



The American Revenuer

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ARA Auction No. 71	Supplement

A portion of a specimen pane of LA realty transfer tax stamps. More, inside, page 4.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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Volume 56, Number 1
Whole Number 533

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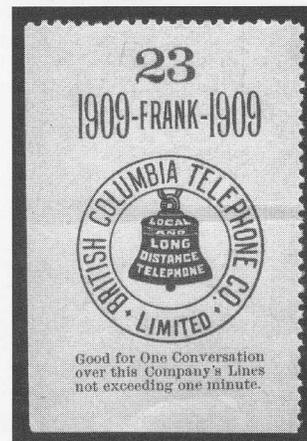
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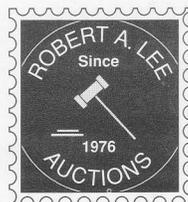


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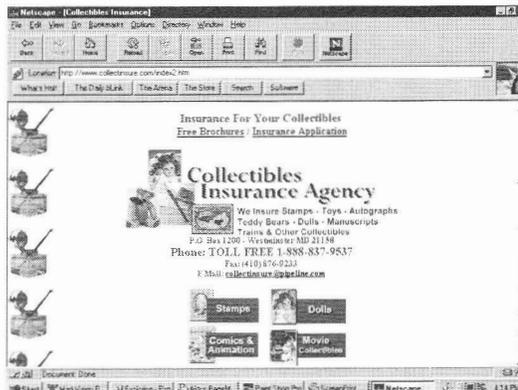
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Realty transfer tax stamps of Los Angeles

by William D. Meyer, ARA

The city of Los Angeles established a Realty Transfer Tax effective October 1, 1966. The amount of the tax was set at the following rate: property valued under \$25,000 taxed \$15, \$25,000 to \$50,000 at \$20 and over \$50,000 at \$25. The tax was applicable for one year and expired September 30, 1967. On August 19, 1966, the city commissioned Jeffries Banknote Company to produce stamps in those three denominations. The original order provided for pressure-sensitive self-adhesive stamps. Designer Curt Roald produced an initial design incorporating a picture of the Los Angeles City Hall in triangular format (Figure 1) which was then further developed into a working design (Figure 2). Then came a change—scratch the triangle

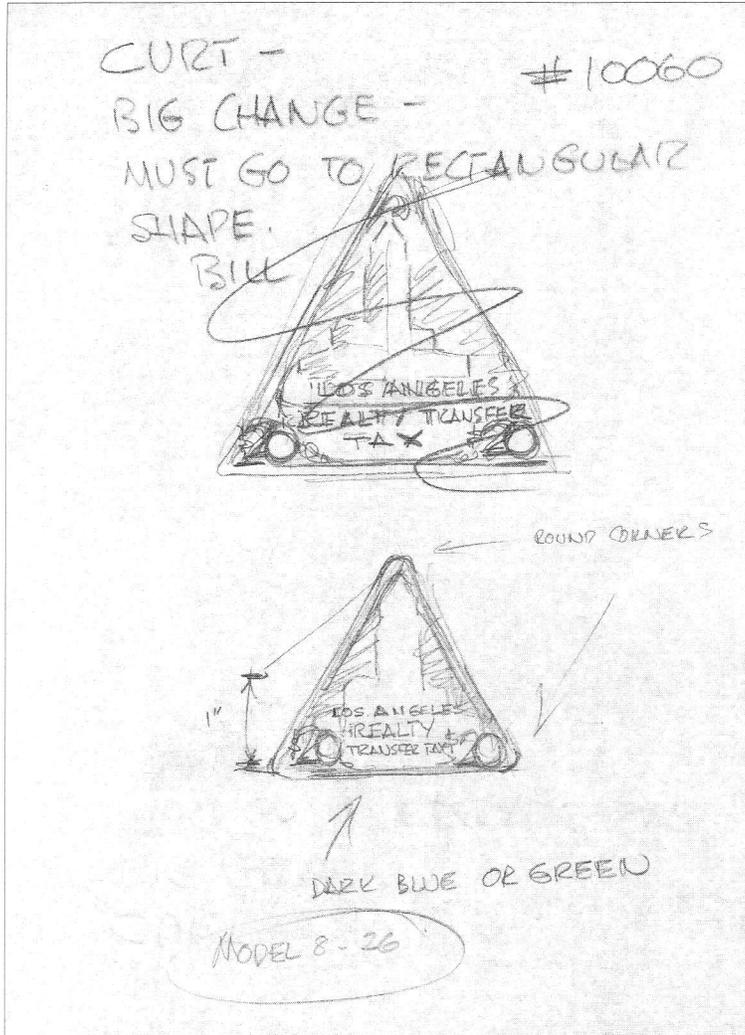
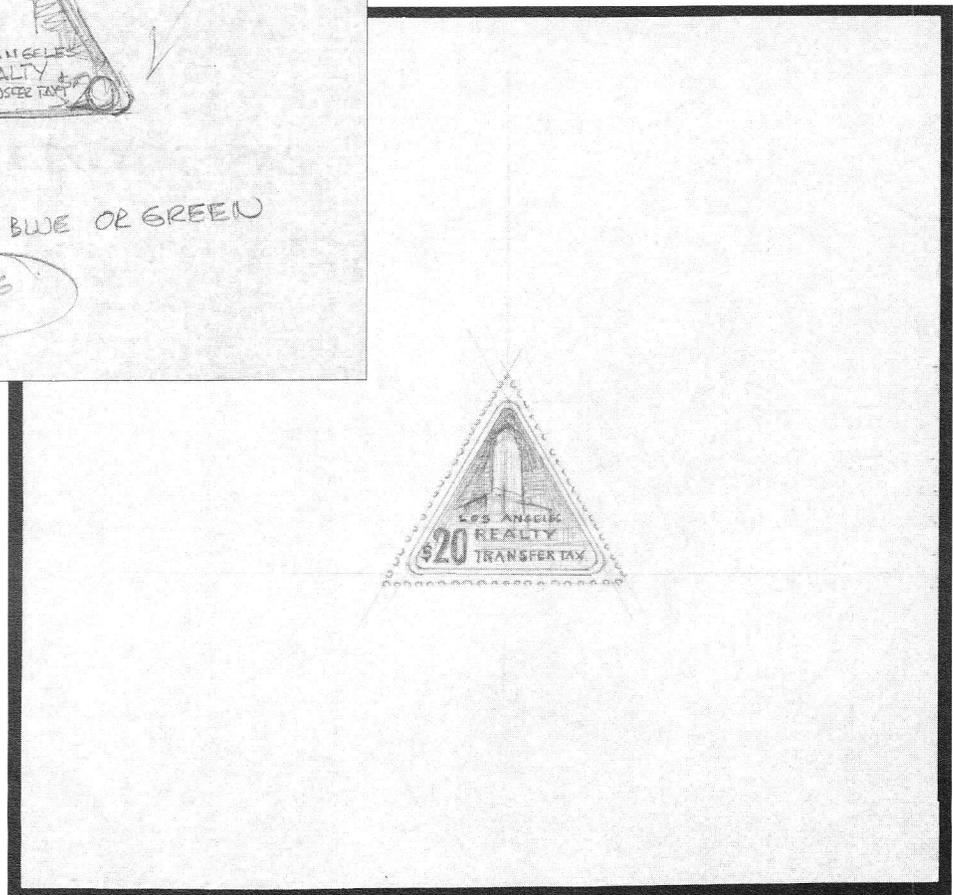


Figure 1. Initial artist's design for a triangular stamp.

Figure 2. A refined working design for the triangular stamp.



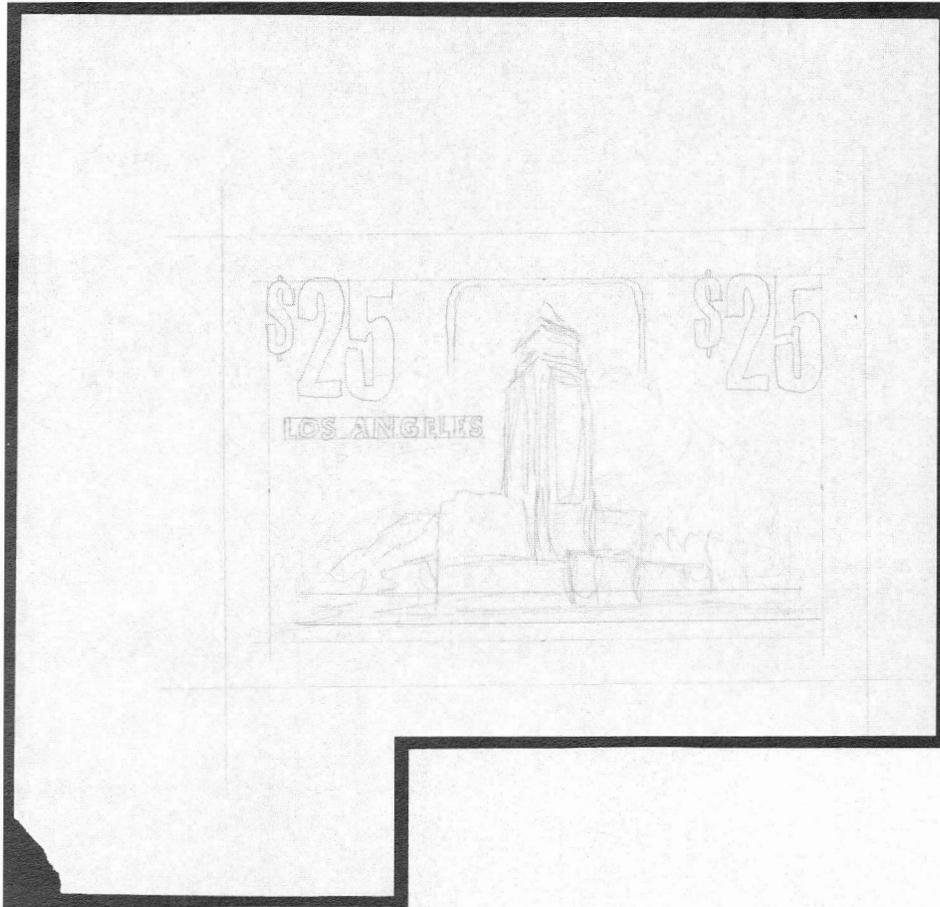
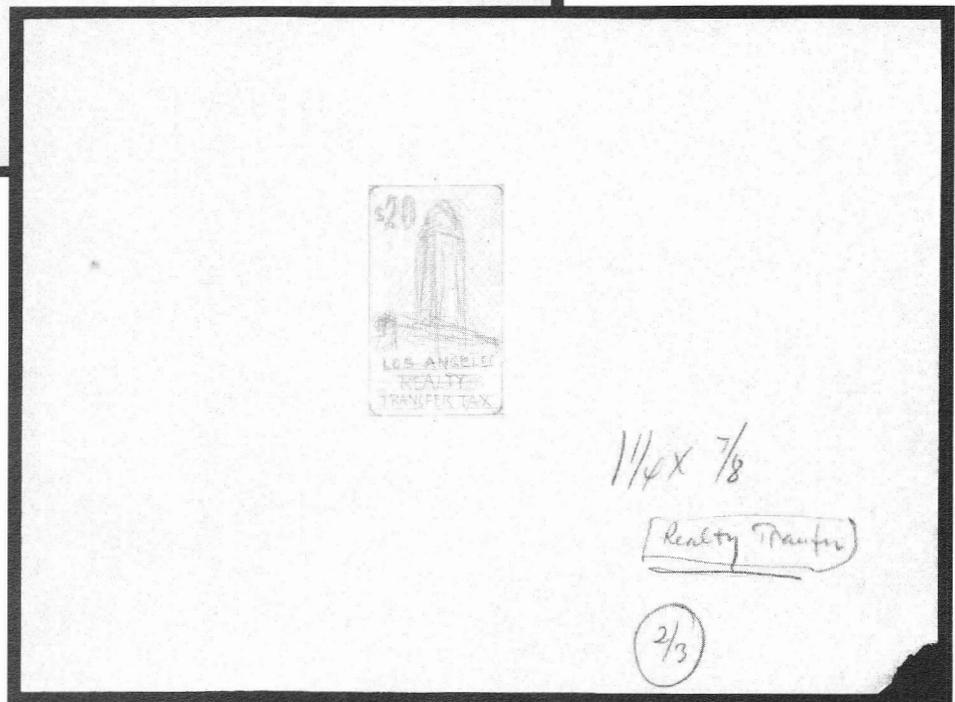


Figure 3. Horizontal and vertical rectangular designs proposed as alternatives to the triangular design previously done.

design and develop a conventional rectangular format—and use normal gummed paper (see the not at the top of Figure 1). Two alternative designs, one horizontal and one vertical (Figure 3) were proposed by Roald. Dies were subsequently prepared incorporating both designs (Figure 4). The vertical design was then adopted.

The initial order provided for 20,000 stamps of each denomination to be produced in panes of 20 (4 x 5) (Figure 5) on unwatermarked paper with permaflat gum. Each pane was bound into a booklet, the cover (Figure 6) made of 12 pound patapar translucent paper, and the back providing for a record of sales (Figure 7) printed on 110 pound index bristol card. Booklets were glued (not stapled) and bound with dark green, navy blue and maroon cloth tape. Each booklet was serially numbered as



follows: \$15—A1 through A1000, \$20—B1 through B1000 and \$25—C1 through C1000. The finished stamps were delivered to the city on September 23, 1966.

On May 4, 1967, a second printing of 30,000 of the \$15 value was ordered. These booklets were numbered A1001 through A2500. Delivery was accomplished on May

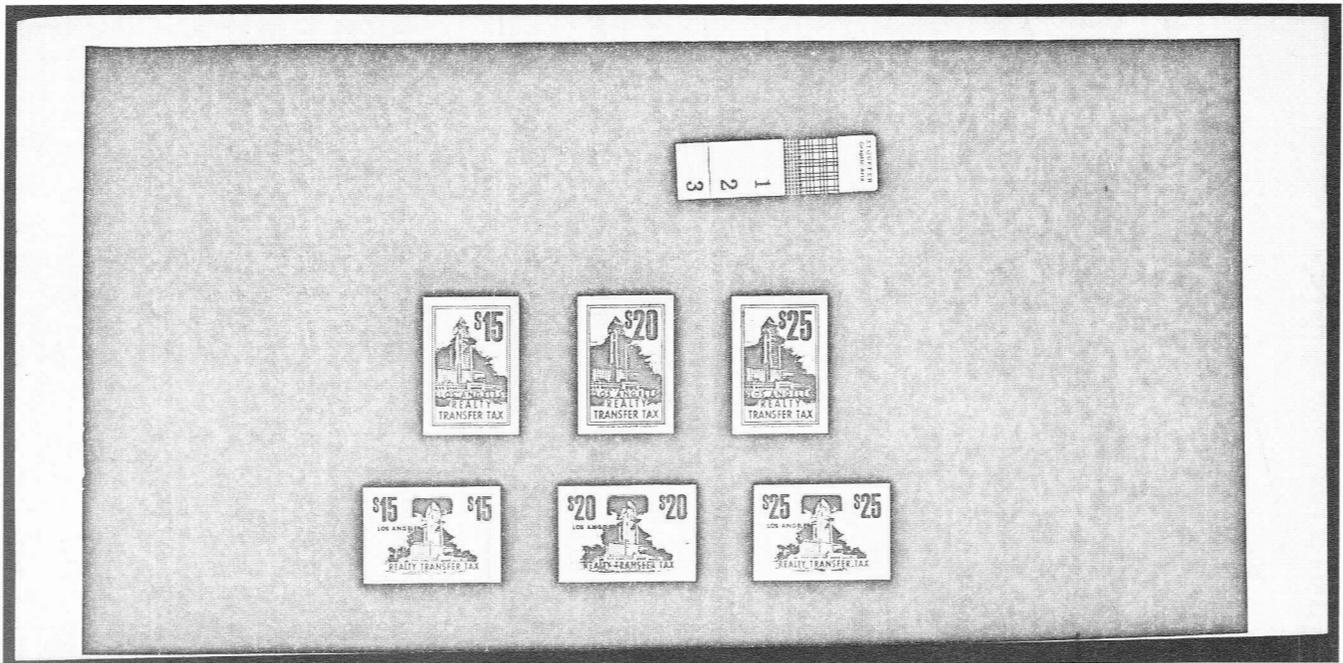


Figure 4. A photocopy of the dies of both rectangular designs.



Figure 5. A specimen pane of stamps in the completed booklet.

11, 1967. The second printing is recognizable as it is a slightly brighter green. Remainers were destroyed after the expiration of the tax according to city officials.

A catalog style listing of the issue is as follows:

	engraved
1966-67	unwatermarked, perf. 12 1/2
1	\$15 green, <i>October 1 (20,000)</i>
	a. bright green, <i>May 11, 1967 (30,000)</i>
2	\$20 blue, <i>October 1 (20,000)</i>
3	\$25 purple, <i>October 1 (20,000)</i>

As noted above, these stamps were produced by Jeffries Banknote Company, the largest banknote company in the western United States. Upon occasion, they have produced other stamps, probably the best known being the infamous 1956 Panama postal issue honoring the twelve popes named Pius. Jeffries Banknote also has produced travelers checks for Bank of America for many years.

Records of the numbers actually used are unavailable, so it is impossible to know how many still exist. Specimen stamps exist and the following is a summary of those that are known.

Fifteen dollar (number 1): one untrimmed pane (wide margins) handstamped "Specimen" in red, each impression covering four stamps and each stamp punched (booklet); three normal panes handstamped "Can-

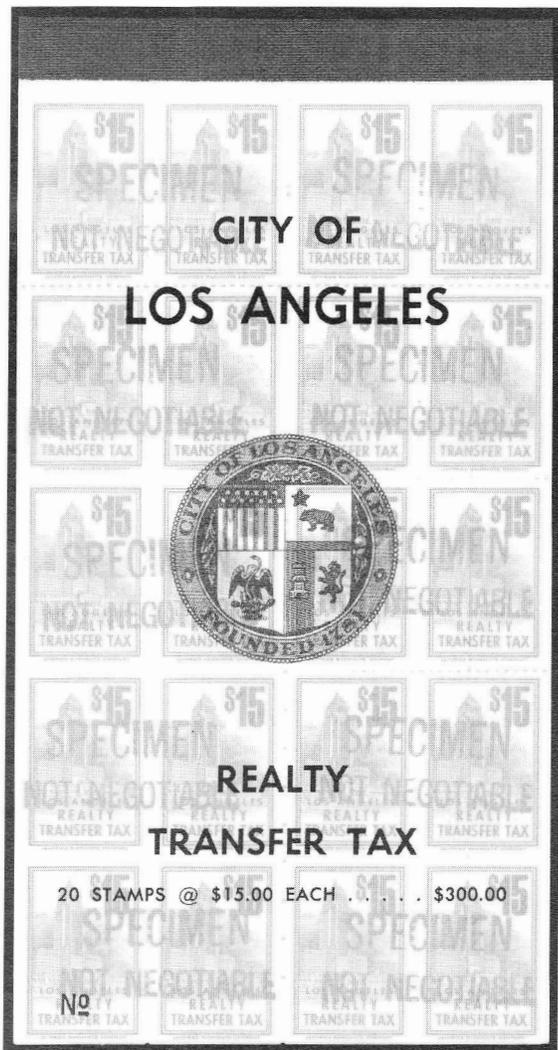


Figure 6. The cover of a finished specimen booklet.

celled" in red, each impression covering four stamps (booklet).

Fifteen dollar (number 1a): one untrimmed plate proof pane, imperforate, on bond paper, and stamped "Specimen" in red covering one or two stamps; one untrimmed plate proof, imperforate, on gummed paper, pencil "X" across face (Figure 8); one untrimmed plate proof, imperforate, on gummed paper, handstamped "Specimen" in red covering one or two stamps; one untrimmed plate proof, perforated, on gummed paper, handstamped "Specimen" in red covering one or two stamps (Figure 9); and five

Figure 8. A specimen of the \$15 second printing with a penciled X across the face.

RECORD OF SALE

DATE	PURCHASER	\$	INITIAL
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

No

Figure 7. The record of sale found on the back cover of the finished booklets.

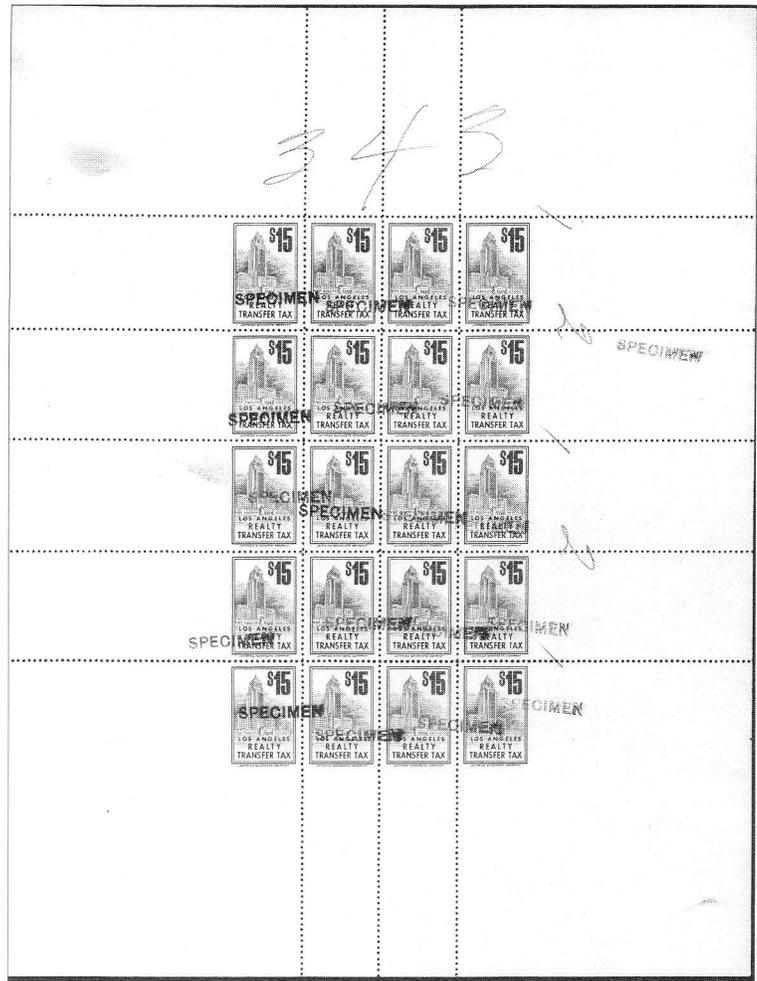


Figure 9. A perforated specimen sheet of the \$15 stamp.

normal panes handstamped “Specimen Not Negotiable” in two lines, in red, each impression covering two stamps (Figures 5, 6 and 7).

Twenty dollar (number 2): two untrimmed panes handstamped “Specimen” in red, each impression covering four stamps and each stamp punched; four normal panes handstamped “Cancelled” in red, each impression covering two stamps.

Twenty-five dollar (number 3): one untrimmed pane handstamped “Specimen” in red, each impression covering four stamps and each stamp punched; and one normal pane handstamped “Cancelled” in red, each impression covering two stamps.



Cigarette paper from hemp



by **Paul A. Nelson, ARA**

Claus Raffner sent me a pack of 32 pieces of cigarette rolling paper, with the correct (but not the new yellow) *control* stamp affixed. These are not tax stamps anymore due to EU normalization changing the commodity designation on this stuff. But other than having the phrase about “tax paid” (afgift betalt) on the stamp, they look the same.

The pack is colorful, and there is an English language statement on the edge stating that the paper is 100% hemp. He bought this in the hippie commune that is a part of Copenhagen; a bunch of squatters took over an old industrial area some years ago and have made it sort of

a *free city* with liberal laws, to say the least.

Claus said that most of the cigarette papers being sold there are without the control stamps at all, which is not as surprising as the fact that this pack has one.

His own words are, “Regarding the pack of 32 cigarette paper, please note that the edge reads ‘PURE HEMP PAPER.’ I bought it downtown in ‘Fristaden Christiania.’ (Most

of the packs found there were without bander-
roles.)”

So, get your roadside hemp ready to con-
vert to paper.

To the Editor

Additional Maryland numbers

I enjoyed Ron Leshner's article on the Maryland liquor and beer tax stamps in the last issue of *The American Revenuer*. Here are some more manufacturers and numbers.

Liquor meter stamps

M-6 National Dist. Products Corp.
M-8 Frankfort Dist., Inc.
M-11 Sherwood Dist. & Distb. Inc.

M-13 Montebello Dist., Inc.
M-30 The Frank L. Wight Dist. Co.
M-64 Liberty Distributors, Inc.
W-17 McCathy, Hicks & Meredith, Inc.
W-34 Sattler & Co., Inc.
W-43 Braddock Distb. Co.

Wine meter

W-22 The Fidelity Wine & Liquor Co.
William A. Smiley

RD3 Variety

by Scott Troutman, ARA

Shown is the back of a stock certificate from 1915. It has on it the following stock transfer stamps: two RD2 two cents, four RD3 four cents and one RD5 ten cent stamp. It also has three of the Massachusetts ten cent claret stock transfers (Hubbard ST3).

The interesting stamps are the four cent United States revenues. On all of these the



overprints are dramatically shifted to the right. I have never seen this particular freak before. I have blown up a pair so you can see it better.

New \$5 Firearms Transfer Tax stamp

by Gregg Greenwald, ARA

There is a new variety of the \$5 Firearms Transfer Tax stamp in use. The new stamp closely resembles *Scott RY9* in size, but the color appears to be more washed out than that found on *RY9*. The major difference is that the stamp is in the format of a self-adhesive.

The new stamp is die cut gauge 11 1/2 on all four sides. It appears to have been printed by either the photogravure or lithography process.

The stamp I have is on a document dated April 30, 2001. The D0524 is the serial number of the registered weapon, in this case an RS1 .22 caliber knife gun.

It is requested that if and when any other members have additional information they contact the editor for publication.



USA's Boy Scouts and World War I Liberty Loan Bonds

by T.P. McDermott, ARA

Copyright 2000 by T. P. McDermott

The United States Postal Service (USPS) on February 3, 1998 issued a pane or sheet of 15 stamps to commemorate the 1910's decade in their Celebrate the Century series. It was the second pane of the planned ten for the series. Of the fifteen stamps on the sheet, one stamp shows a boy scout and a girl scout. Their organizations were founded in 1910 and 1912 and were thus included on the sheet. Each sheet has a related photo as the bottom background. The 1910 sheet's photograph shows a large group of Boy Scouts running away from the camera while carrying American flags. The printed caption on the back of the sheet reads "On New York City's Fifth Avenue, Boy Scouts participate in a Patriotic 'Wake Up America' rally. People were encouraged to buy World War I Liberty Loan Bonds."

OOPS! For historians there is a problem with the USPS caption. Let's examine the facts.

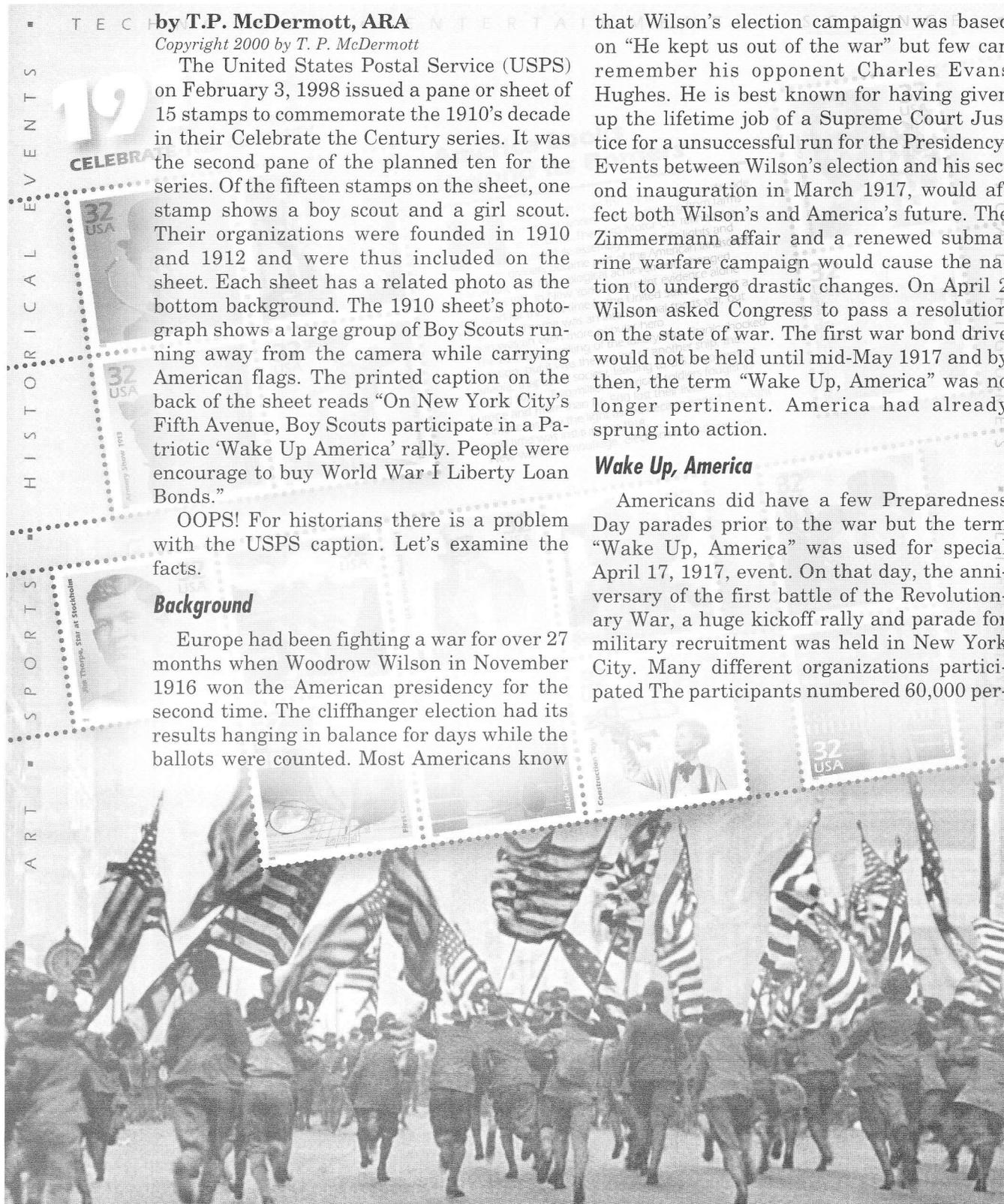
Background

Europe had been fighting a war for over 27 months when Woodrow Wilson in November 1916 won the American presidency for the second time. The cliffhanger election had its results hanging in balance for days while the ballots were counted. Most Americans know

that Wilson's election campaign was based on "He kept us out of the war" but few can remember his opponent Charles Evans Hughes. He is best known for having given up the lifetime job of a Supreme Court Justice for a unsuccessful run for the Presidency. Events between Wilson's election and his second inauguration in March 1917, would affect both Wilson's and America's future. The Zimmermann affair and a renewed submarine warfare campaign would cause the nation to undergo drastic changes. On April 2 Wilson asked Congress to pass a resolution on the state of war. The first war bond drive would not be held until mid-May 1917 and by then, the term "Wake Up, America" was no longer pertinent. America had already sprung into action.

Wake Up, America

Americans did have a few Preparedness Day parades prior to the war but the term "Wake Up, America" was used for special April 17, 1917, event. On that day, the anniversary of the first battle of the Revolutionary War, a huge kickoff rally and parade for military recruitment was held in New York City. Many different organizations participated. The participants numbered 60,000 per-



sons, nine-tenths of them were women and children. It took five hours to pass. The New York Times newspaper of April 20, 1917, reported that "The Brooklyn Council of Boy Scouts inspired an outburst of applause when one of its detachments passed the reviewing stand carrying a mass of American flags."

Rallies were used to kick-off many different activities for the home front. Today's readers must remember that this was in the days before the Web, Television and even Radio. Parades and rallies were a major part of the mass media of the times. During the Great War, almost every community in America had rallies where their local scouts participated.

The *SOSSI Journal* of November/December 1998 reported that the 1910 stamp sheet's background photograph had previously appeared in the *National Geographic* magazine, April 1917 issue, Volume XXXI, Number Four, page 359. The photo's caption reads "WAKE UP, AMERICA! It was an inspiring moment when, during the great parade up Fifth avenue, New York, recently, the boy scouts charged with flags flying." Another photo on page 361 shows an grand view of the Wake Up, America celebration. That caption tells a lot "... Thousands marched in the procession; hundreds of thousands lined the great thoroughfare and voiced their approval in a succession of cheers." Both photographs were copyright by Underwood & Underwood. I have confirmed it was in the April 1917 issue which also had an proclamation by President Wilson about the country's entrance into the war.

So if the scene on the bottom of the sheet is not a Liberty Bond drive but of the Wake Up America rally, are there any other philatelic examples of the Scouts and the war bonds? The answer is yes.

The obverse and reverse sides of the cards used by the Bly Scouts when selling War Savings and Thrift Stamps.

War Bonds

In addition to increase taxation, the selling of bonds was key method used by the government to help pay for the cost of the Great War. In prior American wars, bonds were mostly sold to financial institutions. In this war, ordinary citizens were also asked to loan money to the government. Liberty Bonds, as they were named, had various values but their minimum was \$50 and had a 3.5% interest rate. The modern equivalent of the Liberty Bond is today's US Government Saving Bonds which can be bought in banks but are mostly sold through payroll deductions at one's place of employment.

After letters from their sons in uniforms, Liberty Bonds were cherished documents in American homes in 1917-18. They were evidence of a man's loyalty and devotion to his country. The pressure to buy them was enor-

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Take good care of your Thrift Card. If your Thrift Card is lost the money paid for stamps can not be recovered.

Thrift Stamps are on sale at post offices, banks, trust companies, and other authorized agencies.

Affix only 25-cent U. S. Government Thrift Stamps in spaces below. Do not use Postage Stamps.

	5 The first principle of money-making is money saving.	9 Many a little makes a mickle.	13 Save and have.
2 Your second stamp here.	6 Don't put off 'till to-morrow.	10 Saving creates independence.	14 Great oaks from little acorns grow.
3 If you want to succeed, save.	7 A penny saved is a penny gained.	11 Thrift begins with little savings.	15 Waste not; want not.
4 Thrift is the power to save.	8 All fortunes have their foundations laid in thrift.	12 Money placed at interest works day and night—in wet and dry weather.	16 Learn economy and you start on the road to success.

Important.—When you have affixed the sixteen 25-cent U. S. Government Thrift Stamps representing \$4, take this card to a post office, bank, or other authorized agent, pay the number of cents indicated below the month in which the exchange is made, and you will receive a War Savings Certificate Stamp for which you will be paid \$5 on January 1, 1923. Such payment and exchange must be made during the year 1918.

MONTH	JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
Cents	12	13	14	15	16	17	18	19	20	21	22	23

GOVERNMENT PRINTING OFFICE

7-3384

The card used for saving the 25¢ Thrift stamps.

mous. Four times during the course of the war (only 20 months for the Americans), the government asked its citizens for loans of billions of dollars. Leadership committees were used to organize all sorts of organizations and groups. These groups would then canvas their people about the need to finance the war and the necessity of “doing one’s bit” for the country. Most bonds were actually bought as a way of identifying with “the boys” (young soldiers) who were about to go to France. One might say that the government had the bond selling campaigns more for the development of patriotic support than for the money raised. The American people bought eighteen billion dollars worth of Liberty Bonds during the course of the war, four billion dollars beyond the government’s needs. A fifth campaign held after the Armistice, in May 1919, would sell their bonds as Victory Bonds. Future economists would recognize the effects of withdrawing money from an exploding wartime economy.

In later 1917, the government developed and issued War Savings Stamps as a means of reaching more of its citizens. By selling stamps, hopefully even the poorest could par-

ticipate and save in small increments until they had accumulated the value of a bond. Two stamps were available, a twenty-five cents Thrift Stamp and a five dollars War Saving Certificate Stamp. The five dollar value sold for \$4.15 in April 1918 but its future cost and value would increase as time came closer to the maturity date of January 1, 1923.

The scouts role

The Boy Scouts were successful sellers of bonds in earlier Liberty Bond drives. In the first loan, by personal solicitation, the Boy Scouts of America raised \$23,000,000 and in the second loan they raised \$102,000,000. In these early campaigns, mostly those who had large amounts of surplus, expendable money were bond subscribers. Secretary of the Treasury, William Gibbs McAdoo made a different appeal to James E West, Chief Scout Executive for the Third Liberty Loan Campaign.

A February 17, 1918’s news article reported that the Boy Scouts of America would participate in a special house to house campaign to sell war saving and thrift stamp as part of the Campaign. It was the wish of President Wilson that the scouts be held in reserve and then sent out to gather subscriptions from sources not ordinarily covered in the general routine of a Liberty Loan drive. The Boy Scouts of America’s almost 400,000 members were asked to be the clean uppers. They would be the “gleaners after the reapers” and canvas the country to get commitment to purchase Thrift and /or War Saving stamps during the last week of the drive.

On April 27, 1918, the New York scouts started their participation in the Third Liberty Loan campaign with a send off rally at Liberty Loan Park at Madison Avenue and Thirty-eighth Street. In order to make the participation of the Boy Scouts in the War Saving Plan as effective as possible, the Government Printing Office had printed a brochure for the Boy Scouts, giving all the details of the plan. It gave suggestive tips for salesmanship based upon the points of the Scout Law.

According to the rules laid down for the scouts’ participation in the Third Campaign they were prohibited from taking subscription from corporations or corporation officers. The scouts would confine themselves to per-

sonal solicitation; their duty being to gather in all the small subscriptions that were available after the main sources have been exhausted by the regular bond committees. This time every citizen, including those who had never saved before or only had small change to spare and even those without funds necessary for their family, would be asked. The scouts would assure that everyone had the opportunity to be a subscriber and get the last available quarter into the government coffers. The government's goal wasn't the amount of money that the scouts would raise; but to obtain the patriotic commitments of all the nation's citizens.

The tools

To give full recognition to the work of the scouts, a scheme of identifying and recording their sales on a printed franked red postcard was implemented. Upon obtaining a citizen's commitment to make a purchase, the scout would mail the card which was pre-addressed to the local postmaster. The post office would arrange to delivery the stamps per the information on the card and collect the money. (The postcards would than be forwarded to the national scout headquarters in New York City to credit the effort of the scout.) The stamps were similar to postage or revenue stamps and therefore were treated as accountable paper by the post office. The purchasing citizen would paste his stamps on a government provide card or booklet until he had the number required for the purchase of a bond. Outside of the campaign period, stamps were available at the post office, at other rallies and during future loan campaigns.

Awards were available to the scouts. When the national scout headquarters received twenty-five different red postcards of a particular scout, he would receive an "Achievement Button." When he had orders for a total of \$250 in stamps from twenty-five or more individuals he would receive an "Ace Medal." It was named after the new, exciting award given by the French government to its most daring aviators.

Other information

Scouts participates in many different ways in the war effort which included planting war gardens to raise food, conducting a census of black walnut trees to identify tim-



A postcard showing the J.C. Leyendecker Liberty Loan poster.

ber needed for airplane propellers and gun stocks, collecting peach pits and nut shells for use in filters of gas masks; as dispatch bearers or government literature distributors and provided general assistance to other war time organizations. Most of these activities would be repeated less than twenty-five years later in World War Two.

Scout membership enrollment was rapid due to the exposure and popularity that the scouts received from their war activities and great popular support of Scouting. In the five loan drives the scouts sold 2,328,308 bond subscriptions amounting to \$354,859,262. Over two million War Saving Stamps were sold totaling \$43,043,698.

The Girl Scouts of the United States participated in the Wake Up, America rally and at least one of the 1918 Liberty Loan campaigns as the existence of a Girl Scout medal is known. The words on the back says it was presented on behalf of the US Treasury and is similar to the Boy Scout Medal given to scouts who sold ten or more bonds.

Collectables

USPS Stamp Sheet for the 1910's from the

“Celebrate the Century” series. USPS Item: 5538P Its background photo is the patriotic “Wake Up America” rally. This photo first published in the *National Geographic* was also used on the book jacket for Mr. Steven Jantzen’s book.

Savings Stamps, specifically War Savings Stamps WS1 and WS2 as listed in *Scott’s Specialized Catalogue of U.S. Stamps*. These stamps were first issued in late 1917.

Franked Postcard (W.S. 138R) used by scouts to record the ordering of stamps for sale to an individual. It has been reported that five million cards were produced however the supply was almost immediately exhausted.

War Savings Certificates and Thrift Cards upon which the stamps are pasted until the required amount is saved.

Postcard showing the famous J.C. Leyendecker’s Liberty Loan poster picturing the scouts in the Liberty Loan Campaigns.

Two (or three) stamps from a set issued by Liberia on September 25, 2000.

Author’s remarks

I wish to thank The White Plains Public Library for the help provided by their excellent personnel and resources. The author can be contacted via e-mail at <stampstp@msn.com> or T.P. McDermott, 25 Hillside Ave, White Plains NY, USA 10601-1111.

Scouts on Stamps Society International (SOSSI) is a philatelic group devoted to the collecting of stamps honoring the Boy and Girl Scout Movement. Membership is \$15 Within USA, Canada and Mexico and \$18 overseas. Contact the author for information.

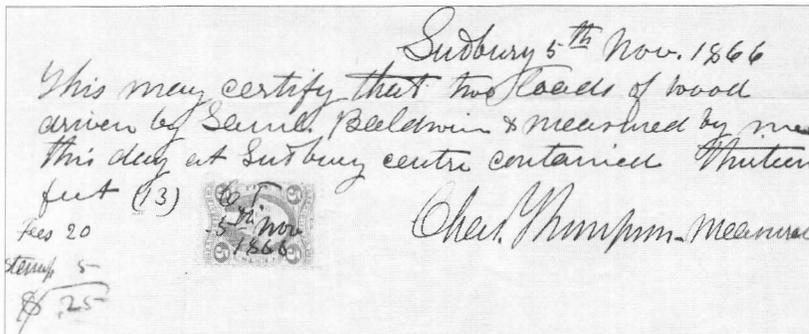
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Measuring Wood



by Scott Troutman, ARA

Shown is an interesting little document. It is a certificate or at least is taxed that way. But should it be? Let me explain. The item reads:

Sudbury, 5th Nov. 1866

This may certify that two loads of wood driven by Samuel Baldwin & measured by me this day at Sudbury centre contained thirteen feet (13).

fee 20 Chas. Thompson—measurer
stamp 5
\$.25

Well, this certainly is a certificate attesting that a load of wood was delivered. And under the tax laws at the time the certificate rate was five cents for odd ball certificates like this.

But the interesting word on this is after Charles Thompson’s name - measurer. What this appears to me to be is a measurer’s return. And if it is, then it

wasn’t taxable due to a law change on August 1, 1866, which eliminated the tax on measurer’s returns.

Well, what is a measurer’s return? Measurer’s were paid professionals whose job it was to measure various commodities as an independent party. The most common use of measurers was on grain. A farmer would bring in a wagonload of grain to a mill. The charges or payments were in bushels. So someone had to determine how many bushels were in the load. The solution was to hire a

measurer. The measurer's return was his certification of what the load contained to both parties.

The first issue tax laws, indeed, were set up to handle measurers working in grain. From August 1, 1864, until August 1, the law specified that the tax on a quantity of under 1000 bushels was ten cents and over 1000 bushels was twenty five cents. It made no mention of other commodities.

In the case of the Sudbury document, I think Samuel Baldwin delivered two wagon loads of wood. My guess is that this was wood for use in a fireplace or stove, and as such

was split. And Baldwin was to be paid based on how much he delivered. He delivered 13 feet—a cord of wood being 16 feet (4 feet high, 2 feet wide, 16 feet long). This would make more sense than 13 board feet for a lumber mill (1 inch x 1 foot), which would hardly require two loads.

Mr. Thompson was hired as a measurer and was paid 20 cents for his trouble. This is his measurer's return. Given the ambiguity of the law, he treated it as a certificate, and put five cents tax on it in the form of a five cent certificate stamp, signed and dated it, and moved on.

The Penny Post—October 2001

The Penny Post is a quarterly publication published by the Carriers and Locals Society. The society is dedicated to the study of the nineteenth century U.S. private posts. The October 2001 issue of *The Penny Post* covers indepth studies of several areas including: "Identification of the Hussey Reprints and Forgeries as Listed in Thomas Wood's Memorandum, 1862-1866," "Plate Varieties on

Allen's City Dispatch," "Fiske & Rice and Bigelow's Express," and "The Beginnings of Adhesive Postage, Part 8" by Calvet Hahn with an opposing point of view by the Editor, Larry Lyons.

For membership information contact the Secretary, Martin Richardson, Box 1574, Dayton, OH 45401 or at <martyr1@attglobal.net>.

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The war years and tobacco

by Paul A. Nelson, ARA

The Revenue Study Group of the Scandinavian Collectors Club is engaging in research to create a new edition of the Catalog of Scandinavian Revenue Stamps, Volume I, which was published in 1983, and which includes Norwegian revenues, among other countries' stamps. One subject that was not well documented in Volume I originally was that of the tobacco taxpaid stamps. We have located a collector of worldwide cigarette

of 1942 several factories allowed the public to hand in tobacco for treatment. Soon other factories followed. The simply designed 10-packs (and tobacco boxes) with the dark and nicotine rich tobacco became a useful substitute for imported tobacco used in beloved pre war brands. Enjoy some samples from my collection and my Diary of the War, which was taken from press reports from those years.

Diary of the war

June 1940. The Luster Tobacco Cultivating Society in Sogn county sold 5,000 kgs. of "home-grown" tobacco to a dealer in Stavanger. Still 20-25,000 kgs Sogne-tobacco remained in storage in Luster.

June 1940. Tobacco manufacturers raised the price of 10-packs of cigarettes (low priced) from 49 øre to 55 øre, and 10-packs (higher qualities) from 68 øre to 75 øre.

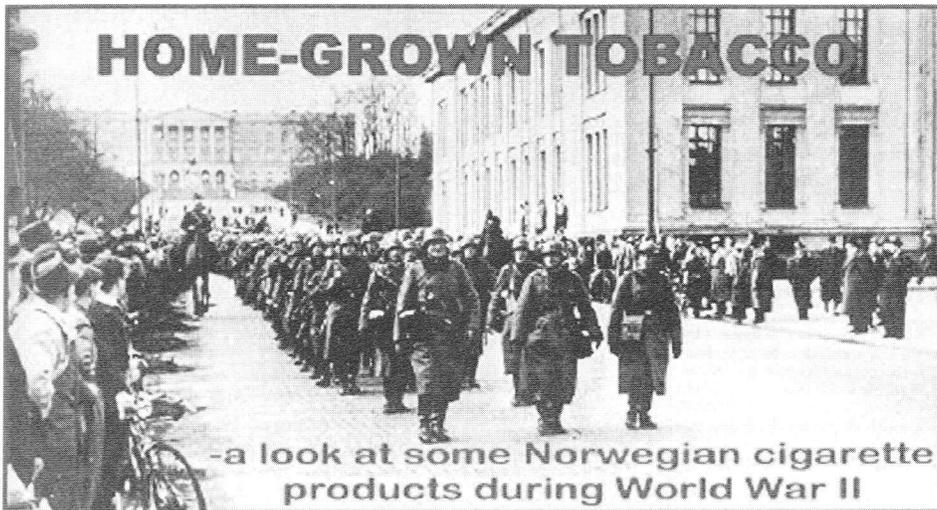
October 1940. Rumors regarding forthcoming tobacco rationing created a rush on several shops in Oslo which had to close. In Bergen tobacco

traders complained of smaller deliveries.

January 1941. Several calls were made for forced rationing - including for tobacco and cigarettes, but the authorities awaited the situation to clarify.

February 1941. The tobacco cultivators in Luster, Sogn county, asked the government for permission to cultivate tobacco again in 1941. On 5,000,000 m² could be grown enough tobacco to cover 20% of the country's consumption.

March 1941. The tobacco factories launched 25 gr. boxes of pipe tobacco, compared to the earlier 50 gr. boxes. Several smaller factories ran out of tobacco, and the larger ones reduced the delivery by 20%.



The subject here is the home grown tobacco and its production and taxation during the Nazi occupation years!

packages in Oslo, and he has enthusiastically supported our research, based on material in his personal collection. He has a fine website, and here are some interesting words and pictures from there, with his permission. Thanks to Svein Martin Pedersen, whose web address is <<http://home.bredband.no/sveped/index.htm>>. Of almost 30,000 packets in his collection, 2,838 are from Norway. That's a pretty good base to work from!

The Nazi German forces invaded Norway on April 9, 1940, and kept an iron grip until May, 1945. Quite soon there was a tobacco shortage. The manufacturers drastically reduced the numbers of brands in their price lists. Tobacco hungry Norwegians rapidly started to cultivate the plant. In the autumn

June 1941. The interest of cultivating “home-grown” tobacco blazed during the spring and summer. All over the Sørlandet, Østlandet and Trøndelag, and even as far north as Kvæfjord in Troms county, 300 kms north of the Polar Circle, people started to cultivate the tobacco plant. Many owners of house estates planted tobacco in their gardens. Later it became quite customary that firms and enterprises in the cities made contracts with farmers regarding cultivating tobacco. Most common types were “farmer-tobacco” and Virginia. There was a great demand for plants and seeds. The tobacco cultivators had to pay a State-tax, of at least 20 Kroner. First the tobacco was dried, then moistened and fermented. Some did this by themselves - later it was common to send the dried tobacco leaves to the factories, which handed over finished smoking tobacco and cigarettes. Some preferred to delay their usual tobacco quota with the help of different substitutes, like heather and moss, prepared in various ways.

April 1942. Sales of tobacco fell drastically since the shops’ quotas had been cut down to 40% of the 1939 quantity.

May 1942. A new “war-added-tax” on tobacco (20% on trade price) was created. A gardener in Røykenvik, Hadeland county, had more than 200,000 tobacco plants waiting to be planted outside. He got orders from all over the country - seems like everybody wanted to cultivate their own tobacco this year.

December 1942. Norwegian tobacco production quadrupled since the previous year; the acreage is increased from 14,000 to 56,000 m², in addition to the production from all the small growers. Sogn og Fjordane county was No.1 in acreage, closely followed by Hedmark county.

January 1943. Larvik Tobakkfabrikk finished the fermentation of the Norwegian home-grown tobacco which they have received from the public (the crop of 1942). Left was some finishing treatment, but within 8-14 days the readied product was to be forwarded to the growers.

May 1943. In the Sarpsborg area there were to be cultivated some 150,000 tobacco plants this year.

May 1943. Again on the 10th of May the tobacco ration was reduced. The ration cards were still to be distributed for males born



May 1943: A proud cultivator of the finest home-grown tobacco

before 1. January 1924 and females born before 1. January 1921. There were separate cards for females and males. Miners and certain other categories of manual workers had the right to additional rations. The male ration per cut on the ration-card was 25 grs. smoking tobacco or chewing tobacco, or 50 grs. snuff, or 20 cigarettes, or 16 cigars or cigar-cigarettes. Females could only buy 20 cigarettes.

August 1943. There was no survey of how many tobacco plants were being cultivated in Norway, but the factories that were fermenting the tobacco said that several hundred thousand plants were announced. Around 15 leaves were equivalent to 75 grs. of finished tobacco.

January 1944. Cigarettes were used as regular payment—both on the black market and as exchange. The normal price on the black market was 1 Krone per cigarette, or ten times higher than in the shops.

January 1944. Norwegian tobacco factories were going to market a joint tobacco brand, so called *mahuni-tobacco*. The raw material came from the districts of Machorka and Bakuni in Ukraine. The tobacco appeared to have a distinctive character and a rather unpleasant smell and taste, but still some preferred it to “home-grown”. Popular, but wrongly mentioned as Hungarian Steppegrass!

May 1944. Of the 1943 crop, 172 metric tons were delivered to the factories for fermentation. This covered around 2 months of consumption for the whole country. In addition the tobacco prepared by the public themselves was delivered. This year 1,000,000 m² were to be planted for contract cultivation of tobacco.

August 1944. In Hadeland county there were together 1,200 large and small tobacco plantations. Many of them were not reported to the authorities.



*August 1944:
A costly load—
the crop of
tobacco on its
way to
fermenting*

September 1944. In Trondheim large quantities of cigarettes and tobacco were stolen; in one case around 75,000 cigarettes and large quantities of tobacco. The city's black market was flooded with the stolen tobacco. Lier and Brandbu were the country's largest tobacco-rural districts. Lier had around 500,000 plants, and the biggest plantation was 5,500 m². Several cases of stealing had been reported, and the areas were now guarded.

October 1944. A comfort for the many smokers: The Mahuni-tobacco sang its swan song - later was launched a new mixture of Polish and Italian tobacco that was supposed to be of better quality. Tobacco traders were requested to sell out the Mahuni first.

February 1945. More and more young ladies started to smoke pipes.

April 1945. Cultivation of tobacco could only be for self-consumption, and only as large as 20 m² area for each male member of the household. The total area must not exceed 5% of tillable area. The agricultural al-

lotment could not be used for cultivating tobacco, stated the Department of Agriculture.

An example of a tobacco growing project

Autumn 1943 saw both the general manager and the manager of Kværner Brug in the spraying shop. They threaded leaves on a steel wire and so participated in a kind of production Kværner Brug never had seen before or since.

It was later known to be Major General Reidar Holtermann who started it all; he who led the defense of Hegra Castle in the spring of 1940. He popped up one day at Kværner Brug and invited all interested employees to join a farming project with an investment of 50 Kroner. Manager H. B. P. Lund jumped at the offer at once. Later that autumn, plants of nearly 2 meters high ornamented a field below Skaugum (a Royal estate) and a 4 ton truck transported the crop into the spraying shop - to the drying kiln. The plants hung in three levels, and the separate leaves was handled by the general manager and the manager. In a few days every-

thing was bone dry—far too dry. A hose supplying steam was laid from the boiler room—until the crop was easy to handle for its purpose: Tobacco.

It went on to the Tiedemanns factory for further treatment, and now it's time to quote their chief of archives Ole J. Jenssen:

“It was with great excitement we met in the refectory a week later in order to divide the first 10 boxes in advance, but the result was more than expected. Together there was a total of 45 boxes of tobacco and 60 boxes of cigarettes for each person. The boxes contained labels with “KB Mix” and “KB Master”, specially designed by the factory's advertising manager.”

Two packs in my collection

The tobacco tax stamps on the cigarette packs shown here are long banderoles, with five separate sections in the design. The first and fifth sections (both ends) have Arabesque designs. The second section

underprinting reads "KASSERING" (Cancellation). The third section underprinting reads "NORGE" (Norway). The fourth section underprinting reads "STEMPELMERKE" (Revenue Stamp).

Overprints, usually in black, are made in certain sections to provide specific information. The second section usually contains the company name, and some other similar information. The third section usually shows the number of items in the pack and the tax. The fourth section usually shows the commodity in the pack and the retail value per some quantity.

Commodities and the color of the bande-rolle for each are as follows:

SIGARETTER (Cigarettes), Red; Retail value is usually per 100 cigarettes.

SIGARER (Cigars), Blue; Retail value is usually per 100 cigars; later, for a weight in grams.

RØYKETOBAKK (Smoking Tobacco), Yellow.

SKRÅTOBAKK (Chewing Tobacco), Brown.

SNUS (Snuff), Green.

SIGARETHYLSER (Cigarette Paper), Violet.

These are red, of course, for cigarettes, and the black overprints are:

The JL Tiedemanns Logo |

10 stkr. / Avgift kr. 0,40 |

SIGARETTER / Verdi pr. 100 stkr. / til og



med kr. 10,10

| 10 pieces / Tax kr. 0,40 |

CIGARETTES / Value per 100 pieces / to
and thru kr. 10.10

(Hjemmeavlet Tobakk = Homegrown
Tobacco)

"Oslo Tobakkfabrikk A/S" is in Section 2 of the Norsk Sigarett package's stamp.

I want to encourage any reader of *The American Revenuer* with any Norwegian tobacco tax stamps to contact me to participate in an inventory of the stamps that are known. Thanks. Paul Nelson <pnels@att.net>.

The Editor notes...

...that at America Stamp Expo, just held in Riverside, California, saw another three-dimensional revenue exhibit. Several years ago Bruce Baryla broke new philatelic exhibiting ground with his exhibit *Uncle Sam's General Store*. This is a multi-frame exhibit showing various products taxed by the U.S. government. First shown in New York City, the exhibit was well received. Shown again at the ARA convention held at Balpex the exhibit won the most popular vote. In 2000 it was shown again, this time in Providence, Rhode Island, at Stampshow.

This past August at Stampshow in Chicago, we were treated to an exhibit by Terry Harris. His exhibit, *Newfoundland Fiscal Stamps and Usages* combined both traditional frames of pages and three-dimensional

exhibits. While *Uncle Sam's General Store* was mounted in specially modified Jenkins (Ameripex-type) frames, the Newfoundland exhibit was mounted in flat cases on tables similar to those used by many coin show dealers.

The latest revenue exhibit (and so far the three-dimensional exhibits have all been revenue exhibits) was put together by Paul A. Nelson and entered as a one frame exhibit. *Scandinavian Revenues in Three Dimensions* included both 3D material and documents—a point on which the judges called the exhibitor since these were not germane to his title. A new title was suggested. On the positive side was a handout describing the exhibit attached to the frame, and idea previously used by Baryla.

This is definitely a new trend in exhibiting. Of course it is not without pitfalls. A one-frame exhibit is defined by the APS as 16 pages. How many packages, bottles and phonograph records are the equivalent of 16 pages? These exhibits have tended to be over-view exhibits possibly indicating that more complete coverage of a more closely defined area is not available or at least the exhibitor does not possess the material. (It was sug-

gested to Nelson that he indicate the difficulty of acquisition in his synopsis page provided to the jury.)

These new type of exhibits do put some new interest into exhibits. We have also heard that there is the possibility of an exhibit of USIR Beer Tax "on bottles" from the period just after Prohibition. Just how many beer bottles are equal to 16 pages?

The Check Collector—October-December 2001

The October-December 2001 issue of *The Check Collector*, published by the American Society of Check Collectors, leads off with a presentation of "Old Medical Promotional Checks and Certificates." While not revenue stamped items, and often not even checks, these items can often be collateral items to U.S. proprietary stamps and the firms that used those stamps.

Part four of Ronald Leshner's exhibit *The Two Cent Revenue Stamped Paper of the United States, 1865-1883* is presented with yet another part to follow.

"Sacred and Profane" looks at checks from businesses located in the first floor of New

England church buildings with the church being on the second floor.

In "1840s and 1850s Anaglyptographic Bills of Exchange" we get another look at several items featuring this three dimensional form of engraving. (The September-October issue of *The American Revenuer* featured an article about this art form.)

The Check Collector is published quarterly for the members of the American Society of Check Collectors. For information about the society and its journal write to Coleman Leifer, Secretary, Box 577, Garrett Park, MD 20896 or visit their web site at <<http://members.aol.com/asccinfo>>.

The Revenue Journal of Great Britain—December 2001

Once again *The Revenue Journal of Great Britain* presents the reader with a wide range of revenue topics in its December 2001 edition. Brian Cartwright gives an overview of the revenues of "Rampur State," a small (892 square miles) Indian state to the east of Dehli. They never issued their own postage stamps and have now merged into neighbor-

ing states, Rampur State issued a surprisingly wide variety of revenue stamps and stamped paper. The article is very generous with illustrations.

Alan Griffiths presents insights into "The 1d 'Widow's Weeds' Stamp Duty" of Queensland, Australia. Depending on the source consulted, this stamp may have been

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issued in 1893, 1897 or 1900. Griffiths goes on to examine the legislation that required the stamp, the stamp's use and its varieties.

A study of "Colombia—the Provisional Revenue Stamps of Medellin" is presented by Alan Anyon. A catalog listing of these issues is included.

David Sher presented a short item about the "Myanmar Court Fee Stamps" and a longer study "Thailand—Agriculture Tax Stamps." This overview study with comments about various issues.

A short look at "Airport Departure tax

Stamps of Bangladesh" by Joe Ross rounds out the articles. Additionally there are various questions and answers, short notes and the Editor's review of other revenue philatelic literature.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain. More information about membership in the society, which includes a subscription to the Journal, can be obtained from the Secretary, Tony Hall, 57 Brandles Road, Letchworth, Herts SG6 2JA, UK or at <rsgb.hall@talk21.com>.

The Penny Post—January 2002

The Penny Post is a quarterly publication published by the Carriers and Locals Society. The society is dedicated to the study of the nineteenth century U.S. private posts.

The January 2002 issue of *The Penny Post* covers indepth studies of several areas including: "Identification of the Genuine Hussey Post Stamps," "Blood's First Issue Envelope," "Foreign Entries on Boyd's 10L7,"

and "Beginnings of Adhesive Postage Part 9 by Calvet Hahn along with his rebuttal to the Editor's comments to his part eight in the previous issue.

For membership information contact the Secretary, Martin Richardson, Box 1574, Dayton, OH 45401 or at <martyr1@attglobal.net>.

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The American Revenue Association

President's Letter

In the latest issue of *The Computelists*, the Quarterly Publication of the Philatelic Computing Study Group, Robert de Violini has an article titled *Separating the Cancel*. The article provides step by step instructions how to electronically separate the cancel from a stamp using the popular software program *Paint Shop Pro 7.0* by Jasc Software. The article is illustrated using a railroad cancel on a revenue stamp. It is very useful and I highly recommend it to you. Further information about the PCSG can be found at <<http://www.pcs.org>>.

Stamp expertizing is a hot topic. Many collectors have their more expensive stamps expertized by one or more of the major expertizing services. They are the Philatelic Foundation in New York City, American Philatelic Expertizing Service in State College, Pa., and Professional Stamp Expertizing in Newport Beach, Ca. Depending on who you talk to, each of the services has good and bad points. My own opinion is that the value of the certificate is nil if the

people doing the expertizing are not knowledgeable in that area. As I am writing this, a major auction house is offering an example of R69b with a current certificate from one of the above services stating that it is genuine. However, it is obvious imperforate stamp with fake perforations on the left and right sides. What are your thoughts on this topic? Let's start a forum on this topic in the column.

Please make your plans to attend the ARA Convention at Napex this coming May 31, June 1 and 2. The location is the McLean Hilton Hotel at Tyson's Corner, in McLean, Virginia. The show is one of the best in the country, there will be some great revenue exhibits and we have a nice dinner planned for Friday night. I hope to see you there.

In closing, I am saddened to report the death of William E. "Bill" Buford, ARA 1642. Bill was a great guy and built one of the finest U.S. Revenue collections ever formed. A full obituary will be in the next issue.

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.

DANIELS, KENNETH 5719. 780 Bagdad Road, Potsdam NY 13676. Proposed By Eric Jackson. Cinderellas, Local Posts, United States, US-Private Die Match, US-Private Die Medicine.

FEE, JOHN 5717. 701 Lance Drive, Des Plaines Il. 60016-2569. US-1,2,3 Issues Cancels, US-1898, US-1898 Cancels, US-19th Century, US-Documentary, US-First Issue, US-Future Delivery, US-Proprietary, US-Proprietary Cancels, US-Stock Transfer.

GASS, DAVID A. 5718. 2416 #A Geary Blvd., Apt. A, San Francisco CA 94115-3368. Proposed By Eric Jackson. US-19th Century.

KIENBAUM, MIKE 5720. 334 Edgebrook Lane, San Antonio TX 78213. Proposed By Eric Jack-

son. United States, US-Cinderellas, US-Possessions, US-Scott Listed, US-State Fish & Game, US-State: Texas, US-Telegraphs.

MARSH, DAVID 5723. Box 5055, Douglasville GA 30154-5055. United States.

PINTO, RAFAEL A. 5721. Box 025216, Miami FL 33102-5216. Proposed By Eric Jackson. Central America.

TREMBLAY, JERIE L. 5722. Box 1941, Groton CT 06340-1941. US-1,2,3 Issues, US-1,2,3 Issues On Documents, US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards.

Address Changes

ABDUL, ANDREW 5500. Box 1000, Hewitt NJ 07421-1000.

ALLEN, TOM 5221. 1801 East Ninth Street, Suite 1300, Cleveland OH 44114-3103.

ANGENEND, PAUL D 4714. Box 29717, Austin TX 78755-6717.

ARENBERG, I.K. 5683. Box 28, Bayville NY 11709.

BARKER, ROBERT E 5075. Box 1209, Jasper GA 30143.

BARYLA, BRUCE 4253. 305 E. 86th Street, New York NY 10028.

BASSETT, STEVEN R 3267. Box 55088, Madison WI 53705.

b 4621. 415 Allen St, Arroyo Grande CA 93420.

BIRCH, REV D L 4501. 3140 52nd St. N, Wisconsin Rapids WI 54494-9704.

BOCOVICH, FRANK J 5065. 7296 S Sherman St, Centennial CO 80122-1158.

BYRNE, RICHARD 5509. 4143 Via Marina #714, Marina Del Rey CA 90299-5304.

CONLISK, RAY L 1329. Box 1622, Los Altos Hills CA 94023-1622.

COON, CHARLES 2577. 13384 Hungerford Place, Herndon VA 20170.

COOPER, ANDREW C 3053. 29800 Ann Arbor Trail, Westland MI 48185.

CRUM, DR JAMES D 5021. 816 Kingsbury Ct., Arroyo Grande CA 93420-4517.

DENNO, CHARLES 4973. 12016 Starboard Drive Apt. 304 Reston VA 20194-4362.

DIXON, WARDE H 4724. Box 64759, Tucson AZ 85728-4759.

DUMAS, DR ELEE C 1783. 8721 Hayshed Lane #24, Columbia MD 21045.

DUNN, JOHN 4735. 34 Franklin Street, Suite #200-D, Nashua NH 03064.

FEE, JOHN 5717. 701 Lance Drive, Des Plaines Il. 60016-2569.

FRICK, DAVID 5690. Box 3704, So. Pasadena CA 91031-6704.

FRICKS, E E 1820. 25 Murray Way, Blackwood NJ 4419.

GELDZAHLER, BARRY J 1738. Box 6184, Springfield VA 22150-6184.

GOLDSTEIN, HAROLD G 2922. 10660 Wilshire Bl. #410, Los Angeles CA 90024.

GREENBERG, KEN 4949. I/C of Collector's Gallery (dealer) Box 630323 Simi Valley CA 93063-0323.

HALSTEAD, BILL 2997. USPS SW Area Office, Ste. 900, 2800 N. Stemmons Freeway. Dallas TX 75247-4225.

HARMAN, CHRISTOPHER G 4352. Greylands Melton, Woodbridge, Suffolk 1P12 1QE England

HARNISHFEGER, RALPH L 2989. 60 Thompson Lane, Mill Hall PA 17751-9603.

HARTINGER, MARCUS 3773. Box 966, Benicia CA 94510.

HEDTKE, JEFFREY 4397. Box 62, Hatley WI 54440-0062.

HISE, WAYNE A 4569. 813 Elden St, Herndon VA 20170.

5669. 33 Ploughed Neck Rd. Box 131 East Sandwich MA 02537.

IVESTER, ALAN 5026. 17203 Sable Landing, San Antonio TX 78232-4122.

JARVIS, EDWARD H 5510. Box 210579, San Francisco CA 94121-0579.

LARSON, JOHN 5715. Box 3541, Champaign IL 61826-3541.

LEHMANN, DOUGLAS K 3034. Box 1312, Falls Church VA 22041-1312.

LIFSHIN, ARTHUR 1883, 1181 S East Av, Oak Park IL 60304.

LIND, DANIEL M 5539. Box 211252, Eagan MN 55123.

MARTIN, PETER 4489. Box 791, State College PA 16804-0791.

MARUSAK, SCOTT 5311. Box 5645, Cary NC 27511.

MCDONALD, DOUGLAS B 3987. Box 2529, Fernley NV 89408.

MELHORN, WILTON N 950. I/C of Christina Payne 6500 W. Hazelrigg Rd. Thorntown, IN 46071-9245.

MOTA, MIGUEL 5685. Box 444, Paramount CA 90723.

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OSAKI, JUNICHI 4783. Navita-higashi, Kamiogi 1-18-14, Saginamiku, Tokyo 166-0015, Japan

PETERSON, EDWARD A (AL) 3716. The Rail Phratelist, Box 25505 Colorado Springs CO 80936.

PIRRO, CHARLES A 5363. 3 Baker Lane, Norwalk CT 06851-2309.

PRATT, JOHNA 5099. 690 Hester Ave., Soldotna AK 99669-8048.

REHNER, JOHN C 4906. Box 148, Long Green MD 21092.

SAUM, GARY E 4378. 121 Louise Lane, Athens OH 45701-3416.

SCARPANTONI, BILL 5619. 187 W. Clarkstown Rd. #8, New City NY 10956-7240.

SCOTT, ERIC J 2896. The Stamp Shop, 614 Massachusetts Avenue, Indianapolis IN 46204.

SENGAR, NARENDRA S 3867. 19 Golaghat, Kanpur, U.P. 208 004, India

TALLER, MICHAEL A 5235. 619 Reynaldo Street, Dickinson TX 77539-6122.

TRUPIANO, RAYMOND 5647. Box 685, Farmington MI 48332-0685.

TUCKER, SUSAN LEE 5327. 2115 Mandeville Canyon Rd. 2174 W. 190th Street, Los Angeles

CA 90049-1824.
VAN TEYLINGEN, G C 5164. Barendstraat 13B, Boskoop, 2771 DJ Netherlands
VECCHIARELLI, CARLO E 3980. Box 2634, Castro Valley CA 94546.
WALTER, RAY 1565. JAF Box 645, New York NY 10116.
WEILL, RAYMOND H 4375. Box 52110, New Orleans LA 70152-2110.
WELCH, BILL 4329. 706 Sunset Road, State College PA 16803-3451.
WELLS, MICHAEL J. 5704. Box 959, Essex CT 06426.
WELLS, RICHARD B 4648. 4450-56th Street, Grandville MI 49418.
WILLIAMS, JAMES R 2752. Box 1232, Stillwater OK 74076-1232.
WINTER, MARCUS 2920. Apartado Postal 696, Oaxaca, Oaxaca 68001 Mexico
WRIGHT, REGINALD R 5030. #312 Regency Summit, 1300 Beacon Parkway East. Birmingham AL 35209.

Resigned

5603 BENICE, DANIEL L
 5291 BERRYHILL, JAMES

5420 BOHANNON, ED
 5132 DENISON, JOHN C
 3614 DU BOULAY, P G H
 0925 GALLACCI, ROBERT J
 0448 GIACOMELLI, ANTHONY
 5714 JOHNSTON, GARY
 5355 MANN, ALAN M
 5448 MARASSE, DR. HENRY F
 4626 MASTERTON, K J
 5545 MOORE, RICHARD T
 5616 NIEUWLANDT, DANIEL T.
 5267 ORSETTI, PHILIPPE
 5411 ROMESSER, JAMES A
 4647 SCOTT PUBLISHING CO,
 5359 SOTER, CHARLES
 2719 VOGL, JOSEPH L
 2855 WALD, KIMBER A
 4972 WILLIAMS, JOHN C
 5253 YOST, MEL E
 0992 ZINKEL, DUANE F

Deceased

1642 BUFORD, WILLIAM E
 5017 EDMONDS, RICHARD C
 1022 PIETERSE, WILLIAM J

Revenue stamp exhibit awards

Paul A. Nelson has provided a list of revenue stamp exhibits at the APS Ameristamp Expo held in Riverside, California, February 8-10.

Single Frame Champion of Champions

Prix d'Honneur: *Revenue Imprinted Railroad Tickets of the Spanish-American War Tax Era*, Robert D. Hohertz.

Single Frame Competition:

Gold: *US 1871 Third Issue Revenue Inverted Centers*, "Keystone," (also Errors,

Freaks and Oddities Collectors Club First).

Distilled Spirits: The First Federal Internal Revenue Taxes, 1791-1802, Ronald E. Leshner, Sr.

What is an Abattoir? U.S. Meat Inspection Labels and Tags, 1891-1905, Ronald E. Leshner, Sr.

Chile 1904 Telegraph Stamps Surcharge Correos 1 Centavo, Alvaro Pacheco

Silver Bronze: *Scandinavian Revenues in Three Dimensions*, Paul A. Nelson.

Auction Notes

Martin Richardson, Auction Manager

Sale number 71 will be the 27th sale I have conducted. Over 600 members have purchased or consigned material. Recently I have had to explain the auction policies to some of the newer members. I thought I would take this opportunity to also do so here in *The American Revenuer*.

Payments for auction lots are expected promptly, hopefully with 10 days of receipt of

the material you successfully bid on. If you are a first time bidder you will receive a statement first and the lots when they are paid for. Yes, I do charge a nominal interest penalty, 1% per month, for late payment. This seldom happens however. If your lots arrive when you are out of town, on vacation, or business, don't worry about being a week or two late.

Bids can be sent using the form on the ARA website, <<http://www.revenuer.org>>. I

encourage this and I will acknowledge receipt of your email promptly. Bids may also be faxed to my dedicated FAX machine or you can contact me by telephone. Telephone bids should also be confirmed by sending a written bid by mail.

I wait ten days after the closing date before finalizing a sale. I must wait for mail bids mailed late or from overseas. Final statements and lots are mailed from three to four weeks at the latest after the losing date. Don't call a day or two after the sale to get a final bid.

I can accept credit card payments directly. Acceptable cards are; VISA, Master Charge, Discover and American Express only. You will see a debit from the American Revenue Association on your statement. There is no additional fee for use of a credit card. This service was done primarily for the benefit of our foreign members, but is available to anyone. There will be a place for you to enter your credit card information on your statement.

Address changes are a big problem. I do not have a membership list. I do not receive membership change of addresses from the Secretary. I only maintain a list of members who have bid or consigned material in the auctions. If your address changes, you must notify me directly.

If you would like a picture of any lot you may request them. Black and white computer scanned images are free if you send a SASE. I can provide color images for 25¢ each plus a SASE. The current auction will be available on the ARA web site as an Adobe Acrobat file with illustrations. This is the same listing as you will find in the *The American Revenuer*. Additional images will also be on the web site. If you wish to see a stamp please email me and I will add it to the web site.

Returning lots is permitted in certain circumstances. Lots must be returned within 10 days. If a lot is described as defective, faulty or "as is," it is not returnable. If either the consignor or I have erred in the identification of the stamp or item, it can be returned. Accumulations, lots with many stamps, duplicates, etc., are not returnable. It is not

practical for me to examine every single stamp in such lots, yet alone check them for accuracy, etc. Bid accordingly. As I said, I've learned a lot about describing lots. Please trust me when I state a cancel is 100% on a First Issue revenue but the stamp is faulty. You are bidding on what is probably a scarce cancel, not based on the condition of the stamp. Remember that certain stamps are normally found with manuscript cancels, cut cancels, punched holes, etc. I will always note the exceptions, not necessarily the common.

How do you submit material for the auctions? Prepare the material by making up individual lots with the catalog number, description, condition and value. Use glassine envelopes, stock cards or sheets. If you have used a specialized catalog please note which one and the date of issue. If you cannot identify the stamp or its value, then please provide an estimated value. Assign an owner's lot number and a separate sheet of paper listing the items submitted. If you have a reserve or minimum acceptable bid, please list it also. You may bid on your own lots if you wish. If you do so and win the lot, you will be charged the 10% commission only plus return postage.

Mail you lots prior to the submittal dates provided for each auction, the sooner the better of course. Please send your lots to the Post Office Box address and insure them or register them as you see necessary. You will receive a confirmation from me upon receipt and a detailed consignor's statement after the auction lot numbers have been assigned.

What sells? Almost anything if it is priced correctly! There are some exceptions. Please check the prices realized to get a feel for what sells and what does not. If you ever have any questions concerning the auction please don't hesitate to contact me. The auction is a service for the membership. Thanks for your support!

Future auctions:

Sale	TAR Issue	Lots Due	NLT	Closing Date
72	May-Jun 2002	May 1, 2002		Sep 6, 2002
73	Sept-Oct 2002	Aug 1, 2002		Jan 13, 2003
74	Jan-Feb 2003	Dec 1, 2002		Jun 2003



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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 or online. Mail, Phone and Fax bids must be in our hands by 3:00 pm on closing day so that they may be entered into the system prior to closing time. 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. Pennsylvania residents will have 6% sales tax added to their purchases.

All stamps are in used condition unless noted as mint.

UNITED STATES - Scott Catalogue Numbers

1	First Issue Revenue Stamps R1a VF	60.00
2	R7a VF	12.50
3	R13c black Walker & Taylor printed cancel, F	--
4	R19a VF	70.00
5	R27c black L.L. B., County Treasurer, p/c, F-VF	--
6	R42a VF	15.00
7	R45a F-VF	17.50
8	R49a VF	30.00
9	R50a F-VF	45.00
10	R63a VF PHOTO	200.00
11	R70c tied by boxed 'DISTRICT OF NIAGARA, SUSPENSION BRIDGE' black h/s to Entry of Merchandise for Consumption, VF	--
12	R78a VF	25.00
13	R82a VF	120.00
14	R85a VF PHOTO	140.00
15	R86c F-VF	30.00
16	Documentary R192a mint, F-VF PHOTO	160.00
17	R335 cut cancel, VF	40.00
18	R435 cut cancel, VF	30.00
19	R510 cut cancel, VF	27.50
20	R600 used, VF	25.00
21	R616 used, VF	30.00
22	R710 perfin, VF	30.00
23	R733 UL plate #168108 block of four, mint, VF	15.00
24	Proprietary RB23 black P.P. Co. p/c, attached to Allcock's Porous Plaster facsimile label, F-VF	--
25	Stock Transfer RD279 used, VF	55.00
26	RD335 perfin, VF	22.50
27	Wines and Cordials RE80 mint, VF	37.50
28	RE164 used, VF	30.00
29	RE178 used, VF	45.00
30	RE184 mint, VF	30.00
31	RE198b mint, VF	75.00
32	Playing Cards RF13 black surcharge, F-VF usual creases, thin spot	40.00
33	Silver Tax RG21 used, VF	35.00
34	RG120 used, F-VF	20.00
35	RG125 used, F-VF	60.00
36	RG128 reinforced cut cancel, VF PHOTO	310.00
37	RG130 cut cancel, F-VF	15.00
38	Customs Fee RL6 used, VF	30.00
39	Embossed Revenue Stamped Paper RM114 sharp strike on a 1798 Boston promissory note, VF	95.00
40	Revenue Stamped Paper RN-12 Philadelphia, Pa. First National Bank, Glendinning & Davis, check. 1867. F-VF lt. Toning PHOTO	350.00
41	RN-M2 Stockbridge, Ma. Housatonic National Bank, mint, VF	50.00
42	RN-N3 Boston, Ma. Freeman's National Bank, G. H. Gorely, check. Ship and train, mint, VF	60.00
43	Private Die Match Stamps RO5a F light soiling	110.00
44	RO8d F-VF	90.00
45	RO9c VF thin	10.00
46	RO10a F-VF short perf	100.00
47	RO11a F faults and rejoined tears	375.00
48	RO19b F-VF creases	95.00
49	RO21a F-VF short perf PHOTO	160.00
50	RO30b F	75.00
51	RO32b F-VF PHOTO	260.00
52	RO33c F-VF small thin PHOTO	190.00
53	RO34a F crease	105.00
54	RO35e F small faults	42.50
55	RO38b F-VF PHOTO	140.00
56	RO61b F-VF	80.00
57	RO62c F-VF small faults	20.00
58	RO66u F thin spot PHOTO	225.00
59	RO68a F-VF thin	120.00
60	RO69b F	42.50
61	RO72d VF thin	70.00
62	RO77a VF small thin	55.00
63	RO85b F-VF	90.00
64	RO96b VF light crease	75.00
65	RO98b VF thin	22.50

66	RO99c F-VF	20.00
67	RO99d F-VF thin	55.00
68	RO100a VF small thin	80.00
69	RO101b F-VF PHOTO	140.00
70	RO103b red printed cancel, F	30.00
71	RO110c F crease	37.50
72	RO121b VF thin	47.50
73	RO123b black G.W.G. & Co., April 1870, printed cancel, F-VF thin	45.00
74	RO123e black G.W.G. & Co., April 1870, printed cancel, F light soiling	55.00
75	RO126c F-VF	60.00
76	RO126d F-VF	37.50
77	RO127b VF crease, short perf	20.00
78	RO131b F-VF	110.00
79	RO136a F-VF repaired PHOTO	240.00
80	RO138a F-VF thin, light creases	32.50
81	RO138e F faint stain	55.00
82	RO141a F-VF small thin	32.50
83	RO142b F	37.50
84	RO147a VF light creases	85.00
85	RO160e F thin, small tear PHOTO	325.00
86	RO162d VF thin	95.00
87	RO164d F-VF	70.00
88	RO166c F thin	55.00
89	RO168c F-VF small corner thin	40.00
90	RO178a F-VF	65.00
91	RO179d VF thin spot	55.00
92	RO182a F small thin	95.00
93	Private Die Medicine Stamps RS4b type 1, VF crease	50.00
94	RS20a VF couple short perfs	60.00
95	RS27e F-VF thin spot PHOTO	200.00
96	RS29c F-VF PHOTO	160.00
97	RS31a F nibbed perfs at left PHOTO	240.00
98	RS31b F-VF thin, couple short perfs	65.00
99	RS31c F PHOTO	300.00
100	RS35c F-VF	5.75
101	RS36a thick paper, F thin PHOTO	250.00
102	RS36b F-VF	60.00
103	RS37b VF small thin	37.50
104	RS40c F-VF PHOTO	275.00
105	RS40d F crease PHOTO	300.00
106	RS40e F	80.00
107	RS41a F-VF short perf PHOTO	210.00
108	RS42e fresh, F PHOTO	275.00
109	RS43c VF thin PHOTO	275.00
110	RS46a F thin spot, corner crease	85.00
111	RS46c F PHOTO	225.00
112	RS48b VF small thin PHOTO	160.00
113	RS48c F-VF thins, crease PHOTO	250.00
114	RS48d VF thin spot	90.00
115	RS49c F thin spot PHOTO	225.00
116	RS49d VF thin spots, light creases	65.00
117	RS61d VF usual creases	100.00
118	RS64b F-VF	65.00
119	RS64c F-VF	32.50
120	RS66a VF thin, short perf	80.00
121	RS68c VF thin	110.00
122	RS68d VF faults PHOTO	240.00
123	RS73a F light staining, short perf	90.00
124	RS73d F	100.00
125	RS74ha F-VF thin spot, tiny tear PHOTO	300.00
126	RS75c F-VF small thin PHOTO	220.00
127	RS75e F thin	110.00
128	RS75u F PHOTO	165.00
129	RS77a VF thin spot	77.50
130	RS83b F creases	60.00
131	RS83e F-VF faulty	140.00
132	RS84a VF thin spots, pinhole PHOTO	140.00
133	RS88d F thin, creases	50.00
134	RS95c black H.F.M. p/c, F-VF thin	25.00
135	RS96c F-VF	65.00
136	RS99a F PHOTO	325.00
137	RS99c F-VF creases, small sealed tear PHOTO	275.00
138	RS100b F PHOTO	190.00

139	RS103a F PHOTO	475.00
140	RS104d F	45.00
141	RS108b F	140.00
142	RS115c F thin spot	120.00
143	RS116a F-VF appearance, faulty	160.00
144	RS117a F crease	80.00
145	RS118c black H.F.M. printed cancel, F-VF	65.00
146	RS130b mint, F PHOTO	210.00
147	RS132a F-VF small thin	65.00
148	RS132c VF small thin	80.00
149	RS134a F-VF tiny tear	110.00
150	RS138c F-VF light creases	45.00
151	RS140a VF	12.50
152	RS143b F-VF PHOTO	225.00
153	RS147pd F small thin PHOTO	0.00
154	RS148c F-VF tiny tear	85.00
155	RS148pc F-VF small thins PHOTO	0.00
156	RS149pa F	40.00
157	RS149pb VG-F PHOTO	225.00
158	RS156c F small thin	65.00
159	RS157c F-VF thin spot	100.00
160	RS161d F-VF small faults	32.50
161	RS165b F-VF small thin PHOTO	190.00
162	RS167c VF small thin PHOTO	325.00
163	RS168c F-VF PHOTO	150.00
164	RS169b F-VF	95.00
165	RS169d F-VF thin	100.00
166	RS171d F-VF	37.50
167	RS174jb F PHOTO	140.00
168	RS174jc F-VF light soiling PHOTO	450.00
169	RS178c F repaired PHOTO	425.00
170	RS179a F-VF repaired PHOTO	210.00
171	RS179c F-VF repaired tear PHOTO	325.00
172	RS181d F-VF thin spot	120.00
173	RS184d F-VF thin	30.00
174	RS187c VF crease	32.50
175	RS189c F-VF short perf	120.00
176	RS191a F small thin, light crease PHOTO	350.00
177	RS191e F thins, few short perfs PHOTO	550.00
178	RS195e F-VF PHOTO	110.00
179	RS209c VF crease, thins	110.00
180	RS213d F thins	145.00
181	RS215b F-VF PHOTO	140.00
182	RS216d F-VF thins	65.00
183	RS219d F-VF small thin	100.00
184	RS238b F-VF PHOTO	275.00
185	RS243b F-VF creases	95.00
186	RS243c F-VF light creases PHOTO	160.00
187	RS246a F-VF small faults and repairs	120.00
188	RS250d red printed cancel, F-VF thin	75.00
189	RS253e F thin, light creases PHOTO	150.00
190	RS255d F-VF thin	80.00
191	RS256d F-VF small faults	35.00
192	RS260b F-VF	110.00
193	RS261b F-VF small thin	22.50
194	RS262c F-VF thin spot	35.00
195	RS266b F-VF	40.00
196	RS266e F small faults PHOTO	200.00
197	RS267a F-VF small sealed tear PHOTO	140.00
198	RS267e VF thin PHOTO	115.00
199	RS277c VF small thins PHOTO	170.00
200	RS308 F	110.00
201	RS312 F-VF corner crease	80.00
202	RS315 F	60.00
203	Private Die Perfume Stamps RT6d VF light crease PHOTO	140.00
204	RT13d violet h/s cancel, F-VF	12.50
205	RT17b F-VF	30.00
206	RT21b F-VF creases	140.00
207	RT22e black G W G h/s, F	85.00
208	RT24a black G W G h/s, F-VF thin	30.00
209	RT24b F	110.00
210	RT25a black G W G h/s, F	90.00
211	RT27b F-VF tiny repair	22.50
212	RT27c F-VF	20.00
213	RT29b VF thin	60.00
214	RT33b VF thin spot	45.00
215	Private Die Playing Cards Stamps RU3a F-VF	45.00
216	RU4u F-VF light soiling	130.00
217	RU7d VF-XF PHOTO	100.00
218	RU8a F PHOTO	225.00
219	RU9a VF short perf	6.00
220	RU11e F-VF thin	85.00
221	RU12b F-VF small thin	30.00
222	Distilled Spirits Excise Tax RX17 used, VF	50.00
223	RX19 used, VF	21.00
224	RX21 used, VF	27.00
225	RX22 used, VF	32.50
226	RX23 used, VF	70.00
227	RX24 punch cancel, VF PHOTO	650.00
228	RX25 used, VF	85.00
229	RX28 punch cancel, VF	40.00
230	RX33 punch cancel, VF	22.50
231	RX34 punch cancel, VF	25.00
232	RX37 punch cancel, VF	25.00
233	RX40 punch cancel, VF	30.00
234	RX43 punch cancel, VF	70.00
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