



The American Revenuer

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This cancellation belonged to Joseph Hoyt & Co.
and not Johnston, Holloway & Co. as often assumed.
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♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MAY-JUNE 2002

Volume 56, Number 3
Whole Number 535

TAXPAIDS

(STAMP NUMBERS ARE FROM SPRINGER UNLESS OTHERWISE NOTED)

MIXED FLOUR

FD1 VF lt. thin, 1 coupon at left	75.00
FD1 XF 3 coupons at left	125.00
FD2A F sm.piece missing at right, 3 coupons at left	60.00
FD5A F thin, crease	15.00
FD5B VF sm.faults	7.00
FD6B F sealed tear	3.00
FD6B VF	6.00
FD7B VF sm.fault	12.00

OLEOMARGARINE

FE42 F piece missing at LR well away from denomination and vignette	20.00
FE53 VF few tack holes	20.00
FE53 VF tack holes, orange numerals, unlisted	35.00
FE54 VF perfin	70.00
FE55 VF sm.internal tear, perfin	20.00
FE55 VF	30.00
FE58 XF	75.00
FE65a VF	10.00
FE65a F-VF crease	8.00
FE66a F-VF perfin	2.00
FE66a F-VF	3.00
FE66b VF	10.00
FE69a F-VF	10.00
FE70a F-VF	4.00
FE70b VF	30.00
FE71a F-VF	3.00
FE73a VF minor crease	60.00
FE75a VF lt.crease	75.00
FE76a VF lt.crease	45.00
FE79a VF	80.00
FE81 F-VF perfin	1.50
FE82 VF	.50
FE83 XF	40.00
FE84 VF	2.00
FE85 VF	1.00
FE86 VF	1.00
FE88 VF sm.tear at top	45.00
FE88 F-VF	60.00
FE91 VF perfin	3.00
FE91 VF	4.00
FE92 VF	20.00
FE92 F-VF perfin	15.00
FE93 F-VF perfin thin, small piece missing at upper left	45.00
FE93 VF perfin	75.00
FE94 VF	.50

CIGAR STRIPS

TC48 F appearance, repaired tears	65.00
TC55 F-VF repaired tears, sm.faults	25.00
TC59B F appearance, mounted on paper, tears	25.00
TC60B F sealed tears, small pieces missing in margins at top and bottom	35.00
TC60B F-VF sealed tears	60.00
TC65A F-VF ends cut to shape, sealed tear	40.00
TC65B VF sealed tears	40.00
TC69A VF sealed tear	25.00
TC69B VF sealed tear	30.00
TC70B VF sealed tears	25.00
TC93D VF sealed tear	85.00
TC95A VF sealed tears	25.00
TC95B VF rejoined tear	17.50
TC96A VF rejoined tear	25.00
TC96B VF rejoined tear	12.50
TC100A VF rejoined tear	65.00
TC100B VF rejoined tear	50.00
TC100D VF-XF rejoined tear	45.00

TC114A XF * with engraver, etc. initials covering 80% of sheet margin selvage at top, A SHOWPIECE GEM! 495.00

TC115B VF rejoined tear	20.00
TC146 VF sealed tear	20.00
TC147 VF sealed tear	25.00
TC167Aa VF small sealed tear	30.00

SNUFF SPECIMENS

TES1 VF	15.00
TES2 VF	15.00
TES3 VF	15.00
TES4 VF	15.00
TES5 VF	15.00
TES6 VF	15.00
TES7 VF	15.00
TES8 VF	15.00
TES9 VF	15.00
TES10 VF	15.00
TES11 VF	15.00
TES12 VF	15.00
TES13 VF	15.00
TES14 VF	30.00
TES15 VF	15.00
TES16 VF	30.00
TES17 F-VF	30.00
TES18 VF	20.00
TES19 VF	15.00
TES20 VF	15.00
TES22 VF	15.00
TES23 VF	15.00

DISTILLED SPIRITS

(Numbers are from the Springfield List. All remainders have complete coupons and stub at top unless noted otherwise)

3A XF remainder	125.00
4A F used, 4 coupons	125.00
4A XF remainder	125.00
5A VF used, 1 coupon	95.00
5B XF unused, RARE	200.00
5C XF remainder	150.00
6A XF remainder	125.00
6B XF remainder	125.00
7A VF remainder	125.00
7B VF used, 1 coupon	125.00
8A XF remainder	125.00
9B VF remainder	150.00
16 vermilion VF used, 1 coupon	150.00
18 brick red VF remainder	125.00
20 vermilion VF remainder	90.00
20 brick red VF remainder	90.00
21 verm. used F tack holes, 9 coupons	150.00
21 vermilion VF remainder	150.00
22 vermilion XF remainder	175.00
29A brick red VF remainder	75.00
29B brick red XF remainder	100.00
29B vermilion VF remainder	100.00
30A brick red VF remainder	80.00
30B brick red F-VF rem., missing stub	90.00
31A brick red XF remainder	95.00
31B verm. VF remainder, missing stub	80.00
33B vermilion VF remainder	100.00
34A brick red VF remainder	100.00
34B brick red F remainder, sealed tears	70.00
44B VF remainder, missing stub	65.00
45A VF remainder, missing stub	70.00
46A XF remainder, missing stub	50.00
46B VF remainder	75.00
48A VF remainder	65.00
48A VF used, 8 coupons	100.00
54 VF remainder	75.00
55 VF used, 7 coupons	275.00
58 F used, sm.repairs, 4 coupons	120.00
59 VF used, crease, 1 coupon	125.00
62 VF remainder, missing stub	120.00
68B XF remainder	75.00
68B variety w/brandy, etc., VF remainder	70.00
70B F-VF remainder, sealed tear	75.00
71B VF remainder	65.00
72B XF remainder	60.00
73B VF remainder	65.00
75B F-VF remainder	70.00
76B VF remainder, missing part of stub	75.00
76D XF remainder	100.00

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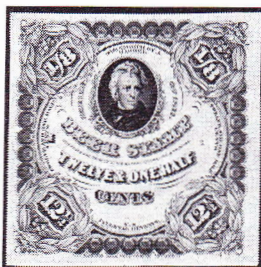
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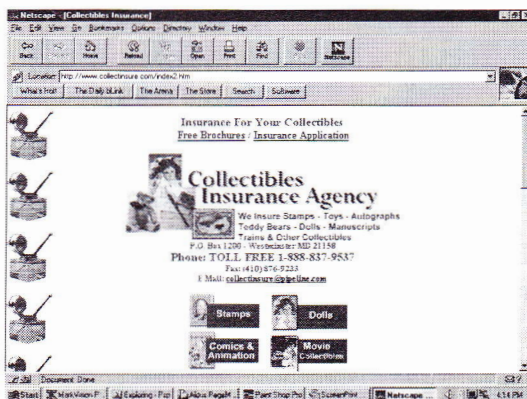
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Joseph Hoyt & Co. cancellations on First Issue revenues



Figure 1. 1¢ PROPRIETARY with J. H. & Co. / Aug / 1864 precancel.

by Michael J. Morrissey, ARA

The precancellation on the one cent First Issue Proprietary stamp (R3c) illustrated here as Figure 1 has long been attributed to the Philadelphia patent medicine firm of Johnston, Holloway & Co. It seems that for many years philatelists tended to try to associate an otherwise unattributed proprietary cancellation to any firm that at sometime used a private die stamp. They even named such cancellations on regular government die stamps "provisional private die proprietaries." The idea being that such usages tided the firm over until their own stamps arrived from the government printers and that regular issues were thereby being used "provisionally."

This cancellation in three lines of fancy script style letters reads: J. H. & Co. / (month)/(year) and is known printed in both black and red. The various stamps upon which it appears and various dates in the cancellations on those stamps is set forth in Table I. While extensive, it is nonetheless not guaranteed to be exhaustive.

As can be seen the dates span the period January 1864 to December 1865, exactly two calendar years. The denominations run from the one cent through the four cents. All known examples are on the Proprietary or Playing Cards titles, which is to be expected. These denominations suggest a medicine or cosmetic proprietary. Researching the history of the Johnston, Holloway & Co. firm revealed a problem. The firm was known as Johnston, Holloway & Cowden from 1853 through 1872, being comprised of Hiram C. Johnston, William Holloway, M.D. and James Cowden. J. H. & Co. did not fit because Co. clearly stood for Company not

HOYT'S HIAWATHA Hair Restorative.

The standard preparation for the hair. Warranted in all cases to restore faded and gray hair and whiskers to their ORIGINAL color. It restores the natural shading of one hair with another, and thus gives a life appearance instead of the dull dead black of dyes, so that the most critical observer can not detect its use. It does not require previous scraping and washing, and hours for its application, nor does it stain the skin; but is as readily applied and easily wiped from the skin as any hair-dressing. It does not claim to make the hair come in when it has once fallen out; nothing will do that, whatever may be advertised to the contrary; but it will prevent it from falling out, make it soft and silky, and cleanse it and the scalp from all impurities and humors, and entirely overcome the bad effects of previous use of preparations containing sulphur, sugar of lead, &c.

Figure 2. An 1864 Hoyt advertisement for his Hiawatha Hair Restorative.

Figure 3. An ad from the same period as Figure 2, but touting the Imperial Coloring Cream. Ads such as these appeared in newspapers across the country.

HOYT'S IMPERIAL COLORING CREAM.

An appropriate accompaniment to the Hiawatha; oils and colors the hair at the same time, and changes light and red hair to a beautiful brown or black. Sold everywhere. JOSEPH HOYT & CO., 10 University Place, N. Y. N. B. — See Business Notice in the Evening Post.

Cowden! This meant that the careless conventional wisdom of yesteryear was wrong. If not Johnston, Holloway & Co. then exactly which firm did use this unique and attractive overprint? I believe I have the answer. Joseph Hoyt & Co. located at 10 University Place in New York City was the proprietor of several cosmetic articles known as Hoyt's Hiawatha Hair Restorative and Hoyt's Imperial Coloring Cream. Both products appear to have been used to color the hair as evidenced by newspaper ads shown here in Figures 2 and 3 which were run in local newspapers both near to and far from New York City.

There must have been plenty of other firms that could claim this cancel though. The initial combinations must have been quite common among the untold thousands of companies that produced taxable proprietary products. Why then should one alight upon Joseph Hoyt as the prime candidate? If one looks in Trow's Commercial Directory for New York City he will find Joseph Hoyt & Co. listed for only two years, perhaps the only years the firm existed, 1864 and 1865; the only two years for which cancellations

Table I

Known varieties of the J.H. & Co. cancellation

	Stamp		Color	Position	Date
1 cent	Proprietary	R3c	black	horizontal	Jan 1864
1 cent	Proprietary	R3c	"	"	July 1864
1 cent	Proprietary	R3c	"	"	Aug 1864
1 cent	Proprietary	R3c	"	"	Sept 1864
1 cent	Proprietary	R3c	"	"	Nov 1864
1 cent	Proprietary	R3c	"	"	Dec 1864
1 cent	Proprietary	R3c	"	"	May 1865
1 cent	Proprietary	R3c	"	"	Oct 1865
2 cent	Playing cards	R11c	"	"	Dec 1864
2 cent	Playing cards	R11c	"	"	Feb 1865
2 cent	Playing cards	R11c	"	"	Mch 1865
2 cent	Playing cards	R11c	"	"	Dec 1865
2 cent	Proprietary	R13c	red	"	Mch 1864
2 cent	Proprietary	R13c	black	"	June 1864
2 cent	Proprietary	R13c	"	"	July 1865
2 cent	Proprietary	R13c	"	"	Oct 1865
2 cent	Proprietary	R13c	red	"	Dec 1865
3 cent	Proprietary	R18c	black	"	Sept 1864
3 cent	Proprietary	R18c	"	"	Dec 1864
3 cent	Proprietary	R18c	"	"	Mch 1865
3 cent	Proprietary	R18c	"	"	July 1865
3 cent	Proprietary	R18c	"	"	Oct 1865
3 cent	Proprietary	R18c	"	"	Nov 1865
4 cent	Proprietary	R22c	red	"	Jan 1864
4 cent	Proprietary	R22c	black	"	Jan 1865

are known to exist and for which advertisements can be found. While not conclusive, this evidence strongly suggests a positive identification for this striking and popular precancel.

To the Editor...

Literature handbook update

Richard Riley has done it again! This continuing labor of love involving the latest update of his fiscal philatelic literature handbook deserves the heartfelt thanks of all revenueers. I personally have benefited from Dr. Riley's unparalleled achievement in

philatelic literature research; without his handbook, I would never have known about several articles out there pertaining to my particular fields of study. Richard, I salute you!

Paul Weidhaas

Federal tax on theater ticket

Will pick your brain on an item I am researching. I have a complimentary ticket to a movie theater that has a four mills state tax from Oklahoma and a two cent federal tax. I

have now found where starting in 1937 Oklahoma had a 2% tax on such items. Any idea when the federal tax would have been in effect?

Scott Troutman

Philippine Playing Card revenues: a new "duplicate"

by Gary B. Weiss, ARA, Donn Lueck, ARA and Douglas K. Lehmann, ARA

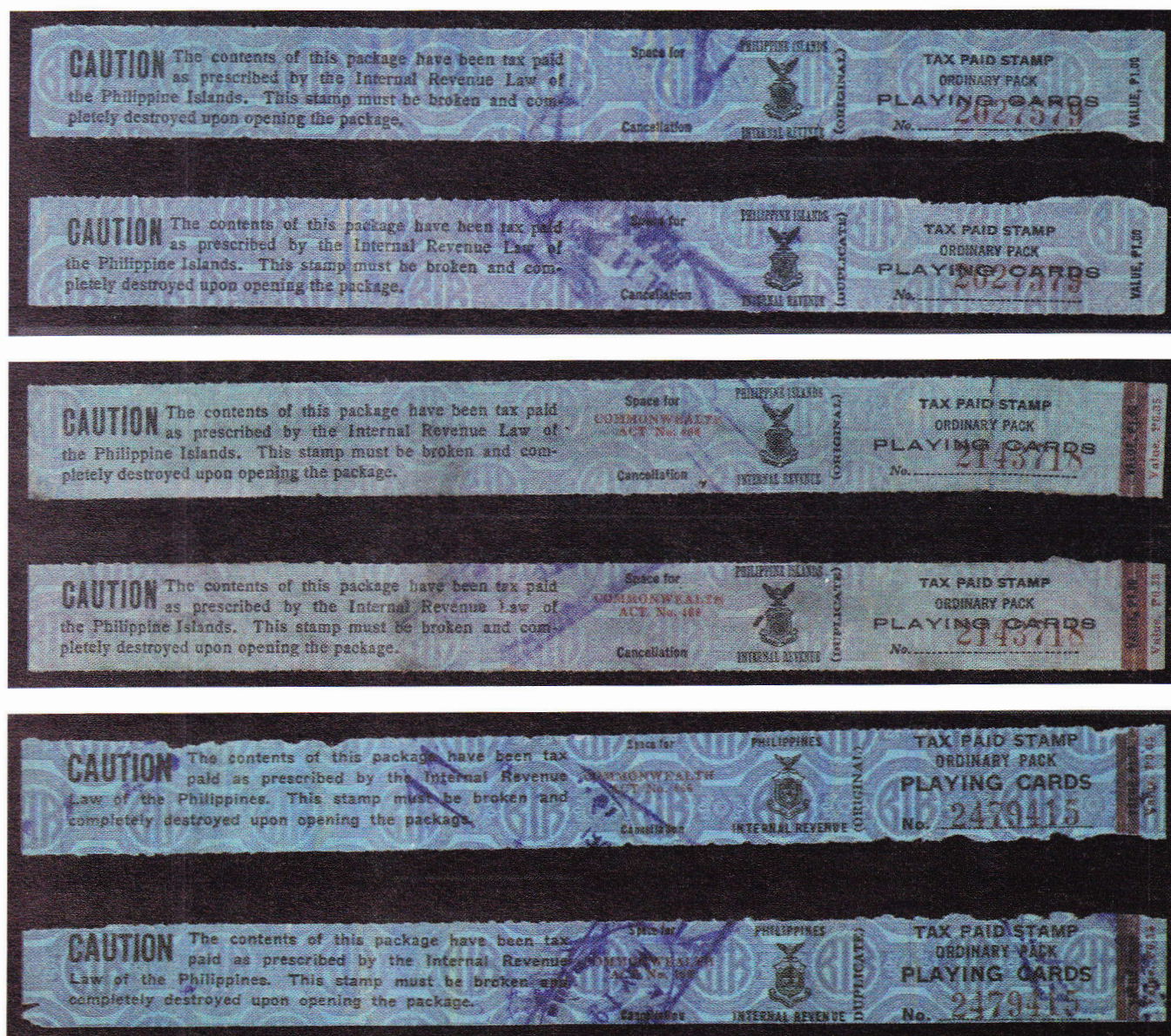
In *Fiscal Stamps of the Philippines* by Lehmann and Lueck (1993), four Philippine playing card revenues are listed. The first playing card revenue issued in November 1919 was not described as no example is known. Warren (1954) suggests that "it was probably about 10 mm x 200mm, rouletted, and printed in black on a blue (or green) paper, unwatermarked. It was probably in-

scribed TAX PAID STAMP * ORDINARY PACK * VALUE P0.30."

Warren (1954) described the legal basis of these issues. He noted

"The use of revenue stamps as the means of collecting the specific tax on playing cards was begun in November 1919 by the promulgation of Administrative Order No. 58 of the Collector of Internal revenue. At that

Figure 1. Three pairs (original and duplicate) of Philippine playing cards stamps; W-953a and b at the top, W-954a and b in the middle; and the newly discovered W-955a and b at the bottom.



time the specific tax on playing cards was 30 Centavos on each 'ordinary' pack containing not more than 58 cards, with a proportional increase in the tax for each card in excess of 58 which the pack contained. On December 1, 1925, Act No. 3246 increased the specific tax on playing cards to 1 Peso for each pack of not more than 58 cards with a proportional increase for each card in excess of 58.

"Section 10 of Administrative Order No. 58 reads (in part): 'The strip stamps shall be firmly affixed to the middle of the pack running lengthwise and covering the two overlapping ends of the wrapper.' Section 16 of Act No. 2835, approved March 8, 1919, provided that 'Any person who gives away or accepts from another, or who sells, buys or uses any container on which the stamps are not utterly destroyed shall for each offense be fined in the sum of not less than twenty Pesos nor more than three hundred Pesos, or by imprisonment for a term not exceeding seven months, or both.' This provision of the law has operated to practically prohibit the collection of used specimens of playing card and tobacco-tax stamps. There is no penalty, however, attached to collecting unused specimens of these stamps. But because of the almost total lack of interest, until recently, on the part of collectors of these stamps, it is probable that not even one specimen of some of them has been preserved."

Warren suggested that "It is possible, and even probable that in December 1925 the P0.30 playing card stamp of 1919 (No. W-951) was surcharged with a new value, P1.00, for provisional use until a new issue with P1.00 value could be printed. If such was the case, No. W-953 was not issued until some time subsequent to December 1925, perhaps 1926." The second playing card revenue, W-953a and 953b is known as two halves, original and duplicate, and unsevered copies exist. This is the earliest recorded Philippine playing card revenue. An illustration of W-953a (original) is included in the catalog. While rare, these are the most common of the Philippine playing card revenues. A pair (original and duplicate) are shown at the top of Figure 1.

The next listed stamps, W-954a and 954b, are described as issued July 1, 1939, by overprinting the preceding stamp in red. This pair of stamps was believed to be unique and was in the collection of one of the authors (Figure 1, middle). The possibility of it being sold was under discussion at the time of

Stampshow in Chicago. An example of a second pair was for sale by Eric Jackson at the show; the owner felt that his pair was in better condition and the "listing" copy for Warren. This example was sold several months after the show. It was felt by the new owner at the time of the transaction that there was no need to purchase an expensive duplicate, the Jackson pair.

In the recent IPPS Newsletter, Lehmann (2001) illustrates the Jackson pair and describes it as unique and the basis for the Warren listing. While they may not be the listing pair, they may still be unique! The three pairs are shown in Figure 1.

A comparison of the bottom two pairs looking for differences is very much like the childrens' puzzle, "What's Different?" The most striking difference is the use of the phrase *Philippines* rather than *Philippine Islands* on the Jackson stamp (above the coat of arms). The coats of arms themselves are different. More subtle differences are in the hyphenation of the message at the left and in the text spacing on the right. The text reads: [differences indicated in italics] "CAUTION The contents of this package have been tax paid as prescribed by the Internal Revenue Law of the *Philippine Islands*. This stamp must be broken and completely destroyed upon opening the package" on W-953 and W-594 while it reads: "CAUTION The con-

Figure 2. Playing cards stamp W-957 known only with the VICTORY overprint.



tents of this package have been tax paid as prescribed by the Internal Revenue Law of the Philippines. This stamp must be broken and completely destroyed upon opening the package" on the new discovery, W-955. When the two stamps are examined side by side, W-954 has a slightly greenish cast relative to W-955. The security printing seems sharper on W-955. These variations may be related to storage/aging rather than printing but without additional examples, this remains indeterminate.

As the catalog describes W-954 as being on W-953, the pair in the middle of Figure 1 is the "real" W-954. The new discovery is a new (previously unrecorded) playing card revenue and requires its own number, W-955. No examples of W-955 without the red overprint have been recorded but the authors had

access to only a few copies. The unoverprinted stamp(s) should exist and would warrant its own listing as W-953A. Readers should examine their holdings and communicate with the authors.

The last of the listed revenues, W-957, is a larger stamp with a red VICTORY overprint. No unoverprinted examples are known. The only recorded unsevered copy is shown in Figure 2.

References

- Lehmann, D. K. *IPPS Newsletter* 2001; 21(3):5.
Lehmann, D. K. and D. Lueck. *Fiscal Stamps of the Philippines: A Catalogue 1898 to 1946*, IPPS, 1993
Warren, A. Unpublished manuscript. 1954.

Cal-Rev holds April meeting

On April 28 Cal-Rev held a meeting in San Francisco at the annual WESTPEX show.

The crowd was friendly and the mood was for beer, that is, the presentation by Betty Walthers on her US federal beer stamps. Twenty-six avid attendees were waiting. The warm up speaker was Marty Richardson, ARA Auction Manager. He is also the ARA webmaster and the home page can be found at <www.revenuer.org>.

Marty talked about what sells especially well in the auction, US taxpays, First, Second and Third issues US revenues, battle-ships with printed cancels, Scandinavian revenues, revenues with holograms, German material pre-1920s and revenues used to pay postage. He usually lists over 100 categories for each auction but has 600 in his database. Sales are paid generally within two weeks of closure and the auction is making money.

Finally, the main speaker Betty Walthers was introduced and began a discussion of beer tax stamps commencing with the first issue of September 1866. Betty talked about and passed around items from her collection. Probably one of the best beer tax revenue collections in existence. She claimed to know of eight major collections. It certainly felt like one of those million dollar collections that you read about. We were able to personally handle and examine the collection and ask

questions. Betty remarked that the revenue stamps were meant to be glued or nailed to the kegs to show the tax had been paid. The engravings were exquisite and generally depict American presidents. Betty suggested that the literature required was both of Priester's *US Beer Stamps Catalogs*, *Scott's US Specialized Catalogue* and the conversion article written by Eric Jackson, (*The American Revenuer*, June 1994). One fact she mentioned was the last census indicated at least 27,000 beer stamps still in existence. The question was asked, Why a 1/3 barrel? Because the 1/4 barrel wasted mule power, and a 1/3 barrel was just right for pack animals in the California gold fields. One non-revenuer that attended remarked, "one more meeting like this and I will convert to a revenuer."

A short show and tell topped off the two hour session. There were unlisted Belgium visa stamps by Bill Barr. George Condas talked about Greek city police versus village police stamps. Jay Lewis discussed a US First Issue revenue with a Greek pre-cancel. Donn Lueck showed unlisted Swiss auto tax stamps and a sheet of Czechoslovakian sugar stamps.

The next meeting of Cal-Rev will be at 1:00 p.m. June 15, 2002, at the Western Philatelic Library in Sunnyvale.

Joe Ross

U.S. Sales Circuit notes

Your circuits enjoyed another good year. Thirty-five circuits with a total net value of \$54,000 circulated in the past 12 months, resulting in many sales booklet owners finding a nice check in their mailboxes. You, too, can reap the rewards of this proven sales venue. Quality material, attractively priced, sells. Send in your sales booklet, or contact me for a complimentary copy. Booklets are 50 cents each in bulk; be sure to specify which formats you desire: 1, 4, 6, 9 or 12 spaces per page. Also, 8 1/2 x 11 inch books for oversized material, such as tobacco and liquor strip stamps, are available at the same price.

Now is a great time to submit your material, because stocks are unusually low. Your material will circulate right away to fellow members who have expressed an interest in your category or categories of revenues. Talk about direct sales!

Every now and then I offer a reminder that the rules for participants, as printed in every sales booklet, must be strictly followed in order for the program work smoothly and

fairly. Every year, I am forced to drop several participants who have failed to follow these simple regulations.

Most importantly, always forward circuits via insured mail, insured for \$100 (ARA has a policy with Collectibles Insurance Agency that covers the remaining circuit value in the unlikely event of a loss). Our insurer will not indemnify losses sent by the new "signature confirmation" service, the hot pink form that the APS circuits have begun using, so be sure to continue using the standard blue insured mail slip, an only that. It is 25 cents more, but worth it.

The one dollar insurance fund fee (previously \$1.50—some are still paying this much, but it is just a buck now) supports this private insurance. Remember that this fee is payable even if no purchases are made.

If you receive a circuit a week or longer after the previous participant says it was mailed, check the postmark. If they are at many days' variance, I need to know. Clip the front of the mailer or wrapper with names of

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With summer vacations approaching, keep

me posted of absences of say a week or longer. I will reroute your circuits until you return;

Do not hesitate to contact me whenever you have a question, concern or comment about the U.S. Sales Circuit. I am here to assist you. See the ARA organization list in the front of this issue for my postal and electronic addresses.

Paul Weidhaas

Literature in review

The prolific pen (well, computer actually) of Clive Akerman brings us not one but two new publications. The first is a continuation of his tremendous work of cataloging the provincial and municipal revenues of Argentina. The second is an overview look at revenue stamps in South America which is accompanied with an offer that you may find hard to refuse.

The Revenue Stamps of Argentina, Volume IV: the provinces and municipalities of Salta, San Juan and San Luis and the Province of Sante Fé by Clive Akerman (ISBN 0-9525123-5-1). 154 + viii pages, card cover, A4, Wire-o binding, unpriced, illustrated. Published by and available from the author (Bell Hill Cottage, Bell Hill, Central Lydbrook, Royal Forest of Dean, Glos. BL17 9SA, UK) for £28 or US \$40 (US banknotes only—no dollar checks please) surface mail inclusive, air mail add £3 or US \$5.



1902 municipal revenue from Mercedes, San Luis, Argentina.

The number of stamps involved in this handbook is huge as anyone who has ever attempted collecting the revenues of Argentina would know. Couple this with the fact that the last time they were cataloged was

1915, one can easily see that it is a massive undertaking for one individual.

The format is the same as the previous three volumes. The listing for each province is proceeded with a short historical and geographic description and a map. If stamped paper exists it is discussed first followed by documentary issues then stamps for other specific purposes. Stamps for municipalities within the province end the section.

This is more than just a catalog. A discussion of the stamps, their use, their production and known varieties is followed by a listing of the known stamps. All of the known face varieties are shown with large, clear illustrations. The listings are unnumbered as it is assumed that there many holes in the listings. The stamps are unpriced as there is not enough of an established market to do so.

The book is a joy to collectors of Argentina. While not a narrative but a reference, one can still page through this catalog reading the text and enjoying the illustrations and pondering just how many of these stamps are missing from your own collection. This book may also be available through regular retail channels.

Clive's second new book is definitely a read-for-pleasure work.

The presentation of revenue stamps: taxes and duties in South America by Clive Akerman. 52 + (4) pages, card cover, A4, saddle-stapled, illustrated. Published by the Revenue Society of Great Britain as a supplement to the March 2002 issue of *The Revenue Journal of Great Britain*. Available to ARA members from the author (address above) for

free plus \$3 to help cover postage while supplies last.

In October 2001 author Clive Akerman made a presentation to The Royal Philatelic Society London. The presentation was not just a talk but was also a 52 frame exhibit of the author's collections. Yes, 52 frames is a lot of territory but remember this is about South American revenues; the 1912–1920 documentary stamps of the city of Buenos

Aires would involve nearly 1100 stamps with a rather boring nine face varieties (this is without minor variations).

An unillustrated booklet was prepared to handout to those in attendance. Clive was later convinced to reprint the booklet complete with illustrations. The result was distributed as a supplement to the March 2002 issue of *The Revenue Journal of Great Britain*. An extra quantity was produced and this is what is being made available to the members of the American Revenue Association.

This book is simply several hours of philatelic entertainment. Oh yes, you will also

learn something along the way as well—quite possibly quite a bit. Clive shows the history of revenue stamps in South America from the 1600s through the 1940s. It is based on his international Gold Medal collections of Argentina and Brazil along with unexhibited collections of Bolivia, Nicaragua, Peru and various other countries.

This simply has to be one of the best “introduction to...” books in any area of philately. And considering the price, how can you refuse such an offer.

Kenneth Trettin



Peru, 1950s unappropriated design by the British American Bank Note Co.

The Revenue Journal of Great Britain—March 2002

The March 2002 issue of *The Revenue Journal of Great Britain* contains two supplements that boost the value of belonging to the Revenue Society of Great Britain beyond just receiving this fine journal. First is the society's mini-auction number four. This is a mail bid auction of 156 lots of worldwide revenue stamps and revenue stamp literature. To bid you must be a member of the society. The second supplement is a copy of Editor Clive Akerman's *The presentation of revenue stamps: taxes and duties in South America* which is reviewed on page 62 of this journal.

The journal itself contains several articles on various subjects. Eddie Bridges writes about “The 1d ship stamp of the Union of South Africa overprinted for Consular use.” These rather common stamps were in use from 1926 through 1954 but those with the “CONSULAR / KONSULAIR” overprint have been rather elusive.

Kenneth X. Robbins takes another look at revenue stamps in “The fastidious fiscal philatelist—and the Indian Princely States.” As fiscal philatelists we all know too well that although we may look for that perfect stamp more often than not we must settle for something less than perfect and often much less than perfect.

In “More heady stuff—‘Imperial Theeds’” author Peter Mansfield examines the differences in the engravings of Queen Victoria used on many of the revenue stamps from the 1860s through the 1870s. Were they the same or not.

Finally, David Sher comes up with some “Ecuador Municipal Revenues” that were not listed in Juhani Olamo's

Continues/page 65



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How many stamps did it take?

by W. H. Waggoner, ARA

Humorists have long employed the phrase “how many ____ does it take to ____” as the lead-in to a variety of ethnic jokes. As used here, however, the question has to do with fiscal history and “multiple stamping” with US revenue stamps. Collectors have always been interested in unsevered blocks and strips of stamps of almost any size, the bigger the better. Records of the largest known multiples have been kept and shared (King, Bacharach and Turner, 1981) and it has not escaped notice that catalogue values given for pairs and blocks often far exceed those obtained by multiplying the worth of a single stamp by two or four.

This “multiple factor” is particularly noticable among many of the more mundane stamps of the First Issue revenues of 1862–71. A block of four of the perforated, red, one-cent, Telegraph stamp (Scott R4c) is valued at \$110, for example, ten times that of a single. Or consider the perforated, orange, two-cent, Certificate stamp (Scott R8c) where the corresponding values are \$825 and \$27.50, respectively. Perforation varieties command even greater multiplies. Some of this inflation can be rationalized by recalling that the denominations included in that issue were purposely chosen to agree, one-to-one, with the stamp duties imposed by the legislation that necessitated them (Act of July). The subsequent removal (Act of December) of the requirement matching a stamp’s title of purpose to that of the documentation to which it was affixed further lessened the need for multiple stamping because of the lack of particular stamps.

Consider the stamped document shown here. This Entry for Consumption form of the District of Vermont was completed on July 31, 1868, at the Canadian border port of West Berkshire, Vermont, to cover the importation of 800 pounds of butter from St. Armand, Quebec. The butter’s declared value was \$160, and it was dutiable at four cents per pound, in addition to the excise tax. (The questionable legality of similar tax situations had been the reason for a ruling by Commis-

sioner of Internal Revenue George S. Boutwell in 1863. According to an 1854 reciprocity treaty between this country and Great Britain, many agricultural products from Canada, a British colony, “shall be admitted [into the U.S.] ... free of [customs] duty.” Boutwell ruled that the stamp tax must be paid, “and I am not prepared to say that there is any conflict between the treaty and the statute.” His full decision is reproduced in Mahler’s treatise on stamp taxes (Mahler, 1988).)

The applicable tax legislation for Entry of Goods defined it as “Entry of goods at any customhouse, for consumption or warehousing” and set stamp duties that depended on their value: to \$100, 25 cents; over \$100 to \$500, 50 cents; and over \$500, one dollar. Accordingly, the proper stamp tax on this butter was 50 cents, paid in all likelihood by the importer, George Clement. Payment of this duty was acknowledged with twenty-five, orange, two cent, US. Inter. Rev. stamps (Scott RI 5c): a block of twenty-four (8 x 3) plus a single. The manuscript cancellation (one word per stamp) reads: “I have so many of 2 cent stamps I put them on to get rid of them. 31 July 1868, Henry Ladd.” The year “1868” also appears on every stamp except the lone single.

The recent catalog of stamped documents (Mahler, 1999) does not include a usage from West Berkshire, Vermont, among the ca. 50 known examples. It does, however, include an 1871 Entry form from Philadelphia on which seven stamps — five of them R15 — were used to acknowledge payment of the \$1 rate. Turner (1965) listed 25 large multiples (20 and over) of this stamp, but gave no information about their usages. Unfortunately, the sources of the several multiple-pieces of R15 I have in my own collection are unknown, each was carefully removed from its documentation which presumably was then discarded.


Perhaps, from a fiscal history viewpoint, “for what purpose” is a better question than the one I posed at the beginning of this note.

DISTRICT OF VERMONT.

PORT OF *W. Ben Alden*

Entry for Consumption, Made this *31* day of *July* 186*8*
 Of Merchandise Imported by *Geo. Clement* from
St. Annona Canada, Arrived *29 July* 186*8*

QUANTITY AND DESCRIPTION.	VALUE.	RATE.	Am't of Duty
<i>800 Lbs Butter</i>	<i>169</i>	<i>4</i>	<i>37</i>



now presented by me to the
 ed of all the Goods, Wares and
 the state in which they were
 res and Merchandise; that the
 nothing has been, on my part, or to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of
 the duty lawfully due on the said Goods, Wares and Merchandise, and that if, at any time hereafter, I discover any error in the said Invoice, or in the account now rendered
 of the said Goods, Wares and Merchandise, or receive any other Invoice of the same, I will immediately make the same known to the Collector of the District.
 And I do further solemnly and truly swear that, to the best of my knowledge and belief,
 the owner of Goods, Wares and Merchandise mentioned in the annexed Entry; that the Invoice now produced by me exhibits the actual cost or fair market value at
 the time or times, and place or places, when and where procured, of the said Goods, Wares and Merchandise, all the charges thereon, and no other different discount,
 bounty or drawback, but such as has been actually allowed on the same. SO HELP ME GOD.

Sworn to this _____ day of _____ 186*8*
 Before _____
 DEPUTY COLLECTOR.

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Revenue Journal/concludes

1994 catalog of Ecuador.

In addition the editor reviews a number of
 revenue publications (including this one) and
 several we do not see.

The Revenue Journal of Great Britain is
 published quarterly by the Revenue Society

of Great Britain for its members. For infor-
 mation about membership contact their Sec-
 retary, Tony Hall, 57 Brandles Road,
 Letchworth, Herts SG6 2JA, UK or
 <rs.gb.hall@talk21.com>.

The Editor notes...

...regarding the *ARA fiscal philatelic literature handbook*

As a supplement to your March-April 2002 issue of *The American Revenuer* you all received a copy of the *ARA fiscal philatelic literature handbook 1997-2001 update*. A few comments regarding this publication are now in order.

Once again the major compiler of information for this update has been Richard Riley of California. It bears the title "ARA ... handbook" rather than the "Riley ... handbook" at his request because of the number of additional contributors to this most recent effort. In fact, eleven others contributed to this five-year update. Although all contributed in addition to Dr. Riley, a special thanks should go to Scott Troutman, who in addition to listings for several other publications, has supplied listings for all of the articles which have appeared in the *State Revenue Newsletter* and the *State Revenue News*.

If you find this update useful in your collecting activities it would be most appropriate to let Dick know that you find it useful. You can contact him by mail (Richard Riley, 24055 Paseo Del Lago, 257 Tower II, Laguna Hills, CA 92653) or by email at <richard.riley@worldnet.att.net>.

The scope of the collect work (the handbook published in June 1997 and the current update) is becoming quite impressive. In the articles section total of 1,501 entries were added to the over 10,500 entries making a total of over 12,000 entries that include articles about the revenue

stamps of most countries of the world. Additionally, the list of handbooks, catalogs and pamphlets is approaching 1,000 entries.

It is definitely our intent that there will be a 2002 update, probably continuing on a biennial schedule. Now, this is where many of you come into the picture. We previously announced that Dick did not want to continue doing a major portion of the indexing. He did continue but that time has now come to an end due to physical reasons. He is continuing to make clippings from a number of publications (which are indexed at the end of the year) but someone else will have to go through them and write the actual entries. All of Dr. Riley's file cards and databases are being have been sent to your editor.

What is needed is a commitment from some of you to be responsible for reporting the articles, columns and shorter notes about revenue stamps that have appeared in one or more philatelic publications during the previous year.

The procedure will be quite simple. Near the end of the year I will contact everyone who has agreed to participate. By that time I will be able to provide you with a short set of instructions. You will be able to report revenue stamp related items that have appeared in the publications for which you agreed to be responsible either by email or by regular mail. Simple forms will be provided to minimize the amount of work required on your part.

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Basically we will need to know the name of the article, the author, where it appeared (name of the publication, date, volume and number and pages) and the key words that will be used to create the index. The final thing to be reported is simply an indication of which issues of the publication have been searched for entries, even if no revenue articles have appeared in those issues. In a work of this type, it is important to know what has been looked at and not simply what has been found.

The proper key words are important because this is how future users of the index will be able to find an article about the subject they are interested in. All too often the title of the article gives no clue to the content of the article or is in some way misleading. For this reason we cannot simply rely on annual indexes created by the editors of the publication as often they will simply

index the article under "revenues." So it is important to have a revenue stamp collector review the entry to make sure that it meets our needs.

We need assistance in indexing all philatelic publications including all small specialty journals and newsletter no matter how large or small the sponsoring group. We especially need assistance with indexing articles in non-English language publications.

For the next month I will be waiting for volunteers to contact me. After that time I will begin contacting you. Please, contact me and let me know for which publications you will take reporting responsibility. Write to Editor, *The American Revenuer*, Box 56, Rockford, IA 50468-0056 USA; email <revenuer@omnitelcom.com>; or telephone 641-756-3542 (evenings).

State Revenue News—2nd quarter 2002

The second quarter 2002 issue of *State Revenue News* places emphasis on soft drink taxation, but is far from a single-subject issue. Editor Scott Troutman has written a rather comprehensive introduction to the area with a discussion of the stamps and what was taxed as a soft drink on a state by state basis for those seven states that have issued stamps. Four other short articles discuss the subject of soft drink tax stamps.

Soft drinks are not the only area of state revenue stamps represented in this issue although all other articles are one page or less in length. There are articles about beer, documentary, dog, feed, egg liquor vegetable,

and fish and game stamps. In all articles discuss stamps from 18 states and one city

If all this does not add enough variety to your life there is the State Revenue Society's Auction 23. This consists of 381 lots of revenue stamps. This is a mail bid sale and you must be a member of the SRS to participate.

Still not convinced you should be a member? How about a "Free for all" beer stamp from Bend, Oregon. All an SRS member need do is send a stamped, addressed return envelope. Annual dues are \$12. For information write to the Secretary, Scott Troutman, Box 270184, Oklahoma City, OK 73137-0184 or <smtroutman@cox.net>.

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More on the special tax stamps for coin operated devices

Figure 1. A 1942 stamp with a value of \$7.50 filled in.

by Terence Hines (ARA) and the New York Revenue Boys (ARA)

My article on special tax stamps for coin operated devices in the July-August issue of

TAR (Hines, 2001) and specifically my request for reader input on these stamps has resulted in news of several very interesting special tax stamps in this category. ARA

member W. H. Waggoner reports that he has in his collection examples of two stamps that I predicted should exist. One is for Coin Operated Amusement Devices, Devices Awarding no Prizes, for fiscal year ending 1942 with a denomination of \$7.50 (Figure 1). The denomination is typed in. The other (Figure 2), for fiscal year ending 1943, is for a Coin Operated Amusement Device, Newly Taxable Under the Revenue Act of 1942. It bears a printed denomination of \$6.67.

Alan Hicks brought his lovely collection of Coin Operated Device special tax stamps to the October 2001 meeting of the New York ARA Chapter. Contained in this great collection were two special tax stamps, the denominations of which your humble author was unable to explain. Both are stamps for Coin Operated Devices for fiscal year ending 1952. Recall that the tax rate on such devices changed in the middle of fiscal year 1952. The rate had been \$150 per year but was increased by the Revenue Act of 1951 (effective November 1, 1951) to \$250. In my original article I predicted

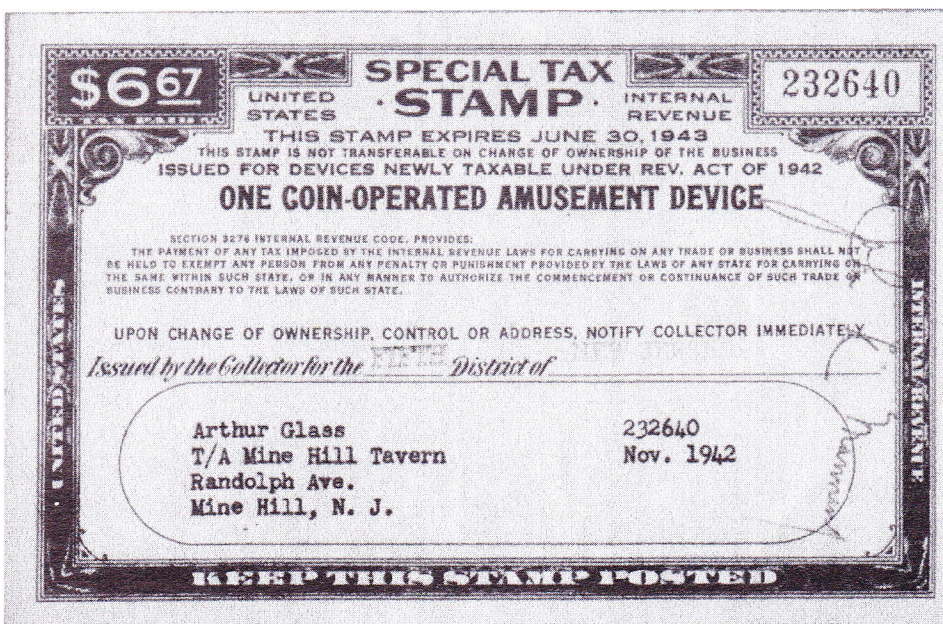
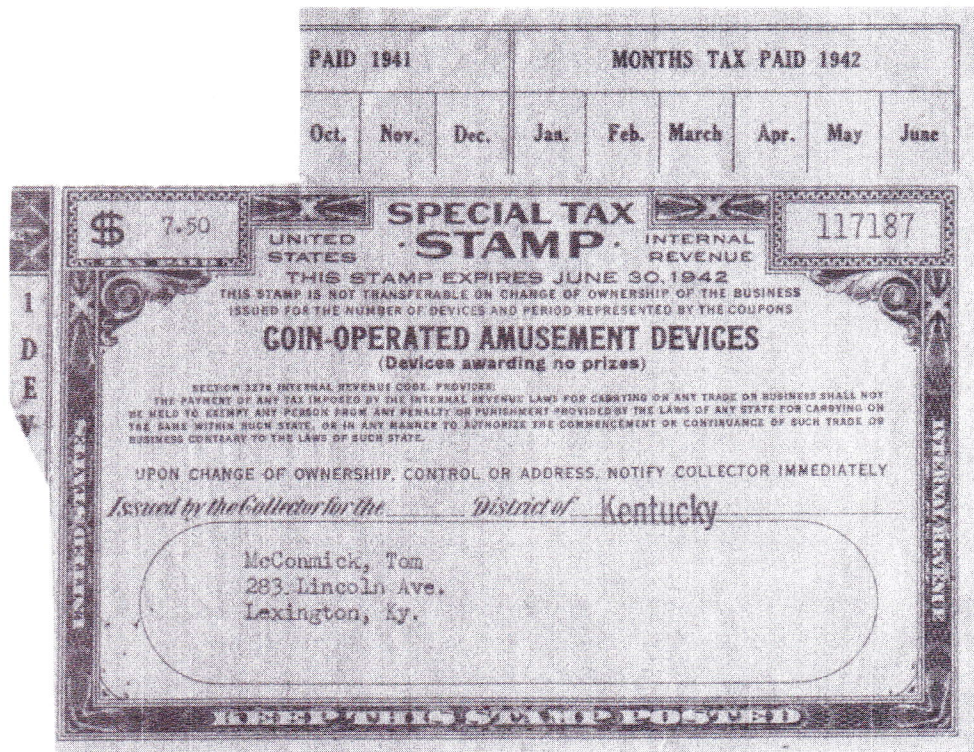


Figure 2. A 1942 stamp with a printed value of \$6.67.

that fiscal year ending stamps for this tax class would have a denomination of \$166.67, two thirds of \$250. I was wrong.

Figure 3 shows a fiscal year ending 1952 Coin Operated Device stamp for one device with a denomination (written in) of \$216.67. Now this is an odd denomination to be sure and the question is how it came to be. At the December 2001 meeting of the New York City ARA chapter this (and the next) puzzling special tax stamp were submitted to the consideration of the "Revenue Boys," as Ernest Wilkins, of fond memory, referred to our group. Both puzzles soon fell to the group's combined expertise. In the case of the \$216.67 stamp, it was realized that \$216.67 is the sum of \$166.67 and \$50. The \$50 represents payment for four months (one third of a year) at the rate of \$150 per year. The \$166.67 represents payment for two thirds of a year at the rate of \$250 per year.

The \$150 Coin Operated Device special tax stamp shown in Figure 4 bears a printed \$150 denomination. The group consensus was that this represented a situation in which the Bureau of Engraving and Printing had planned too far in advance. As noted above, the Revenue Act of 1951 became effective November 1, 1951. Presumably the IRS had ordered fiscal year ending 1952 special tax stamps printed with the previous lower rate of \$150 per year well before the Act became effective. From the stamp shown in Figure 4 it appears that these \$150 stamps were issued. Presumably taxpayers who received these stamps would have had to pay the additional \$66.67 due and would have received some form of receipt for this sum. The form of that receipt is unknown.

MONTHS TAX PAID 1951						MONTHS TAX PAID 1952					
July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June

\$216.67
SPECIAL TAX
23290

UNITED STATES • STAMP • INTERNAL REVENUE

THIS STAMP EXPIRES JUNE 30, 1952
 THIS STAMP IS NOT TRANSFERABLE ON CHANGE OF OWNERSHIP OF THE BUSINESS
 ISSUED FOR THE NUMBER OF DEVICES AND PERIOD REPRESENTED BY THE COUPONS

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

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

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

Issued by the Collector for the _____ *District of* _____

TILL TWO CLUB G
 JOHNS ON JOE JUL-1951
 198 FOURTH ST 23290
 SAN FRANCISCO CALIF

KEEP THIS STAMP POSTED

\$150.00
SPECIAL TAX
43

UNITED STATES • STAMP • INTERNAL REVENUE

THIS STAMP EXPIRES JUNE 30, 1952
 THIS STAMP IS NOT TRANSFERABLE ON CHANGE OF OWNERSHIP OF THE BUSINESS
 ISSUED FOR ONE DEVICE, TAX PAID FOR ONE YEAR

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

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

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

Issued by the Collector for the _____ *District of* **WEST VIRGINIA**

MICHAEL FARAH SMOKE HOUSE POOL ROOM
 322 4TH AVE 6D
 MONTGOMERY W VA JULY-1951
 43

KEEP THIS STAMP POSTED

Figure 3. A 1952 stamp for one device with a written denomination of \$216.67.

Figure 4. A 1952 stamp with a printed \$150 denomination.

Reference

Hines, T. Coin operated devices special tax stamps. *The American Revenuer* 2001 July-August; 55:84-85.

Gum rosin stamp

by Scott Troutman, ARA

Recently I have seen a number of these pale green, red and black stamps for gum rosin in revenue dealers stocks. They are dated 1935 and reference a marketing agreement dated February 20, 1934, and a license issued by the Secretary of the United States Department of Agriculture on March 3, 1934. The stamps are imperforate, 128 mm x 80 mm.

I have run some forays into the Oklahoma City University Law library and have

used in varnish manufacture, soaps (examples Pears Pine Tar Soap or Pinesol), sealing wax, printing inks, pitch, adhesives, binders, and soldering flux. Rosin is also used on violin bows, and as an anti-slip agent on gymnastic and ballet equipment and on baseball bats. Turpentine of course is heavily used with oil based paints. Why the laws are still indexed under naval stores is a good question as naval usage had pretty much ended by 1923?

Turpentine and rosin are produced by tapping

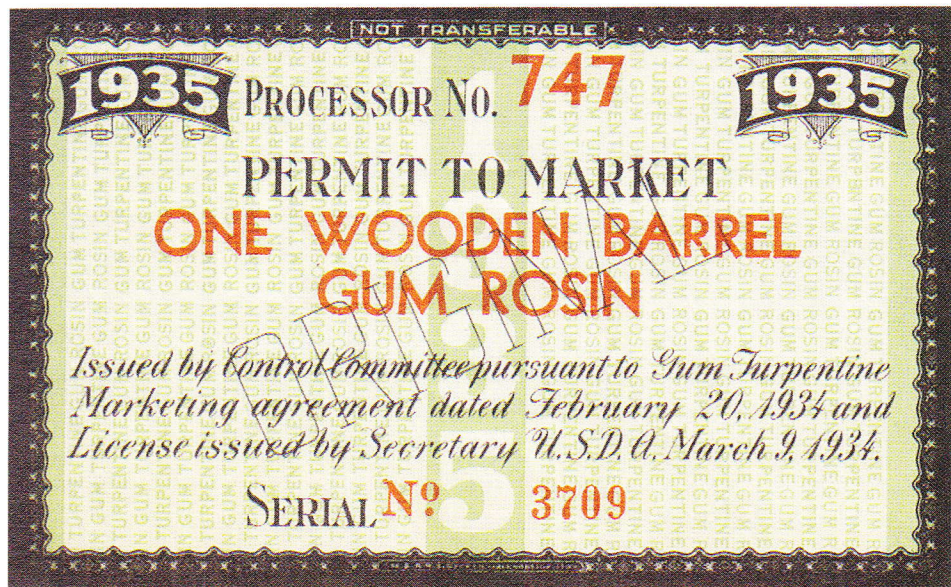
pine trees and refining the sap, much in the way that maple syrup is produced by tapping maple trees. Turpentine is "the colorless or faintly colored volatile oil consisting principally of terpene hydrocarbons of the general empirical formula $C_{10}H_{16}$ and having a characteristic odor and taste." It is distilled from the sap of living trees or can be derived as "destructively distilled wood turpentine" or "Sulphate wood turpentine" by cooking pine wood pulp.

Gum rosin is what is left after the turpentine has been removed from the sap. It is darker and sticky. Today rosin is graded by its color

and acidity, the lighter being the higher grades, and darker being lower graded. There are 18 grades. Opaque or pitch is the lowest grade. Inspectors compare the color to a set of standards to determine the grade. Inspection is done by cutting a lump or sample from at least four inches down into a barrel of rosin. It is a slow and labor intensive process and the rosin maker gets to incur all the costs associated with taking the inspection. The maker gets to do all the manipulation of the barrels (taking the bung out, rolling it around so the sample can be taken, re-bunging it). On large barrels, samples may be needed from both the top and bottom to insure consistency of grade. Once the inspection is complete, the maker

stumped the head research librarian as to how to get back to the marketing agreement, though he has made some game attempts to find it. What we did find is that gum rosin is still being inspected by the USDA (Code, 2002), and as even this was hard to find, I will present what I know. The information is buried under naval stores inspection which makes it hard to find.

Apparently the current laws date to The Naval Stores Act of March 3, 1923, which called for the inspection of turpentine and rosins. In wooden ship days, these two commodities were called naval stores, because they were heavily used in maintaining wooden ships. Gum rosin has many uses today; it is a base in making chewing gum,



also has to do all the marking, and care is the order of the day. If the marking becomes unreadable (apparently a big problem), then it has to be reinspected.

Currently, the laws require that the barrels, or it can be train cars, be labeled as to grade and marked "U.S. Inspected." The inspection certificate is to include the manufacturers name and inspector identification. I suspect that in 1935 the stamp shown was used on wooden barrels to indicate they had completed inspection.

Inspection can be done either by federally trained in-house inspectors or by federal inspectors. A considerable portion of the regulations is devoted to obtaining and maintaining permits for in-house or "processor" inspectors. I do not know what the fees were in 1935. Today they are as follows for rosin:

	In-house	Federal
Drum	\$1.24	\$2.25-4.05
100 lb Bags	\$0.23	\$2.25
Tank truck	\$34.00	\$34.00

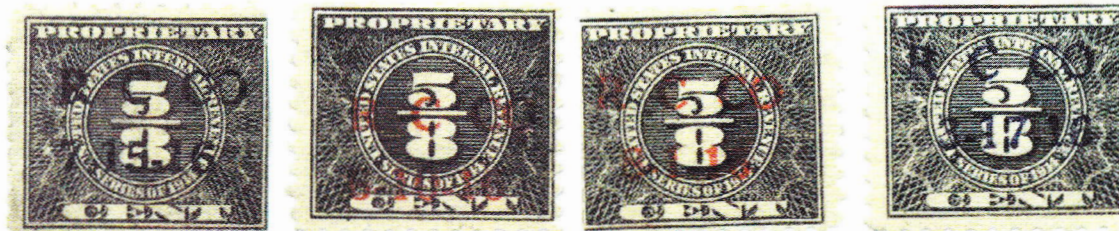
Tank car \$67.50 \$67.50
Chemical analysis, required in some instances for higher grade rosins, runs anywhere from \$10 to \$40 a sample.

The processor number on the stamp makes me think these were used by an in-house inspector. The light black "ORIGINAL" on the stamp leads me to think there was a stub or copy in a booklet which had the inspection details. I do not think these stamps were federally issued. At the bottom in fine black letters in the border is the notation, as best I can make out, "One BRSB . Drew Co. Jacksonville, Fla." I don't know if this is the printer's indicia or if this was the company that used these. I think the "license" mentioned on the stamp was the local inspectors license.

Bibliography

Code of Federal Regulations, Revised as of January 1, 2002, Section 7:160, pps 286-302.

RC CO update



Joe Odziana, ARA

After reading Scott Troutman's article in the November-December 2001 issue of *The American Revenuer*, "Case of the wrong company: Resinol Soap Company," my curiosity was aroused to see what I may have on hand. I note the following:

Printed cancels as Scott depicted including a black, red, orange red and deep ultramarine (royal blue) all dated 1916 are shown in the first illustration.

Handstamp cancels include two different than the one Scott depicts in his article. The first is in red without periods after the letters (this may very well be a printed cancel) dated "2-28-16." The second one is a double cancel



in purple with periods after letters dated "DEC 1 1914" in three lines. [Joe indicated that it is tough to get a good image of this cancel. The black and white image reproduced here is derived from a color scan through computer manipulation to enhance the cancel. KT]

The American Revenue Association

President's Letter

I just returned from Napex where we convened for our annual convention. This was one of the most successful conventions we have ever had. We had 45 members sign the guest book and over 30 members attend the membership meeting. The various revenue meetings were well attended. On Friday night, 36 of us gathered at J. R.'s Stockyards Inn where we enjoyed a good time and wonderful dinner. Lots of good revenue material changed hands on the show floor. Most important, however, is that a revenue exhibit won the grand award. Edward Tricomi's *Playing Card Revenues* won the Napex Grand Award, ARA Grand Award, Napex and ARA Gold Medals, the U.S. Stamp Society Statue of Freedom Award, and the ARA Lynn Cunliffe Memorial Award for the Most Popular Revenue Exhibit. Ed's exhibit is now eligible for the Champion of Champions competition this August at Stampshow in Atlantic City.

Other Revenue Exhibits received the following:

Napex and ARA Gold Medals awarded to:

Alan Cimiano—*United States Beer Stamps of the Pre-Prohibition Era, 1866-1919*

Charles J. Eckstrom—*Federal Migratory Bird Hunting Stamps*

Carroll Lloyd—*The Revenue Stamps and Stamped Paper of Haiti*

Morey N. Sherwood—*The Two Cent Revenue Stamped Paper of the United States, 1865-1883*

Kenneth Pruess—*New York Stock Transfer Tax*

Frank L. Sente—*Usage of the 1898 Battleship Revenues: The Documentary Issue*

Bill Welch—*Revenue Stamps of Colombia*

Napex Vermeil and ARA Gold Medals:

Silvia Garcia-Frutos—*Cuba: Postal Stamps Used for Revenues*

Robert D. Hohertz—*Revenue Stamped paper of the Spanish American War Tax Era*

"Rev E. Nue"—*The Documentary Issue of 1898*

Napex and ARA Bronze Medals

Arthur J. Mongan—*Pay to the State of...*

Court of Honor

Michael Mahler—*United States Civil War Fiscal History: A Survey of the Documentary Taxes*

Congratulations to all.

Our next ARA convention will be at Indypex in Indianapolis on June 27-29, 2003. Mark your calendar now, you will have a great time.

While on the topic of awards, several revenue exhibits were shown at Okpex in Oklahoma City May 3-5. A Gold to *The Resurgence of Hunting and Fishing on Indian Reservations* by Michael Jaffe (also an ARA Gold and the APS Research medal). Vermeils to *North Carolina State Revenues* by Scott Troutman (also an ARA Silver), *Colorado Revenue Stamps* by Kenneth Pruess (also an ARA Bronze) and *R15 Stamped Documents—A fiscal history case study* by William Waggoner.

Washington 2006 World Philatelic Exhibition is the next international stamp show to be held in the United States. It is scheduled for May 27 to June 3, 2006, at the Washington, D.C. Convention Center. While it may seem far away, a lot of work is being done to make it the most successful international show ever held in the U.S. Do we, the ARA, want to have a society table at the show? If so, we need members to volunteer their time to man the table for eight days. Hopefully, a lot of you will step forward so that we can do it in shifts. We also need one person to handle the schedule at the table and coordinate our activities with the Washington 2006 committee. Please contact me if you are interested.

I would like to thank all of our members who contribute some of their time to the ARA. This includes our board members, sales and auction managers, editor and authors for *The American Revenuer*. But we need more of you. We especially need a membership and/or publicity person(s) who can work toward growing our association and publicizing what we do in the philatelic press.

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.

CORRIERA, JOSEPH 5737. 12657 W Shaw Butte Dr, El Mirage AZ 85335. Proposed By Eric Jackson. United States, US-Cinderellas, US-Non-Scott Listed, US-State, US-Telegraphs.

FARAGO, STEPHEN 5740. Box 78735, Plot 2135 Seaview Road Dares, Salaam, Tanzania. Africa-British, Africa-French, Germany-Colonies.

HOFIUS, JEFF 5738. Box 102, Fowler OH 44418. Proposed By Eric Jackson. Austria, Eastern Europe, Germany, USSR.

JOLLIFF, RONALD 5743. 693 Sugarwood Ct, Galt CA 95632. Proposed By Ronald E. Leshner. Canada-Proprietary, Local Posts, United States, US-State.

MAHMOUD, MAZHER. 5739. 127 Bahadurabad Housing Society St. #11, Karachi, Pakistan. Proposed By Joe Ross.

SCAGLIONE, GEORGE 5736. 29 Ormont Lane, Aberdeen NJ 07747. US-Local Posts, US-Private Die Match, US-Private Die Medicine, US-Proprietary, US-Revenue Stamped Paper.

SCHULZ, WILLIAM 5742. Box 19297, Denver CO 80219. Germany, US-Proprietary Cancells.

TEELOCK, SANJIT 5745. 21 Queen Mary Avenue, Floreal, Mauritius. Proposed By Kenneth Trettin. Africa-British, British Commonwealth,

Literature.

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Deceased

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5259 WATSON, JOHN S

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Peter V N Philip 1857

Otto J Pfalzer 3106

John M Dean 718

Rudolph J Thoden 2273

Frederick L Kretschmar 3198

Michael F Wilcox 1275

Charles C Heggen 2397

James B Kelley III 3340

Mitchell K Krevor 1390

Jan R Wooton 2406

Harmon M Weeks 3381

Henry G Ibsen 1466

Fred Ballman 2567

James R Simon 3394

Jackson L Cope 1484

John C Jenkins Jr 2667

Kenneth Le Bow 3408

William F Weaver 1676

Martin Lefkowitz 2782

Charles C Souder 3571

Charles D Rabinovitz 1717

James Kotanchik 2858

Victor R Algarin 3799

George Alevizos 1791

Wilson E Born 2958

Frederick M Ross 3853

William M Thompson 1812

Jerold M Massler 2972

Richard E Scott Jr 4012

John F Bonner 4052

Robert Lisnak 4553

Bonnie Riga 4784

Marlin E Larson 4056

Paul W Colby 4582

Roy S Liebman 4814

R Yancey Green 4134

Richard A Dallair 4613

Tom Chermisnok 4852

Tyler Bastian 4157

Jeff Daneman 4649

Roy Gensch 4868

Roger J Riga 4220

Eddie D Wyatt 4717

John C Johnson 4910

continued/page 76



STATE OF IOWA.

\$104.00 MARENGO, June 22nd 1875

J. H. BRANCH & BRO., BANKERS.

PAY TO Self OR BEARER,

One Hundred DOLLARS.

No. 91

Day, Egbert & Fidler, Davenport, Iowa.



ERIC JACKSON

Post Office Box 728 • Leesport, PA 19533-0728
610-926-6200 • FAX 610-926-0120 • e-mail eric@revenueer.com

MAIL & INTERNET AUCTION #162

CLOSING DATE: July 31, 2002 at 11:00 pm EDT

Mail, Phone and Fax bids must be in our hands by 3:00 pm

Bid online on our website www.ericjackson.com until 11:00 pm EDT closing time

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

1	First Issue R5c red Grosh & Rutherford printed cancel, F clipped perfs PHOTO	--
2	R13b F-VF light crease PHOTO	150.00
3	R24b vertical pair, minor pre-print paper fold in bottom stamp, F-VF PHOTO	80.00
4	R37a VF PHOTO	500.00
5	R50a VF faint crease	45.00
6	R51c black h/s, F	52.50
7	R52a VF light crease	50.00
8	R52b horiz. pair, SON black h/s, F-VF perfs clipped at rt.	130.00
9	R71a black h/s, F crease	180.00
10	R73c F PHOTO	175.00
11	R80c rich color, F-VF thin spot PHOTO	100.00
12	R81a F-VF PHOTO	150.00
13	R82a F-VF PHOTO	120.00
14	R85a F-VF PHOTO	140.00
15	R87c F-VF	60.00
16	R88a F-VF PHOTO	300.00
17	R89a VF light crease	40.00
18	R90a F-VF PHOTO	120.00
19	R91a VF light crease PHOTO	120.00
20	R94a VF PHOTO	100.00
21	R95a VF PHOTO	450.00
22	R98a SON black h/s, F PHOTO	125.00
23	Second Issue R119 blue h/s, faint cut cnl., F-VF PHOTO	175.00
24	Documentary R152c used, F-VF	32.50
25	R163p block of 100, I & G N R R printed cancel, F-VF	--
26	Proprietary RB7a black h/s, F-VF small thin PHOTO	175.00
27	Stock Transfer RD18 used, F-VF	20.00
28	RD37 mint, F-VF	45.00
29	Wines RE30 mint, VF	30.00
30	RE40 mint, VF	24.00
31	RE44 mint, VF	20.00
32	RE106 used, VF	16.00
33	RE150 used, F-VF light crease	50.00
34	RE164 used, VF	30.00
35	RE166 perf. VF	35.00
36	RE178 used, VF	45.00
37	Beer REA143 (184A type 150), mint, XF staple holes	15.00
38	Playing Cards RF29 mint, F-VF PHOTO	175.00
39	Playing Cards Stamps for the Virgin Islands RFV2 usual crease, F-VF	45.00
40	Silver Tax RG17 mint, F-VF PHOTO	70.00
41	RG41 mint, F-VF	16.00
42	RG45 mint, F-VF	22.50
43	RG48 mint, F-VF	37.50
44	RG125 used, F-VF	60.00
45	RG127 used, F-VF PHOTO	150.00
46	RG130 used, VF	35.00
47	Narcotic Tax RJA56a used, VF creases PHOTO	110.00
48	Consular Service Fee RK23 F PHOTO	85.00
49	RK33 F PHOTO	70.00
50	Customs Fee RL6 used, F-VF	30.00
51	RL7 used, VF corner crease PHOTO	75.00
52	RL8 used, VF thin spot PHOTO	90.00
53	Embossed Revenue Stamped Paper RM72 sharp strike on the back of an 1800 promissory note, VF	125.00
54	RM110 sharp strike on an 1800 Ousfield promissory note, ms. affects stamp, VF	10.00
55	RM111 sharp strike on a 1799 promissory note, VF	20.00
56	RM124 sharp strike on a 1799 Chester promissory note, VF	25.00
57	RM126 sharp strike on an 1800 promissory note, VF	35.00
58	RM150 sharp strike on an 1800 penal bond, VF	20.00
59	RM162 sharp strike on an 1801 promissory note, ms. affects stamp, F-VF	25.00
60	RM165 sharp strike on a 1799 Nixonon inland bill of exchange, ms. affects stamp, F-VF	40.00
61	RM180 superb strike on a part-printed penal bond, VF	25.00
62	RM181 sharp strike on a 1799 Philadelphia promissory note, VF	17.50
63	RM188 bluish paper, sharp strike on an 1800 Cumberland promissory note, fold affects stamp, VF	35.00
64	RM191 sharp strike on a 1799 Charlestown promissory note, F-VF weak along folds	65.00
65	RM228 sharp strike on a 1799 promissory note, VF	35.00
66	RM240 sharp strike on a 1799 promissory note, VF	10.00
67	RM241 sharp strike on the back of a 1799 penal bond, VF	10.00
68	RM275a two sharp strikes on an 1815 Washington, Pa. promissory note, VF cut cancel affects one stamp	10.00
69	RM278a sharp strike on an 1817 Philadelphia promissory note, ms. affects stamp, VF	10.00
70	Revenue Stamped Paper RN-B1 Jersey City, N.J. Second National Bank, Firemen's Insurance Co. check, unused, VF	--
71	RN-D1 Helena, Mt. L. H. Hershfield & Bro. Draft. 1874. Used, VF	--
72	RN-D1 Fort Wayne, Ind. Fort Wayne, Muncie & Cincinnati Railroad Co. draft. 1876. Used, VF	--
73	RN-D1 Omaha, Neb. Union Pacific Railroad. Draft. 1873. Used,	--

74	F-VF	--
75	RN-D4 Gold Hill, Nev. Agency of the Bank of California. Draft. 1875. Used, VF	--
76	RN-D9 Baltimore, Md. Alexandria & Fredricksburg Railway Co. Draft. 1875. Used, VF	70.00
77	RN-G1 Helena, Mt. First National Bank, A. M. Holter & Bro., Hardware & Cutlery. Check. 1880. Used, VF	--
78	RN-O2 Marengo, Ia. J. H. Branch, Banker. Check. 1875. Used, VF PHOTO	750.00
79	RN-P5 x 2, RN-W2 Denver, Co. Colorado Nat. Bank. Cert. of Dep. 1871. NBN engraved. Used, F-VF creases, tone spots	50.00
80	RN-P5 Boston, Hartford & Erie Rail Road Co. Bond. VF	165.00
81	RN-Q1 Denver, Co. Colorado National Bank. Cert. of Deposit. 1872. NBN engraved. Used, VF It. toning in top margin	150.00
82	RN-X7 Ventura, Cal. Bank of Ventura. Check. Used, VF	--
83	Private Die Match Stamps RO47d VF small thin	20.00
84	RO59c F crease and thin PHOTO	85.00
85	RO60a F few short perfs PHOTO	275.00
86	RO65a F	30.00
87	RO69b F	42.50
88	RO74d vertical pair, F crease PHOTO	100.00
89	RO75d F crease	14.00
90	RO80c F PHOTO	82.50
91	RO82c F-VF	14.00
92	RO94b F-VF crease PHOTO	90.00
93	RO105b F-VF	32.50
94	RO134P3 plate proof on india, VF	75.00
95	RO170d F-VF small faults	27.50
96	RO173c F	27.50
97	RO181b F	37.50
98	RO182c VF thin PHOTO	140.00
99	Private Die Medicine Stamps RS16a F small faults PH	100.00
100	RS57d F-VF short perf PHOTO	85.00
101	RS90a tiny inclusion, F PHOTO	450.00
102	RS95c black H.F.M. p/c, F-VF small thin	25.00
103	RS103ia single, F-VF small faults	(475.00)
104	RS105d F-VF	14.00
105	Holloway & Co., Inc. red, die essay, india on card, 84x41mm, VF tiny inclusion at right	--
106	RS138c TSM, mint, F	45.00
107	RS139a F small creases and tear PHOTO	650.00
108	RS142d F small sealed tear	65.00
109	RS155c F	30.00
110	RS165a F-VF thin PHOTO	650.00
111	RS174b F small faults and light soiling	140.00
112	RS178c F small crease PHOTO	450.00
113	RS181pd usual creases, F PHOTO	150.00
114	RS197c VF	65.00
115	RS207d F-VF crease, thin spot	22.50
116	RS209b F thin	17.50
117	RS234d VF small sealed tear at lower right PHOTO	1250.00
118	RS235b F-VF usual creases, tiny tear PHOTO	190.00
119	RS249b F light crease	35.00
120	RS255d F thin spot	80.00
121	RS269a F PHOTO	800.00
122	RS310 mint, F	80.00
123	RS311A natural s/e at bottom, F-VF	70.00
124	RS312 F thin	80.00
125	Private Die Perfume Stamps RT9d VF tiny margin nick PHOTO	90.00
126	Private Die Playing Card Stamps RU8a F tiny tear PH	225.00
127	RU15d VF small thin	7.00
128	Distilled Spirits Excise Tax RX1 used, VF	25.00
129	RX2 used, VF	100.00
130	RX14 used, VF	50.00
131	RX17 used, VF	21.00
132	RX19 used, VF	21.00
133	RX20 used, VF	27.00
134	RX21 used, VF	32.50
135	RX22 used, VF	70.00
136	RX23 used, VF	85.00
137	RX25 used, VF	30.00
138	RX40 punch cancel, VF	80.00
139	RX46 punch cancel, VF	401.25
140	RX28-46, less RX44, punch cancels, VF	8.00
141	Cigarettes, Class A TA103 F-VF creases	2.25
142	Cigars TC917a VF crease	37.50
143	Snuff TE504a mint, F-VF PHOTO	11.50
144	Tobacco TF164 punched remainder, VF	6.50
145	TF209A F-VF crease	14.00
146	TF260C light blue, F	17.50
147	Customs Cigarettes TAC4a F-VF crease PHOTO	--
148	Special Tax Stamps Retail Liquor Dealer, 1936-37, with coupons, VF small faults	--
149	Retail Liquor Dealer, 1937-38, F-VF	--
150	Retail Liquor Dealer, 1938-39 F-VF small faults	--
151	Retail Liquor Dealer, 1939-40 VF small faults	--
152	Retail Liquor Dealer, 1940-41 VF	--
153	Retail Liquor Dealer, 1942-43, VF tape stain	--

153	Retail Liquor Dealer, 1944-45, VF	--
154	Retail Liquor Dealer, 1945-46, with coupons, VF creases	--
155	One Coin-Operated Amusement Device, 1942-43, VF	--
156	Coin-Operated Amusement Devices, \$10.00, 1944-45, VF	--
157	Proprietary Trial Color Proofs RB3TC5 blue & black on white bond, gummed, VF PHOTO	60.00
158	Telegraph Stamps 15TO16a booklet of ten panes, VF	75.00
159	United Wireless, 1912 brown (Trustees in Bankruptcy), pair, imperf between, unused, VF PHOTO	--
160	Cinderellas Multipost Stamp Affixer coil pair, blue, mint, VF PHOTO	--

NEW YORK

161	Bowhunting Stamp 2 mint, VF	40.00
162	3 mint, VF	35.00

HAWAII

163	Documentary R1 mint, F	10.00
164	R10 mint, VF couple short perfs PHOTO	750.00
165	R11 unused, VF	--
166	R14 mint, F	12.00
167	R16 mint, VF	27.50
168	Kahului Railroad Co. Parcel Stamps 152 & 154 unused, VF	--

PHILIPPINES

169	Internal Revenue W637 pair of right halves on a 1939 Weights & Measures License, F small faults	--
170	W644 right half on a 1937 Miscellaneous Tax Receipt, F-VF	--
171	Documentary W701, 702 x 2 tied to a 1906 China Insurance Co. receipt, F light staining	--
172	W711 on a 1907 birth certificate, F	--
173	W712 on a 1911 printed receipt from Hacienda de Nagtajan, F-VF	--
174	W723, W733 both tied on a 1929 insurance company receipt, F-VF	--
175	W731 tied to a 191 Philippine National Bank original bill of exchange	--
176	W731, W733 used on a 1939 Bank of the Philippines promissory note, stamps are punch cancelled, one 2c faulty, F-VF	--
177	W734, W747 two of each, punch cancelled to a 1941 Metropolitan Insurance Co. fire policy, VF	--
178	W766 tied to a 1945 affidavit concerning a piece of land, VF	--
179	W768 on a 1946 Tax Clearance Certificate, F-VF	--
180	1947-50 die proofs, 14 different values, 2c to P100, each on india die sunk on card. ABN engraved. VF	--

PUERTO RICO

181	Documentary Documentary stamps, 14 different, mint & used, F-VF couple small faults	--
182	Excise Tax Class A, 75-1.00 red, unused, F crease	--
183	Class B, 15c-25c blue, unused, F-VF	--
184	Class B, 25c-50c blue, unused, F-VF	--
185	Class B, \$1.00-\$2.00 blue, unused, F	--
186	Rectified Spirits Provisionals 2c, violet serifed h/s, used, F-VF light creases	--
187	6c, violet serifed h/s, used, F-VF PHOTO	--
188	36c, violet sans-serif h/s, perf. VF corner crease	--
189	50c, violet serifed h/s, used, VF crease	--
190	Rectified Spirits RE1 used, F-VF crease	15.00
191	RE3 used, VF tiny margin nick	17.50
192	RE4 used, VF	15.00
193	RE5 used, VF	17.50
194	RE6 used, F-VF creases	27.50
195	RE7 used, VF creases	25.00
196	RE9 perf. F-VF	12.50
197	RE12 perf. F-VF	15.00
198	RE17-32 used, F-VF few small faults	72.10
199	RE33-4, 37-9, 47, 49 7 different, mint, F-VF	38.00
200	RE36 mint, VF PHOTO	67.50
201	RE40 mint, VF	8.25
202	RE41 mint, VF	12.50
203	RE41A mint, VF PHOTO	190.00
204	RE42 used, F-VF PHOTO	65.00
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210	1 Pint black on yellow, mint, VF	--
211	1 Quart black on yellow, mint, VF	--
212	1 Gallon black & red on yellow, mint, VF	--
213	1/2 Gallon black on purple, mint, VF	--
214	1/2 Pint, black on purple, mint, VF	--
215	4/5 Pint, black on purple, mint, VF	--
216	4/5 Cuarto, black on purple, mint, VF	--
217	Wine 1/2 Pint, black on green, mint, F-VF	--
218	1 Pint, black on green, mint, F	--
219	1 Quart, black on green, mint, VF	--
220	1/2 Gallon, black on green, mint, VF	--
221	1 Gallon, black on green, mint, VF PHOTO	--
222	4/5 Pint, black on green, mint, F-VF	--
223	3/4 Cuarto, black on green, mint, VF	--
224	4/5 Cuarto, black on green, mint, F-VF	--

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Buy/Sell/Trade: especially any plate #s, blocks (mint and used from R159 thru RZs), and strips of 4 (\$30 thru \$10,000 denominations). I look forward to hearing from you! <Swittig@prodigy.net> Stephen Witting, Box 2742, Springfield MO 65801 *1667*

Paying 10¢ each for Star Match Company RO172s, any condition. Needed for study. Large quantities preferred. Paul Weidhaas, 7705 Lakeside Ave, Manhattan KS 66502. *1668*

Wanted for exhibit: Haitian revenues and revenues on documents (pre-1960 preferred). Please

contact: Gerald Boarino, 834 Pierce, Port Townsend, WA 98368 or <glb@olypen.com>. *1669*

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