufacturers of proprietary medicines who had arranged with the federal government for use of private die stamps were displeased by the prospect of having to discontinue their use. The stamps had served them for years as advertising media and as agents that discouraged imitation of product and packaging by competitors.

Some of these proprietors had their private dies modified, usually by eliminating the words "U.S. Internal Revenue" and by removing denominations of value. In a recently published paper, available information about the facsimile labels used by J. C. Ayer & Co. was sorted out and recapitulated, and a newly discovered variety of the Ayer strip stamp facsimile label was presented (Ferry, 1999).

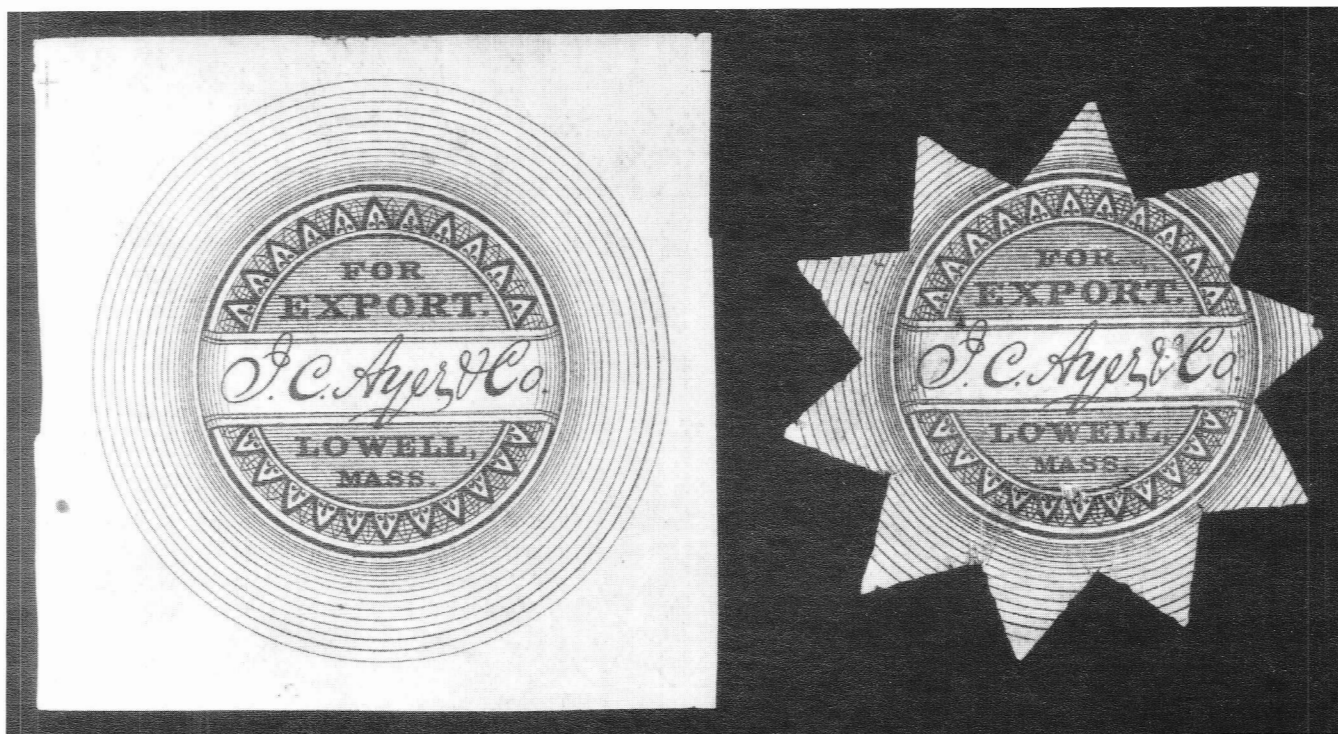
This caused one of us (H. T.) to review the Ayer material in his collection. Two facsimile labels used by the Ayer firm on products destined for export turned up. These astonishing items are illustrated in Figure 1. We can find no previous mention of these facsimile labels and are, therefore, reporting them here as new discoveries.

## ***The imperforate "FOR EXPORT" facsimile: 10M2***

This label is lithographed in blue on thin, white, wove paper. The feel of the paper very much resembles that of the thin, old paper on which the first private die revenue stamps were printed. The facsimile label is juxtaposed to the revenue stamp (RS10b) in Figure 2.

The size of the facsimile label's design, 46mm, is exactly the same as that of the revenue stamp.

**Figure 1.**  
*Imperforate  
and die cut  
Ayer facsimile  
labels for use  
on exported  
drugs. Both  
are printed in  
blue.*







**Figure 2.** The Ayer revenue stamp (RS10b) is at the left. The firm's imperforate facsimile label for use on exported drugs is at the right, and is tentatively assigned number 10M2.

The central circle of the revenue stamp is surrounded by 16 lines of color. The central circle of the facsimile label is surrounded by 15 lines of color.

In the facsimile label, the reticulated ground of the upper component of the revenue stamp's central disc has been supplanted in part by a grid of horizontal lines. "U.S." and "INTER. REVENUE" have been replaced by "FOR / EXPORT." Beneath the horizontal band containing a reproduction of Ayer's signature, the reticulated ground has again been partially replaced by a grid of horizontal lines within which the "FOUR CENTS," "4" and "PROPRIETARY." of the revenue stamp have been replaced by "LOWELL, / MASS."

In the far periphery of the central disc, except in the 3 o'clock and 9 o'clock positions, the reticulated ground of the revenue stamp has been replaced by a curved, dentate pattern. Within each of the dentations is a fleur-de-lis.

We have never seen an imperforate facsimile label of RS10 other than this one, and none is listed by Springer. But Holcombe's privately published list does include mention of such an item (Holcombe, 1944). Its features were summarized in the recent article about the Ayer facsimile labels (Ferry, 1999). It differs in a number of respects from both the revenue stamp and the export label we

are presenting in this article. Among these differences are the smaller size (40 ½ mm versus 46mm) of the label described by Holcombe, and its having been printed in black, rather than in blue.

Holcombe assigned that small, black, facsimile of the Ayer imperforate stamp number I-2 in his classification. In the recent article about the Ayer facsimile labels, leaning toward the Springer classification (Springer does not list this label), the Holcombe item was tentatively assigned number 10M1. Accordingly, we shall tentatively assign number 10M2 to the imperforate export label that we are reporting in this article. As the presentation of the various firms' facsimile labels develops, a newer, more comprehensive classification will most likely evolve, requiring appropriate renumbering of these items.

### **The die cut "FOR EXPORT" facsimile: 9M2**

This facsimile label, which like the just-described imperforate variety is lithographed in blue on thin, white, wove paper, is shown in Figure 3, along with the corresponding revenue stamp (RS9d) and the well-known, albeit it very scarce, facsimile label designated 9M1.

The size of the facsimile label's design is the same (46mm) as that of the imperforate export facsimile label. This is also the same size as the design of the revenue stamp



**Figure 3.** The Ayer private die revenue stamp (RS9d) is at the top. The die cut facsimile label for use on exported drugs, and which is tentatively assigned number 9M2, is in the center. At the bottom is the well known, albeit very scarce, die cut facsimile label printed in ultramarine and designated by Springer as 9M1.



(RS9d) shown in Figure 3.

The central circle of the revenue stamp is surrounded by 16 lines of color. But again, as was the case with the imperforate export facsimile label, the central circle of the die cut export facsimile label is surrounded by only 15 lines of color, while the central circle of the die cut revenue stamp (RS9d) is surrounded by 16 such lines.

The alterations made in the die cut export facsimile's central disc are identical to those adumbrated above with respect to the imperforate export facsimile label.

One way in which the two export facsimile labels we are presenting differ from each other is in the matter of condition. The imperforate label appears to be unused. The die cut variety seems to have been used. It is faulty, has deep thins, and exhibits soiling and staining.

The features of the die cut export facsimile label differ markedly from those of the well-known, non-export, ultramarine variety (9M1), as depicted in Figure 3.

#### Comment

When were these facsimile labels used? Most likely, after the expiration in 1883 of the stamp tax on proprietary medicines. One person, extraordinarily experienced in matters of United States revenue stamps, to whom we showed these two labels was particularly taken by the similarity of the paper on which they were printed to that (thin, old paper) used for the first private die stamps. He postulated that the "FOR EXPORT" labels may have antedated the initiation of the stamp tax in 1862. He suggested that the Ayer firm may have been using these labels in the late 1850s and very early 1860s, and that when the stamp tax took effect in 1862 the labels were modified by Butler and Carpenter to the familiar revenue stamps we now know as RS9 and RS10.

That seems unlikely to us. Although we still favor the premise that these "FOR EXPORT" labels were used after the tax on proprietary medicines ended in 1883, another possibility comes to mind. Rather than having been used either before or after the tax era (1862–1883), could they have been used *during* the tax era? Proprietary medicines that were being exported did not require affixation of revenue stamps. Section 109 of the Act of July 1, 1862, provides, "That medi-

cines, preparations, compositions, perfumery, and cosmetics, upon which stamp duties are required by this act, may, when intended for exportation, be manufactured and sold, or removed without having stamps affixed thereto, and without being charged with duty..." (Mahler, 1988).

Thus, the Ayer firm may have developed and used these facsimile labels during the tax era both for the usual purposes (advertising, decoration, discouragement of would-be counterfeiters, etc.) but also to forestall any difficulties with customs inspectors or other federal officials who might be seeking assurance that the proprietary medicines in ques-

tion were indeed intended for exportation, and were not, therefore, subject to payment of tax.

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- Ferry, A. P. Facsimile Labels of the J.C. Ayer & Co. Medicine Tax Stamps. *The American Revenuer* 1999 May; 53:90-97.
- Holcombe, H. W. *Checklist Facsimile Labels of U.S. Private Die Stamps*. New York City: privately published, 1944.
- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988: 4-5.

***The Duck Stamp Story*** by Eric Jay Dolin and Bob Dumaine (ISBN 0-87341-814-X (paperback) Library of Congress 99-67653). 206 pages, 8.25 x 11 inches, paper cover, illustrated (color). Published by Krause Publications. Available from the publisher (700 E State Street, Iola, WI 54990 or <[www.krausebooks.com](http://www.krausebooks.com)> for \$29.95 (paperback) or \$39.95 (hardbound) plus \$3.25 shipping and other literature dealers.

Over the years there has been quite a parade of books about the U.S. migratory bird hunting (duck) stamps. This has got to be the slickest, all-around best one of the bunch. The authors are a freelance writer with a Ph.D., four books and numerous articles on various subjects to his credit and a well known duck stamp dealer and columnist on the subject. The publisher is the largest hobby publisher in the U.S. including many books and periodicals dealing with both philately and the outdoor, hunting-fishing fields. The result is a book with appeal to the philatelist, the sportsman, the conservationist and the art lover.

The book covers three aspects of the stamps; the conservation of migratory waterfowl, the stamps and stamp collecting, and the artistry and marketing of the stamps and prints of the stamp artwork. Appendices discuss the stamps and their statistics, federal stamp errors and varieties, federal stamp values and federal stamp art print values. The book includes a bibliography and index. Local, state and tribal hunting stamps are also surveyed.

A considerable amount of space is devoted to fellow Iowan Ding Darling and his fight for conservation of migrating waterfowl. With the book's numerous illustrations and text we learn how the once huge flocks of birds had been depleted with such things as giant shotguns that could kill hundreds of birds with one shot (while they sat on the water) from low profile boats with lights to attract the birds at night.

Darling's fight for funds and legislation is well documented as are his first stamps. I must comment that the fight has at least in part been successful. Forty plus years ago I seldom saw ducks or Canada geese fly over my home in rural northern Iowa. Now I see them daily and often hear the honking of the Canada geese as they fly around the area. (They must always be in a hurry because they are always honking to pass.) Additionally, in the past five years bald eagles once again next in the woods along the rivers that surround Rockford. This has to be a fitting memorial to those who took up the cause many years ago. We enjoy the benefits funded in large part with stamps.

Printed on coated paper, the book is loaded with many large quality illustrations—most of which are in full color. The subject matter is approached in a logical, step-by-step manner. This book is simply a good read.

The authors indicate that a portion of the proceeds from the sale of this book will go to waterfowl conservation. Author Dolin is offering a 20% discount to those ordering the book on his website <[www.duckstampstory.com](http://www.duckstampstory.com)>.

## Literature in review



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com> or writing to him at Duck Book, Box 534, Garrett Park MD 20896. Sam Houston Duck Company, Dumaine's business, is also advertising the book at a discount. If you like the stamps, if you like the outdoors, if you

like to promote conservation, you will enjoy this book and appreciate its value as a reference.

Kenneth Trettin

***Panama telegraph stamps***, by Joe Ross and Federico Brid (ISBN 0-9677307-0-8). 38 + vi pages, 8.5 x 11 inches, card and plastic covers, comb bound, priced, illustrated in color. Published by and available from the author (Joe Ross, 8036 Rio Linda Blvd., Elverta, CA 95626) for \$22 post paid.

The telegraph stamps of Panama have both a rather short and varied existence. Colombia prepared (although it is uncertain if they were ever put into use) a set of three telegraph stamps in 1892 for the Department of Panama. By executive decree in 1904, less than a year after independence, the use of telegraph stamps was called for as a way to control the accounting of fees collected by the telegraph service.

Postage and revenue stamps overprinted "TELEGRAFOS" finally appeared in 1917. From the beginning the same stamps were used for both telegraph messages and telephone conferences. In 1919 specially designed telegraph stamps came into use. In January 1925 a surtax went into effect with

the funds collected to be used to benefit employees of the telegraph system. Until November 1925 the stamps served the dual purpose of a fee stamp and a tax stamp. November saw the end of the fee collection by stamps. After this time the stamps are strictly tax stamps. The last telegraph tax stamps were issued in 1935.

This small but very informative catalog illustrates all of the stamps in color. The book is printed by ink jet printer on demand. Stamps are priced in U.S. dollars based on known market values. Notes following each group of listings gives important data such as the decree that created the stamps, the printer and various other bits of information.

Page 19 of the catalog begins extracts of the various decrees that have affected the creation and use of the telegraph stamps. The book concludes with a list of all telegraph offices (as of 1943), a bibliography and a table of contents (headed "Index").

Kenneth Trettin

## Sweden has highest taxes in world

A recent newspaper account states that Sweden has the highest taxes in the world, followed closely by Denmark and Finland, according to a report from the Taxpayers Association of Europe.

The ranking was based on the percent of the 1998 gross domestic product accounted for by taxes—including social security. Sweden topped the chart with 51.9 percent, ahead of Denmark with 49.5 percent and Finland with 46.5 percent. Next were Luxembourg with 46.5 percent and Belgium with 46 percent.

The United States was ranked 25th with a 29.7 percent tax burden in 1997, the latest year for which data was available.

The taxpayers association used the document to back their stand against additional European Union taxes, saying people in the

15-nation bloc are taxed enough.

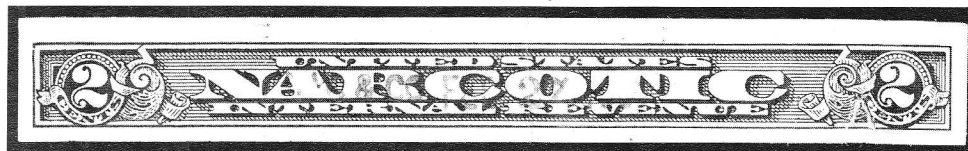
"We would hate to have an EU level of taxation. Plans to introduce a value-added tax of 3 percent and a special tax on airline fares and mobile phones are unacceptable," said Bjorn Tarras-Wahlberg, president of the Swedish Taxpayers Association.

He said cultural differences often account for differences in tax systems with Anglo-Saxon traditions having relatively low taxes.

Some have called for EU-wide taxes in order to counter balance cross-border tax evasion.

The Taxpayers Association of Europe said such a tax scheme is unnecessary because it is based on the heavy costs of existing subsidies—which can be cut—and the costs of future EU enlargement—which have not yet been incurred.

## Know your subject: another RJA80a found



by George Lipscomb, ARA

I am always amazed when I hear about the discovery of a rarity found in the dollar box at a stamp show. But, I guess we can not expect dealers to know everything about everything they sell.

As collectors we all should strive to know all we can about our particular corner of collecting. It can pay off when you happen to know more than the dealer you buy from.

A few years ago I found the first RJA80a and a few weeks ago I discovered the second. I found it on eBay in a lot of six stamps that were some of the worst looking stamps I had seen on auction there. Tears, discoloration,

missing parts and a two cent, NT3 on paper that was much whiter than the rest of the stamps. Normally I would not have given them a second look, but I remembered that my RJA80a was on paper that was whiter than the other stamps in my collection that were watermarked. So I decided to gamble \$5.50 and bid on the lot. When it arrived it went directly into the watermark bowl. There was no watermark. It was a second RJA80a.

Knowledge of the paper used for watermarked stamps paid off for me. It is those little bits of information that can make all the difference in your collection.

## Cal-Rev activities

**Aripex**—Aripex 2000 in Phoenix held February 11-13, was a stimulating event; over three days of comraderie and fellowship. A large group of Cal-Rev members made the journey to the show were supplemented by a good group of Arizonans. We all met many new collectors and shared the B.O.B. excitement. There were three revenue meals, two trading events, an Aldrich auction and a two hour A.R.A. regional meeting.

The A.R.A. meeting took place on Saturday and featured four outstanding speakers: Robert Mustacich (speaking about the *Battleship Desk Reference*), Bud Sellers (about Haitian revenues), Rick Loomis (about state drug stamps) and Joe Ross (about book reviews). We also gossiped (philatelically), traded and got to know each other.

We thank the Aripex committee (chaired by Donn Lueck) for their kindness and generosity. It was a fun weekend—and we hope to do it again.

**Sacramento Easter Seal Show**—Fourteen of us assembled March 18, a beautiful spring afternoon in Sacramento. Our program was show-n-tell. Jerry Lurie led off by

describing the high lights of the ARA regional meeting at Aripex. Joe Ross commented on his and B. Brunell's progress on a catalog of modern Uruguay revenues from 1939 to the present. German Third Reich documents were shown by Jim Busse. Ralph Walther discussed and showed an example of transmittal of a large document with a collateral piece and how it was exhibited. Anson Stout displayed two documents having to do with assessment duty from Great Britain. The meeting ended with a spate of trading and outstanding fellowship.

**Westpex 2000**—The Westpex 2000 show and ARA convention certainly exceeded my expectations. If you were not in attendance, you missed the revenue event of the decade.

The comradie and vibes were there all weekend. Let me sum it up for you: 157 frames of revenue exhibits, over 50 members signed in, 45-50 attended the dinner, 29 were present at the ARA meeting, 21 attended the Cal-Rev assembly, at least 21 of the 24 exhibitors were present, 12 show-n-tellers were at the Cal-Rev gathering, eight volunteered to work at the hospitality table, there were five seminar speakers, there were four rev-



venue dealers, we had three exciting days of Westpex, there were two fish and game stamp dealers and one fine ARA event. I thank everyone of you for participating. It was a super pleasure to meet and greet you. Check out Ron Leshner's "President's Letter" in this issue for more complete details.

Cal-Rev met at noon on Sunday with twenty-one in attendance. The program was show-n-tell. Five visitors spoke including Mike Mahler (California poll tax documents), Ken Pruess (New York stock transfers), Scott Troutman (two adventures in locating Indian philatelic items), Ron Leshner (discussion on stamps for distilled spirits) and Bruce Baryla (a container of tablets for complexion with a 1¢ proprietary stamp attached).

Members Pieter Bonsen showed mounted cigar stamps, J. Busse talked about taxpays with Lincoln's portrait, Jay Lewis had a wonderful old box of Dr. Pomeroy's tile remedies

with 2¢ proprietary stamps bearing an "APP CO." printed cancel. It turns out the Bruce Baryla has the identical box only his is 25 years later. Don Green showed a recently acquired private die proprietary essay in a trial color. G. LaCrosse discussed a Colombian 5 centavo tax for the benefit of the Red Cross. Anson Stout displayed an Indian promissory note. Joe Ross talked about the pre-publication draft of his Panama telegraph stamp catalog [reviewed in this issue...KT].

New associates Herb Saylor and Frank Sente were welcomed. All in all, this was a very exciting three days. Let's do it again real soon. [We will—Chicagopex 2001 to start out the new century...KT].

Cal-Rev's future get togethers will be July 1 at the San Francisco Rosen show, August 13 for the annual potluck and September 23 at Filatelic Fiesta in San Jose.

Jerry Lurie

## More on a note on mixed flour

by Scott Troutman, ARA

I have received the following correspondence from Edward Tupper of Seattle regarding the Oregon flour tag in the October 1999 (53:175) issue. The article ended with a question as to the tags age.

Tupper writes, "I have one of these tags that has a quarter barrel stamp (Mixed Four) with date 'December 3, 1935, District of: OREGON.' This stamp is glued to the back of the tag and has been discolored by the glue. Based on this, I would believe that it was

used at that time. I have stamps dated 1904, 1918, 1926, 1936 and 1941. These are individual stamps not on tags. I think (but can't find) that I also had some correspondence from Art Mongon where he had a tag with the flour stamp on it, but it wasn't dated."

Gerald Derksen of Denver also writes, "I also have a flour tag from Oregon with a Springer FD7B (rouletted 7) tax stamp dated Aug 19, 1936, attached by glue and with a hole punched through Form W." He sent a photocopy, but it is too dark to reproduce.

## State Revenue News—2nd quarter 2000

The *State Revenue News* for the second quarter of 2000 is not the one subject theme issue that Editor Scott Troutman so often presents, although, "Idaho and potatoes" do account for five small articles. As always, there is enough variety to catch the interests of almost every state revenue collector.

M. E. Matesen covers both of these subjects in "Idaho Potato Stamps—history and a little mystery." These Idaho advertising tax stamps were mentioned (one was illustrated) by Hubbard in his 1992 supplement catalog but there was no listing. Matt's article presents what is known about them and Idaho

Egg and Potato stamps are cataloged in this issue. Arizona potato stamps (tags) are also cataloged in this issue.

Matesen also shows an post-prohibition Idaho liquor permit that allowed an individual to purchase liquor not for resale. Thus we now know that Idaho belongs on the list of states that required permits. That list includes Iowa, Montana, Oregon, Utah and Washington.

The Postal History Foundation in Arizona holds some state revenue stamp treasures. Several are illustrated; they include Arizona No. 2 strawberries and a Arizona honey seal.

Adding to this issue's variety are short items about Virginia Bear-Deer damage provisional stamps, a fish and game stamp update, St. Louis occupational license stamp, punchboard stamps from Idaho and Oregon, Colorado wine and liquor taxpays, a Pennsylvania beer stamp, New Hampshire poll and dog taxes, a Florida documentary discovery, Oklahoma vending stamps and the 44 gallon kerosene stamp from North Carolina.

SRS auction number 16 is also in this is-

sue. There are 306 lots of mostly state revenue material. You must be a member of the State Revenue Society to bid—this makes membership in the society a must if you collect state revenues.

Membership in the SRS costs \$12 per year and includes a subscription to the quarterly *State Revenue News*. For information write to the Secretary, Scott Troutman, Box 270184, Oklahoma City, OK 73137-0184.

## Air charter companies circumvent EU tax-free halt

by Brita Svedlund

translated by Lennart Kron

Half the sales of spirits at Swedish airports have been wiped out since duty free sales to intra-EU passengers was halted on July 1 of this year.

Sweden is hardest hit because of the high percentage of its passengers going within the EU, and its high liquor taxes. Other countries report decreases of 15-25%; Denmark, 40%.

For the air charter companies, which specialize in tourist flights to the Mediterranean countries from Scandinavia, the profit from sales within the EU has almost disappeared. But it is feasible to maintain the tax-free prices by buying tax banderoles from the countries of destination, such as Greece, Spain, and Italy, where taxes on spirits are much lower. These banderoles are then pasted on to the bottles here in Sweden (or Denmark) and by this arrangement the liquor can be sold at about the same price as before by the carriers.

However, each country has its special tax banderoles, or stamps, and the bottles must be provided with the proper revenue banderole of the country of destination. But the handling is even more complicated than that: Spain has four different tax districts with their own banderoles and Portugal requires

tax stamps on everything that comes out of grapes, but not on whisky.

In addition, there are different banderoles depending on the size of the bottles and alcoholic content. Spanish banderoles come in sheets of ten and have to be cut into strips and then be provided with glue to be put on the bottles.

When these complications have been solved, the tax free bags ordered by the passengers are loaded on the plane, but passengers are not allowed to touch their purchases during the trip. After arrival, the passengers either go to a small kiosk where the air company delivers the bag against the receipt, or alternatively the air hostesses distribute the bags. On the return trip home to the North, on the other hand, it is possible to get the bag on the plane.

If liquor is complicated, cigarettes are even more so, to such a degree that certain charter companies have chosen not to sell these goods at all within the EU.

*This article in Stockholm's Dagens Nyheter for September 19, 1999, in the Resa, or Travel section, was summarized in English by Lennart Kron of Saltsjöbaden, Sweden, especially for The American Revenuer. We wish to thank Paul Nelson for obtaining it for us.*

## The Editor notes...

...that the Editor of the *Scott Stamp Monthly*, Peter Martin is a well-known revenue stamp collector. He uses this position to ensure that his readers are regularly exposed to revenue philately. In the June issue Will-

iam Waggoner presents an informative and interesting article "The fermented Fruit Juice Stamps of 1933" and Dave Lucas tells about "Kansas' White Feather Stamps" about

*notes/page 69*



# The revenue stamped papers of the Hyderabad Assigned Districts

by **Forrest Shoemaker, ARA**

The Princely State of Hyderabad was the largest territory in the Deccan peninsula of India, now divided among the States of Karnataka, Maharashtra, and Andhra Pradesh. The seat of an ancient Hindu civilization, it fell to the Moguls in the seventeenth century Nizam-ul-Mulk Asif Jah I

who ruled both Hyderabad and Berar, fought several wars with neighboring States, either alone or alongside British forces; the Maratha War in 1817 bankrupting the Nizam.

The agricultural revenues of Berar were granted to the moneylenders, but the financial arrears failed to improve. In 1841, further assignments of Berar revenues were made, to no avail. By 1850, the British were forced to maintain the military forces of the Nizam within Berar, and a treaty in 1853 granted the lands of Berar as the Hyderabad Assigned Districts to provide revenue for maintenance of the Hyderabad Contingent and the Residency.

During this period, the Residency and Districts operated their own system of courts, assizes, and taxation, following closely the practices of the surrounding autonomous State of Hyderabad. In 1903, the Hyderabad Assigned Districts were restored to the Nizam and leased by the British for a sum of 2.5 million Rupees annually, then transferred from the Resident in Hyderabad to the Commissioner of the Central Provinces. During this era, use of fiscal stamps and stamped papers was producing nearly a million Rupees income each year. All stamped paper used for both the Residency and the Assigned Districts was produced by the Stamp Office in Hyderabad City.

Koeppel and Manners have cataloged eight types, or series, of revenue stamped papers from Hyderabad Residency, issued between 1866 and 1943. Only one type, K&M Type 35, with a single denomination listed, is currently noted for the Assigned Districts. A purchase last year of an auction lot listed only as "Hyderabad papers" has revealed the following listing would be appropriate:

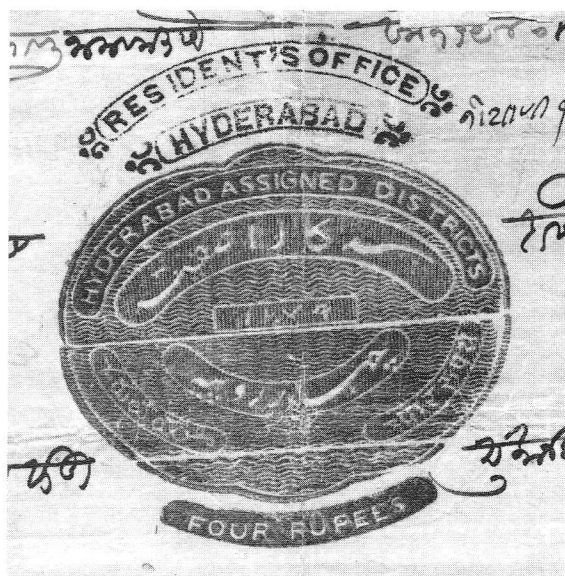


Figure 1

founded the Asif Jahi dynasty in 1724 during the period of weakening of the Mogul power structure across India, ruling the Deccan for 224 years, ending with invasion and annexation to India in 1948 following an attempt by the Nizam to ignore a plebescite.

Concerned about French territorial designs and its own sovereignty, the dynasty was friendly to the East India Company and the British, who established a Residency at the City of Hyderabad in 1759. The Nizam,

### First Series, Hyderabad Assigned Districts

K&M Type 35, 1866. Thick woven paper, handmade. Design size 92 mm X 74 mm. As shown on Page 123, Koeppl and Manners, "The Court Fee and Revenue Stamps of the Princely States of India, Volume II, The Stamped Paper, 1989"

356      1 rupee      chocolate-brown

### New Second Series, Hyderabad Assigned Districts

K&M Type 36, 1862. Thick woven paper, handmade. As Type 35, but with Urdu phrase in body of design removed and replaced with ribbon reading "Hyderabad Assigned Districts". Date in Moslem calendar (Hegira). With value in English at tablet below oval, and black handstamp "Resident's Office, Hyderabad" above oval (Figure 1).

\*400      4 rupee      reddish-brown      Serial No. seen: 003742

### New Third Series, Hyderabad Assigned Districts

K&M Type 40, 1888. Thick woven paper, handmade. Similar to Hyderabad Sarf-I-Khas Type 10, but with "Hyderabad Assigned Districts" in lower crescent of oval. With black handstamp "Resident's Office, Hyderabad" above oval (Figure 2). Printed using two dies, one for design frame, the second for denomination.

\*450      5 anna      red and black      Serial No. seen: 039770

### New Fourth Series, Hyderabad Assigned Districts

K&M Type 45, 1881-1882 Thick woven paper, handmade. As Type 40, but monocolour printing, with "Hyderabad Assigned Districts" in lower crescent of oval. With black handstamp "Resident's Office, Hyderabad" above oval. (Fig. 3) Printed using two dies as Type 40.

\*500      1 rupee      old brick      Serial No. seen: 233477  
\*501      2 rupee      old brick      Serial No. seen: 058749  
\*502      3 rupee      old brick      Serial No. seen: 016897



Figure 2



Figure 3

An asterisk (\*) prior to the catalog number indicates a new listing. The catalog values listed are directly from the Catalog, with those assigned to the new listings being extrapolated where necessary.

Issue dates of the new papers is between 1862 and 1888, as printed on the papers. I am certain, without proof of papers, that the K&M listed first type (Type 35) may be found to date from 1862 or earlier, which is contemporary with the new second type. This prediction is based on my conclusion that the use of stamped papers in Hyderabad was without doubt initiated at the British Residency and the Assigned Districts, being adopted shortly thereafter by the Nizam for use within Hyderabad State.

From the serial numbers as listed above, and the annual revenues derived, printings of these papers were large; perhaps other collectors may be able to advise of a greater range of serial numbers, and additional denominations and years of issue as well. Examination of the large variety of denominations of the K&M listings for Hyderabad State leads to the conclusion that the Assigned Districts most certainly had a rich and varied history of stamped papers as well, which has not yet come fully to light.

My thanks to Mr. Carl Steiger, of Seattle, for the opportunity to examine portions of his collection, and to Mr. A. M. Mollah, of Maharashtra, India, for his assistance and advice in the preparation of this article.



## Osgood cancel identification



**Figures 1** by Jim Fletcher, ARA

(above left) is the same cancel often seen on proprietary stamps.

**Figure 2**

(above right) This cancel is widely known on the 3¢ and 6¢ first issue proprietary stamp.

Recently I purchased a 6¢ third issue revenue (R138) with the familiar Charles Osgood cancellation (Figure 1). This is the same cancellation found on the 3¢ first issue

(R18) in Figure 2 and on the 6¢ first issue (R31). The cancel is also well known on RB6, RB17 and RB18 (Figure 3), all 6¢ revenue. It is often said that the 6¢ first issue was created to meet the demand for that value by Charles Osgood, although there might have been more than one Charles Osgood.

What I desire is information about the R138 in Figure 1. I can think of two uses for this stamp. First, it might have been improper usage of a regular revenue stamp for the 6¢ proprietary product tax. Or, second, it might have represented proper usage on a legal document canceled with the same handy handstamp used on the proprietary stamps.

I would appreciate hearing from anyone who has more information on this stamp and cancel combination. You may respond in care of *The American Revenuer*.



**Figure 3.** The same Charles Osgood cancel is often seen on these stamps.

## National Postal Museum celebrates wetlands conservation

The Smithsonian Institution's National Postal Museum reopened its renovated "Artistic License: the duck stamp story" exhibit in the Jeanette Rudy gallery on June 30 after replacing the displays with more than 40 new objects that feature federal duck stamps from the Rudy collection.

On June 30 the museum hosted the first day of issue ceremonies for the 2000–2001 federal duck stamp. A special exhibit also opened that day and runs through July 28. It focuses on the juried artwork created by young artists, whose designs highlight the

duck stamp's educational role in the wetlands conservation program.

Federal duck stamps are officially known as Migratory Bird Hunting and Conservation Stamps. They are the longest-running series of stamps issued by the U.S. government. The program began with the enactment of the Migratory Bird Hunting Stamp Act in 1934, when the North American waterfowl population had reached its lowest point in recorded history. The act was designed to preserve wetlands vital to the species' sur-

**Museum/page 72**

San Francisco, Cal., ..... 1

Received this day by the SOUTHERN PACIFIC COMPANY, from

TEELE & CO 708 Sacramento Street

the articles enumerated below, in apparent good order, except when otherwise noted, to be carried with as reasonable dispatch as the general business of the Company will permit to

\*When freight is declined off or beyond the line of S. P. Co., Agents will be careful to note that the name here inserted is the station at which freight leaves the road.

In possession of said Southern Pacific Company or its connecting lines, to all stipulations entered in bill of lading, and further *subject to the conditions endorsed on back hereof*, to all of which the shipper hereby assents.

Most of this Company's freight cars are built to carry twenty to thirty tons weight. If shippers load to weight capacity, which is plainly marked on sides of car, it will do much to obviate delay in furnishing cars for loading, and prevent detention in transit. Do not load to exceed weight capacity.

*Agent.*

Marks and Destination must be plainly written in margin below, and contents of packages correctly described—the use of such terms as "Mdse.", "Sundries", etc., not admissible.

**AGENTS MUST SEE THAT PLACE AND DATE ARE DULY FILLED IN.**

**CONSIGNEE, MARKS AND DESTINATION.**

No. Pkgs.

ARTICLES.

**WEIGHT.**  
Subject to Correction..

# MATS OF RICE

S. R. CHAPPEL, Agent

BY

ORIGINAL

THIS SHIPPING RECEIPT, WHEN COVERING THROUGH SHIPMENTS, CAN BE EXCHANGED FOR BILLS OF LADING AT POINTS WHERE BILLS OF LADING ARE MADE OUT.

John Partridge, Stationer and Printer, 306 Cal. St., S. F.

Although more than a billion—1,127,817,200 according to BEP records—copies of the 1 cent documentary stamp of 1898 were issued. First day usage is uncommon but last day usages are even more uncommon. Many of the transactions initially requiring taxation were abolished in 1901 and by June 30, 1902, the philatelic market was fully saturated with mint and used stamps.

The circular  
cancel reads.  
"S.P. Co. / S. R.  
Chappel Agent /  
JUN / 30 / 1902."

Can anyone show other examples of last date of usage on this issue?

## Series 1931 oleomargarine stamp on cover

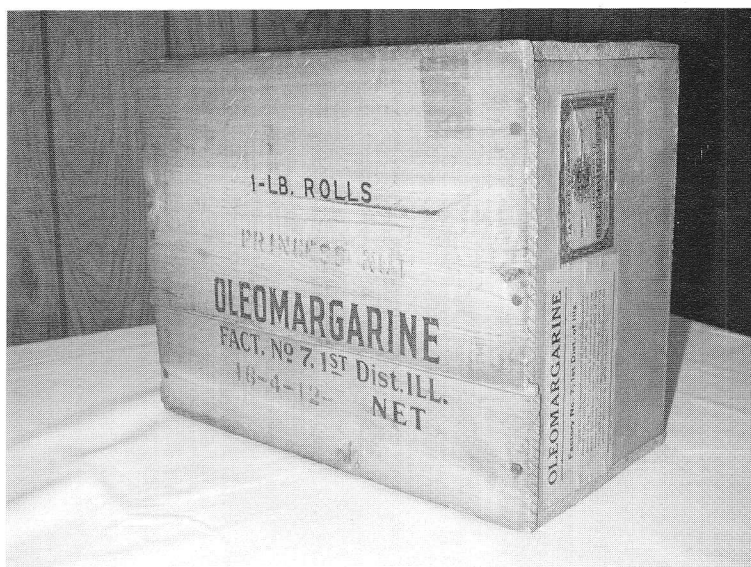
by Kenneth Trettin, ARA

Before the meal got started during the awards banquet at COLOPEX (Columbus, Ohio) this past April, Michael Morrissey showed a newly acquired revenue cover. Well, it is a cover in the sense that it is a wooden box that enclosed a product that was being taxed, just as an envelope is a cover since it encloses a letter being transported through the mail.

The box bears a copy of the Series of 1931 12 pound uncolored oleomargarine stamp along with a printed label about the same size as the stamp. Both had been attached with some sort of glue. The label reads, "OLEOMARGARINE Factory No. 7, 1st Dist. of Ills. 'NOTICE.—The manufacturer of the oleomargarine herein contained has complied with all the requirements of law. Every person is cautioned not to use either this package again (for oleomargarine) or the stamp thereon again, nor to remove the contents of this package without destroying said stamp, under the penalty provided by law in such cases.' X90-4—10M 77718." Thankfully for us today

someone did not destroy the stamp although it does appear that the box was used for other purposes throughout the years.

It would appear that the bottom of the case was opened and the printed top remains intact. It bears a partially printed and partially stenciled legend on the top reading, "1-LB. ROLLS / PRINCESS NUT / OLEOMARGARINE / FACT. N<sup>o</sup> 7. 1<sup>ST</sup> Dist. ILL. / 18-4-12- NET" with the lines "Princess nut" and "18-4-12-" being stenciled. It would appear that Factory Number 7 was producing more than one brand.





Also note that the margarine was packaged in one pound rolls rather than boxes. Quite possibly these rolls were actually rectangular blocks of margarine wrapped in parchment paper as butter and margarine still are often seen.

These one pound rolls were uncolored margarine, a white rather unpleasant looking produce. The box does not indicate if the capsules of yellow coloring were included so that the housewife could mix it before use making the more familiar colored spread.

Of course the whole purpose of this tax was not to raise money for the government but as a means of price support for dairy farmers. Since 1886 oleomargarine had been taxed; first at the rate of 2¢ per pound then in 1902 at the rate of 10¢ per pound of colored and ¼¢ per pound of uncolored margarine.

The series of 1931 stamps were used until 1950 when their use was discontinued.

Thanks to Martin Richardson for taking the pictures with his digital camera.

### **notes/from 63: 28 revenue exhibits at The Stamp Show 2000**

the white feather variety on the 1938–39 Kansas quail stamps.

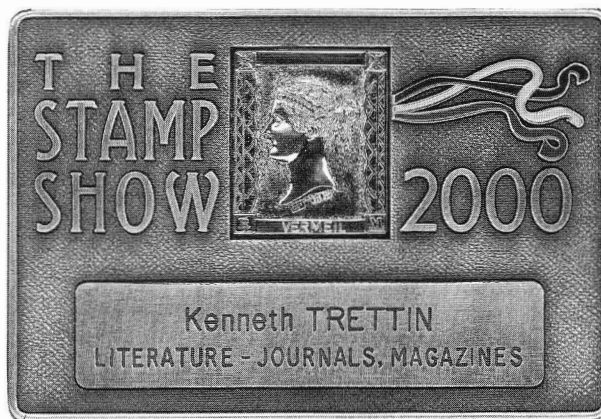
...that Mike Morrissey, who wrote the review in the last issue of Mike Mahler's new book has informed us that Mike Mahler saw a pre-publication copy of his review and that he had messed up on the Original Process of a court not of record. Mahler did in fact illustrate an example and commented on it. Morrissey states that he can only conclude that he was sloppy or missed it as it was a Western item, which he may have taken for granted was illustrated for that reason alone. Morrissey asked that the Editor correct the review but the issue had already gone to press.

...that Hugh Goldberg of Subway Stamp Shop has acquired the rights to the Springer catalogs. They plan to produce a greatly expanded eleventh edition and are seeking information about new discoveries and varieties. See their ad in this issue for addresses and phone numbers.

...that those of you with access to the Internet may know that Eric Jackson has posted several articles about revenue stamps on his website (<ericjackson.com>). These have been authored by our President Ron Leshner. They are written primarily for the benefit of beginning revenue collectors. For those of you without access, printed copies of these articles have been sent to the ARA Librarian.

...that we have just received the Palmares from The Stamp Show 2000 held in London May 22–28. There were 173 frames in the Revenue Class comprised of 28 exhibits, four of which were ARA members. There was one additional exhibit in the FIP Championship

Class. Don Green's "*Patent Medicine*" Companies (subject to the USA Revenue Act of 1862) received a Gold; Ronald Leshner's *Taxa-*



*tion of domestic distilled spirits in the United states 1868–1896* received a Large Vermeil; Bill Welch's *Revenue Stamps of Colombia 1858–1933* received a Silver; and Mohammed Kamal Safdar's *The Interpostal Seals of Egypt* was listed in the catalog but not in the palmares. Overall the Revenue Class exhibits received two Large Golds, eight Golds, three Large Vermeils, seven Vermeils, one Large Silver, three Silvers and three Silver Bronze medals. In the Literature Class *The American Revenuer* received a Vermeil for the 1999 volume.

...that as I attempt to fill in the remaining holes in this issue's layout partial results from the WIPA 2000 show held in Vienna May 30 through June 4. The *American Revenuer* volume 53 (1999) received a Vermeil. There were five exhibits totaling 51 12-page frames of revenues. We do not know what awards any of them received.

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# The American Revenue Association

## President's Letter

WESTPEX delivered on everything that the preshow publicity described. It is hard to believe that 152 frames of revenues were on display. The ARA Grand went to Donald E. Green's *Patent medicine Companies of the Civil War & Reconstruction Era*. The Carolyn E. Cunliffe Memorial Award for the most popular revenue exhibit went to Bruce Baryla's *Uncle Sam's General Store: Stamp-taxed Products Since 1862*.

Seminars and friends galore, so much so that the weekend was over before I was able to exchange greetings with all who attended. Many thanks are due to the WESTPEX committee in general and Don Green, Jerry Lurie, Ralph Walther, and the many members of Cal-Rev in particular who worked hard to make WESTPEX 2000 the most memorable show I have attended. Five exhibits were in the court of honor: *Revenue-stamped Documents Bearing Presidents' Signatures* by Robert Cunliffe; *Revenue Stamps of Thailand* by Peter K. Iber; *Hawaiian Revenues* by Richard Malmgren; *Wine: U.S. Customs Duties and Internal Revenue Taxes* by Ronald Leshner; and, *The Classic State and Local Fish and Game Stamps* by David Torre

The open competition and their awards were as follows: *Lincoln on Tax Paid Revenues* by Jame Busse, a one-frame Silver; *A Study of the 1898 U. S. Battleship One cent Documentary Issue* by Frank Sente, a one frame Gold; *The State of Taxes* by Kenneth Pruess, Vermeil; *U.S. Fish and Game Stamps: 1960-1979—The Early Reservation Period* by David Torre, Gold; *Lincoln on Revenues (1865-1940): The Martyred President's Immediate and Enduring Presence on U.S. Tax Stamps* by William Ainsworth, Gold; *'Patent Medicine' Companies of the Civil War and Reconstruction Era* by Don Green, Gold; *Playing Card Revenues* by Ed Tricomi, Gold; *The ABC's of Patent Medicines: U.S. Private*

*Die Proprietary Medicine Revenue Stamps, 1862-1883* by Albert Briggs, Jr., Vermeil; *United States Documentary Fiscal History of the Civil War Era* by Michael Mahler, Gold; *Civil War Occupational Licenses and Receipts for Special Tax* by Alan Hicks, Vermeil; *Handstamped Cancel Designs* by Richard Ehrmin, one frame Bronze; *U. S. Playing Card Revenue Tax Stamps—The Bureau Issues* by Martin Richardson, Vermeil; *The Civil War Sun Picture Tax* by Bruce Baryla, Gold; *Uncle Sam's General Store: Stamp-taxed Products Since 1862* by Bruce Baryla, Vermeil; *Netherlands and Colonies Revenues* by H. P. Hager, Vermeil; *Revenues of the Russian Revolution and Civil War, 1917-1924* by Joe Ross, Vermeil; *Canada—The Klondike District: A Revenue Law Stamp Story* Frank Shively, Jr., Gold; *The Resurgence of Hunting and Fishing on Indian Reservations* by Michael Jaffe, Gold; *Ireland—Dog License Stamps* by Joe Foley, a one frame Gold; *The Kansas Quail Stamp: 1937-1961* by David Lucas, Vermeil; and, *State Marijuana Tax Stamps* by Robert Henak, one frame Silver

As of this writing I am off to London to attend STAMP SHOW 2000, where I hope to see many international revenue exhibits. The American Philatelic Society has appointed me as the representative to the FIP Revenue Commission and I will be attending an informal meeting of that group. I hope to continue to promote the collecting and exhibiting of revenues at both the national and international levels. Because of that, I have decided not to run for President of the American Revenue Association later this year. The next annual meeting of the American Revenue Association will be in Chicago. I am looking forward to exhibiting there and meeting many of you. We look forward to Chicagopex 2001, our next national gathering.

## 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.

**BARANY, DONALD ALEC** 5631, 1137 Second St., Suite 202, Santa Monica CA 90403. Proposed By Eric Jackson. US-Cancels, US-First Issue Cancels, US-First Issue On Documents, US-Literature..

**BEARLY, DON** 5640 9509 E. 13 Street Independence MO 64052. Proposed By Eric Jackson, United States, Worldwide.

**BEUTEL, PHILLIP R.** 5643 3 Chase Lane Colorado Springs CO 80906-4205. Proposed By John Semeniuk. US-Savings.

**BOETTGER, THOMAS** 5628 1806 W. Bel Aire Ave. Peoria IL 61614-5617. Proposed By Ken Trettin. United States.

**GUIDA, ANTHONY** 5632 2304 Meiggs Rd. Chesapeake VA 23323. Proposed By Richard Friedberg. United States, US-Motor Vehicle Use, US-Possessions.

**HARRISON, DAVID** 5639 3626 Holly Tree Trail Garland TX 75044-6160. Proposed By Richard Friedberg. Caribbean-British, US-Embossed Revenue Stamped Paper, US-Proofs & Essays.

**HEADLEE, RON** 5642 850 Continental Dr. Waterville OH 43566. Proposed By Richard Friedberg. US-Cancels, US-Documentary, US-Proprietary, US-Proprietary Cancels.

**KLINK, RICHARD** 5629 39822 Avenida Miguel Oeste Murrieta CA 92563. Proposed By Eric Jackson. United States, US-1,2,3 Issues, US-1,2,3 Issues Cancels, US-1,2,3 Issues Varieties, US-1898 Cancels, US-Literature.

**PIERLUIGI, BENEDETTI** 5626 %Notaio Via Valadier 42 Roma 00193 Italy. Proposed By Eric Jackson. Italy, San Marino, Vatican, Worldwide.

**RAMROTH, PERKY MRS.** 5634 1191 Millbrae Ave. Millbrae CA 94030. Proposed By Eric Jackson. US-Beer, US-Cigar, US-Cigarette, US-Distilled Spirits Excise, US-Snuff, US-Special Tax Stamps, US-Tobacco, US-Wines.

**SAMS, ROBERT** 5641 731 W. Main Cross Apt. A Findlay OH 45840. Proposed By Ken Trettin. Costa Rica, United States, US-19th Century, US-Documentary, US-Stock Transfer.

**SAVAGE, PETER V.** 5624 14 Midvale Rd. Baltimore MD 21210. Proposed By H.J.W. Daugherty. Argentina, Austro-Hungarian Empire, Brazil, Cigar Bands, Cinderellas, Portugal, US-Beer, US-Cigar, US-Cigarette, US-Cigarette, US-Cigarette Tubes, US-Distilled Spirits Excise, US-Embossed Revenue Stamped Paper, US-Liquor Strips, US-Private Die Canned Fruit, US-Private Die Perfumery, US-Revenue Stamped Paper, US-To-

bacco Sales, Worldwide.

**SCHEA, MARK M.** 5636 6815 Riverton Dr. Fort Wayne IN 46825. Proposed By Eric Jackson. Canada-Federal, Canada-Provinceals, United States, US-State.

**SCHMIDT, WALTER** 5635 3654 Applegate Jacksonville OR 97530. Proposed By Eric Jackson. Cinderellas, US-Cinderellas.

**SHIRLEY, JOHN R.** 5625 801 S. Houston Ave. Fort Meade FL 33841. Proposed By Richard Friedberg. United States.

**STAGER, PHILIP J.** 5637 4184 51st Ave. S. St. Petersburg FL 33711-4734. Proposed By Ron Leshner. Medicine Tax, US-Private Die Medicine.

**STILLMAN, THOMAS** 5638 870 40th Ave. San Francisco CA 94121-3317. Proposed By J. Lurie. Canada, Ireland, United States, USSR, Worldwide.

**TINNEY, ROBERT** 5627 1488 Bradt Hollow Rd. Berne NY 12023. Proposed By Eric Jackson. US-First Issue.

**VIENS, JOHN H.** 5630 87 Ruby Rd. #11 Willington CT 06279-1325. Proposed By H. Daugherty. North America, Worldwide.

**WARREN, DANIEL C. MD** 5633 6159 Virginia Dr. Gloucester VA 23061. Proposed By Ken Trettin. Cinderellas, Literature, United Kingdom.

## Resigned

5214 BOLIN, BENNY  
2416 BROWN, ARTHUR R  
1249 HASEGAWA, STEPHEN J  
5534 LEE, ROBERT E  
4466 RENAUD, WALTER L  
4675 YANOVER, LAWRENCE J

## Deceased

1675 BETTS, CARL W  
2761 KERSTEN, MILTON L  
2108 WESTALL, ROBERT  
0367 WOLTERS, GEORGE W

## Address Changes

**AKERMAN, G C** 1823, Bell Hill Cottage, Bell Hill, Lydbrook, Glos. GL17 9SA, United Kingdom

**ALFORD, NORRIS** 5512, 630 Chadwood Drive, Gahanna OH 43230-6254

**BINDER, FRANK W** 5535, 1143 12th St, Laurel MD 20707-3612

**BOODY, PETE** 888, 1009 Highland Woods Rd., Chapel Hill NC 27514-4411

**BUSSE, JAMES W** 3140, Box 2428, Elk Grove CA 95759-2428

**CRUM, DR JAMES D** 5021, 816 Kingsbury Ct., Arroyo Grande CA 93420-4511

**DENISON, JOHN C** 5132, 6420 South Shore



Drive, Whitehall MI 49461  
**GRAY, KENT** 4746, Box 9726, Dyess AFB TX 79607  
**KATZ, NORMAN H.** 5590, 1203 Berans Rd., Owings Mills MD 21117-1641  
**KRUPNIKOFF, GERALD I** 1021, 2 Magnolia Circle, Farmington CT 06032  
**MAUS, ALBERT F** 653, 275 S. Bryn Mawr Ave., Apt. K38, Bryn Mawr PA 19010-4249  
**MILLER, CHARLES R** 5219, 1 Coltsfoots Court, Christmas FL 32709

**ROMESSER, JAMES A** 5411, 5 Whitestone Lane, Kennett Square PA 19348-2361  
**SHAFROTH, JOHN F (JOCK)** 5051, 145 Hudson St., Denver CO 80220  
**STEGALL, RONALD** 5607, 1149 Westview Terr., Dover DE 19904  
**UHLS, WILLIAM T** 4405, 4908 Prairie Dunes, Austin TX 78747  
**WAKE, J BYRON** 2286, 11718 Newlands Ct., Tomball TX 77375

## Mesuem/from page 66: Dr. Rudy has loaned portions of her collection

vival and requires waterfowl hunters over the age of 16 to annually purchase a duck stamp. These are revenue stamp and are not valid for postage.

Approximately 98 cents of every dollar earned through the sale of duck stamps goes directly into the Migratory Bird Conservation Fund. The program has raised more than half a billion dollars since its inception, and has enabled the purchase of more than 5 million acres of habitat for the National Wildlife Refuge System.

The newly-renovated Rudy gallery features three videos and an array of rare stamps and other philatelic items highlight-

ing the federal duck stamp program's contribution to the conservation of waterfowl habitat.

Dr. Jeanette Rudy, an avid duck stamp collector, philanthropist and waterfowl, has loaned portions of her personal collection of duck stamps and related artifacts to the museum for display until June 2002. The National Postal Museum occupies the lower level of the former Washington City Post Office Building, next to Union Station on Capitol Hill. The museum is open daily from 10 a.m. to 5:30 p.m. Admission is free and the facilities are wheelchair-accessible.

## Atalaya—summer 2000

In the summer 2000 issue of *Atalaya* editor Christer Brunström reports on several recent auction of classic local and bogus stamps for which auction realizations are the only ways to determine value. The market is very strong with ever-increasing prices at auction.

There are book reviews, cinderella news,

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61	1918-20 Class B, 5 Cigars (TC361), red overprint, VF	-----	134	Liquor, L76A* VF PHOTO	-----
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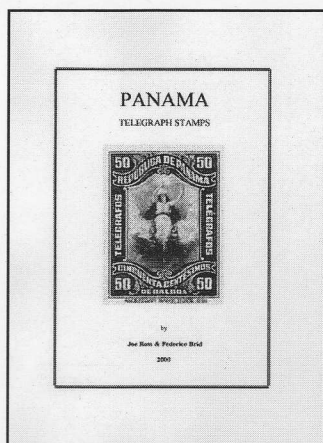
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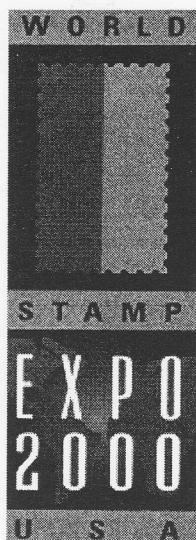
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