



The American Revenuer

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In the 1920s postal stamps were overprinted by the British for fiscal use in Jordan. More, inside, page 76.



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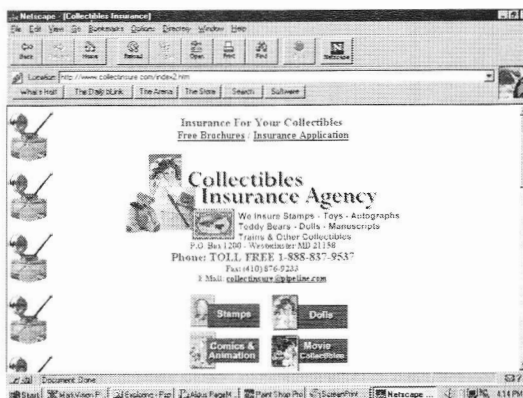
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Jordan's fiscal overprints, 1920–1926

by Richard B. Rose

As is common in many *rentier* and tax-farming states, the Ottoman regime collected most of its revenues from surcharges on services and monopolies (tobacco, salt, matches, etc.), so when the Allied Powers assumed administration over formerly Ottoman territories, they were obliged to continue this practice, in the absence of any more effective

means of collecting revenue. Thus the British and French administrations in Egypt, Syria, Palestine and Iraq quickly continued to issue fiscal stamps of various types even before postal stamps were prepared. Given the meager resources of the Transjordan territory, and the marginal interest Jordanian stamps receive compared to Lebanon or Egypt, it is not surprising that very little is known about the initial revenue issues for this region. This report is based upon the several books writ-

ten by K.C.R. Souan on the *Philatelic History of Jordan*, and access to some unusual specimens in a private stamp collection in Jordan. Inevitably, this research must be ongoing, as we must uncover many more examples of revenue stamps in order to complete this listing.

As a general rule, the British administration prepared stamps for fiscal use by applying additional overprints to the regular postal issues, until a definitive fiscal series appears in Palestine and Jordan in 1928. This also points out the fact that Transjordan depended upon the Palestine administration for printing presses, paper, and transportation.

The fiscal stamps issued prior to 1928 fall into five series.

First series 1918–1919

The First Series, that of 1918–1919, was printed on white paper by the Greek Patriarchate Press in Jerusalem. In this same for-

mat were also produced O. P. D. A. (Ottoman Public Debt Administration) and H. J. Z. (Hejaz Railway Jordan Zone) stamps for Palestine; the denominations are unknown.

The 10 mil value illustrated was printed in green ink, and as was done with other white-paper stamps, each value may have been printed in a different color. The inscription reads "Revenues / [value] / East of Jordan." (Figure 1).

Second series 1920–1923

The Second Series (1920–1923) was overprinted in Jerusalem on Palestine E. E. F. issues (except for subset E) as follows:

- | | | | |
|---------------|---------------|-------------------------|-------------------------------|
| A. Nov. 1920 | Gibbons 1–19 | Scott 1–11 | شرق الأردن
قيمة
[value] |
| B. Nov. 1922 | Gibbons 20–34 | Scott 12–27 | حكومة الشرق
الأردن |
| | | (currency change) | |
| C. Dec. 1922 | Gibbons 37–53 | Scott 30–52 | Second Series
overprint |
| | | (government ovpt) | |
| D. 1923 | Gibbons 70–83 | Scott 83–97 | |
| | | (further value changes) | |
| E. April 1923 | Gibbons 89–97 | Scott 64–72 | |
| | | (Sha'ban 1341) | |

The "East of Jordan" شرق الأردن overprint (top line) was applied first for postal use, and the value changes surcharged later were also postal, in various colors and shades. The bottom two lines shown here identifies these as fiscal revenue stamps, and is usually in violet ink. Unlike the *hukûmat/government* overprints applied to postal issues from 1923 to 1925, which read "Arab Government of the East" حكومة الشرق العربي, the fiscal overprints read "East Jordan Government" حكومة الشرق الأردن. The value surcharged in the middle of the overprint is expressed as a portion (*qimah*, القيمة) of a piastre, the قيمة



Figure 1.
First Series
printed on
white paper.



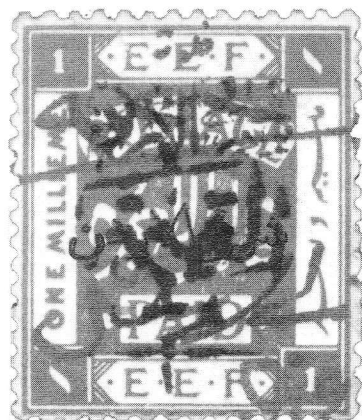
Figure 2. EEF 1 pi. dark blue, silver overprint Second Series A, but no revenue overprint, just hand cancellation to indicate revenue use.

being in much larger script than the fraction which follows. Additionally, the fraction value is usually in violet ink, while the *qimah* is in (pale, shades) black. These surcharges and overprints follow no pattern, but were usually applied one on top of the other. Only scattered values of these fiscal overprints have been observed, and some of them lack either the "East of Jordan" or the *hukumat/government* overprint entirely.

A. No copies seen although postage stamps cancelled in ink were most likely used on revenue documents (see Figure 2).

B. Souan (1972, p41) states "unknown quantities were also overprinted for Revenue purposes".

C. Souan (1972, p49) lists a 5 pi and 9 pi values overprinted for fiscal purposes. A 1 mil. brown is also illustrated (Figure 3). On the underlying stamps, the first overprint is the *East of Jordan*; the second is a dated gov-



ح • ش • ع طابع حجازي
ح • ش • ع طابع واردات

Third Series,
Hajaz R.R. rev-
enue

Third Series,
General rev-
enue

Figure 3. EEF 1 mil. brown, Second Series C. $\frac{1}{10}$ pi. surcharge. Revenue overprint in violet.

ernment overprint, but on stamps intended for fiscal use, this government overprint (type T4 in Gibbons) differs from the postage version by the absence of the bottom two lines Nisan (=April) year 1923. Like the postal overprint, the fiscal version was applied in various shades of purple. Figure 4 illustrates this fiscal version of the government overprint as applied to an Ottoman revenue stamp, which affords a clearer image.

D. Souan (1972, p56) lists these values from the 1923 series surcharged for fiscal use: $\frac{5}{10}$ piastre on 2 mils (blue and violet overprints), 1 piastre on 1 mil, $\frac{5}{10}$ piastre on 3 mils (SG 78), and $\frac{5}{10}$ piastre on 9 piastre (SG 79d), as well as a $\frac{5}{10}$ piastre on 3 mils lacking the شرق. الاردن (page 57; see also page 71). In addition, a 5 mil. orange is illustrated. (Figure 5)

E. The $\frac{1}{2}$ pi scarlet and 1 pi. blue Hejaz stamps were overprinted for fiscal use (Souan, 1972, p76), which presumably means that the overprint reads *hukumatu'l-sharq al-urdu* instead of *hukumatu'l-sharq al-'arabiya*

Third series 1924

The Third Series (1924) was overprinted in Amman on:

A. Hejaz stamps (Scott type A7, Gibbons type 11) such as were overprinted for postal use in Trans-Jordan in April 1923. Figure 6 illustrates a $\frac{1}{2}$ pi. red.

B. Palestine EEF stamps not previously overprinted for use in Transjordan.

Thus one finds four types of these fiscals: Hejaz for Hejaz RR, and Hejaz general

Figure 4. Ottoman 1899 proportional fiscal stamp 10 para red, Second Series C, exception.



Figure 5. EEF 5 mil. orange, Second Series D, exception. Lacks revenue overprint, but value of $\frac{1}{10}$ not known for postage, plus hand cancellation.



Figure 6. Hejaz 1/2 pi. red, Third Series A revenue.

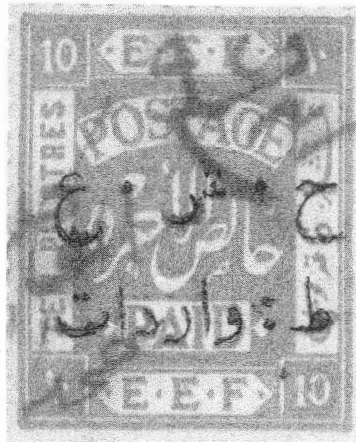


Figure 7. EEF 10 pi. blue, Third Series B, revenue.

revenue; EEF for Hejaz RR and EEF for general revenue. Figure 7 shows a 10 pi. ultramarine (on Scott Palestine 13), and Jacobs describes the same fiscal overprint on the 9 pi. bistre (Scott Palestine 12). The initials printed on the stamps signify *Arab Government of the East*. Sometimes the 'tâbi' [stamp] is abbreviated: ط with a semicolon. Often there is a new value surcharged as well. Like most fiscals, these are heavily cancelled by hand in ink, so the three initials ح. ش. ع. may be present, but hard to distinguish.

طابع حجازي

حكومة الشرق
العربي
١٣٤٣

Fourth series 1924

The Fourth Series, 1924, was overprinted in Amman on Hejaz stamps. The initial overprint *East Arab Government* 1343 are SG125-134/Sc 113-121 to which has been added *Hejaz stamp*, طابع حجازي indicating that these were intended for the Hejaz Railway debentures. Figure 8 shows the 2 pi orange, also illustrated by Jacobs, who also shows a 1 pi. dark blue.

The date in Arab numerals is the Hegira year 1343=August 1924–July 1925 (Gregorian).



Figure 8. Hejaz 2 pi. orange, Fourth Series.

واردات حجازي شرق
شرق الأردن شرق الأردن الأردن

Fifth Series Postal overprint, Fifth Series Hejaz R.R. revenue overprint, Fifth Series general revenue overprint.

Fifth series 1925

The Fifth Series, 1925, was overprinted in London by Waterlow in two types, over the November 1922 issue for Palestine. Based on the printer's accounts for this Waterlow series, we know which values were overprinted for revenues¹.

These fiscal stamps were of two types, those for general fiscal use, and those designated for the maintenance of Hejaz railway and its debt obligations (continuing the same use as the Ottoman Hejaz R.R. fiscals, and also continued by the French in their Syrian zones).

A. The values overprinted *Hejazi* حجازي were 5 mils, the 1, 2, 5, 10 and 20 piastres (Figure 9).



Figure 9. EEF 10 pi. light blue, Fifth Series A. Hejazi.

B. Those overprinted *wārdāt* واردات (revenues) were the 1 and 5 mils, the 1, 2, 5, 10 and 20 piastres, and also a 2 1/2 mils. over-

¹Souan (1972, pp.109-110), N. Collins (1984) and N. Collins (1991) As the illustration of the printer's stock sheet indicates, Waterlow applied a total of six overprints, only the two illustrated above were for revenue purposes. The postal overprint is also shown here because revenue surcharges were later applied over it as well.

The revenue stamped papers of Bharatpur

by **Forrest Shoemaker, ARA**

The Princely State of Bharatpur, one of the Rajputana states of the lower Punjab, was founded by the Yadav Rajputs, of the martial Jat race, through a history of warfare and brigandage. Bharatpur was recognized as a separate State in 1722, becoming a regional military power that reached a zenith with the capture of Agra in 1761. Upon expulsion from Agra in 1774, the State of Bharatpur began a long decline, with a succession of weak Rajahs who dissipated the wealth and power of the people in futile endeavors and dissolute lifestyles. Rajah Jaswar Singh was deposed to exile in 1900 for the murder of a servant. A further succession of Rajahs, including another exile, ruled until incorporation into the Republic of India.

During the late 19th and early 20th century, Bharatpur issued several series of Revenue Stamped Papers, the Oval Medallion design in 3 major Types and one subtype, for Court Fee or Revenue use as needed. The Koeppl and Manners catalog for these papers gives a beginning to the Series in 1883, with a change from a blue die to black, followed by reversion to the original blue die, with the Series finally being phased out in favor of an engraved design by Thomas de la Rue Company in 1927. During this period, the basic design remained the same but for a change of die in 1900, and a switch between the A.D. calendar and the Samvat calendar of native India.

According to the 1989 K&M catalog, the Series began as a blue die printing on 9 x11 inches native wove paper in 1883, with the letters S.I.S.B. within the medallion and Samvat Year 1940, converted to black die printings in 1887 A.D. In 1894 A.D., the paper was changed to 8 ¼ x 13 inches, followed in 1900 A.D. by changing the letters within the medallion to "S.O.S.B.," and was discontinued in 1904. Then in 1927 A.D., the Series was again produced, with a reversion to the blue die printings, the original small-size paper, and the Stamp Office lettering.

This chronology from the K&M catalog can

be shown as follows:

- a. (1883) The blue die printings begin the Series on small size paper.
- b. (1887) Conversion to black die printing.
- c. (1894) Conversion to large size paper (8 ¼ x 13 inches)
- d. (1896) Conversion to A.D. calendar from Samvat
- e. (1899) Reversion to Samvat calendar
- f. (1900) Change in die lettering from S.I.S.B. to S.O.S.B.
- g. (1904) Lapse in the Series
- h. (1927) Re-issue of the Series, reversion to blue die, S.I.S.B. lettering, A.D. calendar, and small size paper. Additional years are known to exist to 1939 A.D.

A detailed examination of the papers of this Type reveals the current K&M listings and chronology to be in error. I present a completely revised listing below, which also adds new denominations and subtypes when known, and corrects the original K&M chronology where errors are discovered. This new listing sequence eliminates the previously believed reversion to the original color of issue, the return to small paper, and the reversion to the early die lettering. Not only is the chronology of these papers simplified; the year of inception may now be pushed back from 1883 A.D. to at least 1870 A.D. The last year of issue is similarly pushed back from 1927 A.D. to 1905 A.D.

This new chronology is simplified to the following:

- i (1870) The blue die printings on small size paper begin the Series
- j (1887) Conversion to black die printing on small size paper (some mixed use)
- k (1894) Conversion to large size paper
- l (1896) Conversion to A.D. calendar from Samvat (Samvat date less 57 years equals A.D.)
- m (1899) Reversion to Samvat calendar from A.D. calendar
- n (1900) Change in die lettering from S.I.S.B. to S.O.S.B.
- o Termination of the Series (1905)

Examination of the papers listed by K&M as being issued in 1927 A.D. reveals hand-

written Urdu dates in the A.D. calendar, proving the papers were not issued in 1927 A.D., but in 1927 Samvat, or 1870 A.D. See Fig. 1 for an example of this “hidden” dating. A number of other papers between 1870 A.D. and 1883 A.D. are also listed here for the first time, some of which also contain handwritten dates in Urdu. It was previously believed these papers, dated 1927–1939, were issued under the A.D. calendar, but this may now be shown to have been the Samvat calendar, and the chronology is corrected ac-

cordingly 57 years. An asterisk (*) indicates a new listing from K&M. Rather than completely renumbering the existing K&M listings, I add alphabet letters to the numbers where the current numbering in K&M does not allow for a sufficient numbering sequence.

I list first the Judicial papers, K&M Type 5, which is unchanged except for a new year of issue. Type 7 is not listed here, as the existing K&M catalog is sufficient.

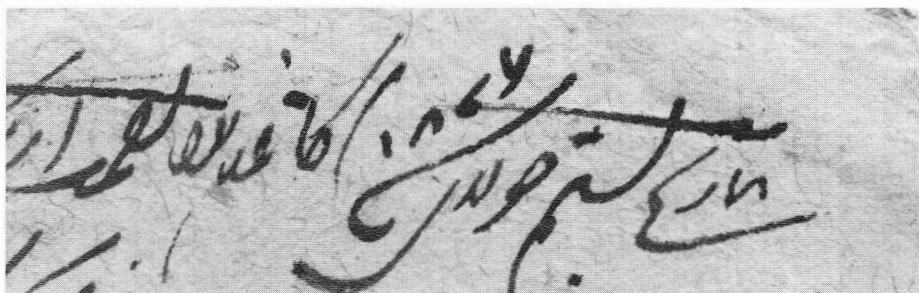


Figure 1. The “hidden” Urdu dates. This date is 1876 A.D. (1^<y)

First Judicial Series, Oval Standing Tiger and Elephant

K&M Type 5, 1904. (Samvat 1961) Thick woven paper, handmade, 8 1/2 x 13 inches. Design size 109 mm X 90 mm with “Judicial” printed above in Hindi, English, and Urdu. Printed in black.

1904 (Samvat 1961)

51	1 anna	black
52	2 anna	black
53	4 anna	black
54	8 anna	black
55	1 rupee	black
56	2 rupee	black
57	4 rupee	black
58	5 rupee	black

*1905 (Samvat 1962)

*65	1 anna	black
-----	--------	-------

K&M Type 10, 1870. (Samvat 1927) Thick woven paper, handmade, 9”x11”. Design size 109 mm X 90 mm with Samvat calendar year. See Figure 2 as example. Printed in blue. Fresh impression of die, with letters in medallion “S.I.S.B.”, for Stamp (Office) Bharatpur State, the letter “I” being for the abbreviated Hindi word for “Office”

*1870 (Samvat 1927)

*80	1 anna	blue
*80B	4 anna	blue

*1871 (Samvat 1928)

*81	1 anna	blue
*1872 (Samvat 1929)		
*82	1 anna	blue
*1873 (Samvat 1930)		
*83	1 anna	blue
*83A	8 anna	blue
*1874 (Samvat 1931)		
*84	1 anna	blue
*1875 (Samvat 1932)		
*85	1 anna	blue
*1876 (Samvat 1933)		
*86	2 anna	blue
*1877 (Samvat 1934)		



Figure 2. First revenue series, oval standing tiger and elephant.

*88	1 anna	blue
*1878 (Samvat 1935)		
*89	1 anna	blue
*1879 (Samvat 1936)		
*90	1 anna	blue
*1880 (Samvat 1937)		
*91	1 anna	blue
*1881 (Samvat 1938)		
*92	1 anna	blue
*1882 (Samvat 1939)		
*93	1 anna	blue
*93A	2 anna	blue

We now return to the original K&M listing for 1883 (Samvat 1940)

1883 (Samvat 1940) The die is showing a lot of wear by this time.

*101	1 anna	blue	
102	2 anna	blue	*103
4 anna	blue		

The original K&M listings for 1884-1886 (Samvat 1941-1943) have no additions at this time. I omit relisting them for brevity, and continue with 1887 (1944).

1887 (Samvat 1944) Change to black die printing from original blue die, with printings in both colors.

141	1 anna	black
*141A	1 anna	blue
142	2 anna	black
*142A	2 anna	blue

1888 (Samvat 1945) Complete conversion to black die printing.

151	1 anna	black
152	2 anna	black
*153	4 anna	black
*155	8 anna	black
*157	1 rupee	black

1889 (Samvat 1946)

161	1 anna	black
162	2 anna	black
*163	4 anna	black
*165	8 anna	black

1890 (Samvat 1947)

171	1 anna	black	
162	2 anna	black	*163
4 anna	black		
*165	8 anna	black	

1891 (Samvat 1948) The die is very worn by this time.

181	1 anna	black
182	2 anna	black
*183	4 anna	black

***1892 (Samvat 1949)** Year of issue previously not listed. Printings again in both black and blue, with an important doubling of the

impression for the 2 anna blue..

*190A	1 anna	black
*190B	2 anna	black
*190C	2 anna	blue
*	a. 2 anna	blue, double impression.

1893 (Samvat 1950) The K&M listing has no additions at this time and is omitted.

Numerous errors in the value panels now begin to appear with this year of issue, the reader is referred to the K&M listing.

I continue with 1894.

1894 (Samvat 1951) Change to large paper, 8 _"x13", with some papers slightly shorter or doubled.

201	1 anna	black
	a. Urdu value in right panel reading upwards.	
202	2 anna	black
*	a. Urdu value in right panel reading upwards	

*210	1 rupee	black
------	---------	-------

1895 (Samvat 1952) The numerous errors of 1893 again appear.

*211	1 anna	black
*	a. Hindi value in left panel reading upwards.	
212	2 anna	black
	p Hindi value in left panel reading upwards.	
	b. Samvat date inverted.	
*	c. Hindi and Urdu value panels transposed.	

*213	4 anna	black
	qHindi value in left panel reading upwards.	

214	8 anna	black
	rSamvat date inverted.	

*	b. Hindi and Urdu value panels transposed.	
---	--	--

*215	1 rupee	black
------	---------	-------

*216	2 rupee	black
------	---------	-------

*	a. English value inverted.	
---	----------------------------	--

*	b. Hindi value in left panel reading upwards.	
---	---	--

1896 (Change to A.D. calendar)

*221	2 anna	black
------	--------	-------

1897 (Continuing A.D. calendar papers) Numerous errors in printing reappear.

231	1 anna	black
	a. Urdu left, Hindi right (value panels transposed)	

*	a. as (a.) Hindi value reading upward.	
---	--	--

232	2 anna	black
-----	--------	-------

- * a. Urdu left, Hindi right (value panels transposed)
- *233 4 anna black
- 234 8 anna black
- * a. Urdu left, Hindi right (value panels transposed)

The remainder of the K&M listing for 1897 is unchanged and therefore omitted.

The listing for 1898 is also unchanged and omitted.

1899 (Continuing A.D. calendar papers)

Numerous errors in printing reappear.

- 271 1 anna black
- * a. Urdu value panel reading upwards
- 272 2 anna black
- 273 4 anna black
- * a. Urdu value panel reading upwards.
- *275 8 anna black
- *276 1 rupee black
- * a. Urdu value panel reading upwards.
- *277 2 rupee black

1899 (Conversion to Samvat calendar year 1956)

- 281 1 anna black
- 282 2 anna black
- a. large (5mm) Hindi letters of value
- 283 4 anna black
- 284 8 anna black
- *285 1 rupee black
- *286 2 rupee black

1900 (Samvat calendar year 1957) Change in die lettering to S.O.S.B. Again, errors in printing reappear.

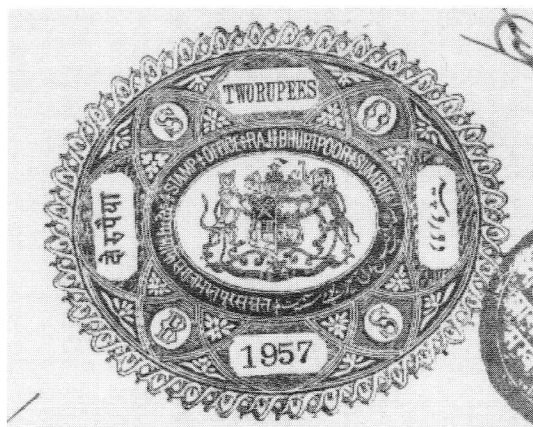


Figure 3. Change in lettering to S.O.S.B.

See Figure 3.

1900 (Samvat calendar year 1957) Change in die lettering to S.O.S.B. Again, errors in printing reappear

- 291 1 anna black
- a. Hindi value panel reading upwards
- b. Inverted "N" in "ONE"
- 292 2 anna black
- * a. Hindi value panel reading upwards
- 293 4 anna black
- a. Hindi value panel reading upwards
- *294 8 anna black
- *295 1 rupee black
- * a. Hindi and Urdu value panels inverted.
- * b. Urdu value panel reading upwards.
- *296 2 rupee black
- * a. Hindi value panel reading upwards.

1901 and 1902 (Samvat years 1958 and 1959) are unchanged from the K&M listings and omitted, but for the addition of a previously unlisted 10 Rupee denomination.

1901

- *310 10 Rupee black

1903 (Samvat calendar year 1960)

- *330 1 anna black
- *331 2 anna black
- 333 4 anna black
- *334 8 anna black
- *335 1 rupee black
- *336 2 rupee black
- 338 4 rupee black
- *339 5 rupee black

1904 (Samvat calendar year 1961) "Non-Judicial" is printed above the design in Hindi, English, and Urdu.

- *345 1 rupee black
- *346 2 rupee black
- 349 5 rupee black

1904 is apparently the final year of issue for the Revenue Series, 1905 for the Judicial. A new design, the rectangular Coat of Arms Series by Thomas de la Rue, K&M Type 20, was introduced as a replacement as early as 1917, according to dates of use, although Koepfel and Manners dates the new Series as 1927.

Other collectors will no doubt be able to advise of additional denominations, errors, and perhaps years of issue earlier than 1870

Coin operated devices special tax stamps

MONTHS TAX PAID 1950						MONTHS TAX PAID 1951					
July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June

\$ 1000 00
SPECIAL TAX STAMP
25517

UNITED STATES
INTERNAL REVENUE

THIS STAMP EXPIRES JUNE 30, 1951
THIS STAMP IS NOT TRANSFERABLE ON CHANGE OF OWNERSHIP OF THE BUSINESS
ISSUED FOR THE NUMBER OF DEVICES AND PERIOD REPRESENTED BY THE COUPONS

COIN-OPERATED DEVICES
(Under Section 3267 (b) (2) Internal Revenue Code, as amended)

SECTION 3276 INTERNAL REVENUE CODE, PROVIDES:
THE PAYMENT OF ANY TAX IMPOSED BY THE INTERNAL REVENUE LAWS FOR CARRYING ON ANY TRADE OR BUSINESS SHALL NOT BE HELD TO EXEMPT ANY PERSON FROM ANY PENALTY OR PUNISHMENT PROVIDED BY THE LAWS OF ANY STATE FOR CARRYING ON THE SAME WITHIN SUCH STATE, OR IN ANY MANNER TO AUTHORIZE THE COMMENCEMENT OR CONTINUANCE OF SUCH TRADE OR BUSINESS CONTRARY TO THE LAWS OF SUCH STATE.

UPON CHANGE OF OWNERSHIP, CONTROL OR ADDRESS, NOTIFY COLLECTOR IMMEDIATELY

Issued by the Collector for the 1st District of Penna

KEYSTONE STEAM FIRE ENGINE CO NO 1
24 N READING AVE
BOYERTOWN BERKS CO
PENNA

GAME
JULY 1950
25517-10

by Terence Hines, ARA

The illustrated \$1000 special tax stamp for "coin operated amusement devices" recently passed through my hands. It is a very nice item, if only because \$1000 was a lot of money in 1950. But it is also a puzzling item. The tax rate is, obviously, \$100 per device. But, according to Table 87 in my 1977 book on special tax stamps, the tax rate for FYE (fiscal year ending) 1951 stamps was \$150

per device. This discrepancy led me back to the statute books. My research led to a resolution of the discrepancy and also shed light on several other aspects of the special taxes on the various classes of amusement devices.

Coin operated amusement and gaming devices were first taxed under the Revenue Act of 1941 (55 Stat. 412, sec. 3267). Two types of devices were taxed. A tax of \$ 10 per year per device was levied on "so-called 'pin-ball' and

Bharatpur: concludes

or later than 1904. There is still the question to be answered by proof of papers as to the years between 1905 and 1917. Either the dates of issue for the Oval Medallion or the Coat of Arms Series can be extended forward

and back to fill the gap, or there is perhaps an as yet unknown Type awaiting discovery.

My thanks to Mr. A. M. Mollah, of Maharashtra, India, for his assistance and advice in the preparation of this article.

other similar amusement machines, operated by means of the insertion of a coin, token, or similar object." A tax of \$50 per year for each device was levied on "so-called 'slot' machines which operate by the means of insertion of a coin, token, or similar object and which, by application of the element of chance, may deliver, or entitle the person playing or operating the machine to receive cash, premiums, merchandise, or tokens."

These taxes became effective October 1, 1941. The Act specifically stated (Section 3267 (d)) that "with respect to the year ending June 30, 1942, no tax shall be payable under this part for any period prior to Oct. 1, 1941." Thus, while I give face values of \$10 in Tables 84 (Coin-operated amusement devices) and 86 (Coin-operated amusement devices—devices awarding no prizes) and \$50 in Table 87 (Coin-operated gaming devices) in my book, these are most likely not the face values of the stamps themselves. Since only 9 months were left in the fiscal year, the face values of the stamps were probably \$7.50 and \$37.50, respectively. Can any reader confirm this?

By the Revenue Act of 1942 (56 Stat. 619, sec. 617) the definition of devices taxed at the \$10 rate was expanded. Such taxable devices now included "any amusement or music machine." In other words, the jukebox at the malt shop was now taxed at the rate of \$10 a year. It was, presumably, the addition of the category of "music devices" that resulted in the issuance of stamps for FYE 1943 only for "Coin-operated amusement devices: Issued for devices newly taxable under the Revenue Act of 1942." Table 85 in my book. The Act of 1942 also specified that amusement devices which gave out prizes of merchandise worth 5 cents or less were to be taxed at the lower, \$10, rate and not as slot machines. This distinction is probably the reason for the separate issuance, in FYE 1942 and 1943, of separate stamps for "Coin-operated amuse-

ment devices (Devices awarding no prizes)," listed in Table 86. The Act also increased the tax on slot machines from \$50 to \$100 per year.

Different parts of the Act of 1942 became effective at different times. The increased tax rate on slot machines was made effective July 1, 1943, so the first stamps to show this rate would be dated for the FYE 1944. In the case of the newly taxed devices, the tax became effective Nov. 1, 1942. This left 8 months in the fiscal year and explains the fact that the stamps issued for FYE 1943 for these newly taxable devices have a face value not of \$10, but \$6.67. For devices giving out prizes worth 5 cents or less, the tax was made effective July 1, 1942. Since by the Revenue Act of 1941, such devices were presumably classified as slot machines and taxed at the higher rate of \$50, this clause may have resulted in refunds of \$40 per machine to those who had paid the higher rate. I can find no explanation in the Act of 1941 or 1942 for the existence of stamps for "devices awarding no prizes" for FYE 1942.

The rate on slot machines was increased to \$150 per device per year by the Revenue Act of 1950 (64 Stat. 964). However, that increase did not become effective until November 1, 1950, leaving only two thirds of the fiscal year for which the new rate was in effect. Thus, stamps for FYE 1951, like the one shown above, have a face value of \$100, two thirds of \$150.00. The very next year, the Revenue Act of 1951 (65 Stat. 452) raised the rates again, this time to \$250. This Act became effective Nov. 1, 1951. In my book (Table 87) I list the \$250 value for FYE 1952 stamps. Since, once again, the new rate became effective a third of the way into the fiscal year, the stamps (none of which seem to have been reported) would probably have had a face value of \$166.67. Only stamps for FYE 1953 would have the full \$250 face value.

Awards Chairman's report

At APS Stampshow 2001, the largest show of the year, featured 150 exhibits. Revenues were well represented. All revenue exhibits received Vermeil or better awards.

The highest award in philately, The Champion of Champions, went to Michael

Mahler's *United States Civil War Fiscal History: a survey of the documentary taxes*.

A Prix d'Honneur went to Edward Tricomi's *Playing Card Revenues*.

In the open competition the Reserve
Awards/page 89

Cal-Rev meeting at ARIPEX 2002

Cal-Rev, the California chapter of the ARA, will meet at ARIPEX 2002 February 15-17, 2002. ARIPEX 2002 will be held at Mesa Centennial Hall, 201 N. Center Street, Mesa, Arizona. Hours of the show are 10 a.m. to 6 p.m. Friday and Saturday, 10 a.m. to 4 p.m. on Sunday. Free admission and free parking. The annual meeting of the German Philatelic Society and the International Society of Guatemala Collectors will also hold meetings at ARIPEX.

Cal-Rev will meet on Saturday, February 16 at 2-4 p.m. They will have the usual "show and tell" as well as trading and selling of rev-

enues, so bring your duplicates. A prospectus is available at any Cal-Rev meeting from Joe Ross. For further information contact Joe Ross, 8036 Rio Linda Blvd., Elverta, CA 95626 or e-mail <CalRevJoe@aol.com> or contact Donn Lueck, Box 11582, Phoenix, AZ 85061 or e-mail <donn3@earthlink.net>.

It is hoped that all revenue collectors in California, Arizona and other western states will consider coming to ARIPEX. You do not have to be a member of Cal-Rev to join the fun.

Donn Lueck

ARA website is up and functioning

After a previously premature announcement, <www.revenuer.org> is now a functioning website. Under the care of Martin Richardson, our ARA Auction Manager, the site now contains basic information about our society, application blanks and lists of society contacts.

There are pages for society news, links, sales circuits, library, auction and *The American Revenuer*. The auction page contains a downloadable copy of the last auction in Acrobat (pdf) format and the prices realized. As soon as the next auction is prepared it will be posted to the site for downloading. This may often precede the mailing of the

printed copy.

At this time we will not be posting the entire contents of each issue of the *Revenuer*. We will, however, post summaries of new issues and eventually a few articles from older issues to entice non-members to join our society. The links pages contains links to other sites of interest to revenue stamp collectors. We are also including links to websites maintained by advertisers in *The American Revenuer*.

Our webmaster would be most appreciative of any comments or suggestions you might have about this site. You may contact him by clicking on the link at the site.

Josef Schonfeld: 1911-2001

Revenue expert Josef Schonfeld of Victoria, British Columbia, died February 9 at age 89.

Born in Vienna, Austria, in 1911, Mr. Schonfeld was engaged in the family business of wholesale stationers, printers and manufacturers of envelopes. He also was an enthusiastic mountaineer and skier.

Mr. Schonfeld left for England in 1938. After the war, he became a naturalized British subject and moved to Canada in 1950.

He first worked with a local stamp dealer in Toronto and later, until his retirement, in the Department of Geography in the University of British Columbia.

His collecting interest began at an early age, but his real interest began when he received a large packet of Austrian revenue

stamps as a gift.

In the early 1930s, he added many foreign revenues to his collection and by the time he had reached London, he had collected more than 3,000.

When he emigrated to Canada, his collection had increased to 20,000. Collecting worldwide revenues continued at an increasing pace until a collection of more than 60,000 was reached.

In his early years, he published several articles in the now defunct *Bulletin of the Canadian Revenue Society*, in *The American Revenuer* and in *Linn's Stamp News*.

He regularly prepared the index for *The American Revenuer* and long before the use of computers, he had a card index of more than 2,000 items recording fiscal literature or

mentions of fiscal stamps.

British embossed revenues held a special attraction for him, and an embryo of a catalog was begun about 1952.

Quite independently, Samuel B. Frank also was working on a similar catalog with the assistance of Marcus Samuel who examined the Specimen Books at Somerset House, London. On becoming aware of each other's work, Frank and Mr. Schonfeld joined forces.

With the help of William A. Barber of

Chesapeake, Virginia, who illustrated all the known stamp designs, they produced their catalog in 1970 called *The Stamp Duty of Great Britain and Ireland...from 1694* in three volumes.

A second edition (with prices) for Great Britain was published in 1981 and the third edition by Mr. Schonfeld and Barber and Brown was published in 1998.

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Lawrence E. Cohn

Lawrence (Larry) E. Cohn, 87, former ARA Treasurer, died July 17 in San Francisco where he had recently moved to be with his son.

Larry was born in Rochester, New York, and moved with his family to Indianapolis. He graduated from Indiana University with a degree in accounting and was president of the IU Alumni Association. He served on a Navy supply ship in the Pacific during World War II rising to the rank of Lieutenant Commander.

Cohn started working at Superba Cravats

Inc., a necktie and clothing manufacturer, as a salesman. He retired 35 years later as vice president. He lived in Beachwood, Ohio, for 45 years. He was a founder of Babes of 1916, a senior's softball league. He participated in it through the 2000 season.

His first wife Ann died in 1975. He later remarried Irene, who died three years ago. They often traveled to stamps shows together. In addition to his wives, he was preceded in death by two sons. He is survived by a son and two stepdaughters.

ARA Annual Convention dinner at Chicagopex 2001

The ARA annual convention dinner will be at Gibsons Steakhouse, 5464 North River Road in Rosemont, across the street from the convention center and next door to the convention hotel. We will gather for drinks at 7:00 p.m. and seat for dinner at 7:30. The menu is a House Salad, entrees of London Broil, Spit Roasted Chicken and Gibsons' Baby Back Ribs, and sides of Half Double Baked Potato and Broccoli. Dinner will be served family style. Dessert will be a Choco-

late Brownie and Ice Cream. Coffee and Tea are the beverages.

Cost is \$43 per person including tax and gratuity. Guests are welcome. Advance reservations are necessary, so please send your reservation and payment to Eric Jackson, P.O. Box 728, Leesport, PA 19533. Thanks to Dave Sohn for his assistance in arranging the evening. If you would like information on the restaurant, visit their website at <www.gibsonssteakhouse.com>.

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The American Revenue Association

President's Letter

I am pleased to announce that the American Revenue Association website is now open. Please take a look, the url is <www.revenuer.org>. It is just a start, please let us have your comments and suggestions. Thanks go to Marty Richardson for putting it together.

The ARA also has a new secretary. Mike McBride of Louisville, Col., will officially take the position over on Sept. 1. Please address membership inquiries to him.

The U.S. Philatelic Classics Society has bestowed honors upon two of our members. Michael Mahler won the Dr. Carroll Chase Cup for 2000 for his book *A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate* (published by the ARA). The award was presented at Westpex.

At Napex in June, our editor Kenneth Trettin was named the USPCS Distinguished Philatelist and signed the Distinguished Philatelist Scroll. Ken was recognized for his contributions to philately, namely his 25 years as editor of *The American Revenuer*.

As I write this, the APS Stampshow is a couple weeks away in Chicago and I hope to see many of you there. I hope you are also making your plans to attend the 2001 ARA Convention being held in conjunction with Chicagopex this November 16-18. Location is the Donald E. Stephens Convention Center in Rosemont, Illinois, near O'Hare Airport. We will have an ARA dinner on Friday night (see details elsewhere). If you can assist at the ARA table, please let me know.

Eric Jackson

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.

ANIL, SURI 5702. E-70 Kalkaji, New Delhi, 110019 India. Proposed By Ron Leshner

BONNETT, GORDON 5707. Box 29 Barnard Castle Co., Durham, DL12 0YD United Kingdom. Proposed By Eric Jackson. Middle East, Saudi Arabia, Turkey.

FLEET, RICHARD J. 5708. 1570 Buckingham Close, Victoria BC V8N 5J2 Canada. Proposed By Eric Jackson. Canada-Bill, Canada-Federal, Literature.

KIES, WILLIAM S. III 5710. 15 Grant Ave., Old Greenwich CT 06870,. Proposed By Richard Friedberg. US-1,2,3 Issues, US-Playing Cards, US-Proprietary, US-Scott Listed

LEITNER, MIHALY 5705. 240 Goyer St., Montreal PQ H3S 1G9 Canada. Proposed By Emmerich Vaitos.

MERRILL, ROBERT 5706. 1606 Northcrest Terrace, Whippany NJ 07981,. Proposed By Eric Jackson. Australasia, British Commonwealth,

Caribbean-British, United Kingdom.

ROBINSON, FRED 5703. 131 5th St. NE, Apt 611, Canton OH 44702-1208,. Proposed By Eric Jackson. Canada-Weights & Measures, US-Beer, US-Non-Scott Listed, US-Playing Cards, US-Wines.

SCHAAF, A. DAVID 5709. 9526 Summer Ridge Place, Indianapolis IN 46260. Proposed By Eric Scott. US-Embossed Revenue Stamped Paper, US-Revenue Stamped Paper, US-Scott Listed. WELLS, MICHAEL J. 5704. 14 Overlook Farms Rd., Killingworth CT 06419,. Proposed By Eric Jackson. US-Non-Scott Listed, US-Scott Listed, US-Taxpays, US-Telegraphs.

The following three members were inadvertently dropped from either the March-April or the May-June report:

TYLER, MIKE 5697. Island Stamp Company, Box 94134, Seattle, WA 98124.

GRAFF, MARTY 5698. 6750 Bakersfield Dr., Raleigh NC 27606.

DePRIEST, CHARLES 5699. 1509 Woodward Court, Brentwood TN 37027.

Address Changes

ALLEN, HAROLD DON 2711. 6150 Bienville Ave, Brossard PQ J4Z 1W8 Canada

ANDERSON, DONALD 81. Box 13118, Minneapolis MN 55414-5118.
 BERNSTEIN, JORDAN 5337. 16 Birdseye Circle, Wayne NJ 07470-4944.
 BLAIR, STEVEN K 4248. 2645 W. Sierra Springs Dr., Edmond OK 73003-9072.
 DAVIS, JERRY 1866. 966 Blue Mountain Circle, Westlake Village CA 91362-5457.
 DENISON, JOHN C 5132. 6420 South Shore Dr., Whitehall MI 49461.
 HOFFMAN, REGIS 3811. 109 Center Church Rd., McMurray PA 15317.
 LEE, RANDALL W 4158. 2146 Carmel Rd., Charlotte NC 28226-6319.
 LYONS, LARRY H 4495. 7 Brightfield Lane, Westport CT 06880.
 MAJOR, RAYMOND A 5380. Box 657, Cazenovia NY 13035.
 MEE, CHRISTOPHER B 5438. 23073 Beech St., Dearborn MI 48124-2617.
 MILLER, RICHARD HUSTAD 5286. Millers Stamp Shop, 41 New London Turnpike, Uncasville CT 06382.
 NELLES, HOWARD 2375. 2008 Phillips Rd., Apt 14, New Bedford MA 02745-2146.
 PICKER, DR SELWYN 4859. 621 S New Ballas Rd, Medical Drs. Bldg C., 310A, St Louis MO 63141.

RICHARDS, GEORGE II 4040. Box 1661, Duxbury MA 02331.
 SCHROEDER, MARK R 5354. 421 George St., De Pere WI 54115-2711.
 STUDE, MELVIN D. 5594. Box 950658, Lake Mary FL 32795.
 UNGER, MORTIMER 5649. 1 Oak Brook Club Dr, Apt 202, Oak Brook IL 60523-8615.

Reinstated from NPD list

5505	Berisso, Eugenio Enrique
3923	Caso, Michele
4121	Cunningham, Barry
4430	Danan, Yves M
5055	Ebner, Ralph
5506	Ferandez, Alfredo Luis
3811	Hoffman, Regis
5241	Klutts, William A
5556	Kuhns, John F
1575	Levine, Richard G
5355	Mann, Alan M
2339	Marshall, Albert W
4897	Martin, Sydney F
5286	Miller, Richard Hustad
3789	Ogle, Francis E W
411	Poore, Rev Elwood
4891	Sohn, David M

The international scene

I attended my first FIP Revenue Commission meeting in Madrid in October 2000, where I was elected to the Revenue Bureau. At the Bureau meeting I was appointed Vice-President. I also attended the only subsequent Bureau meeting, which was held in Brussels in June 2001. The plans of the Revenue Bureau include the following: 1. Web site, to be launched by the end of 2001. 2. The relaunch of a twice-annual journal of the Revenue Commission. 3. Review of the SREV. I am suggesting that a synopsis be recommended for each exhibit as a way of for an exhibitor to present information about the importance of the exhibit and to assist the

judges to find relevant background information. 4. Development of exhibiting seminars at FIP shows. I am preparing to be one of the presenters in Copenhagen at HAFNIA in October 2001.

The Bureau meeting in Brussels was attended by five of the seven members of the Bureau and the above program was adopted enthusiastically. I look forward to be able to report to you the accomplishments of the Revenue Bureau and Commission in the not too distant future.

Ronald E. Leshner
 July 27, 2001

Awards/from page 85

Grand and the U.S. Philatelic Classics Society Medal was won by *D. O. Blood & Co.* shown by our Martin Richardson.

A new division in the General Class, Char-

ity/Promotion/Cinderella, the Best and a Gold went to *Poster Stamps: Selling It* by Tom A. Minor. This exhibit was also awarded

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

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24	R508 VF	10.00
25	R560 VF PHOTO	75.00
26	R614 VF	8.00
27	R637 VF	6.00
28	R674 VF	5.00
29	R678 VF	5.75
30	R691 F-VF	7.00
31	R701 cut cancel, VF	25.00
32	R724 VF	7.00
33	R727 VF	4.75
34	Proprietary RB2b F	20.00
35	RB4a F-VF	10.00
36	RB4b F	17.50
37	RB7b F-VF PHOTO	50.00
38	RB13c unused, F small thin PHOTO	100.00
39	RB16b F PHOTO	90.00
40	RB17b VF thin spot	20.00
41	RB19b F thin PHOTO	300.00
42	RB29p Antikamnia Chemical Co. printed cancel, F-VF corner crease PHOTO	20.00
43	Future Delivery RC19 VF	27.50
44	Stock Transfer RD18* VF PHOTO	75.00
45	RD20 F-VF light crease	55.00
46	Wines and Cordials RE40* VF	24.00
47	RE61* VF	7.50
48	RE63* VF	11.00
49	RE81 VF	7.00
50	RE82 VF	15.00
51	RE87* VF	6.00
52	RE104 VF	11.00
53	RE125* VF	8.50
54	RE126* VF PHOTO	30.00
55	RE164 perfin, VF	20.00
56	RE165 perfin, VF	8.50
57	RE166 perfin, VF	35.00
58	RE178 F-VF PHOTO	45.00
59	RE180* VF	10.00
60	RE184* VF	30.00
61	RE186* VF	16.00
62	Beer Stamps REA3 VF wrinkles PHOTO	90.00
63	REA4* VF crease	25.00
64	REA37f F small thin	30.00
65	REA41e F	10.00
66	REA41f F-VF corner crease	10.00
67	REA80d F	45.00
68	REA94 F corner crease	17.50
69	REA116 F-VF	20.00
70	Silver Tax RG12* F-VF	15.00
71	RG19 cut cancel, F-VF	20.00
72	RG37* F-VF	20.00
73	RG46* F-VF	32.50
74	Consular Service Fee RK6 F-VF	22.50
75	RK20 embossed cancel, F-VF	15.00
76	RK21 F-VF	30.00
77	RK24 F	11.00
78	RK25 F PHOTO	60.00
79	RK27 F	25.00
80	RK28 F	60.00
81	RK30 F	11.00
82	RK31 F short perf	42.50
83	RK32 F-VF straight edge at top PHOTO	70.00
84	RK38 F	15.00
85	Revenue Stamped Paper RN-B2. New York, N.Y.	

	National Bank of North America, Dakin, Olcott & Co. check, VF	30.00
86	RN-B3. New York, N.Y. National Citizens Bank, W. A. Ransom & Co. check, VF	15.00
87	RN-B5. New York, N.Y. National Bank of North America, C. C. Parks check, F-VF	25.00
88	RN-B6. New York, N.Y. Marine National Bank, Jas. F. Wenman check, VF	15.00
89	RN-B10. New York, N.Y. Central National Bank, Porter & Higby check, VF	25.00
90	RN-B13. New York, N.Y. American Exchange National Bank, W. A. Ransom & Co. check, VF	40.00
91	RN-B17. San Francisco, Ca. Tallant & Co., Bankers, check, VF	10.00
92	RN-B17b. Virginia, Nev. Agency of the Bank of California, Gould & Curry Silver Mining Co. check, VF	35.00
93	RN-B17c, as above, F-VF	35.00
94	RN-B20a. New York, N.Y. William Topping & Co. receipt, VF	10.00
95	RN-C1. Boston, Mass. First National Bank, Hamilton Mfg. Co. check, VF	3.50
96	RN-C21. Boston, Mass. National Webster Bank, Lawrence Mfg. Co. check, VF	12.50
97	RN-D7, as above, VF	10.00
98	RN-G1. Philadelphia, Pa. Girard National Bank, Lehigh Valley Rail Road Co. voucher check, VF	-----
99	RN-H3. Philadelphia, Pa. DeHaven & Bro., Bankers, check, VF	5.00
100	RN-J4. West Chester, Pa. National Bank of Chester County, Wm. Hayes check, VF	7.00
101	RN-J11. New Bloomfield, Pa. Perry County Bank, Joseph Abrams check, VF	15.00
102	RN-K6. Philadelphia, Pa. Keystone National Bank check, VF	7.50
103	RN-L6. Philadelphia, Pa. Penn National Bank, Northern Liberties Gas Co. check, VF	55.00
104	RN-M2. Boston, Mass. First National Bank, Hamilton Mfg. Co. check, VF	10.00
105	RN-N3. Boston, Mass. National Revere Bank, Lawrence Mfg. Co. check, VF	15.00
106	RN-P5. New York, N.Y. Chicago, Rock Island and Pacific Rail Road Co. stock agreement, VF	40.00
107	Private Die Medicine RS61d F-VF usual creases PH	100.00
108	Helmbold's Medicine Essay, 6c blue, VF PHOTO	-----
109	RS161d VF stain in center, small faults	32.50
110	RS172b F-VF	27.50
111	RS184b F-VF PHOTO	65.00
112	RS242P4 corner margins, VF PHOTO	75.00
113	RS265d VF thin PHOTO	325.00
114	Private Die Perfume X. Bazin Essay, 3c green, F-VF PHOTO	-----
115	RT14b F-VF small thins PHOTO	600.00
116	Motor Vehicle Tax RV17* VF	30.00
117	RV27* F-VF	37.50
118	RV31* F-VF PHOTO	55.00
119	RV41* F-VF	18.00
120	RV53* VF	12.50
121	Distilled Spirits Excise Tax RX1 VF	25.00
122	RX2 VF	100.00
123	RX3 VF	20.00
124	RX14 VF	25.00
125	RX17 punch cancel, VF	40.00
126	RX19 VF	21.00
127	RX20 VF	21.00
128	RX21 VF	27.00
129	RX22 VF	32.50
130	RX23 VF	70.00
131	RX24 punch cancel, VF PHOTO	650.00
132	RX25 VF	85.00
133	RX28 punch cancel, VF	40.00
134	RX30 punch cancel, VF	15.00
135	RX31 punch cancel, VF	12.00
136	RX33 punch cancel, VF	22.50
137	RX34 punch cancel, VF	25.00
138	RX36 punch cancel, VF	10.00
139	RX37 punch cancel, VF	25.00
140	RX40 punch cancel, VF	30.00
141	RX45 punch cancel, VF	50.00
142	RX46 punch cancel, VF	80.00
143	Rectification Tax RZ1* VF	7.00
144	RZ2* VF	25.00
145	RZ3* VF	15.00
146	RZ4* VF	15.00
147	RZ5* VF	15.00
148	RZ14* VF PHOTO	250.00
149	RZ17 VF	45.00
150	RZ18 VF	80.00

TAXPAID REVENUES - Springer Catalogue Numbers

151	Cigar Specimens 1918-20 13 Cigars, blue overprint, VF PHOTO	-----
152	-Class B, 500 Cigars, F-VF PHOTO	-----
153	-Class C, 200 Cigars, VF PHOTO	-----
154	Snuff TE24 punched remainder, F-VF	20.00
155	Snuff Specimens TES1 VF	12.00
156	TES2 VF	10.00
157	TES6 VF	10.00
158	TES7 VF	10.00
159	TES8 F-VF	12.50
160	TES10 VF	10.00
161	TES11 VF	10.00
162	TES13 F-VF	10.00
163	TES15 VF	12.50
164	TES20 VF	12.50
165	TES35 VF tiny sealed tear PHOTO	35.00
166	Tobacco TF159 punched remainder, VF	6.00
167	TF209C F small faults	6.00
168	TF210C F small faults	4.00
169	TF218D F-VF torn and repaired	25.00
170	TF221D F small faults	10.00
171	TF245 F creases	27.50
172	TF246 F light crease	20.00
173	TF253 VF light crease PHOTO	25.00
174	TF255 F small faults	35.00
175	TF259A F-VF small faults, upper right corner drawn in	16.50
176	TF262A F small faults	17.50
177	TF266A F small repairs	5.00
178	TF302 F crease	6.00
179	Tobacco or Snuff for Immediate Exportation Series of 1878, lt. blue wrmk. paper, punched remainder, VF	-----
180	Distilled Spirits for Export Series of 1940, 5c blue, VF PHOTO	-----
181	-10c blue, VF	-----
182	Series 1955, Without Payment of Tax, VF	-----
183	Wholesale Liquor Dealers Stamp Series of 1950, white paper, VF PHOTO	-----
184	Bank Savings Stamps Penny Provident Fund, 3c blue, VF PHOTO	-----
185	Stamp Savings Society, 5c purple, VF PHOTO	-----
186	-25c green, VF	-----
187	College Stamps Musgrove's National Business College, 3c orange, F-VF PHOTO	-----
188	Industrial Stamps National Association of Commerce and Labor, 5c green & black, F-VF PHOTO	-----

CANADA - Van Dam Catalogue Numbers

189	FB15 embossed cancel, F PHOTO	150.00
190	FB53 F-VF short perf	22.50
191	FB54 VF	22.50
192	FE7* VF	12.50
193	FG23 VF light crease PHOTO	55.00
194	FG30 VF	25.00
195	FSC9 unused, no gum, VF PHOTO	225.00
196	FSC24 F-VF	14.00
197	FWM57 VF PHOTO	85.00
198	FWM70* VF	6.50
199	FWM71* VF	25.00
200	FWS9* VF	8.50
201	FWS10* VF	12.50
202	FWS14* VF	12.50
203	FX28a* F-VF PHOTO	100.00
204	FX28c* F-VF PHOTO	50.00
205	FX117* VF	12.00
206	FX119* F-VF	12.50
207	FX119d* F-VF PHOTO	100.00
208	FX120* VF	25.00
209	FX121* F-VF	10.00
210	FX122* F-VF	17.50
211	FX123* VF	15.00
212	FX124* F-VF	20.00
213	FX126* F-VF	30.00
214	FX132* VF PHOTO	50.00
215	FX134* VF	15.00
216	British Columbia BCD2* VF	25.00
217	BCD3 unused, VF	135.00
218	New Brunswick NB4* VF crease	47.50
219	NBP6 VF PHOTO	75.00
220	NFR6 VF small thin	25.00
221	NFR41 VF	25.00
222	Nova Scotia NSB14 unused, F-VF PHOTO	50.00
223	Ontario OGT1* F-VF	15.00
224	OGT2* F-VF	15.00
225	OGT4 unused, no gum, VF	15.00
226	OGT5 unused, no gum, VF	15.00
227	OL82* VF	12.50
228	OST35 VF	35.00
229	OST36 F-VF	20.00
230	Quebec QA8 VF	20.00
231	QA10 F-VF	27.50
232	QA11 VF PHOTO	80.00
233	QL28 unused, no gum, F-VF	60.00
234	QL48 VF	55.00
235	QL51 unused, no gum, F-VF	20.00
236	QL52 F-VF	37.50
237	QL70 F-VF PHOTO	125.00
238	QP4 unused, no gum, VF PHOTO	60.00
239	QR4 F-VF PHOTO	125.00
240	QR15 F-VF	30.00
241	QST3 F-VF	27.50
242	QST18 F-VF PHOTO	55.00
243	Saskatchewan SE29* VF	11.00
244	SL21* VF	40.00
245	SL22a VF	20.00
246	SL25 VF	6.00
247	Yukon YL3 CANCELLED Specimen overprint, F-VF PHOTO	-----
248	YL13 F	30.00

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.

The American Revenuer, 1965 through 2001, nearly complete. Best reasonable offer. Also Erler Austria Vol II (1988), \$10 ppd. Duane Zinkel <dfzinkel@msn.com>. *1629*

New enthusiast in RN imprints and Private Die Proprietary stamps. Will like to offer in exchange Indian States Revenue documents retailing at \$3.00 to \$6.00 and up. One to one exchange basis. A M Mollah, E-302 Gaurav Galaxy, Mira Road East, Dist. Thane 401 107, Maharashtra, India. *1630*

Help children with disabilities. Donations are needed for a goods and services auction to benefit the Association for Special Children. All proceeds are for programs to help children with disabilities. All donations are tax deductible (501c3, IRS #22-2255282). Andrew Abdul, Box 1000, Hewitt, NJ 07421. *1631*

Wanted for exhibit: Mint and used blocks of Silver Tax (RGs), Reds, Greens (RDs), RKs, and others. Always buying revenue, newspaper and possession plate number pieces. A beautiful RB31p EF NH block and many other revenue duplicates for sale/trade. Stephen A. Wittig, Box 2742, Springfield, MO, 65801-2742. *1632*

Collect Indonesia before collapse. 55 all different local and national revenues will be sent registered from Indonesia by member 4219 (A.

Slesantio) after you send a \$20.00 check to Mr. Reza, 1474 Presidential Dr., Columbus, OH 43212. *1633*

Beautiful collection of US Beer stamps now being broken up. Please send in you want list while so many nice items are still available. Or, if your interests are Medicine Co. trade cards, almanacs, covers, billheads, etc., let me know, and I'll gladly send you a free price list. Gene R. Gauthier, Box 2563, Oshkosh, WI 54903-2563. *1634*

Wanted: small paper items. (1) Railroad and transportation tickets, passes and timetables. U.S. Mostly pre-11935. (2) Old coupons, chits, scrip, stamps, etc. That are "good for" cents in trade, discounts, drinks, bread, merchandise, services, or credit. Dan Benice, Box 5708, Cary, NC 27512. 919-468-5510. *1635*

Free postal auction catalog to ARA members. India-Indian states stamps, postal history, fiscals. Satish Misra, 112 Punjabpura Bareilly-243003 India. E-mail <Satishmisra@indiatimes.com> fax 91-581-448970. *1636*

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. *1637*

Awards/from page 89

the new Sherwood Springer Memorial Award.

The Best Revenue award and a Gold went to *The Two Cent Revenue Stamped Paper of the United States, 1865-1883* by Ronald E. Leshner along with an ARA Gold Certificate.

Also receiving a Gold and and ARA Gold Certificate were *Newfoundland Fiscal Stamps and Usages* by Terry Harris (also a British North America Philatelic Society Award) and *Chile: Unforeseen Postal, Revenue, Telegraph and Stampless Usages* by James H. Hunt.

A Vermeil, an ARA Gold and the National Duck Stamp Collectors Society Award went to *Saluting America's Wildlife Artists* by June E. Berwald. A Silver went to *Remembering Trading Stamps* by Arthur J. Mongan.

Two revenue exhibits were in the Single

Frame Class. *Revenue Imprinted Railroad Tickets of the Spanish American War Era* by Robert Hohertz was awarded a Platinum and an ARA Single Frame Gold Certificate. A Gold and an ARA Single Frame Gold Certificate went to *United States Revenue Stamp Usages for the Boating Act of 1958* by Peter Martin.

In the Literature Class, Catalogs division a Silver Bronze went to *Duck Stamps 2001-2002* by Rita Dumaine. In the Handbooks division a Gold went to *The Duck Stamp Story: Art Conservation History* by Bob Dumaine. In the Periodicals division *The American Revenuer* edited by Kenneth Trettin received a Gold and *Duck Tracks* edited by Frank R. Jordan received a Silver Bronze.

Congratulations to all for a collective fine showing.

Edward Tricomi, ARA Awards Chairman

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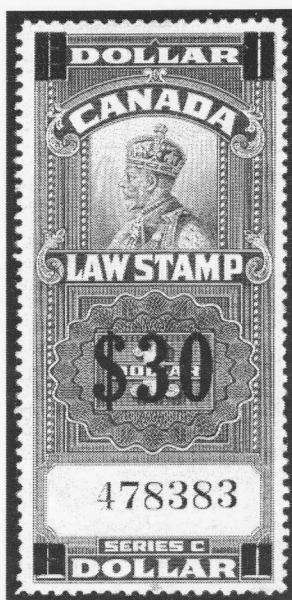
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