



The American Revenuer

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Although the one penny tax on receipts was usually paid with one stamp, it was not always so. More, inside, page 128.



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NOVEMBER-DECEMBER 2001

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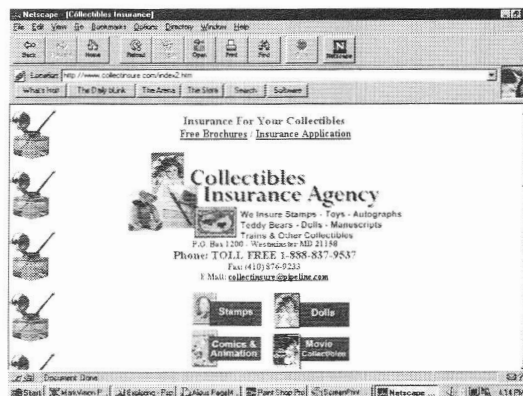
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SUPERVISOR'S OFFICE,

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<i>" S 1/2 SE 1/4</i>	<i>11</i>	<i>28</i>	<i>9</i>	<i>" 5.59</i>
<i>" N 1/2 NW 1/4</i>	<i>12</i>	<i>28</i>	<i>9</i>	<i>" 5.59</i>
<i>" S 1/2 NW 1/4</i>	<i>12</i>	<i>28</i>	<i>9</i>	<i>" 5.59</i>
<i>S 1/2 NW 1/4</i>	<i>3</i>	<i>28</i>	<i>9</i>	<i>" 5.59</i>



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Countersigned: *R. P. Manion* Clerk of the Board of Supervisors.
Jacob Paff County Treasurer. *J. H. Baker*

Land at bargain prices

by W. H. Waggoner, ARA

Careful readers of newspapers—especially papers published in county seats because they are more likely to be the official local publisher of record—are accustomed to learning many details of local history from the fine print contained in the paper's regular sections. The "Police Reports" often reveal a great deal about the social habits of one's neighbors, for example, while the "Hospital News" and "Obituary" columns record their comings and goings. Of particular interest to revenue-stamp collectors, however, are some of the actions described in the section containing the "Legal Notices." (Newspapers

dating from periods when stamp-taxes were more commonplace are especially fruitful sources.)

I have never seen the newspaper accounts of the seizure for unpaid taxes of the properties described in the illustrated document, but I am certain that such reports were published in some Wisconsin paper at the time. That is the sort of legal action that requires the periodic publication of public notices. While the details may vary from place to place (note that the pictured form states that the properties were "sold to [the] county"), all governmental units in the taxing business make provisions for dealing with unpaid

property taxes and for restoring the property involved to the active tax rolls. Public resale—often by auction—was (and is) a common method of doing this.

Marathon County is the largest county in land area in the state, located almost dead-center, on the Wisconsin River. Wausau is the county seat. Five lots, each described in terms of a surveyor's plat, are being redeemed by the Cantwells at a cost of $\$5.59 + .17 = \5.76 per tract, or a total payment of $\$28.80$ equal to the unpaid 1860 taxes. The document bears a single, blue, 10-cents *Certificate*, First Issue revenue stamp (Scott R33c), manuscript cancelled by Deputy Clerk Babcock, May 21, 1863.

Rafael Pinto from Costa Rica was our guest speaker at the Cal-Rev meeting at the Sacramento Stamp show on November 4, 2001. His topic was about Costa Rica and Costa Rican revenues. His country of 4 million people lies between the Pacific and the Atlantic Oceans with beaches on both coasts. He lives in the Capitol City of San Jose and presented several postcards with scenic views such as the National Theater, Arenal Volcano (its glow can be seen from his home in the evening) and brightly colored oxcarts.

He spoke about "Coffee Pledges" which were a way for farmers to borrow money for their farming operation. The loan was secured by pledging a part of their coffee crop to the owners of the coffee processing plants. Rafael showed one document dated February 18, 1870, a few days prior to the use of adhesive revenues in Costa Rica. Costa Rican revenues were put into use on March 1, 1870. On the reverse side of this document were two time extensions for the Pledge (loan), each having a five cents revenue stamp from the first issue. At the conclusion of his talk Rafael gave everyone attending a gift of several Costa Rican revenue stamps.

Cal-Rev held its December meeting in Redwood City at PENPEX with 16 attendees. A new slate of officers was elected for the next year. They are: President, Joe Ross, Vice-President, Bill Barr and Secretary/Treasurer Jay Lewis.

Our meeting was interrupted by the President of The Council of Northern California

In the original 1862 federal tax statute, this small document would be classed as a "*Certificate of any other description*" on which the appropriate duty would be 10 cents, beginning October first of that year. But that tax rate was reduced the following year. As of March 3, 1863, the proper tax was 5 cents. As my document is dated May 21, 1863, the tax was overpaid by half. One can only assume that news of the tax rate change was slow in reaching Wisconsin, a quite believable circumstance. In light of the commonly accepted cutoff date of June 30, 1863, however, it would probably qualify as an early matching, if somewhat belated, usage.

Cal-Rev November and December meetings

Philatelic Societies, Leonard Holmsten. He made a special presentation of the Chaloner Award to one of the Cal-Rev members. The Chaloner Award is the highest award bestowed by the Council and given annually to the outstanding philatelist in Northern California. The recipient of this year's award was Don Green. We all know Don's efforts at various shows, his international exhibit of Match and Medicine revenues and his help with the Sunnyvale Western Philatelic Library. Congratulations Don!

The guest speaker was none other than Ken Preuss, long time revenueur, past editor of State Revenue Newsletter etc. Ken's program was on the California Agricultural Proration Stamps. This was an adjustment act in the 1930s that used these stamps as a means to regulate farmers production with growers being limited to specified amounts of product. The rate was initially 1 cent/crate of fresh produce delivered in California. The stamps were pasted or nailed to the crates. Not covered by these proration agreements was produce for the canneries. These were used for sweet potatoes, tomatoes and concord grapes. Ken went on to explain about the Prorate Commission and its two Zones, Northern and Southern. It appears that this was phased out in the 1940s.

The meeting adjourned after a short show and tell.

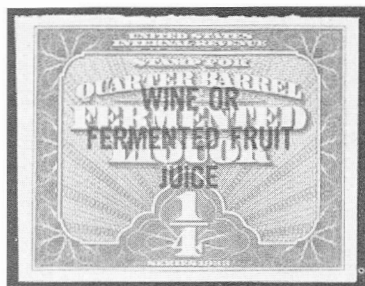
Information about future meetings may be obtained by contacting Joe Ross by email at: <calrevjoe@aol.com>

A look at the e-literature

In keeping with our policy of now and then commenting on new publications dealing with non-commercial aspects of revenue stamp collecting it seems appropriate to do likewise with respect to comparable electronic publications whose numbers are appearing on the internet and on CD-ROMs with increasing frequency. Hardbound material will be with us far into the future and knowledge of its message will become commonly known. At present it is not clear about some electronic publications aside from CD-ROMs, and permanence of that part of the record is likely to be more ephemeral and subject to editorial amendment.

Let me comment here about a couple of sites on the internet I have found of interest and invite the reader to send notes on others to the editor.

Pages for the beginner and then some



<www.ericjackson.com>

Scroll down to Site Navigation and click on Ron's Place for eight short essays by Ron Leshner defining what we do. Continue and click on Links for two essays by Bob Hohertz, one on Two Cent revenue Stamped Paper and on Taxpays-Non-Scott Listed US Revenues: The

Civil War Designs. Both are illustrated in color, some illustrations in links. Also click on Jackson's U.S. Revenue Stamps Hall of Fame for accounts including illustrations of fabulous US items. This was one of the earliest and award winning web sites about revenues and a good place to start. I expect most of you have already been here. I asked Eric sometime ago about permanence of these articles on his site and he said he did not know/ have any plans. A word to the wise. You can print off-copies if you keep reference files of revenue material.

Ducks and more ducks

<www.shduck.com> This site is maintained by the Sam Houston Duck Co., i.e. Bob Dumaine and associates. It contains a year's worth of Dumaine's columns which have appeared in *Linn's Weekly*



Stamp News relative to hunting license tax stamps. (See also <www.linns.com> below.) The site also contains some quarterly issues of *The Duck Report, A Journal for Duck Stamp Collectors*. The Duck Report, a quarterly house organ, available to his customers for over a decade, is not available from the American Philatelic Research Library, though a run of at least some numbers will be available from the ARA library. Material found at his site is free to visitors who wish to make copies. Informative and slick advertising by both Dumaine and Jackson.

Dumaine's articles in Linn's for April 2000 through October 2001 are also available at <www.filbert.com/stamplistsopedia/>. Click on Back of Book, then click on Duck Stamps, then click on Linn's Duck Stamp Articles. If you click on Michael Jaffe, scroll down and click on Indian Reservation Stamp Article; you find an article on same.

More United States

Exploring <www.linns.com> again we find access in Linn's archives to the serial columns of Michael Morrissey. Enter Morrissey in the Search Linns Box and you are on your way. Prints of these articles have been collected as they have appeared in Linn's and are deposited in the ARA library. You can print copies for your own reference files if desired from Linn's site. If you enter Friedberg you get a list of other good stuff which ran in Linn's.



19th Century documentary multiples

Daniel Curtis <www.thecurtiscollection.com/stamps.asp> provides an illustrated census in progress of this group of U.S. revenues to update earlier lists by George Turner (e.g.



see: *Revenue Unit Columns from the American Philatelist*; King, Bacharach and Turner, eds. Quarterman Publications, Laurence, MA, 1981, p. 188-9). The visitor to the site, turned up by Google, is urged to contribute to the Curtis update. You will also find this at <www.revenuer.org> in Links.

Paraguay revenue catalog

Joseph Hahn and David Thomas have compiled a stunning, though unpriced, catalog for us of 112 illustrated pages covering the issues from 1883 through 1993. Google will find it at: <www.geocities.com/~joehahn/Revenues/index> and click on Go to Revenue Catalog. A copy I printed off October 2001 will be available in the ARA library in 2002. I find print-out of a catalog easier to use than one on screen and print out of this opus provides ample space for annotations of a specialist.



Worldwide playing card tax stamps

Peter Endebrach has compiled what I would consider a "must have" illustrated bibliography dealing with the subject. It is drawn particularly from the literature of

playing card collectors and includes references to the tax laws related to the subject. The information is sorted by geographic area. Go to <www.filbert.com/stamplistopedia/>. Click on Back of the Book, scroll down to Revenues and click on Tax Stamps on Playing Cards. At the same site you will find Bruce Baryla expounding on the Civil War Sun Picture Tax and Uncle Sam's General Store—Stamped Taxed Products Since 1862.

If you have been searching for information on Indonesian Revenues or Swedish Radio and TV License Stamps, be right at home at the ARA web site <www.revenuer.org> and check Links. The link to the Check Collector site has some pretty pictures which include revenue stamped paper.

I am sure that there is much more on revenue stamps, aside from sales on the internet, so again, send a note on your discoveries to Ken Trettin, Editor The American Revenuer, Box 56, Rockford, IA 5048-0056.

Richard F. Riley, October 2001

[These URLs were checked again on December 23 shortly before this issue went to the printer. From the time that the article was written in October and then there were some changes. KT]



State Revenue News—4th quarter 2001

The fourth quarter 2001 issue of *State Revenue News* takes an in depth look at vending and inspection seals. Vending machines as well as various types of scales and metering devices are an inescapable part of our life. Local and state governments have long taken the responsibility of insuring that these devices measure accurately. Various types of stamps and seals are used by city, county and state governments to indicate that these devices have been inspected for accuracy or sometimes in the case of vending machines, have paid a tax to allow them to operate.

Ten different articles look at these stamps from across the country and for various uses from scales, to cigarette machines to video games. They are from state, county and municipal governments.

A very wide variety of other subjects is also covered in this issue including Pennsylvania inperforate stock transfer stamps, California motor vehicle insect inspection, New York literature lottery, North Carolina gasoline and kerosene, Utah beer essay, Texas cigarette counterfeit, California feed tags and fish and game information from Utah, New York and West Virginia.

Catalog pages are provided for Minnesota Christmas tree tags, Oklahoma vending machine stamps and Wisconsin oleomargarine stamps.

State Revenue News is published quarterly by The State Revenue Society. Membership information is available from SRS Secretary Kent Gray, Box 9726, Dyess AFB, TX 79607 <staterevs@home.com>. Annual dues are \$12 and include a subscription.

The Maryland perfins identification mystery: a partial solution

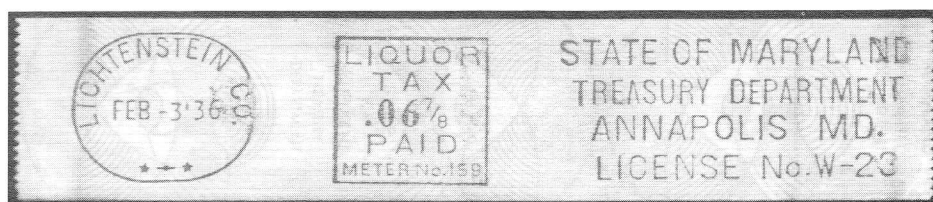
by Ronald Lesher, ARA

The perfins identification problem on the Maryland wine and liquor stamps of the 1940s and 1950s (beginning with Hubbard L35 and W11) is progressing slowly with the application of knowledge of (1) the state's practice of assigning prefix letters to the license numbers of manufacturers and wholesalers and (2) the early Maryland wine and liquor meter strips.

An August 2001 visit to the License and

Table I

Denomination	Date	Meter Number
\$.06 7/8	May 31, 1933	100
\$.13 3/4	May 31, 1933	100
\$.22	June 5, 1934	770
\$.27 1/2	May 31, 1933	100
\$.55	May 31, 1933	100
\$1.10	May 31, 1933	100



Maryland liquor meter showing the identification of the company name and the license number.

Permit Section of the Maryland Alcohol and Tobacco Tax Unit in Annapolis solved the prefix letter problem. D is assigned to the County Dispensaries who operate wine and liquor sales monopolies in their respective counties. The M prefix letter is assigned to manufacturers, a category that includes both distillers and rectifiers and the prefix letter W is assigned to wholesalers. That elucidates the meaning of the three letters that have been reported on perfins used to cancel the Maryland wine and liquor stamps.

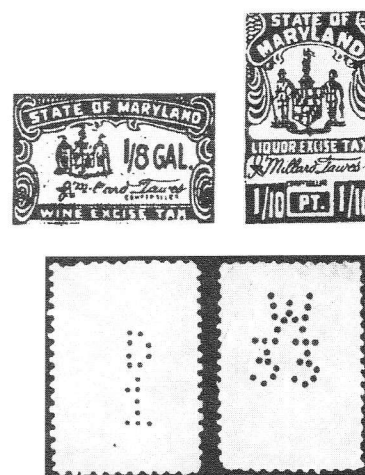
The License and Permit Section has lists of current license holders, but none of the numbers seem to be in the range of numbers reported as perfins. Fortunately, we have another source of information closer in time to the contemporary use of the perfins. That source is the early long wine (Hubbard W1-4) and liquor (Hubbard L1-22) meter strips that had both the license number and the user's name printed on them.

County dispensaries

According to the state records D1 was assigned to Montgomery County and D2 was

assigned to Wicomico County. Both have been recorded on Maryland liquor stamps. The identification of D1 was also noted on an early 22¢ (1/5 gallon) meter strip in the author's collection which was canceled on

June 24, 1936. There is an additional anomaly on the license number D1 discovered on the long liquor meter strips. Montgomery County Dispensary is seen on meter strips with meter number 166 and 761. But



Maryland Wine and Liquor excise tax stamps and the D and W perfin designs with a number on the second line.

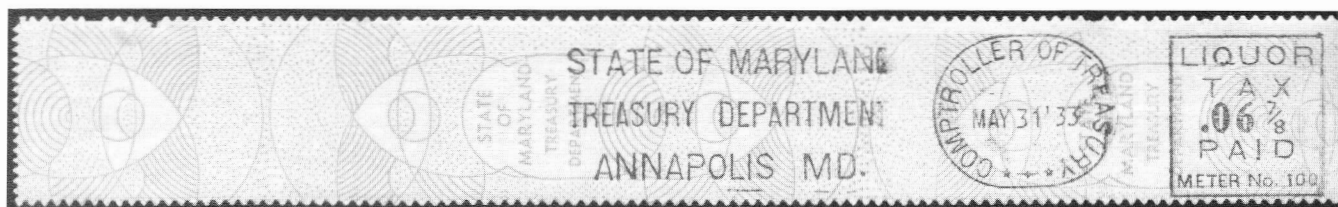


Table I shows the values, dates, and meter numbers have been reported with the user identified as the Comptroller of the Treasury.

The meter strips from meter number 100 have full gum and appear to have never placed on bottles. It seems likely that they are trial impressions run in the comptroller's office, perhaps to demonstrate their use to the state. The fact that most are meter number 100, probably the lowest number to be assigned to the state, tends to support that conclusion. May 31, 1933, is the earliest date reported on the meters, well in advance of the end of Prohibition, December 5, 1933, when public liquor sales could begin. The conclusion that these are sample, trial impressions is further supported by the next earliest reported date of use, December 5, 1933.

Manufacturers

Since the numbers are assigned *in seriatim* upon application for a state license, it seems quite likely that some of the M numbers will never be found in the perfin reports. Companies may have ceased in existence before the use of stamps and perfins. The Table II identifies some of the early license holders based on the early Maryland long meter strips. The type of meter strip (wine or liquor) is identified and also whether the perfin has been reported and on what types of stamp the perfin has been reported. Eighteen manufacturer's perfins have been reported; of those, only four user identifications

have been reported to date.

Wholesalers

Twenty-one wholesaler perfins have been reported; of those, only four of the users have been identified (see Table III).

Two of the wholesaler perfins (W39 and W59) are known in both a narrow and wide format. This is an area for some further research. It would seem that one could determine which format came first with a detailed reporting of the stamps on which they occur.

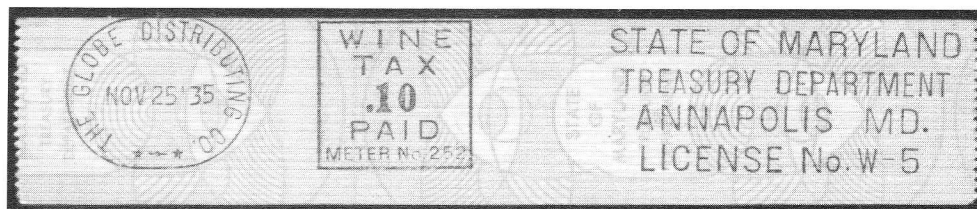
There is much still to be accomplished. On

Maryland meter with Comptroller of the Treasury identification, perhaps a trial use.

Table II

License number	User	type of meter	perfin	type of stamp
M1			x	L
M3			x	W, L
M4	Stand. Dist. Products, Inc.	L	x	W, L
M7			x	
M9			x	
M11			x	
M13			x	L
M15	Belvidere Wine & Liquor	W		
M17	Wm. Graham & Co.	L		
M22	E. Kahn & Co., Inc.	L		
M23			x	
M27	Hanover Liquor Distrib. Co.	L		
M36			x	
M38			x	
M41			x	L
M42	Consolidated Dist. Corp.	L	x	W, L
M48			x	
M51	Interstate Dist. Inc.	L	x	L
M58	Universal Liquors, Inc.	W		
M64			x	L
M72	Callis & Hammond	L		
M76	Union Dist. Products	L	x	W, L
M79			x	L
M80	The Calvert Distilling Co.	L	x	
M88			x	W, L
M89			x	L
M90			x	L

A Maryland wine meter, MD W4, with the identification of Wholesaler Number 5. Obviously both the distilled spirits and wine meters have the potential for yielding identifications.



only a small portion of the perfins have we been able to conclusively identify the user. Perhaps of equal interest is the fact that seven identified manufacturers (or rectifiers) have been confirmed, although perfins from these users have not yet been reported. It is possible that these perfin numbers will never be reported if the company no longer was in business after 1940.

One of the collaborators on this project (Art Mongan) has diligently been recording

the information on the bottles on which some of these stamps canceled with perfins were found. One might think that positive identifications of the user would be simple in such cases. One example should suffice to show that the identification is a bit more complicated. W14 has clearly been identified as Peirce & Hebner, Inc. from an early liquor meter strip. Stamps with the W14 perfin have been found on bottles with the following identifications: Kronheim, importer, Washington, D.C.; Canada Dry, New York; and National Distillers, importer, Baltimore. It would appear that Peirce & Hebner was a Maryland wholesaler who handled a variety of products that were imported by other firms.

The author greatly acknowledges the assistance of Chuck Spaulding and Art Mongan, the two perfin collectors who reported the list of perfins and kept pressing for someone to identify the meaning of the prefix letters.

Table III

License number	User	type of meter	perfin	type of stamp
W1			x	W
W2			x	W, L
W4			x	W
W5	The Globe Distributing Co.	W		
W10			x	L
W11	Crosse & Blackwell	L	x	W, L
W14	Peirce & Hebner, Inc.	L	x	W, L
W16			x	L
W17			x	W, L
W19			x	W
W22			x	W, L
W23	Lichtenstein Co.	L	x	L
W27			x	L
W28			x	L
W33			x	L
W34			x	W, L
W35			x	L
W37			x	L
W38			x	W, L
W39			x	W, L
W42			x	W, L
W43			x	
W58			x	L
W59	Alex J. Mandel, Inc.	L	x	W, L
W69			x	L
W72			x	W, L
W74			x	L

ARA Awards Chairman's report

Revenuers did very well at Chicagopex '01. Donald E. Green's well known exhibit *Patent Medicine Companies of the Civil War and Reconstruction Era* was in the Court of Honor where it was awarded an Honorary Gold Medal.

Outstanding was Edward Tricomi's *Playing Card Revenues* taking the show Reserve Grand for U.S., the ARA's Carolyn E. Cunliffe Award (most popular revenue exhibit), the ARA Grand Award, a Chicagopex Gold and an ARA Gold.

Another outstanding exhibit was David Torre's *U.S. Fish and Game Stamps, 1960-1979* winning the Chicago Philatelic Society Research Award, the APS Medal of Excellence for Material 1940-1980, a Chicagopex Gold and an ARA Gold.

Kenneth Pruess's *Colorado Revenue Stamps* took the AAPE Gold Award of Honor, a Chicagopex Vermeil and an ARA Gold.

Kenneth Trettin's *The Corner Drug* received a Chicagopex Gold and an ARA Gold.

Ronald Leshner's *The Two Cent Revenue Stamped Paper of the U.S. 1865-1883* received a Chicagopex Gold and an ARA Gold.

Frank L. Sente's *Usage of the U.S. Battleship Revenues, The Documentary Issues* received a Chicagopex Gold and an ARA Gold.

David Sohn's *Silver Tax Stamps of the United States* received a Chicagopex Gold and an ARA Gold.

Martin Cohen's *Revenues of the Palestine Mandate, 1918-1948* received a Chicagopex Vermeil and an ARA Gold.



In the literature competition *The American Revenuer* (Volume 54, 2000) received a Chicagopex Gold. Editor Kenneth Trettin received a Special Award for Literature—for "the range and depth of the articles and the wide variety of authors."

In the Chicago Philatelic Society Member Showcase David Wenzelman exhibited a one frame *Revenues—Usage on Documents*.

Congratulations to all of our fine revenue exhibitors. I would like to encourage all revenuers to participate in local and national shows. Exhibiting is the showcase of our hobby.

Edward Tricomi
ARA Awards Chairman



(Above) Edward Tricomi receives the Carolyn E. Cunliffe Award for the most popular revenue exhibit from Robert Cunliffe.

Chicagopex Exhibit Chairman John Kevin Doyle shows off Frank Sente's ARA Gold Medal to the crowd. This was the first time Frank had won a Gold at a national level show.

Multiple stamps paid receipt taxes

by W. H. Waggoner, ARA

Collectors of U.S. revenue stamps are familiar with the stamp tax that this country imposed upon receipts from August 1864 to October 1870, a period of over six years. They may not be aware of the similar stamp tax in Great Britain introduced in 1783 (Act, 1783) and continued in force until early 1971, a period somewhat longer than 188 years.

Figure 1.
1885; Queen
Victoria, pair
½ penny.

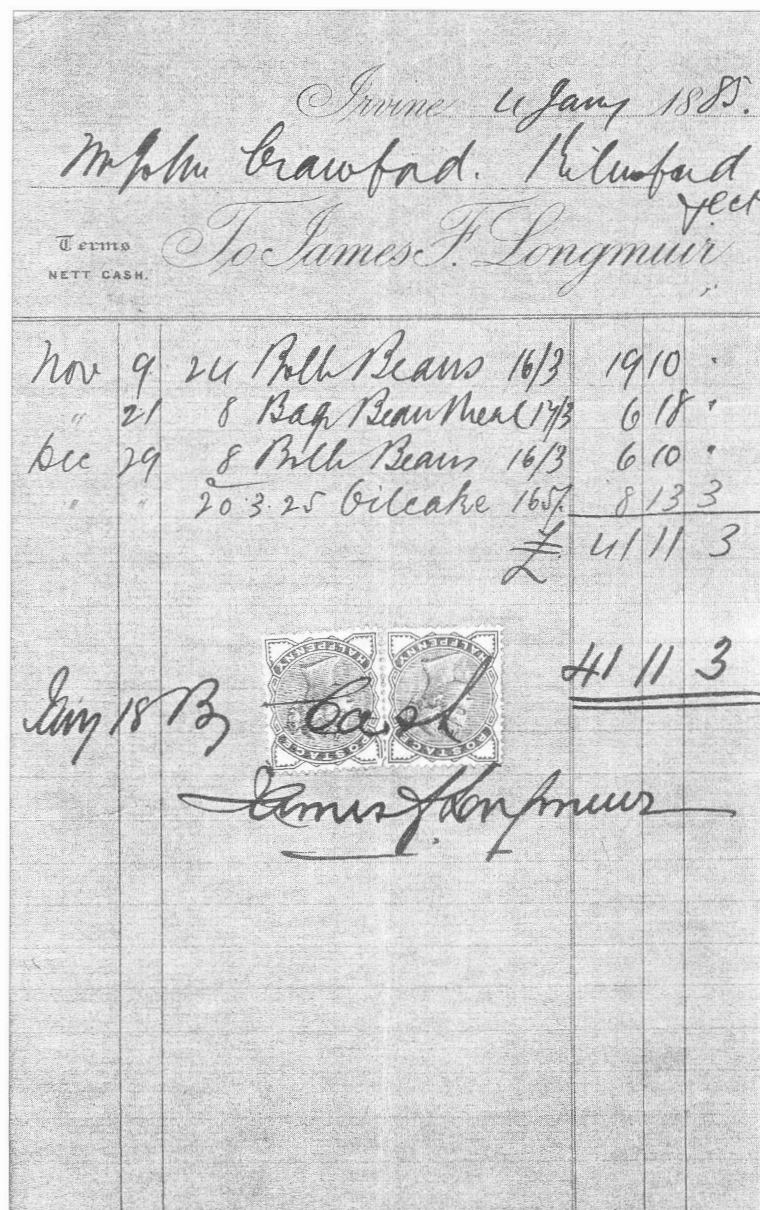


Figure 2. 1894; Queen Victoria, pair ½ penny plus three 1 penny.

There were other differences, of course, in addition to the disparate lengths of time the two taxes were collected. The British, for example, used embossed stamps, both appropriated and general purpose. Between 1783 and 1853, their tax on receipts depended upon the amount of money involved and the rates changed periodically. I am concerned here, however, only with examples that date from more recent times and generally involve only adhesive stamps. The pertinent acts of Parliament are the following.

The Stamp Act of 1853 (Act, 1853) repealed all previous duties and substituted a flat rate of one penny on all receipts for two pounds and upwards, effective October 10, 1853. The duty "may be denoted either by a Stamp impressed...or by an adhesive Stamp Affixed." The Customs & Inland Revenue Act of 1881 (Act, 1881) provided that "on and after the first day of June, ...any stamp duties of one penny [now legal]...may be denoted by adhesive penny postage stamps." (That legis-

lation also provided for the reverse usage which accounts for the appearance of the legend "Postage and Inland Revenue" in 1881 and "Postage & Revenue" in 1883 and thereafter on British postage stamps.) The duty on receipts was doubled by the Finance Act of 1920 (Act, 1920) effective in September of that year, and abolished, effective February 1, 1971, by the Finance Act of 1970.

Despite its lengthy history, little has appeared in print in recent years concerning the taxing of receipts in Great Britain except discussions of the pre-canceled stamps called "commercial overprints" by one writer (Walker, 1977). Here the author noted that "Examples of the use of a pair of half-penny or a pair of one-penny stamps to pay the tax (on receipts) are almost unknown." Presumably he was talking about the pre-cancels, the inference being that the costs of overprinting half-penny or three half-penny stamps were not worth it. Whether that was true or not I cannot say, but the following

examples will attest to the use of these denominations on receipts.

Figure 1 shows a grocery bill dated January 4, 1885, bearing a canceled horizontal pair of slate-blue, halfpenny, postage stamps from the 1883-84 Queen Victoria issue (Scott 98).

Figure 2 shows a fragment from a receipt ledger sheet dated "January 1894" on the back. The four receipts are acknowledged with (top) a horizontal pair of vermillion, one halfpenny, stamps of the Jubilee Queen

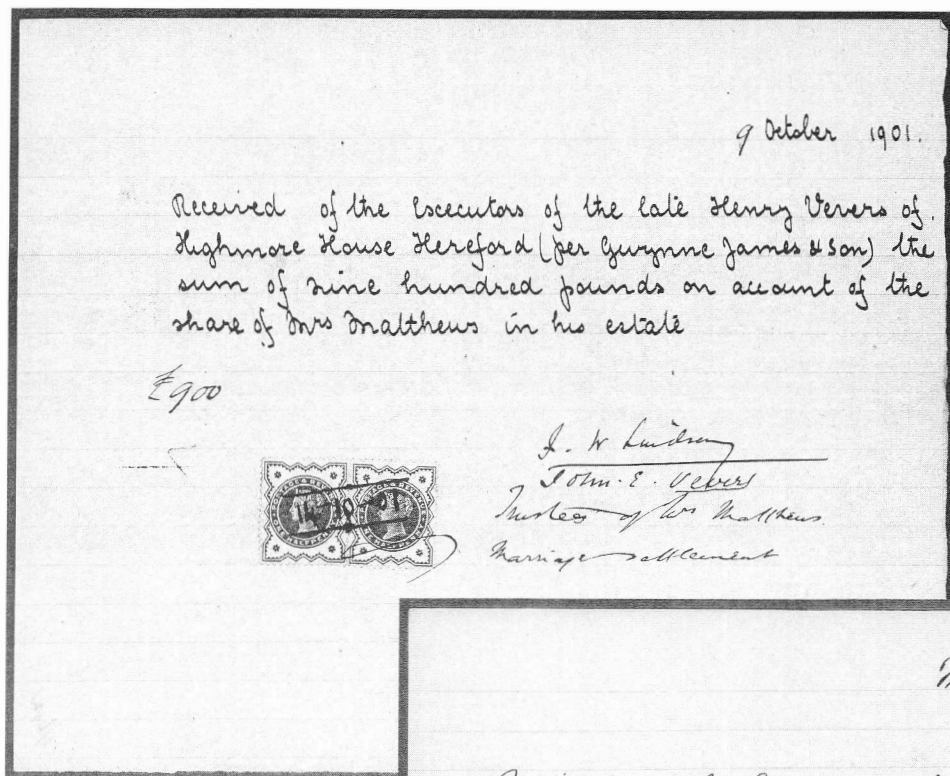


Figure 3. 1901; Queen Victoria, pair 1/2 penny.

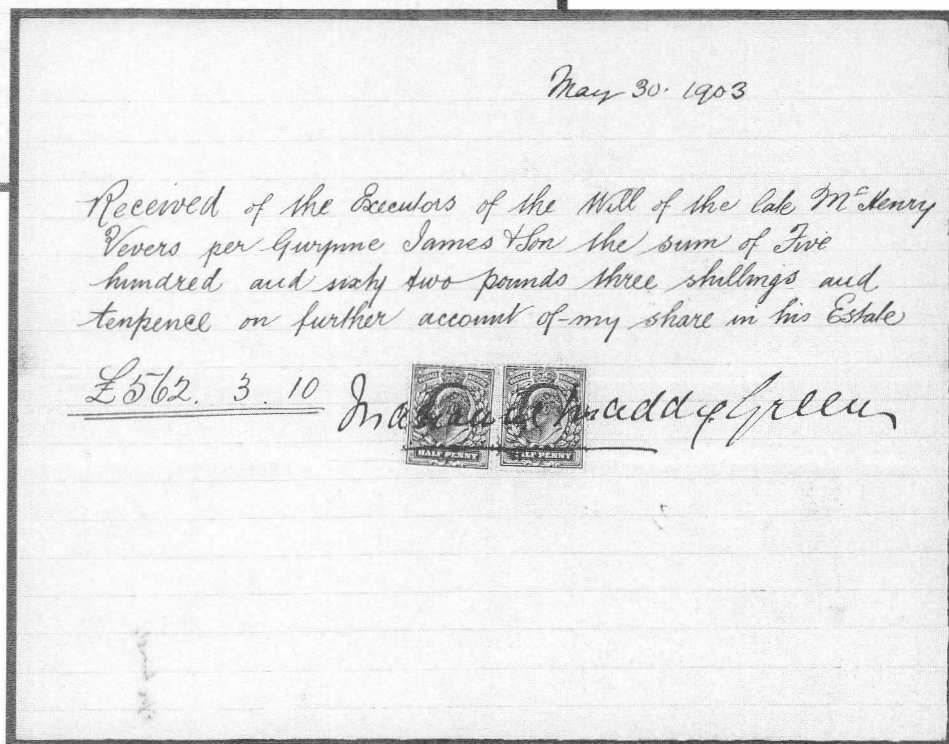


Figure 4. 1903; King Edward VII, two 1/2 penny.

Telephone No. 527.
2 Lines. *Not over Bank*

GLOBE STEEL & IRON FOUNDRY
HOLBECK BRIDGE,
WATER LANE, LEEDS. *REC'D 3 Jan 24/1912*

Mr. Blythman
Dr. to **WILLIAM HOWLER & CO. LTD.** *Estate Agent Basinghall St.*
IRON & STEEL FOUNDERS.

ORDER No. _____

	CWTS.	QRS.	LBS.	RATE.	£.	S.	D.
<i>1 No 27 K Range 3' 6" x 4' 0" plain</i>						16	
<i>Job complete.</i>							
<i>1 K bracket 3' 6" x 4' 0" 8" flange,</i>						8	6
<i>no shelf</i>							
					<i>£2</i>	<i>14</i>	<i>6</i>

To 50 Beuben St

Shaw 15/12

PER _____ CARRIAGE _____

Figure 5. 1912; King George V, pair 1/2 penny.

Queen Victoria had been dead for more than eight months.

Figure 4 shows another handwritten receipt for funds inherited from the same estate. Dated more than a year-and-a-half later, however, it bears two copies of the gray green, halfpenny stamp from the 1902-11 King Edward VII issue (Scott 127).

Figure 5 shows a receipted bill from an iron foundry in Leeds dated January 24, 1912. Payment of the tax was acknowledged with a horizontal pair of the green,

Figure 7. 1921; King George V, 1-1/2 pence plus 1/2 penny.

No. 10647 *11/12/1911* 191

Rec'd for Geor:
from *Mr. W.*
the sum of _____

£ 6:14

Signature _____

Figure 6. Victoria issue of 1887-92 (Scott 111) and each of the other three with a lilac, one penny Postage and Inland Revenue dual-purpose stamp from the 1881 issue (Scott 88).

Figure 3 shows a handwritten receipt dated October 9, 1901, bearing a horizontal pair of blue gree, one halfpenny, stamps from the 1900 Queen Victoria issue (Scott 125). Note that these stamps are appropriated for both "Posage & Revenue" use. At the time this receipt was written,

Telephone 26288 Leeds.

Every description of Mill Furnishings supplied
Special appliances for Smoke Burning

Telegraphic Address: CYLINDER, LOWMOOR, YORKSHIRE.

Mr. Wadsworth Family

The Yorkshire Low Moor Oil & Packing Co.

RUBBER SPECIALITIES:
VULCANIZED INDIA RUBBER
SHEET INSULATION BELTING
BEADLE STRAPS
RUBBER PIPING
TUBING, CORRUGATED MATTING,
RINGS, BANDS,
ROLLER COVERS,
&c. &c. &c.

MANUFACTURERS OF SPECIAL QUALITIES OF:
VALVINE CYLINDER OILS,
ORDINARY CYLINDER OILS,
ENGINE OILS,
ASBESTOS GOODS,
RUBBER GOODS,
ENGINE PACKING,
HYDRAULIC FLAN LEATHERS,
CURRIERS PICKING STRAPS,
WOOL

STATEMENT

Please remit Cheques, etc. direct to the Company, at the above address.

SOLE PROPRIETOR:—CHARLES CLEGG. Leeds Office: 31a, MERRION STREET.

1921		<i>£ 0 0</i>
Oct 20	<i>To Goods</i>	<i>5 6 8</i>

Pro Graham Packey & Co
With thanks

Your cheque per return to our Leeds address will greatly oblige.

halfpenny, stamps from the 1911-12 King George V issue (Scott 151). This issue featured a three-quarter portrait of the king on the halfpenny and one penny values known as the "Downey Heads," named for W. and H. Downey, the official court photographers who had taken the photos used as a model for the design (Alderfer and Rosenblum, 1999). These have been called the ugliest British stamps ever.

Figure 6 shows a small printed receipt of undetermined date bearing a block of four of the green, halfpenny, King George V stamp (Scott 159) whose profile design replaced the Downey Heads in 1912. Whenever issued, this receipt must date from after September 1920 when the two pence tax rate went into effect.

Figure 7 shows an elaborate invoice of The Yorkshire Oil & Packing Company, Leeds, billing goods purchased October 20, 1921. paid February 8, 1922, the receipt bears a red-brown, three halfpenny, stamp plus a



green, halfpenny, stamp, both from the 1912-22 King George V issue (Scott 161, 159).

Figure 8 shows the interesting bill of a pork butcher dated January 16, 1923. ("Pigs" and "Chitts" I can identify, but what were "Polonies" and "Kelns"?) Payment of the receipt tax was evidenced by a vertical pair of scarlet, one penny, stamps of the 1912-22 King George V issue featuring the more traditional left-side profile of the King (Scott 160).

Figure 9 shows the small numbered receipt of The Royal Court Hotel, Sloane Square, London, given on July 22, 1929. re-

TEL. No. 21810. 16. DUNCAN STREET, LEEDS. *Jan 16* 1923

Mr Gaunt
~~Account of~~ *Sold to*
A. S. WADSWORTH.
 (LATE W. BRAMHAM.)
 WHOLESALE AND RETAIL **PORK BUTCHER.**

PIES, POLONIES, SAUSAGES, &c. SHOPS SUPPLIED.

<i>Jan 8</i>	<i>3 Pigs</i>	<i>26. 2.</i>	<i>15/-</i>	<i>27</i>	<i>2</i>	<i>2</i>
<i>10</i>	<i>2 Pigs</i>	<i>24. 4</i>	<i>15/-</i>	<i>18</i>	<i>4</i>	<i>3.</i>
	<i>4 1/2 lbs Kelns</i>				<i>4</i>	<i>6</i>
	<i>4 lbs Chitts</i>				<i>2</i>	<i>.</i>
	<i>Polons.</i>	<i>3. 8.</i>	<i>14/-</i>	<i>2</i>	<i>10</i>	<i>.</i>
<i>11</i>	<i>3 Pigs</i>	<i>29. 12</i>	<i>15/-</i>	<i>22</i>	<i>7</i>	<i>10</i>
				<i>40</i>	<i>12</i>	<i>3</i>
	<i>3 lbs Chitts short</i>				<i>1</i>	<i>6</i>
				<i>40</i>	<i>10</i>	<i>9</i>

5

Figure 8. 1923; King George V, pair 1 penny.

Figure 9. 1929; King George V, two 1 penny.

Figure 10. 1950; King George VI, pair 1 penny.

Nº 3828

Received from *9 Jan 1950*
O. H. H. A.

the sum of *Six* Pounds,
24 Shillings *16* Pence
7/12
 £ 6 : *s.* *d.*

For *Family Subscription*
 as Subscription *The Cartophi* Ltd.
 from *1 Jan 1950*
 to *31 Dec 1950*

Balance 15/- in N

POSTAGE REVENUE Sec.

ceipting the tax payment are two copies of the scarlet, one penny, stamp issued two months earlier to honor the Postal Union Congress and bearing the King George V profile (Scott 206).

Figure 10 shows the small numbered receipt form given on January 9, 1950, by The Cartophilic Society of Great Britain, Ltd. to an American upon his payment of six pounds for a one-year subscription. Payment of the receipt tax evidenced by a horizontal pair of scarlet, one penny, stamps from the 1937-39 King George VI issue (Scott 236).

The examples illustrated here range in time from 1885 to 1950 and include stamps in four different denominations issued during the reigns of Queen Victoria and Kings Edward VII, George V and George VI. Receipts are a commonplace type of document, continually being produced in great variety

and immense quantity. Their most surprising property, however, is their durability, without which collectors would be deprived of so many interesting examples of fiscal stamp usage.

References

(Act, 1783) 23 Geo. III, C. 62. (The year of the Parliament Act is cited in the following format: [xxx] = regnal year of the monarch, [yyy] = the abbreviated name of the monarch and [xxx] = the chapter number.)

(Act, 1853) 16 & 17 Vict., c. 59.

(Act, 1881) 44 Vict., c. 12.

(Act, 1920) 10 & 11 Geo. V, c. 18.

Alderfer, D. and L. Rosenblum. *Linn's Stamp News* 1999 July 12; p. 28.

Walker, F. A. *American Philatelist* 1977 November; 91:876-879. See also: *Linn's Stamp news* 1995 July 24.

Unrecorded Iraq fiscal label

by John Powell, ARA

All known fiscal stamps of Iraq are listed in *The Revenue Stamps of Iraq* recently published by Joe Ross and John Powell (2000). Thus my surprise to discover an unrecorded

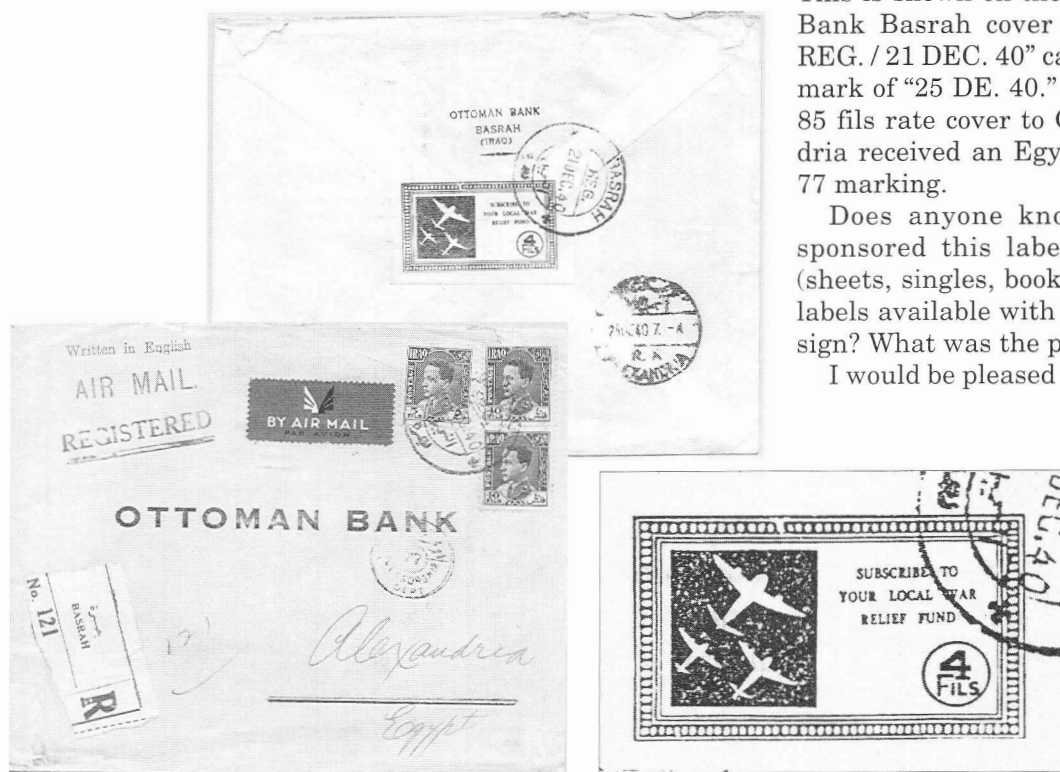
War Relief Fund label on the back of a 1940 Iraq cover to Alexandria, Egypt, at a regional show in Calgary this past October.

The blue 4 Fils label is imperforate with three aircraft on the left and "SUBSCRIBE TO YOUR LOCAL WAR RELIEF FUND." This is shown on the reverse of an Ottoman Bank Basrah cover tied by a "BASRAH / REG. / 21 DEC. 40" cancel and an Alexandria mark of "25 DE. 40." The registered airmail, 85 fils rate cover to Ottoman Bank, Alexandria received an Egypt censorship number 77 marking.

Does anyone know what organization sponsored this label and in what format (sheets, singles, booklets)? Were other value labels available with the same or similar design? What was the period of use?

I would be pleased to learn anything about

these labels that members have. Please send information to 5828 - 143 St., Edmonton, AB, Canada T6H 4E8, or by email to <mpowel3@attglobal.net>.



Case of the wrong company: Resinol Soap cancellation

by Scott Troutman, ARA

Unravelling the companies connected with the printed cancels and handstamps on the black 1914-16 proprietary stamps is an on going project. Given the way these stamps were used, finding actual usages almost 90 years later is nearly impossible. Probably the hardest to prove are those connected with soap. These were mostly used on soap bar wrappers, which got heaved in the trash when the soap got used.

In the work by Joe Einstein and Harold Field, that was published in the April 1987 *The American Revenuer*, the "R C CO" cancel was ascribed to the Ripans Chemical Company of Englewood, New Jersey. Ripans was a large manufacturer which made soap, and this seemed a good bet.

Turns out this is wrong. I recently acquired a most remarkable old soap wrapper with a $\frac{5}{8}$ cent proprietary still attached with a "R C CO/5-3-16" cancel. The soap however is Resinol Soap, "Medicated for the Skin and Complexion, Bath and Toilet manufactured for the Resinol Chemical Company, Baltimore, MD, U.S.A."

Soap was an interesting commodity under the 1914 tax law. Soap was only taxable if it claimed to "improve or preserve the skin, hair, mouth, teeth, nails or other parts of the



body." Thus if you made soap to wash your laundry, that was not taxable. And if you just said the soap made you clean, it was not taxable. But Resinol boasted it was "medicated" which implied that it improved your skin, and it was taxable as such. The $\frac{5}{8}$ cent tax shows it sold for between 15 and 25 cents in 1916.

Resinol cancels are known in blue, black and red inks. All are from 1916. This particular example happens to be in black ink.

Interestingly, another similar printed cancel has surfaced since 1987. This is a three line cancel "R.C. CO./FEB 2/1915" in a dark purple ink. This may yet turn out to be Ripans Chemical Company. This three line cancel was found on a double line watermarked $\frac{5}{8}$ cent stamp.

Literature in review

The Revenue Issues of the Companhia de Mozambique (Mozambique Company) by John K. Cross, 90 pages, perfect bound, black and white plates. Available from the author, John K. Cross 39565 Westview Dr. Oakhurst, CA 93644 for \$20 plus postage (about \$3.50 US and \$7.55 airmail to Europe); email: <jkcross@sierratel.com>.

John and I met at several stamp shows over the years and we had discussed his idea of writing and publishing a catalog on revenue stamps of the Companhia de Mozambique (Mozambique Company). In November I obtained one from his first printing of 25.

This book is a combination handbook/catalog. The author mentions that apparently only two references in the literature provide

listings for the revenues of the Companhia de Mozambique, both general catalogs. This catalog covers the production and use of revenues along with the original legislation, where known. There is a listing for the general revenue issues, mine issues, hut tax and head tax issues with several previously unlisted items. Also included are postage stamps that were overprinted for fiscal use. Examples of postage stamps used fiscally without overprints are also provided. The stamp illustrations throughout are excellent as well as several documents.

Appendix 1 is on Revenue Stamped paper. Very few examples are known from the Companhia de Mozambique. The author provides an excellent outline for these issues

Literature/next page

Danish turnover tax (1948)

by Paul A. Nelson, ARA

This is an example of the use of the Danish turnover tax stamps from the 1940s. This receipt, dated May 5, 1948, is the record that Willy Rasmussen & Co. in Copenhagen sold some cosmetics to a department store, "Chic", on the square "Torvet", in the west Jutland town of Esbjerg. The 25% tax was 52.95 kroner, and 53 kroner of stamps were affixed.

Afgiftsberigtigelse efter Detailpriser
Faktura Nr. B 6406

Hovedpostgade 6
 KØBENHAVN K.
 Telefon: Central 15130
 Postboks 3150
 EKSPEDITION:
 Ny Adelgade 8

Køber (Modtager)
 Magasin "Chic"
 Torvet 21,
 Esbjerg.

Sælger (Udleverer)
Willy Rasmussen & Co.
 INDEHAVER: E. J. H. RUGE
 KØBENHAVN K., d. 5.5.48 Repr. AA. Kolind,
 Afsendt for Deres Regning og Risiko pr. Banemerke.
 Betalingsvilkår: 30 dage u. 4/130.-

Mængde	Varenes Art og Mærke (Prislistebetegnelser)	Afgifts- Plang Værdi pr. stk. Afgiften indbetalt	Samlet afgiftsbærende Værdi for lever Varepost Afgiften ind- betalt	Samlet Engrospris for lever Varepost Afgiften ind- betalt
		Kr.	Øre	Kr.
2	tk. Dubarry Skin Food Cream	22.50		45.00
5	" " Hormoncream	12.00		72.00
12	" " Neglelak naturel	3.50		42.00
12	" " Black Head Shampoo ass.	2.00		24.00
12	" " Tokalon Dagcream	2.40		28.80
				211.80
			+25%	52.95
				158.85
	2% af Kr. 105.90			2.12
			Kr:	156.73
				Netto.

Udlevererens (Sælgerens) Navn
WILLY RASMUSSEN & CO.

Hjælp: Tildelingsnumre Bestemmelserne må bekræftes Værdi ikke returneres eller ombyttes.
 Betaling bør kun ske direkte til Finanst eller gennem vor Inkassator.
 Reklamationer må ske inden 8 Dage fra Faktura-Dato.

1226

This is "Faktura Nr. B 6406". There would have been another copy of this same faktura, or receipt, upon which the turnover tax stamps with the figure "1" in the corners would have been affixed. One copy went to the buyer (with the "2"), one copy stayed with the seller and was turned in to the tax authorities (with the "1"). Sheets of the stamps had alternative "1" and "2" stamps.

These are examples from the issues of 1943, with a crown watermark and of 1946, with a wavy line watermark. Some of the crown watermark stamps also contain portions of the letters in the watermark from the margin of the sheets...the paper was prepared for sheets of 5 x 5 stamps, but with the "1" and "2" being required for these turnover tax stamps, sheets of 5 rows of six were printed. The denomination and the other figures are in bright carmine on the kroner denominations; black on the oere denominations. The perforations are 11 1/2 and the main color of the stamp is violet.

The violet "FAKTURASTEMPEL" stamps were for cosmetics; stamps with similar designs in green were for chocolate, etc; brown were for cigars; red for motor vehicles. Other similar designs but with other text served other purposes. These turnover tax stamps were used from the 1910s through the 1950s, with different periods of use for each commodity. There were many different type faces used over time, and in all there are about 242 brown ones, 222 green ones, 128 purple ones, and 151 red ones to be found.

Literature/from previous page

and enhances it with examples from Mozambique colony.

John produced this catalog at home on his own computer, scanner and printer. He prints on demand which is very economical

for the desk top publisher. This is an excellent catalog and I recommend it for every revenue's library.

Joe Ross

A Catalogue of the Fiscal Stamp of Saudi Arabia 1916-2001, compiled by R. J. Thoden (no ISBN). 56 + 44 pages (appendices), 8.5 x 11 inches, plastic comb binding, clear plastic covers, unpriced, scarcity rating in appendix, illustrated. Published by the au-

thor for the Arabian Philatelic Association International. Available from the author (4125 Windover Way, Melbourne, FL 32934-8514) for \$22 plus shipping and handling (\$2.08 by media rate or \$3.50 priority, inquire for foreign delivery).

In the January and February 1977 issues of *The American Revenuer* the author published "A Preliminary Listing of the Revenue Stamps of Saudi Arabia." This listing was based on Saudi fiscals that he had seen in his course of business in Saudi Arabia and those that could be supplied by friends, both collectors and non-collectors. That listing was limited to the fiscals of Saudi Arabia from 1926 but excluded those of the Hijaz.

Thoden's search for more revenues and any information about them has continued to this day. Although he acknowledges that the listing is not complete the listing has expanded by a magnitude of many times. Much more is now known about what exists and the background behind them.

Although titled a catalog, this is also a handbook. Each type of stamp contains a synopsis of its use, tax rates and legislation creating the stamps. Appendices more complete translations of much of the enabling legislation. Seventeen different categories of stamps are listed while ten different appen-

dices discuss rates, provide table for translation of values and inscriptions, discussion of the use of the stamps and illustrations of many stamps used of various types of documents.

The catalog is computer generated although done in a typewriter style of type. The illustrations are not halftoned and are often not ideal but nonetheless are quite usable. The catalog listings are laid out in an open, easy to use, easy to understand manner. There are no running section heads but the listings make use of prefixes with the catalog number. Illustrations are all numbered and keyed to the listings. Additional notes are inserted throughout the listings.

And yes, there is at least one stamp listed issued in 2001—a passport and visa stamp, with a hologram.

This is an amazing compilation of information about a country that really does not want collectors to know about their revenue stamps. Literature collectors: you know you have to have this one.

Kenneth Trettin

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The American Revenue Association

President's Letter

We had a wonderful time at our 2001 convention held at Chicagopex last November. It is always a pleasure to see many of our members at these events. Revenue exhibits did extremely well with Ed Tricomi capturing the Reserve Grand with his Playing Card Revenues. Ten revenue stamp or literature exhibits received medals, a list of which appears elsewhere. The American Revenuer received a gold medal and The Range and Depth of the Articles and the Wide Variety of Authors Special Award. Thank you to all the members who attended and a special thanks to those who exhibited.

Our 2002 convention will be held at Napex on May 31, June 1 and 2 in McLean, Virginia, just outside Washington, D.C. Please plan to attend now. It is a wonderful stamp show and a great time of the year to visit the

Washington area. If you would like to exhibit, please contact me or Donald Green for a prospectus. Don has volunteered to be the ARA Exhibits Liaison. Our goal is to improve our exhibit turnout at the ARA conventions.

Dues notices were mailed last month. If you have already paid your 2002 dues, thank you. If not, please do so soon and save the ARA the expense of sending a second notice. It makes the work of our secretary much easier.

The ARA is looking for a Publicity Chairman. This person would write publicity releases about ARA activities and submit them to the philatelic press. The goal is to create awareness about the ARA and revenue stamps and obtain new members. Please contact me you are interested.

Eric Jackson, ARA President

Secretary's Report

Applications for Membership

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

CASO ANTHONY 5711. 708 S. Broadway, Pitman NJ 08071. Proposed By Eric Jackson. Austria, Cinderellas, Germany, Hungary, Italy, Literature, Local Posts, Switzerland, USSR, Worldwide.

ICELAND STAN 5712. 3020 Old Ranch Parkway Suite 300 Seal Beach CA 90740. Proposed By Eric Jackson/H. Goldstein.

JOHNSTON GARY 5714. 1801 Fox Hunt Ln., Edmond OK 73003. Proposed By Eric Jackson.

LARSON JOHN 5715. 1105 Baytowne Dr. Apt 22, Champaign IL 61822..

LODOEN PETER R 5582. Box 1088, Molepolole Botswana. Africa-British, South Africa.

MILLER IRVING 5716. 41 New London TPKE, Uncasville CT 06382, Proposed By Eric Jackson.

RICE RON 5713. 730 W. Bakerview Rd., Bellingham WA 98226, Proposed By Eric Jackson.

WIEDEMANN PETER J 1499. Box 519, Station Galt, Cambridge ON N1R5W1 Canada. Canada, US-Financial Documents, US-Stamps on Documents, Worldwide.

Address Changes

BICZAK, ALAN J 5165. Box 305, Spring Lake MI 49456-0305

CORTRIGHT, JAMES R 2842. 598 W. 5th Avenue, Parkesburg PA 19365

DENISON, JOHN C 5132. 700 John Ringling Blvd. #1401, Sarasota FL 34236-1504

EMERY, DAVID F 1239. 128 Schmitz Terrace, Mt. Arlington NJ 07856

FRICKS, E E 1820. 12 Hidden Drive, Blackwood NJ 08012

GRAFF, MARTY 5698. 6570 Bakersfield Dr, Raleigh NC 27606

HANSEN, PERRY B 3918. Box 800, Milan IL 61264-0800

KRETSCHMAR, FREDERICK L 3198. 7821 E. 76th St. Apt 415, Tulsa OK 74133-3679

LODOEN, PETER R 5582. Box 1088, Molepolole Botswana

LOFF, JAMES E. 5667. 130-72 Street Apt. 4K, Brooklyn NY 11209-2062

MAJOR, RAYMOND A 5380. Box 657,

Cazenovia NY 13035-0657

MARTIN, PETER 4489. Box 8003, State College PA 16803-8003

MCKELLIPS, JAMES M 5390. 160 Scotts Farm Rd., Lynchburg VA 24504-4040

NEELY, JOHN H 3179. 111 Federal Street, Salem MA 01970-3241

PARROTT, GEORGE F III 5342. 32 King St, Agawam MA 01001-1225

PIERCE, PETER 1770. 7 Pratt Avenue, Oxford MA 01540-2826

TRUPIANO, RAYOMOND 5647. 7777 Carrousel Blvd, Westland MI 48185-2478

WEISS, DR GARY B 4587. 501 Medical Center Blvd, Webster TX 77598-4219

Deceased

3377 SIECK, WILLIAM H

NAPEX 2002—additional convention information

NAPEX 2002 will be the venue for the ARA's 2002 annual convention. The show will be May 31 through June 2 at the McLean Hilton, just off the Capital Beltway at Tysons Corner, Virginia. Rooms are available at the Hilton for \$99 per night for a single or double. The hotel's phone is 703-761-5111 or their fax is 703-761-5100.

The show's web site <www.napex.org> is highly recommended. A copy of the show's prospectus for exhibitors is printed on the mailing wrapper for this issue, or you can print one from the web site. There you will

also find information for both exhibitors and visitors including maps and schedules for public transportation.

The Jury Chairman will be Stephen Reinhard of Mineola, New York. The Jury members will be Jay T. Carrigan, Hendersonville, North Carolina; Kalman V. Illyefalvi, Baltimore, Maryland; John S. Keenlyside, Vancouver, British Columbia, Canada; and Martin D. Richardson, Dayton, Ohio. Apprentice judges are Dr. Yamil H. Kouri, Jr., Lexington, Massachusetts and Dr. Reuben A. Ramkissoon, Oak Brook, Illinois.

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CLOSING DATE: March 6, 2002

Color illustrations of all lots will be found on our website at www.ericjackson.com.

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

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

UNITED STATES - Scott Catalogue Numbers

1	Telegraph Stamps 1T3TC3 green on india, VF PHOTO	55.00	78	R603* VF PHOTO	115.00	146	RN-B20a New York, N.Y. William Topping & Co. receipt. 1869. VF	10.00
2	1T7TC3 orange on india, VF unlisted in Scott PHOTO	----	79	R606* F-VF PHOTO	115.00	147	RN-C1 East Haddam, Ct. National Bank of New England, Hartford & Long Island Steamboat Co. check. 1877. VF	----
3	5T7* F-VF PHOTO	275.00	80	R616 VF	30.00	148	RN-C1 East Haddam, Ct. National Bank of New England, Williams Duck Co. check. 1878. VF	----
4	10T5* VF PHOTO	130.00	81	R669 F-VF	65.00	149	RN-C1 East Haddam, Ct. National Bank of New England, Emory Johnson, Neptune Twine Mills check. 1873. VF	----
5	10T6* VF	150.00	82	R672 VF	60.00	150	RN-C1 Pittsburgh, Pa. Pittsburgh, Cincinnati and St. Louis Railway Co. draft. 1872. VF	----
6	15T46* VF PHOTO	110.00	83	R683 VF PHOTO	75.00	151	RN-C1* New York, N.Y. Security Bank of the City of New York check. VF	----
7	15T018* booklet pane of four, F-VF	95.00	84	R687 perfin, VF PHOTO	200.00	152	RN-D1 Indianapolis, Ind. Indianapolis, Bloomington & Western Railway Co. draft. 1876. F	----
8	Postal Savings PS8* F	20.00	85	R708 perfin, VF	50.00	153	RN-D1 Saint Joseph, Mich. Chicago and Michigan Lake Shore Rail Road Co. draft. 1873. VF	----
9	PS9* F	55.00	86	R730 perfin, VF	50.00	154	RN-D1 Louisville, Ky. Louisville and Nashville and South and North Alabama Rail Roads draft. 1875. F	----
10	PS11* plate # block, F-VF	7.25	87	R731 perfin, VF	60.00	155	RN-D1 Indianapolis, Ind. Indianapolis & St. Louis Railroad Co. draft. 1874. VF	----
11	PS11b* booklet pane of ten, electric eye marks, F-VF	55.00	88	R732 cut cancel, VF	50.00	156	RN-D1 Fort Wayne, Ind. Fort Wayne, Muncie & Cincinnati Rail Road Co. draft. 1875. F	----
12	PS12* plate # block, VF	22.50	89	Proprietary RB26p* F	30.00	157	RN-D1 Chicago, Ill. Chicago Rock Island & Pacific R. Co. draft. 1873. F-VF	----
13	PS13* plate # block, VF	50.00	90	RB29* F-VF PHOTO	40.00	158	RN-D1 Indianapolis, Ind. Indianapolis, Bloomington & Western Railway Co. draft. 1874. F-VF	----
14	PS14* F-VF	12.50	91	RB30p* F-VF PHOTO	60.00	159	RN-D1* New York, N.Y. Merchants National Bank, Harvey Spencer & Co. check. VF	----
15	PS14* plate # block, VF	75.00	92	RB31p* F	65.00	160	RN-D4 Pittsburgh, Pa. Pennsylvania Co., Pittsburgh, Fort Wayne and Chicago Railway draft. 1874. VF	----
16	PS15* F-VF	42.50	93	Future Delivery RC3A* F-VF PHOTO	75.00	161	RN-D4* Towanda, Pa. First National Bank of Towanda, Pendleton & Darrow check. VF	----
17	Savings S3* plate # block, F-VF	50.00	94	Stock Transfer RD37* VF PHOTO	45.00	162	RN-D9 Colorado Springs, Col. Denver & Rio Grande Railway Co. draft. 1876. VF	70.00
18	S4* F-VF	25.00	95	RD231 VF PHOTO	200.00	163	RN-E4* New York, N.Y. Bank of North America, E. L. Chapin & Co. check. VF	----
19	S4* plate # block, VF	125.00	96	RD257 VF PHOTO	100.00	164	RN-F1 Chicago, Ill. Chicago Rock Island & Pacific R. Co. draft. F	----
20	S5* VF PHOTO	95.00	97	RD312 cut cancel, F-VF	42.50	165	RN-F1* New York, N.Y. Nassau Bank, Gebhard Fire Insurance Co. check. VF	----
21	S6a* booklet pane of ten, F	75.00	98	RD338 cut cancel, VF PHOTO	100.00	166	RN-G1 Philadelphia, Pa. Pennsylvania Rail Road Co. draft. 1880. ABNCo. engraved. VF	----
22	War Savings WS1* F-VF	16.00	99	Wines and Cordials RE72* F-VF	35.00	167	RN-H3 Philadelphia, Pa. Pennsylvania Rail Road Co. draft. 1874. ABNCo. engraved. VF	----
23	WS2* VF crease	80.00	100	RE79 VF PHOTO	190.00	168	RN-J4 Philadelphia, Pa. Philadelphia National Bank, Barclay Coal Co. check. 1876. VF	10.00
24	WS4 F PHOTO	160.00	101	RE80* VF	37.50	169	RN-J11* Philadelphia, Pa. Commercial National Bank check. F-VF	60.00
25	WS7b* booklet pane of ten, electric eye marks, F-VF	55.00	102	RE158* VF PHOTO	160.00	170	RN-K5 Greensburg, Pa. Greensburg Banking Co., W. H. Klinginsmith check. 1875. VF	125.00
26	WS8b* booklet pane of ten, electric eye marks, F-VF	55.00	103	RE166 perfin, F	35.00	171	RN-K8 Philadelphia, Pa. Western National Bank, J. H. Siddall & Son check. 1875. VF PHOTO	350.00
27	WS9* plate # block, VF	22.50	104	RE178 staple holes, VF	45.00	172	RN-K11 Lock Haven, Pa. Lock Haven National Bank check. VF	175.00
28	WS10* F-VF	12.50	105	RE184* VF	30.00	173	RN-L1* New York, N.Y. P. H. Williams, Jr. & Co. check. F-VF	200.00
29	WS10* plate # block, VF	70.00	106	RE195* F-VF PHOTO	50.00	174	RN-L3 Norwich, Ct. Uncas National Bank, Champion Bissell check. 1876. F-VF	----
30	WS11* F-VF	55.00	107	RE198* VF	30.00	175	RN-M2 Norwich, Ct. Thames National Bank, L. W. Carroll & Co. check. 1875. VF	----
31	WS12* F-VF	10.50	108	RE198b* VF PHOTO	75.00	176	RN-M3 New York, N.Y. Bowery National Bank draft. 1876. VF	425.00
32	WS13* line pair, F-VF	22.50	109	Beer Stamps REA5* VF light creases PHOTO	200.00	177	RN-P5 x 2, W2. Cincinnati & Springfield Railway Co. \$1,000 mortgage bond, 1871, F-VF	165.00
33	Proofs R28P4 VF PHOTO	300.00	110	REA22b VF small faults	15.00	178	RN-Q1 cut square, VF	20.00
34	R41P4 VF PHOTO	90.00	111	REA31 F creases	35.00	179	RN-R6 cut square, VF crease	50.00
35	R104TC5 pale blue and black on bond, VF PHOTO	60.00	112	REA63 F light creases	15.00	180	RN-T6 cut square, VF crease	50.00
36	RB3TC5 blue and black on bond, gummed, VF PHOTO	60.00	113	REA83* VF	125.00	181	RN-U1 cut square, printed stamp redeemed, F-VF	5.00
37	First Issue Revenues R2c horizontal pair, F PHOTO	300.00	114	REA130c VF	35.00	182	RN-U6 cut square, F-VF small faults	65.00
38	R4a unused, VF PHOTO	400.00	115	Playing Cards RF2a* F-VF	----	183	RN-V4 cut square, VF crease	17.50
39	R10c used on Bank of New England, East Haddam, Ct. check, 1865. VF	----	116	RF29* F-VF PHOTO	175.00	184	RN-V6 cut square, VF	60.00
40	R11b F-VF	200.00	117	Silver Tax RG61, 67, 125, and 126 tied on a 1957 Memorandum of Transfer of an Interest in Silver Bullion, VF	----	185	RN-W2 cut square, VF crease	10.00
41	R15c blue North Western State Co. h/s cancel on an 1872 Boise City, Idaho Territory draft, VF	----	118	RG69* VF PHOTO	85.00	186	Private Die Match R054h Mar. 2, 1871 wrapper, VF	30.00
42	R32a vertical pair, VF PHOTO	180.00	119	RG74 F-VF PHOTO	95.00	187	Private Die Medicine RS14d unused, VF	75.00
43	R33b F-VF PHOTO	300.00	120	RG124 F	35.00	188	RS99c usual clipped perfs, F light crease PHOTO	275.00
44	R40a block of four, VF PHOTO	600.00	121	RG125 VF	60.00	189	RS146d VF crease PHOTO	500.00
45	R42a on Quincy Mining Co., Lake Superior, Mich., 1863 draft, VF	----	122	RG127 VF PHOTO	150.00	190	RS161d F small faults	32.50
46	R43a horizontal pair, F-VF crease in right stamp PHOTO	600.00	123	RG130 VF	35.00	191	RS172c F-VF crease, small thin	37.50
47	R47a Ct. Mut. Life Ins. Co. cancel, F-VF PHOTO	35.00	124	Potato Tax R114a* provisional booklet of 24, purple on pink cover, VF	50.00	192	RS181d F-VF light creases, small stain PHOTO	120.00
48	R49a VF	30.00	125	R114a definitive booklet of 96, black on buff cover, VH00.00	----	193	RS235d F-VF usual creases, small tear PHOTO	225.00
49	R52a F-VF	50.00	126	R118a* provisional booklet of 24, purple on pink cover, VF	50.00	194	Distilled Spirits Excise Tax RX3 VF	20.00
50	R63a VF PHOTO	200.00	127	Narcotic Tax RJA62b* VF	----	195	RX17 punch cancel, VF	40.00
51	R64a VF light crease PHOTO	85.00	128	RJA63b* F-VF	----	196	RX22 punch cancel, VF	30.00
52	R70a red cancel, VF crease	40.00	129	Consular Service Fee RK22 F PHOTO	75.00	197	RX23 punch cancel, VF	50.00
53	R71a horizontal pair, VF PHOTO	500.00	130	RJA105* VF PHOTO	100.00	198	RX24 punch cancel, VF PHOTO	650.00
54	R75a VF PHOTO	75.00	131	RJA105* VF PHOTO	100.00	199	RX25 punch cancel, VF	75.00
55	R76a VF PHOTO	70.00	132	Customs Fee RL6 VF	30.00	200	RX28 punch cancel, VF	40.00
56	R82a VF PHOTO	120.00	133	RL8 F-VF PHOTO	90.00	201	RX40 punch cancel, VF	30.00
57	R85a black SON h/s cancel, VF PHOTO	140.00	134	Embossed Revenue Stamped Paper RM153 sharp strike on an 1800 New York promissory note, fold affects stamp, F-VF ink erosion in signature	25.00	202	RX43 punch cancel, VF	70.00
58	R88a horizontal pair, F-VF small faults PHOTO	700.00	135	RM279a sharp strike on an 1814 New York promissory note, F-VF	13.00	203	RX45 punch cancel, VF	50.00
59	R91a VF PHOTO	120.00	136	RM279b sharp strike on an 1815 Natchez, Mississippi Territory promissory note, F-VF toned	17.50	204	RX46 punch cancel, VF	80.00
60	R91a horizontal pair, VF small faults PHOTO	525.00	137	Revenue Stamped Paper RN-B1 Rock Island, Ill. Rockford, Rock Island and St. Louis Railroad Co. draft. 1871. VF	----	205	Rectification Tax RZ18 punch cancel, VF	60.00
61	R94a VF light crease PHOTO	100.00	138	RN-B1. Chicago, Ill. Chicago, Burlington & Quincy Railroad Co. draft. 1871. VF	----	206	Snuff TE28* VF thin, light crease	3.50
62	R94c horizontal pair, F-VF PHOTO	150.00	139	RN-B1* New York, N.Y. National Broadway Bank, New York & Delaware River Slate Co. check. VF	----	207	Snuff Specimens TES1 VF	12.50
63	R101c F PHOTO	100.00	140	RN-B1* New York, N.Y. Manhattan Company, New York & Washoe Mining Co. check. VF	----	208	TES2 VF	10.00
64	Second Issue Revenues R106 VF PHOTO	65.00	141	RN-B2 New York, N.Y. National Bank of North America, Dakin, Olcott & Co. check. 1866. VF	30.00	209	TES6 VF	10.00
65	R108 cut cancel, VF PHOTO	55.00	142	RN-B3 New York, N.Y. National Citizens Bank, W. A. Ransom & Co. check. 1866. F	15.00	210	TES7 VF	10.00
66	R116 VF light crease PHOTO	110.00	143	RN-B4 Nyack, N.Y. Rockland County National Bank draft. 1866. VF	30.00	211	TES10 VF	10.00
67	R119 cut cancel, VF PHOTO	175.00	144	RN-B6 New York, N.Y. National Park Bank, Marsh & Co. check. 1867. VF	----	212	TES13 F-VF	10.00
68	R121 cut cancel, VF PHOTO	250.00	145	RN-B10 New York, N.Y. Fourth National Bank, C. S. Sloane & Co. check. 1866. VF	25.00	213	TES20 VF	12.50
69	R122 cut cancel, VF PHOTO	140.00	146	RN-B13a New York, N.Y. National Bank of North America, Dakin, Olcott & Co. check. 1867. VF	50.00	214	Tobacco TF84A punched remainder, VF	6.50
70	Third Issue Revenues R135 tied by blue h/s on Missouri, Kansas & Texas Railway Co., Sedalia, Mo., draft. 1872. VF	----	147	RN-B13a New York, N.Y. National Bank of North America, Dakin, Olcott & Co. check. 1867. VF	50.00	215	TF92A punched remainder, VF	20.00
71	Documentary R152c F-VF	32.50	148	RN-B13a New York, N.Y. National Bank of North America, Dakin, Olcott & Co. check. 1867. VF	50.00	216	TF123B punched remainder, VF	12.50
72	R170* F-VF PHOTO	125.00	149	RN-B13a New York, N.Y. National Bank of North America, Dakin, Olcott & Co. check. 1867. VF	50.00	217	TF159 punched remainder, VF	6.00
73	R291* F-VF	45.00	150	RN-B13a New York, N.Y. National Bank of North America, Dakin, Olcott & Co. check. 1867. VF	50.00	218	TF160 punched remainder, VF	7.50
74	R293* VF PHOTO	65.00	151	RN-B13a New York, N.Y. National Bank of North America, Dakin, Olcott & Co. check. 1867. VF	50.00	219	TF162 punched remainder, VF	10.50
75	R300* F	40.00	152	RN-B13a New York, N.Y. National Bank of North America, Dakin, Olcott & Co. check. 1867. VF	50.00	220	TF164 punched remainder, VF	11.50
76	R322* F-VF PHOTO	55.00	153	RN-B13a New York, N.Y. National Bank of North America, Dakin, Olcott & Co. check. 1867. VF	50.00	221	Tobacco Strips TG76A F	4.00
77	R601* VF PHOTO	140.00	154	RN-B13a New York, N.Y. National Bank of North America, Dakin, Olcott & Co. check. 1867. VF	50.00			

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.

Wanted to buy India / Indian State, Essays, Proofs, Specimens, Stamps, Revenues, Revenue Stamp Papers. P. C. Jaiswal, PHILATELIC CENTRE (ARA, APS, ASDA), 106/1A, S. N. Banerjee Road, Kolkata 700 014, India, <philcent@vsnl.com> *1646*

Railroad/transportation tickets wanted. (Also: passes and timetables) from train, trolley, horse railroad, stage, bus, ferry, bridge, tollroad, etc. Mostly pre-1935. Dan Benice, Box 5708, Cary, NC 27512. 919-468-5510. •1647*

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. *1648*

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. *1649*

Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper

1791-1869 by W. V. Combs has been published by the ARA. 240 pages in hard covers, this book is the final in a series on the embossed revenues of the United States and is sure to become the reference on the subject for at least the next century. Published at \$27.50 it is available to ARA members for \$23.00 postpaid anywhere. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. *1650*

The American Revenuer back issues available. Most issues since 1977 (a few earlier) are available for \$2.00 each plus shipping (\$3 for 1 issue, \$2 for 2 issues, \$1 for 3 issues, 4 or more issues postpaid). Write Editor, The American Revenuer, Rockford, Iowa 50468-0056. *1651*

A Catalog of U.S. Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate by Michael Mahler. 284 pages, 8.5 x 11 inch hardbound, illustrated including 8 pages of color. Includes 8 page price guide supplement. \$45 postpaid, ARA members take 20% discount. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. *1652*

The Revenue Journal of Great Britain—September 2001

The September issue of the quarterly *The Revenue Journal of Great Britain* contains several articles of varied subjects. "Great Britain—Medicine Stamp Facsimiles/Fakes/Forgeries" points out that many of these were produced by firms in the U.S.

Other articles include "Great Britain: KEVII-KGV Key Types 1902–1921; Part 3: the 'Wartime Issue' and Second Transition (1911–1921)," a short item on "Singapore Entertainments Duty," an introduction to "Rev-

enue Stamps of the Union of South Africa" and "Switzerland—Why Postal Cancels on Revenue Stamps?" The usual reviews and "Notes and Queries" also appear.

The Revenue Journal of Great Britain is published by The Revenue Society of Great Britain. For more information write to Tony Hall, Secretary, 57 Brandles Road, Letchworth, Herts SG6 2JA, UK or email <rsgb.hall@talk21.com>.

Atalaya—winter 2001-02

The winter 2001-2002 issue of *Atalaya* discusses recent realizations for a number of unusual Cinderella stamps at auction. This is a new feature for *Atalaya*.

The Editor relates his impressions of the Belgica 2001 stamp show. Additionally there are book reviews, Cinderella news, odds and ends and a few advertisements from readers.

The magazine has been published for 27 years. A sample copy of this current issue along with three back issues can be obtained for \$5 in dollar bills or a £5 banknote (no checks because of high bank charges) from Christer Brunström, Kungsgatan 23, SE-302 45 Halmstad, Sweden.

UNITED STATES REVENUE STAMPED PAPER

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RN-B1a used 17.00

RN-B1d unused pair w/complete 115mm stub at left (First I've ever seen as such.) 750.00

RN-B2 used on American Phototype check (printer of stamp) 60.00

RN-B3 dark blue, used 30.00

RN-B5 used 22.50

RN-B6 light green, used 15.00

RN-B6 dark green, used 25.00

RN-B10 used 25.00

RN-B11 * 85.00

RN-B13 used 40.00

RN-B13 * 115.00

RN-B13a used 40.00

RN-B16a used, Mariposa Mill Co. 175.00

RN-B16a used, Ophir Mill 175.00

RN-B16a * 300.00

RN-B17a used, tablet inverted, ex-Turner rare 1400.00

RN-B17b used, Gould & Curry Silver Mining 35.00

RN-B23 used 600.00

RN-B24 used, train vignette 75.00

RN-C2 used 15.00

RN-C5 used 15.00

RN-C9 used, vignette of horses, ABN check 125.00

RN-C13 used, vignette of miner 30.00

RN-C16 used 350.00

RN-C21 used 12.50

RN-C21a used, stamp inverted 600.00

RN-C21b unused, lt. water stains 125.00

RN-C26 used, train vignette 200.00

RN-D1 * Woodworth Mill (Nevada) 25.00

RN-D1c used, stamp inverted 395.00

RN-D9 used, Denver & Rio Grande Rwy 90.00

RN-E4 used, broken die at lower left 20.00

RN-E7 used Gold Canon Mining Co. (altered from Yuba Gravel Mining Co.) 25.00

RN-G3 used 65.00

RN-G3 * 65.00

RN-H3e used, sm. repair 300.00

RN-H3e used 500.00

RN-H3h used 150.00

RN-I1 used 175.00

RN-J4 * 15.00

RN-J11 * 40.00

RN-K5 used 110.00

RN-K5 * 175.00

RN-K8 used 350.00

RN-K11 * 175.00

RN-L1 * 165.00

RN-L2 used 200.00

RN-L4 used 450.00

RN-L6 used 30.00

RN-L13 used 225.00

RN-M3 used 395.00

RN-N3a * 225.00

RN-N4 used 125.00

RN-O2 used 595.00

RN-O2 * 1750.00

RN-P2 used Merchants Despatch Trans. Co. stock certificate, additional P2 on stub at left 700.00

RN-P5 used on Crosby Opera House cert. 65.00

RN-P5 * on S. Carolina RR \$1 note, ABN printed 60.00

RN-P5 * 40.00

RN-Q1 used 125.00

RN-Q1 * 195.00

RN-R6 used on Liverpool & London & Globe Ins. Co. illustrated policy 400.00

RN-S1(also Q1) used on New Jersey Midland RR Co. \$100 mortgage bond, "perhaps the premier piece of revenue stamped paper philately"

according to Castenholz in Field Guide Part 7 (page 6)

5250.00

RN-T3 used on beautiful Boston & Worcester RR stock cert. 175.00

RN-T4 used on beautiful Boston & Worcester RR stock cert. 125.00

RN-T6 used on Liverpool & London & Globe

Ins. Co. illust. policy 400.00

RN-T7 cut square 400.00

RN-U1 * on stock cert. 25.00

RN-U6 cut square 65.00

RN-U6 used on Liverpool & London & Globe Ins. Co. illust. policy 450.00

RN-U6 used on illust. Ohio Farmers Ins. Co. policy 500.00

RN-V1 used with type P in green to obliterate a W2 on RR bond 150.00

RN-V2 w/additional P2 on back, used on Atlanta Improvement Co. bond 675.00

RN-V4 used on Union Passenger Rwy Co.

of Phila. bond 125.00

RN-V6 cut square 70.00

RN-V9 cut square 650.00

RN-W2 used on Flint & Pere Marquette RR bond 57.50

N-W2, P5 used on Rockford, Rock Island and St. Louis RR bond 90.00

RN-W2 w/ 2 P5 used on Boston, Hartford, &

Erie RR bond 75.00

RN-W2 used on Plymouth, Kankakee & Pacific RR Co. \$1000 gold bond 150.00

RN-W2 used on Toledo, Peoria, & Warsaw

Rwy. Co. mortgage bond 175.00

RN-X4a * complete Pullman ticket 650.00

RN-X5 * on American Express Co. receipt 125.00

RN-X5a used on Parlor car ticket 15.00

(* = MINT)

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