



The American Revenuer

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Thought to be for the importation of alcohol and tobacco the real use of these stamps from the Færoes. More, inside, page 111.



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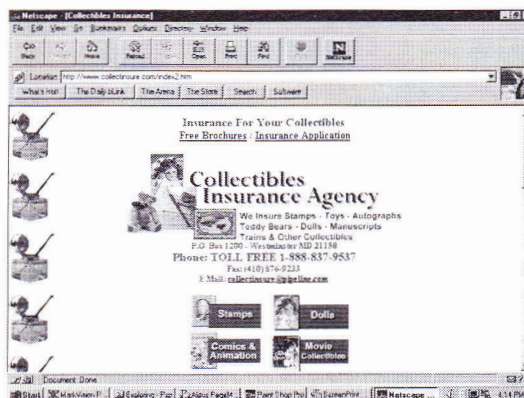
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Editor: Kenneth Trettin, Rockford, Iowa 50468-0056. Phone
641-756-3542 (no one else will answer) or 641-756-3680. FAX
641-756-3352. E-mail: <revenueer@omnitelcom.com>.

Contributing Editor: Richard Riley, 24055 Paseo Del Lago,
257 Tower II, Laguna Hills, CA 92653. E-mail:
<richard.riley@worldnet.att.net>.

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Discovery of a new variety of the J. W. Campion & Co. facsimile label

by Andrew P. Ferry, ARA

Last year, I published an article that discussed in some detail the long-recognized Campion facsimile label (Springer 48M1; Holcombe I-14) and related matters. (Ferry, 2001) Twice since then I have purchased from experienced dealers in revenue stamps a new variety of the facsimile label. Neither of those dealers recognized that the item they were selling was a new variety. In the first instance, only after returning home and examining the label in more detail did I recognize the situation. I am pleased to say that when the second one came my way, the fact that it was another example of the new variety

did not escape my notice.

Illustrated in the figure are the facsimile label I used in my previous article (center) about the Campion facsimile label (the long-recognized Springer 48M1; Holcombe I-14) and the two examples of the new discovery that form the basis of this report. For purposes of the current article, I will refer to these two as 48M2.

Both examples of the newly described facsimile label are lithographed in black, as is 48M1. Holcombe gives the diameter of his No. I-14 (Springer 48M1) as 92 ½ mm. My example of that label (see figure) does not lend itself to accurate measurement of its

Three facsimile labels of the Campion medicine tax stamp. The long-recognized 48M1 is in the middle. Above it and below it are examples of the newly recognized 48M2.



horizontal diameter because the left end has been clipped. The horizontal diameter of both examples of the newly recognized variety that I am reporting herein is about 92 mm from ornament tip to ornament tip. A distinguishing feature of 48M2 is the presence of frame lines that are not present in the revenue stamps or in the 48M1 facsimile label. One of the two examples of the newly recognized variety includes the frame line at both ends (bottom item in figure). The distance from frame line to frame line is about 94 mm. In that label, oblique frame lines are present along the top right, bottom right, and bottom left aspects. In the uppermost of the labels shown in the figure, a frame line is present at the right border, as well as along the bottom right and bottom left margins.

Other features that distinguish 48M1 from 48M2 include the following:

1. The features of the ornament at both ends of the label (figure) differ markedly in 48M1 and in 48M2. These ornaments are noticeably taller in 48M1 than they are in 48M2, and are of more intricate design. This dissimilarity alone would serve to permit differentiation of a 48M2 from a 48M1, even if the label had been trimmed in such a way that frame lines were no longer present.
2. The "\$" and its "1" are slightly larger in 48M1 than they are in 48M2.
3. The facsimile labels (but not the revenue stamps) bear the facsimile signature of the proprietor (J. W. Campion and Company). In both types of the facsimile label, Company is abbreviated in the usual fashion. In 48M1, there is a period after the "Co" and the style is capital "C" small "o." But there is no period after the "Co" in the two examples of 48M2 that I am presenting herein.
4. In both 48M1 and 48M2, the tail of the ampersand between the "n" in "Cam-

pion" and the "C" in the abbreviation of Company has a bulbous termination. In 48M1, this extends into the white background and approaches/touches the back of the "C" in "Co." In 48M2, the tail of the ampersand arches sharply upwards, its bulbous termination falling well short of the "C" in "Co" and ending opposite the base of the "P" in "Philadelphia."

5. The word "MARK" appears in the clear, white ground just beneath the word, "CORDIAL." In 48M1, the "M" in "MARK" touches the adjacent circular band of color located just external to "DISEASES." In 48M2 (figure) the "M" is widely separated from the circular band of color in both examples I am presenting in this article.
6. In the central medallion, the letters in "Pine Tree" differ in 48M2 from those in 48M1. This is most noticeable in the "R." In 48M2, the tail of the "R" is a single, slightly curved, downstroke. But in 48M1, the tip of the downward stroke is prominently bifurcated (as it is in the revenue stamps).

The fact that several features of the 48M2 label are not present in either the revenue stamps or in the 48M1 label (e.g., the frame lines, the design of the ornaments at both ends, and the character of the lettering in "Pine Tree") suggests that the 48M1 label was used earlier than was the 48M2 label.

References

- Ferry, A. P. The J.W. Campion & Co. Facsimile Label. *The American Revenuer* 2001 January-February; 55:8-13.
- Holcombe, H. W. *Checklist Facsimile Labels of U.S. Private Die Stamps*. New York: privately published, 1944
- Springer, S. 1974 *Catalogue of Various North American Cinderella Stamps*. [7th Edition]. Hawthorne, CA: 1974.

Literature in review

The Revenue Stamps of the Commonwealth of Australia and its Territories, First Supplement by William D. Craig. 12 pages, A5, saddle stapled, self-covered. Avail-

able from the author (GPO Box 1265, Hobart Tasmania 7001 Australia) for Aust. \$3 post-paid in Australia or US \$4 airmailed overseas.

This supplement is intended for use with the author's 1986 catalog (still available in limited quantities for Aust \$10 or US \$12 overseas). Of course, this supplement is the result of two factors, publishing what is known and time.

In the years since the catalog was published there have been new issues. Most notable is Papua and New Guinea which has made emergency surcharges and overprinted many postage stamps for fiscal usage. Seven pages are devoted to updating and new list-

ings for these territories. There are other new issue listings to supplement the previous catalog.

The other reason for this supplement is based on a simple truth of philatelic publishing. No matter how complete you think your work is, once you publish there will always be those to tell you of items that you missed.

If you have the catalog you need the supplement; otherwise, now is a perfect time to get both.

Kenneth Trettin

Swedish and Russian Revenue Stamped Papers in the Baltic Sea Provinces (Estland, Livland, Curland) 1688-1917 by Ants Kulo. 192 pages, A4, hardbound, unpriced, illustrated, written in English. Published by the International Estonian Philatelic Society (IEPS), Pojengi tee 27, 11913 Tallinn, Estonia, Copyright 2002, ISBN 9985-78-457-X.

As the title indicates, this catalog covers over 200 years of Stamped Paper usage in the Baltic States. The author lists the Swedish Stamped Paper used in the Baltics from 1688 to 1710 and the Russian Stamped Paper under Peter I (1710) to Nicolas II (1917). Included in the listing of early Russian Stamped Paper, which was implemented in 1699, are full-page illustrations of the various types of imprints.

The catalog focuses on two major categories of Stamped Paper, documentary and bills of exchange, although a couple of pages are devoted to Loan Document Paper (Promissory Notes). Illustrations of the various types of stamped paper are provided, as well as their denominations and respective peri-

ods of usage. Particularly useful is the supplemental price guide, which summarizes the entire catalog in a columnar listing by catalog number, denomination, year dates, and pricing in U.S. dollars.

This is a must for the collector of Russian Stamped Paper. However, pictures are often several pages ahead of textual explanations and there is too much white space for some of the illustrations, which detracts from the overall quality of the catalog.

The first book printed on this subject, *Istoricheskiya Svendeniya o Gerbovoj Bumage v Rossii*, Vypusk I, 1699-1801, St. Petersburg, was published in Russia by P. Kartavov in 1900. Kartavov was a crazy collector who worked on the book for years and published it thinking he would make money. A hundred copies were printed and it now is considered a rare book. Kartavov had also planned to issue the second part of the book in 1902 but by that time had died. It is somewhat ironic that Ants Kulo has published this book 100 years later and in a limited edition of 100 copies.

Joe Ross

The Revenue Stamps of Argentina—Santa Fé Municipals, Santiago del Estero and Tucumán by Clive Akerman. 184 + viii pages, A4, wire comb binding with card covers. Illustrated, unpriced. ISBN 0 9525123 6 X. Published and available from the author (Bell Hill Cottage, Lydbrook, Royal Forest of Dean, Glos. GL17 9SA, UK) for £30 or US \$45 (US banknotes only, no checks) surface mail included, airmail add £5 or US \$8. Also available in North America from Eric Jackson or Don Reuter.

Twenty five years ago the author began his task of cataloging the revenue stamps of Argentina. Listings of the national issues ap-

peared in both *The American Revenuer* and *The Revenue Journal of Great Britain*. This effort concludes with this, the fifth volume of the provincial and municipal revenues. Clive now feels he is free—free, that is, aside from reprints of Volumes II and III, a new edition of Volume I and a Volume VI which will pull together the numerous articles that describe the material issued by the Republic itself.

The city of Santa Fé alone took 26 pages to list, many of which are in table format not just regular catalog listings of one stamp per line.

This volume also includes several interesting features. First is a listing of key-plate

types used from 1914 onward by at least 126 towns and villages. These stamps have a blank panel where the name of the local government was later overprinted for their use.

The late Donald Duston contributed a 16 page study of the "Sanitary Inspection (Prostitute Control) Stamps of the Municipality of Rosario, Province of Santa Fé."

As in the other volumes in this series the illustrations are quite good with many enhanced enlargements to show varieties. There is always a narrative to discuss the varieties as well as the various issues in general. In addition to the author's observations from examining so many of these stamps, is

ample background information and maps of the various provinces.

This handbook is unpriced due to the lack of an active market. The listings prior to 1920 are relatively complete. The listings for the later issues, however, are full of holes and offer a great opportunity for most collectors to make contributions to future updates.

Argentina was once a wild area of unknown extent for the revenue stamp collector. Clive Akerman has now brought some control to the area and defined its boundaries. The series is a magnificent work.

Kenneth Trettin

by Joe Ross, ARA

The CalRev summer picnic was held at Jerry Lurie's Clubhouse in Pacheco, California. Jerry Lurie had graciously invited us to once again meet at the Clubhouse at the mobile home park where he lives. Ralph Walthers had emailed members a couple of days in advance with maps and directions.

As the group began to gather, the Walthers, Bety and Ralph served a mixed plate of cheese and fruit. Then Rick Graham (the hunter) arrived, smoked turkey and smoked pheasant were added to the snacks. One of new members arrived, Dave McNamee and his wife Fran, and peaches were added to the snack attack table.

I glanced around the room at the various tables strewn with revenue oddaments where members had placed their briefcases, boxes, collections and piles of revenues for show and tell, swap and sell. It was traditionally, the once a year largest accumulation of revenues stamps in Northern California. There were US revenues, state revenues, British revenues, Indian revenues and revenues of countries too numerous to name. Members talked about their specialities,

George Condas had an 18 X 24 inch blow up of a Greek Revenue and explained the symbols contained within the stamp design. Tim Burgess, a new member, talked about British key type revenues. Bill Barr discussed Italian Municipals, Russ Whitmore talked about Indian vignettes on revenue stamps, Anson Stout Indian states revenues,

Rick Graham talked about the newsletter and his intentions in setting up a Cal-Rev website. Jay Lewis told about a first issue invert that he had recently acquired on ebay, Jerry Lurie showed some his collection of large tobacco stamps recently acquired and on and on. Joe Ross showed a half dozen new revenue catalogs, two of Clive Akermans on Argentina, a CD of Argentina Papel Sellados (Pezzimenti), a new catalog on Russian Stamped paper (Ants Kulo) and two different Chinese revenue catalogs.

We offered our congratulations to Tim Burgess and Dave McNamee for joining Cal-Rev, an eclectic group of revenue and ephemera collectors.

Leonard Holmsten, President of the Council of Northern California Philatelic Societies, discussed the difficulty that judges were having in judging unfamiliar revenue material. His suggestion was that revenue exhibitors provide detailed explanations of their material to include special items of interest ie., rarities.

Finally, lunch was served by our Chef Jay Lewis (Lasagna), by this time I was stuffed... The meeting gradually drew to an end, as briefcases, boxes and collections were removed from the tables and members said goodbye... Jerry, it was a great time for all, we thank you for your hospitality and once again the opportunity of meeting at your clubhouse. Hope to see all of you at our next Calrev meeting.

Cal-Rev holds summer picnic

The federal soft drinks and ice cream tax of WWI

by Scott Troutman, ARA

Shown is an item called "WHITMAN SODA AND CREAM WAR TAX RECORD SHEET" that was created by the Whitman Sales Company of Orange, Massachusetts. When I saw this I suspected that this related to a federal tax to pay for World War I. It turns out that is correct. This was a result of

Regulation 53, created as a result of the Revenue Act of 1918 [H. R. 12863]. Section 630 was the part that spelled out this tax:

"Sec. 630. That on and after May 1, 1919, there shall be levied, assessed, collected and paid a tax of one cent for each 10 cents or fraction thereof the amount paid to any person conducting a soda fountain, ice-cream parlor, or other similar place of business, for drinks, commonly known as soft drinks, compounded or mixed at such place of business, or for ice cream, ice-cream sodas, sundaes, or other similar article of food or drink, when any of the above are sold on or after such date for consumption in or in proximity to such place of business."

Tax decision 2839, which supports this law, is just full of quirks, loopholes, and oddities. Suppose you order two ice cream cones for 15 cents each. What is the tax? Well, if one person ordered them, the tax is 3 cents. If two people each ordered a cone, then the total tax is 4 cents. "Any means by which separate purchasers pool their orders for the purpose of defeating or escaping the tax imposed by section 630 shall be carefully guarded against by the vendor, for its employment subjects the purchaser and the vendor (if he connives at it) to the penalties in section 1308 of the Act." I haven't found what the penalties were (probably misdemeanors). I have no clue how you would enforce it unless the vendor was some guy who looked like Snively Whiplash fresh back from tying women to railroad tracks or you had a load of G-men sitting around the ice cream parlor trying to catch college students gone bad who are going together on black cows as tax cheats. Maybe federal agents all sitting around soda fountains was an earlier version of cops at doughnut shops and this law just utilized them.

If you bought a soft drink or dish of ice cream as part of a meal at a hotel, restaurant, cafeteria, lunch room or club house it was not taxable, unless the place had a separate soda fountain where you ordered those items. However, sales "on soft drinks, ice cream and similar articles by individuals or organizations, such as religious, educational or charitable societies, on special occasions only, as church festivals, social parties, etc.,

WHITMAN SODA AND CREAM WAR TAX RECORD SHEET

Firm _____

City _____

Date _____

TAX 1c ON EACH 10c OR FRACTION THEREOF

NUMBER SERVED	PRICE	AMOUNT	WAR TAX	TOTAL TAX
	5c		1c	
	10c		1c	
	15c		2c	
	20c		2c	
	25c		3c	
TOTAL				

Total brought from date _____
PREVIOUS DAY

Total Tax due to date _____

Tax on Bottled Drinks paid by manufacturer. Ice Cream
sold in bulk to be taken away from premises exempt.

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are not taxable." But, "sales in stands and booths at agricultural fairs, racing parks, public exhibitions, circuses, shows and similar places are taxable." So you can get your ice cream cone at the church social tax fee, but it will be taxed if the church has a booth at the county fair.

It just gets worse. The stuff was only taxable when "sold for consumption in or in proximity to such places of business." So if you went to an ice cream stand and bought a box of ice cream to take home, that wasn't taxable. This is noted on the Whitman's sheet—"Ice Cream sold in bulk to be taken away from premises exempt." But if you got a dish or cone, that was taxable. The tax guru's concluded an ice cream cone would never be carried off to eat later. A dish of ice cream, even if you were taking it home to the little lady, was to be considered taxable because it was not in bulk. The modern soft drink cup, with a lid you could carry off, would have driven these law makers nuts. This law was geared to soft drinks sold in glass fountain glasses. Soft drinks sold in a bottles or cartons were taxed when bottled under a 1918 law, so they were not taxed by the poor vendor.

To be taxable at the soda fountain the drink had to be "compounded or mixed at the fountain." This included orangeade, lemonade, pineapple juice (made apparently by mashing a fresh pineapple right there), coca cola, root beer, moxie, phosphates, fruit and flavoring "sirups compounded or mixed with plain or carbonated water," milk shakes, malts, ice cream, ice cream sodas and sun-

daes, ice cream sandwiches, flavored ices or anything similar. For those too young to know, Moxie was (and still is) an early soft drink along the lines of Dr. Pepper.

To make it more interesting, there were items "which are often sold at soda fountains, ice-cream parlors and similar places of business" that were not taxable. These included hot beef tea (what was that?), coffee or tea (hot, cold or iced), buttermilk, milk, hot chocolate or cocoa, clam broth, hot clam bisque, hot tomato bisque or hot tomato bouillon. You could also sometimes get items viewed by the law as medicinal and not taxed at soda fountains: bromo seltzer, citrate of magnesia, bicarbonate of soda, castor oil, epsom salts, essence of pepsin and something called seidlitz powders. I personally think any soda fountain dispensing bicarbonate of soda or castor oil should be avoided just on general principal and forget about the tax.

I think the Whitman sheet was sold as a stationary item and was used nightly when you added up your sales slips to come up with the tax you owed. It even had a place to put yesterdays tax so you could roll it forward to the end of the month.

I have not found when the law was repealed but I think it did not last long. It had about the same popularity as soda fountains dispensing hot beef tea, clam broth and epsom salts.

References

Treasury Decisions of the Internal Revenue,
Vol 21, 1919, T.D. 2839 pps. 530-533.

1941-44 silver tax serial numbers

by George Bird, ARA

I was interested to see the serial numbers of Silver Tax stamps in the December 1948 issue. Here are serial numbers of those issues since those listed. They seem to indicate that the 1942 issue is really scarce:

	1941	1942	1944
\$30	1 to 760	to 1080	to 15840
\$50	1 to 720	to 1040	to 15600
\$60	1 to 760	to 1080	to 15680
\$100	1 to 760	to 1120	to 15680
\$500	1 to 768	to 1080	to 15640
\$1000	1 to 748	to 1048	to 15680

None were printed with the 1943 date according to the Bureau of Printing and Engraving.

[This article originally appeared in the January 1949 issue of The American Revenuer (2:6 page 2). It was reprinted at the suggestion of Charles Biro. In a letter to the Editor he states, "The information still looks to be very accurate but could use a current airing out, just to see if any member has found an inaccuracy in this data." If anyone notes a discrepancy in this information, please contact the Editor.]

A Black Proprietary Handstamp



by Frank Sternad, ARA

Shown is the blue handstamp of the The Owl Drug Company (T.O.D. CO./Nov. 30 1914) on 1 ¼ cent black proprietary stamps attached to a bottle of *Rexall Ninety-Three Hair Tonic*. The bottle has two paper labels indicating it was manufactured by United

Drug Company for sale through *Rexall* Drug Stores. The bottle has four black proprietaries on it (3 1 ¼ cent and one 5/8 cent) totaling 4 ¾ cents in tax. This would indicate this bottle sold for between \$1.50 to \$1.75. Hair tonics were taxed by the 1914 laws. These stamps and handstamps were applied when the law went into effect December 1, 1914. This was done either in the stores or Owl's warehouses.

In 1914 The Owl Drug Company was headquartered in San Francisco, California, with numerous company stores throughout the western half of the nation. At that time a franchise arrangement with United Drug Company of Boston allowed United Drug's *Rexall* brand merchandise to be sold through Owl Drug Stores.

The Check Collector—July-September 2002

The July-September issue of *The Check Collector* contains an interesting look at "The End of the Spanish American War Check Tax: a centennial note" by Bob Hohertz. Beginning with a letter from August Gast Bank Note and Lithographing Company of St. Louis dated March 13, 1901, stating that they would not imprint internal revenue stamps on a customer's checks because the tax was to end soon. In most circumstances the tax on bank checks did end June 30, 1901, a Sunday. The author shows stamped checks used the day before and the day after the last day as well as some imprinted checks used as late as 1903 without the stamp being redeemed. Additionally, a check is shown that still required a stamp after June 30.

Part seven of Ronald Leshner's exhibit "The

Two Cent Revenue Stamped Paper of the United States, 1865-1883" is included in this issue with the promise of more to come.

Narendra Sengar shows a pair of unused checks from the National Bank of India's London offices with embossed one penny and two pence stamps dated 1901. Several articles also appear but do not have revenue related material in them. They include "Bishop & Co.: Hawaii's first bank" and "Interurban Railways."

The Check Collector is published quarterly by the American Society of Check Collectors. Information about membership can be obtained from the Secretary, Coleman Leifer, Box 577, Garrett Park, MD 20896 or <CAL493@aol.com>. Mention *The American Revenuer*.

Færoese Valutagjald stamps

by Paul A. Nelson, ARA

The Færoes, sometimes spelled in English as The Faroe Islands, are located in the North Sea between the British Isles and Iceland. The island group has been part of the Kingdom of Denmark for many years, and

has a certain amount of self-government. It has maintained its own language, which is different from the other Nordic languages to quite an extent, and which has some letters that differ from the Danish alphabet characters. "Færoes" literally means "Sheep Is-

Table I

"Lagting"-law no. 37 of 1950.3.16.

Law on service fee on import permits.

In agreement with the passing of the Faeroese "Lagting," the "lagmand" confirms and announces the following "Lagting"-law:

§ 1

On import permits, given by The Office of Foreign Exchange ("valutastyret"), a service fee is paid to the Faeroese "landskasse." The fee is 1% of the value of the goods permitted to be imported. Permits for a quantity of goods are endorsed with the amount corresponding to the quantity, which amount makes the basis of the calculation of the fee. The amount in question is calculated by The Office of Foreign Exchange as an average price of the goods mentioned in the permit.

§ 2

Under special circumstances The Office of Foreign Exchange can give exemptions from the fee by agreement of the "Landsstyre." This is to be mentioned on the permit.

§ 3

The Office of Foreign Exchange ("Valutacentralen") calculates the fee, which is endorsed on the permits. The fee is to be paid by the person who gets the permit. The fee must be paid before the permit can be used.

§ 4

The fee is settled by fee stamps ("gebyrmærker"), which are affixed on the permit. These stamps are acquired at The Office of Foreign Exchange, The Faeroese Revenue Office ("Færøernes Oppebørselskontor"), and the sheriffs ("sysselmændene og sognefogeden i Vaag"). The importer affixes the stamps on the permit in a space for this purpose. The stamped permit is shown to one of the above mentioned offices in order to be cancelled by ink stamping the fee stamps.

§ 5

Under special circumstances the "Landsstyre" can agree to repay the fee.

§ 6

When the fee is paid, The Office of Foreign Exchange executes all services free of additional fee during the period mentioned in the permit.

§ 7

Offense against this law is punished according to the rules in law no. 288 of 1939.9.2, cf. announcement no. 33 of 1940.10.23. The fines are paid to the "Landskasse."

§ 8

This law is put into force as of 1950.3.1

Table II

"Lagting"-law no. 15 of 1973.3.29.

Law on changes of the law due to the Faeroese secession from the EFTA.

In agreement with the passing of the Faeroese "Lagting," the "lagmand" confirms and announces the following "Lagting"-law:

§ 1.1

In "Lagting"-law no. 23 of 1950.2.11 on import taxes et cetera and later changes, the following changes are made:

§ 1.3.11 is changed in this way: "Beer, which is not taxed higher than beer of tax class 11 mentioned in law no. I I I of 1922.4.1 § 2, cf. law no. 221 of 1923.5.1 § 1: I litre 1.40 kr."

§ 1.2

"Lagting"-law no. 37 of 1950.3.16 on service fee on permits of import is abolished.

§ 1.3

"Lagting"-law no. 56 of 1970.8.29 on changes of the import taxes and production taxes due to the Faeroese accession to EFTA is abolished.

§ 2

This law is put into force as of 1973. 1. 1.

lands"; "The Faroe Islands" does not have this same connotation, so I prefer "Færoes." In the Faeroese language the word is spelled "Føroyar."

March 16, 1950, was the date of the Lagting-law number 37. This law, passed by the Faeroese Lagting, or Parliament, estab-

lished a service fee on import permits. The fee was 1% of the value of the goods permitted to be imported to the Færoes, and was payable to the Landskasse. The Office of Foreign Exchange (Valutacentralen) calculated the amount of the fee, and the amount was endorsed on the import permit. The fees were to be paid before the permit was valid.

The fee was to be settled by the use of fee stamps (gebyrmærker in the law's text). These stamps were available at the Office of Foreign Exchange, the Færoese Revenue Office (Færøernes Oppebørselskontor), and the sheriffs (Sysselmændene og sognefogeden i Vaag). The importer was to affix the stamps to the permit and have them cancelled in ink at one of these offices.

Table I shows the full text of this law.

Table II shows the law that deleted the requirement for these stamps; as of January 1, 1973. This law, Lagting-law number 15, of March 29, 1973, removed these fees as part of the EFTA (European Free Trade Association) regulations. Denmark, including the Færoes and Greenland, was an original member of EFTA in that year.

The text in these tables was translated for me from a bilingual document (Færoese and Danish) that is the record of the Lagting. Unfortunately, this translation was done some time ago, and I cannot recall to whom to give credit for the translation. My apologies.

The stamps were probably printed in Denmark; they are the same size as Danish documentary revenue stamps of the period. The paper has a horizontal wavy line watermark, and the perforation is 11_.

The inscription along each vertical side reads "VALUTAGJALD" and at the top, FØROYAR. In the center appears a sheep's head, and the denomination is in an oval below the sheep's head.

In *The Catalog of Scandinavian Revenue Stamps, Volume I*, with data originally supplied to me by Martin Erler of Germany, published in 1983, I listed the stamps as shown in Table III; all with purple, or violet frames.

At that time, we believed that these were used for the importation of alcohol and tobacco products, but that seems not to have been the case. Some websites and other references have mentioned that opinion, based no doubt on the guess in the catalog.

This catalog is unfortunately out of print, but there exist some authorized photocopies

Table III

Issues of the 1950s

Values in black ink:		Values in red ink:	
1	50 øre (Danish)	9	1 kr.
2	50 oyr (Færoese)	10	2 kr.
3	1 kr.	11	5 kr.
4	2 kr.	12	10 kr.
5	5 kr.	13	50 kr.
6	10 kr.	14	100 kr.
7	50 kr.	15	500 kr.
8	100 kr.		

in the stock of some dealers. Volume I also includes the revenues of Norway, Iceland, Danish West Indies and Greenland. Obviously, there have been some new finds since 1983, and work is ongoing to create new documentation for Iceland and Norway revenues, in particular.

There are variations in the violet color, which seem to indicate different printings over the range of time between 1950 and 1973. Furthermore, some collectors have found that the paper changed over time; some stamps exhibit a reaction to ultraviolet light.

Furthermore, a few value-overprinted stamps have been found, although none of them appear to have been used. It is not clear whether the overprinted stamps are bogus or real, or whether they were proofs or essays made at a time when fees were expected to be modified, before EFTA changed the system.



Figure 1.
Square dot
variety on the
left stamp.

The shape and alignment of the “dot” after “kr” vary significantly. Some collectors have suggested that these differences appear only on different settings. However, Figure 1 shows a pair of 500 kroner stamps with the value in black, in which the left stamp has a “square” dot, aligned with the bottom of the

Figure 3.



Tórshavn, tann 31. juli 1962

Innflutningsloyvi.

Valutamiðstöðin hevur í dag givið loyvi til, at tygum flyta inn úr Danmark

tveir traktorar

~~Valutamiðstöðin hevur í dag givið loyvi til, at tygum flyta inn úr Danmark~~

~~Valutamiðstöðin hevur í dag givið loyvi til, at tygum flyta inn úr Danmark~~

Treyt:

~~Valutamiðstöðin hevur í dag givið loyvi til, at tygum flyta inn úr Danmark~~

Avgreiðslugjaldið er 1 % av fakturaprisinum.

Loyvið er galdandi til 31/12-62.

A. Petersen

1073.50

*1 traktor tilfl. 28/2-63
bedr valutavgj. fr. ein*

[Signature]



Harra Vilhelm Nielsen
h e r



Figure 2. (Facing page) Stamped document for the importation of two tractors.

“500 kr.” The right stamp has a “round” dot, and its base is below the imaginary horizontal line drawn at the base of “500 kr.” Multiples of other denominated stamps with black values have exhibited these same characteristics, which proves only that at least some of the Valutagjald settings contain both types of the dot.

Figure 2 shows an entire import license document. These seem to be less common than are partial documents, for some reason. The more usual “piece” is the bottom portion of an import license; perhaps this somehow protects the privacy of the importer. The document in Figure 2 is for the planned import of two tractors, and is dated on July 31, 1963, for validity until December 31 of that year. The fee charged was 1073.50 Danish Crowns, and the stamps for that amount are on the paper, canceled with an undated double-oval FØROYA / GJALDSTOVA marking in black. The 50 ør stamp uses the Færoese spelling; the 50 kr. stamp has red values. The pair of 10 kr. have the round dot, “below the line”; the 1 kr., 2 kr., and pair of 500 kr. stamps have the square dot “on the line”.

Figure 3, which is the partial document from which Figure 1 was taken, shows a violet FØROYA GLADSTOVA straightline handstamp and separate 27 MRS 1972 date stamps. One of the other 500 kr. stamps has a “small dot” and what appear to be smaller “kr” letters as well—perhaps this is simply a matter of inking—it is paired with a “square dot on the line” type. There are several multiples on this piece, by the way; all of which have black values.



Figure 4. 50 and 2 kr. stamps with black denominations.

Figure 4 shows a magenta straight line handstamp, “FØROYA GLADSTOVA” and the date 16 AUG 1972. Both of these stamps have black denominations.

Figure 5 shows a black two-line straight handstamp, “FØROYA GLADSTOVA” and “NORŌYA DEILD.” There is no date stamp. The 50 øre stamp has the Danish spelling. The pair of 2 kr. and the 5 kr. have “large round dots below the line” and the pair of 10 kr. have a “normal” round dot “on the line.” All have black values.

Finally, Figure 6 has black straight line handstamps, “VALUTAMIÎSTOÎIN” and there are no dates. The 50 øre has the Danish spelling; most of the “dots” are normal except for the 2 kr., which has the “large round dot below the line” type. All have black values.

The stamps in Figures 5 and 6 are of a lighter tone than are some of the others; this fact does not reproduce well, but it shows that there are probably different printings to be identified somehow.

I suspect now, based on the few dated red value stamps I have seen, that these might have been created and used before the black values, in general. Therefore, I certainly do not have a great deal of confidence in the

Figure 5. Partial document, stamps with dot varieties.





Figure 6. The 2 kr. stamp has a large round dot.

numerical sequence in the catalog numbers any more. More time and study might help us know more. The assistance of our readers is welcomed.

Please drop me an email at <pnels@att.net> and let me know what you have found.

Do you have any "used" value-overprinted stamps?

What value-overprints do you have, used or unused?

Do you have dated red value stamps?

Do you find "dot types" on the red value

stamps?

Do you have stamps with ultraviolet sensitivity?

Do you have other cancel types?

What other anomalies do you have to describe?

The editor of *The American Revenuer* will be delighted to publish any new information that turns up, I am sure, so include him on any emails with their attached scans. Thanks in advance.

Paul Nelson, Box 310, Claremont, CA 91711 USA

1980s Norwegian revenue with roulettes



by Paul Nelson, ARA

This is a Norwegian documentary stamp that just came to my attention.

This is of the newer design of the documentaries, with the denomination in thick letters in the bottom tablet. This stamp, which is pen cancelled on February 21, 1983, is rouletted rather than perforated.

This is believed to be the only denomination of these documentaries with roulettes.

If you have other information about that fact, please contact me at <pnels@worldnet.att.net> or Box 310, Claremont, CA 91711.

50 years ago in *The American Revenuer*

by **Kenneth Trettin, ARA**

Wilson A. Swanker was introduced in the September 1952 issue of *The American Revenuer* as the journal's second Editor, taking over the position from Elbert Hubbard, who had held the position for five years. He was described as "a newcomer to the ARA, but already making his mark. ARA Librarian and Editor-in-Chief. Author of many medical articles" he was also running for the position of Eastern Representative. Well, wasn't every one a relative newcomer to the ARA then, after all, the society was only five years old.

A ballot also appears in the September issue. For President was I. Irving Silverman of Chicago who specialized in Tobacco Sales Tax stamps and was later to become known as an authority on Swiss revenues.

For Vice President was John Bobo, well known for many years as author of taxpaid articles and as a revenue stamp dealer. He was opposed by Theodore Sheldon whose field of expertise was U.S. Possessions. Alfred Schoch, foreign revenue author and dealer, ran unopposed for Secretary-Treasurer.

For Eastern Representative was Dr. Wilson Swanker opposed by George Cabot. For Central Representative Bill Larsen ran un-

opposed and for Western Representative there was a three-way race between Dr. C. M. Markell, Ford Wilson and Elbert Hubbard.

The only item in this eight page 5 x 7 inch issue that approached an article about revenue stamps was a very short item about "29 Wine Errors in Sheet" and this was retold from an article that appeared in *Western Stamp Collector*.

Three articles appeared in the October 1952 issue, although short. Elbert Hubbard wrote about the use of "Documentaries on Packages" during World War I. "Europe Occupation Revenue Stamps, 1945-1951" were described by George Cabot. There were no illustrations in either article. In an editorial, the Editor commented on the fact that in 1952 U.S. revenue stamps could not be illustrated as could be postage stamps. He urged all members to write to their Congressmen. The third article "Reunion Island Employment Tax" by Alfred Schoch was illustrated. It was also noted that he had turned down the position of Secretary-Treasurer.

[This is the first look back at our society's past as shown in the pages of The American Revenuer. At this time I do not believe that we have any 50-year members still with us.]

Another Joseph Hoyt & Co.?

by **Jim Fletcher, ARA**

I read with interest Michael J. Morrissey's article in the May-June 2002 issue of *The American Revenuer* (56:56-57), and believe his conclusion makes sense. I went to my Johnston, Holloway & Co. collection to put the J. H. & Co. cancel with its proper company. This stamp is the R3c in Figure 1. But its date is 1866, not 1864 or 1865. Perhaps it was prepared but never placed in use.

Figure 2 is of an RB1 with the handstamped cancel "J H & C 1871." This would seem to be Johnston, Holloway & Cowden, predecessors to Johnston, Holloway & Co.



Figure 1. (Left) R3c with J. H. & Co. cancel and the date 1866.

Figure 2. RB1 with J H & C 1871 cancel.

Modern facsimile revenue stamped paper

Figure 1. The withdrawal slip from the 1990s includes a 20th century date line.

WITHDRAWAL must be presented by the account owner in person or by mail.

NAME _____

ACCOUNT NO. _____

_____ 19__ 1-146/260

DEDUCT ABOVE SUM FROM MY ACCOUNT ON DEPOSIT WITH: _____ Dollars \$ _____

Amount Withdrawn

EASTBANK
235 CANAL STREET
NEW YORK, NY 10013

WITHDRAWAL

SIGN HERE _____

53

1-146/260

by John Semeniuk, ARA

The two items pictured in Figures 1 and 2 are withdrawal slips from EastBank in New York City. What makes these slips interesting to collectors of revenue stamps and cinderella items is the presence of a facsimile revenue stamp imprint. Both slips measure 70 x 152 mm in size, and the imprint is more or less centered in the middle portion of each slip.

The slip in Figure 1 is the earlier of the two, as evidenced by the date line and its reference (19__) to the 20th century. To be more precise, it dates from the late 1990s.

The stamp imprint on this slip is a lillght blue-gray in color. The ornamental framework is quite similar to the framework of the Scott Type D revenue stamp imprint, although no denomination is shown in the facsimile design, only a dollar sign on either side.

On the other hand, the rather crude portrait on this facsimile stamp does not in the least resemble Benjamin Franklin's portrait on the Type D imprint. Nor does it match any of the other portraits on the different type imprints, although with a stretch of the imagination certain vague similarities can

Figure 2. The revised withdrawal slip currently in use bears a sharper image of the facsimile revenue stamp.

WITHDRAWAL must be presented by the account owner in person or by mail.

NAME _____

ACCOUNT NO. _____

DATE _____ 1-146/260

DEDUCT ABOVE SUM FROM MY ACCOUNT ON DEPOSIT WITH: _____ Dollars \$ _____

Amount Withdrawn

EASTBANK
235 CANAL STREET
NEW YORK, NY 10013

WITHDRAWAL

SIGN HERE _____

53

1-146/260

perhaps be found with the image of James Madison on the Scott Type Q stamp, though facing in the opposite direction.

The slip in Figure 2 is of more recent vintage. It is in fact the current version used by EastBank. The general layout of this slip (both text and stamp imprint) is more or less the same as on the earlier slip, although there are some subtle differences such as the size of the wording, which is generally smaller on this current slip.

Also, the date line has been updated to reflect the new century and new millennium by eliminating the reference to the 20th century. The line is now simply prefixed by the designation "Date." The color of the stamp imprint of this updated slip is now also a darker shade of gray-blue, an improvement which brings the image into better focus.

The presence of a facsimile revenue stamp imprint on these slips endows them with a certain touch of class that they would otherwise lack, transforming a routine, mundane bank form into an eye-catching treat, at least to a collector.

has this particular style of bank form been used by any bank besides EastBank? Possibly. A copyright notice placed vertically on the left-hand side of the slip shown in Figure 1 suggests that this was a standard form made available by the printer (Deluxe) to banks and financial institutions in general.

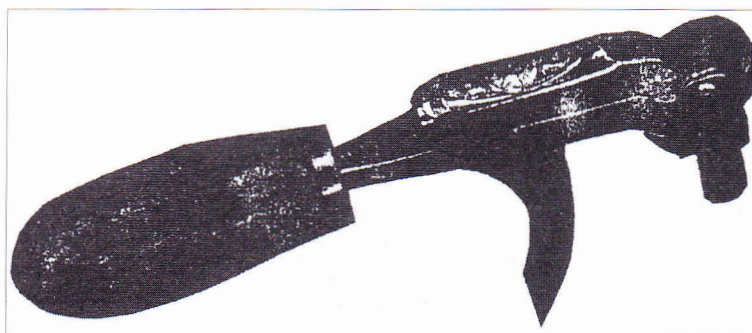
Likewise, this possibility raises a further interesting prospect; that there may exist other types of modern-day bank slips that bear still different facsimile revenue stamp imprints.

To the Editor...

Monaco cigarette lighter tax stamps

I noted with interest Paul Nelson's reporting of the French cigarette lighter tax stamp (55:19). Those used in the Principality of Monaco had a P M punched out for Principauté de Monaco. Growing out of the pre-existing tax on matches, candles and was tapers, these metal tax stamps were issued in different shapes so as to be more easily attached to the incendiary device. I send along illustrations of an oven lighter and a cigarette case/lighter combination bearing these items.

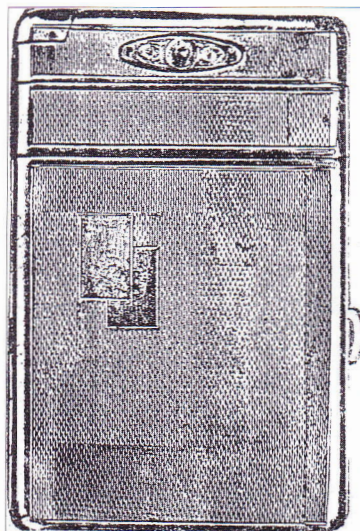
Jerold Massler



British local home help stamp

In the September-October issue of *The American Revenuer* last year (55:110) you ran my short item about the British local "home help" stamp. I speculated that "It may be that this same basic design has or is used by other local authorities." Well, another has just turned up. Again thanks to Patrick G. Awcock, I can report a stamp of exactly the same design inscribed "LAMBETH COUNCIL." The stamp is light green and purple with a face value of £3.10. It is perforated 14 x 14.5. There must be quite a lot of these used at least around England and perhaps the entire United Kingdom

Terry Hines



The great state tax law

by Scott Troutman, ARA

In doing research on state laws I rummage through a lot of session laws of the various states. I have seen a lot of tax or revenue laws in my time, but I recently hit on what I think, at the state level, may be the most grandiose of them all. This one law taxed virtually everything in the state, and for the life of me unless you were a hermit growing your own food, I don't see how you could escape paying indirectly for something. Mostly these were license fees, often graduated by the size of the town you operated in or by the size of the operation. Other times they require stamp usage, such as beer. Most are yearly fees. The legislators had to stay up nights to come up with things like dog and pony shows or telephone compilers to tax. They got people coming with emigrant agencies and doctors and going with embalmers and cemeteries.

Rather than tell you when and where this law was passed, I thought it would be more interesting to give you what this law taxed and for how much and let you try to guess the state and the year these fees went into effect.

The taxes:

Ad agencies	\$50
Adding machine sellers	\$25-100
Architects	\$15
Automobile assembly plants	\$300
Automobile garages	\$5-\$75
Automobile tire retailers	\$10
Awning makers	\$15
Ball parks	\$20-200
Barber shops	\$2.50-\$5 per chair
Barber Supply companies	\$50
Beer	\$2.50/ barrel
Bicycle dealers	\$10
Booking agents	\$5
Bottlers	\$150
Bowling alleys	\$50
Brokers (stock & bond)	\$100
Bus companies	\$25/bus
Carbonic gas dealers	\$4/lb of gas
Cash register dealers	\$100
Cemetaries	\$100
Chain stores or franchises	\$250/store
Circuses	\$25-\$1000/day
Circus side shows	\$25-50/day
Coal or Coke dealers	\$5-20
Concerts or exhibitions ...	\$25-\$100/day
Corporations	\$15-1000
Dance Halls	\$100
Detective Agencies	\$200
Doctors	\$15
Dog and pony shows	\$30-50/day
Dry cleaners	\$25
Electrical Contractors	\$25
Embalmers	\$15
Emigrant agents	\$1000/country
Employment agencies	\$50
Engineers	\$15
Ferry operators	\$15
Finance companies	\$125
Fire engine dealers	\$100
Fish markets	\$50
Gun dealers (real or toy)	\$100
Gypsy fortune tellers	\$125-200
Horse traders	\$125-250
Hotels	\$1/room
Ice cream parlors and manufac- turers	\$10-100
Insurance agents	\$10-50
Junk dealers	\$25-100
Laudries	\$25-50
Lawyers	\$15
Lightning rod installers	\$25
Livestock dealers	\$10-25
Lobbists	\$250
Lumber dealers	\$10-100
Machinery dealers (including farm machinery)	\$100
Magic shows	\$25/show
Merry-go-rounds	\$10-50
Morticians	\$15
Motion picture supply houses	\$100
Motorcycle dealerships	\$25
Movie theaters	\$2-25/month
Musical instrument sellers	\$10-100
Newstands	\$500
Packing houses	\$25-300
Parking lots	\$15-50
Patent agents	\$50
Pawnbrokers	\$200
Peddlers (door-to-door)	\$25-50
Photographers	\$10
Picture framers	\$15
Playing card manufacturers	\$10
Pool halls	\$20-\$100
Presidents of Building & Loans, rail- roads, steamship lines, telephone companies, utilities, telegraph or express companies	\$25

Punchboards	\$2/board
Real estate brokers	\$15-50
Record player dealers	\$10-100
Rent-a-car agencies	\$150
Resturants	\$5-50
Safe and vault dealers	\$25-100
Sanitoriums	\$25-100
Scale dealers	\$25
Sewing machine dealers	\$400
Shooting ranges	\$50
Skating rinks	\$25-100
Slot machines	\$2/machine
Soda fountains	\$5/spigot
Sprinkler manufacturers or dealers	\$25
Street carnivals	\$25/week
Swimming pools	\$100

Taxi	\$5-40
Telephone directory compilers	\$25
Tent Makers	\$15
Toll Bridge operators	\$100
Tombstone dealers	\$25
Trucking companies	\$25/truck
Typewriter dealers	\$50-100
Undertakers	\$10-500
Vaudeville or comedy shows	\$2.50-5.00/ week
Veterinarians	\$15
Warehouses	\$10-200
Wood dealers	\$10

This amazing law went into effect in Georgia in 1927.

by Terence Hines, ARA

Contrary to a nasty rumor from the west coast, the New York chapter of the ARA is alive and well. We meet at 7:30 p.m. on the first Thursday of every month at the Collectors Club of New York, 22 East 35th Street.

At the meeting held September 5, Brian Bleckwenn showed some spectacular First Issue material. Included were both vertical and horizontal pairs of the \$200 First Issue imperforate, R102a. Brian showed examples of R102 on document. On one document was a single R102a and a pair of R101c. On the other was an imperforate R102a and single perforate R101c. This document had the extra delightful feature of being from Idaho.

Alan Hicks showed several lovely Civil War licenses, the forerunners of the special tax stamps. Alan also had a wonderful set of plate proofs of the 1878 beer stamps, all with red "SPECIMEN" handstamps. Finally, Alan showed a nice selection of Internal Revenue forms from a distiller in Windsor, Connecticut, who distilled brandy from various fruits. These were from the 1870s. While the forms had no stamps, they were interesting examples of the type of records required of distillers by the IRS at the time.

For further information on the New York chapter, please contact me, the Secretary at 845-228-5495 or <terencehines@aol.com>.

New York ARA chapter not disbanded

Meeting of the Cinderella Stamp Club and the Revenue Society of G.B.

by Conrad Graham, ARA

Members of the Cinderella Stamp Club were hosts to the Revenue Society of Great Britain on Saturday, July 20, 2002, the the British Philatelic Centre with about some 40 collectors in attendance.

Initially, Harry Dagnall was presented with the certificate of the Roll of Notable Cinderella Philatelists by Dr. Conrad Graham, the President of the Cinderella Stamp Club.

The morning was given over to displays from Revenue Society members. Chris Tennant showed British revenues: tobacco tax, playing card tax and medicine duty.

Stuart Henderson showed British revenues, including income tax stamps, G. B. army and private telegraphs and Australian tax stamps. Harry Dagnall nonplused the whole meeting by asking what 250th anniversary was about to happen. He then proceeded to display no Cinderella nor revenues, but ephemera concerning the introduction of the Gregorian calendar, including one cover that arrived before it was sent! Geoff Rosamond displayed large Burma documents. The morning concluded with an outstanding display of British savings stamps and documents by David Springbett, Chairman of the Revenue Society.

The afternoon was pleasantly punctuated by drinks all round from a glass slipper which contained a "vodka-like liqueur" followed by displays from the Cinderella Stamp Club. Conrad Graham showed non-British savings stamps, and bemoaned the fact that they were rarely listed anywhere in philatelic literature, and followed that with a display of postcards of 1908-12 vintage showing national insurance, old age pension and workers' compensation legislation. Derek

Weston showed stamps linked to hospitals as part of his social philately collection. Stuart Henderson showed vignettes of the Dundee Philatelic Society which nobody had seen before. Geoff Rosamond showed fantasy stamps of Haggard. The afternoon concluded with cinderellas from Australia; Francis Kiddle gave an outstanding display of Victoria revenues and Ian Spencer displayed cinderellas and revenues from Australian states.

Plate scratch on R281

by Scott Troutman, ARA

Seeing plate scratches is hard enough on dark blue or brown stamps, but is much harder on yellow stamps. So I was surprised to spot this one on the yellow Scott R281—the ten dollar Liberty head documentary with the Series 1940 overprint.

The scratch is an angled line of yellow color starting next to the V in Revenue. Going left to right it angles up at about a 45 degree angle through both the frame lines and about 2 mm out into the margin.

Check your holdings and see if you have one.



State Revenue News—3rd quarter 2002

The third quarter 2002 issue of *State Revenue News* features tags and cards. This covers a lot of area, livestock feed tags from Louisiana, Minnesota, Florida and North Dakota; dog food tag from Mississippi; Texas seed tag, Ohio plant inspection, Arkansas cotton seed meal tag; turkey tags and catalogs for Alabama fertilizer, Michigan apples and North Carolina tags.

There is also a wide variety of other short items to look at; a South Dakota firewood

stamp, a 1945 Pymatuning Lake stamp, the 2002 North Dakota duck stamp, a Florida jukebox stamp, Pennsylvania inspection stickers and a fish and game report.

This issue also features a 427 lot auction of mostly state revenues. This is one of the largest auctions the State Revenue Society has sponsored. These auctions are open only to members so this is a good reason to belong to the group.

State Revenue News is published quarterly

by the State Revenue Society. Annual dues are only \$12. For more information write to

the Secretary, Scott Troutman, Box 270184, Oklahoma City, OK 73137-0184.

The Penny Post—July 2002

The July issue of *The Penny Post* features in depth examinations of various stamps used by six different express companies. As always, articles are extremely well written and presented with an abundance of illustrations. As a supplement to this issue is a cumulative index covering volumes 1-9, January 1991 to October 2001.

While this publication is not fiscal related, it does deal with an area of philately not cov-

ered by the standard postage catalogs. We are well aware that many of our members are also interested in this area. If you are one of these, by all means contact the Carriers and Locals Society for more information. They can be reached through their secretary Martin Richardson, Box 1574, Dayton, OH 45401-1574 or <martyr1@attglobal.net>. The society maintains a website at <www.pennypost.org>.

ARA election notice

The biennial election of officers for the ARA will take place by mail with the ballot appearing in the November-December issue of *The American Revenuer*. We will be electing a President, a Vice President and three Board Representatives (for the terms of those elected in 1998). Incumbents who want their

name to appear on the ballot should inform the Secretary. Any other member wishing to run for office may submit a letter of nomination with the signatures of ten ARA members to the Secretary not later than November 1 to have their name appear on the ballot.

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The American Revenue Association

President's Letter

Elections are coming up. There are several Director's positions up this time. If you would like to participate in governing our association, now is the time to make your interest known. You need to submit a nominating letter signed by ten members to our Secretary no later than November 11. A ballot will appear in the next issue of TAR. If you have any questions, please contact me.

In the January-February 2002 issue of *The American Revenuer*, Gregg Greenwald wrote a short article about a new \$5.00 Firearms Transfer Tax stamp that is self-adhesive. A rather large number of members have contacted me asking how to acquire this stamp. It is going to be difficult. The only way is to find a used one from a gun transaction. The Bureau of Alcohol, Tobacco and Firearms and/or the Internal Revenue Service won't sell them to us, even though it would amount to found money for the U.S. Treasury. Why, I don't know, but my guess is that it is a decision made by a politically correct bureaucrat. Good luck in your hunt.

Our journal, *The American Revenuer*, is the life blood of our organization. I encourage you to write and submit articles for publication in *The American Revenuer*. They don't have to be long definitive articles. Brief articles about one stamp are most welcome and appreciated by the members. So if you have something new or a stamp you have questions about, write it up and submit to our editor. It is best to submit articles electroni-

cally, either on disk or by email, but any form will do. Electronic images are also welcome, preferably scanned at 300 dpi as a black and white photo image and saved as a TIFF file.

I want to remind you that our 2003 annual convention will be held in conjunction with Indypex on June 27-29, 2003 at the Indiana Convention Center. Please start planning your exhibits and visit now. More information will appear in the pages of *The American Revenuer*. We will have a great time.

At the Minnesota Stamp EXPO held in July, "A Wildlife Gallery" by June Berwald received the ARA Award and a Gold. At the Greater Saint Louis Stamp Club StampFest in August a Gold and the Multi-frame Grand Award was received by "Revenue Printed Paper of the Spanish-American War" by Robert Hohertz and "US Documentary Revenues of 1917" by Donald Woodworth received a Vermeil. *The American Revenuer* won a gold medal at the APS Stampshow in August. Next year, revenue stamps will be represented in the APS World Series of Philately by Ron Leshner, whose exhibit "Wine: US Customs Duties and Internal Revenue Taxes" won the grand award at the Omaha Stamp Show on Labor Day weekend. At the same show Golds were received by "New York Stock Transfer Tax" by Ken Pruess and "The Corner Drug" by Ken Trettin. Congratulations.

Eric Jackson

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as ammended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

FRIDTHORSSON, STEINAR 5759. North Atlantic Philatelics, PO Box 49 (Moholt 4), Bolungarvik 415, Iceland. Proposed By Eric Jackson. Scandinavia.

INKSON, BILL 5760. 7 Columbar, Kleingellik,

die board, Stellenbosch, Cape 7600, South Africa. Proposed By Eric Jackson. Africa-British, UK-Colonies, United Kingdom.

VINCENT, BRUNO 5758. Bergerie Nationale Appartement 5, RA7 Bouvillet 78120, France. Belgium, France-Colonies.

ANDREWS, DR. EDWIN J. 5762. 803 Hessian Circle, West Chester PA 19382-8040. Proposed By Eric Jackson. US-First Issue, US-First Issue Cancels, US-First Issue On Documents, US-Stamps on Documents.

JACOBSEN, ROBERT H. 5763. Box 259 E

Schodack, East Schodack NY 12063. US-Scott Listed.

KRAFT II, H. NELLIS 5761. 10515 Wemberley Hill Blvd, Louisville KY 40241-3419. Proposed By Eric Jackson. United States, US-19th Century, US-Beer, US-Boating, US-Consular Service Fee, US-Customs Fee, US-Documentary, US-Firearms, US-Future Delivery, US-Narcotic, US-Playing Cards, US-Postal Notes, US-Postal Savings, US-Potato Tax, US-Proprietary, US-Proprietary Cancels, US-Savings, US-Scott Listed, US-Silver Tax, US-Tobacco, US-Wines, US-Wines.

Deceased

5608 HALL, DANIEL N
5306 TAYLOR, ALLAN H

Address Changes

DIXON, WARDE H 4724. 216 Lemmon Drive PMB #382, Reno NV 89506-8701.

DUNN, JOHN 4735. Stamp News 175 Proctor Hill Road, Hollis NH 03049.

JOSEPH, LARRY 2001. 3925 Triumvera Drive, Glenview IL 60025-3879.

SHAFF II, CARL 5375. 3540 Wilshire Blvd Ste 1112, Los Angeles CA 90010-2311.

ROBINSON, FRED 5703. 131 5th St. NE, Apt

611, Canton OH 44702-1208.

CANUPP, RICHARD W 2186. 780 Hendersonville Road, BOX 5811 Asheville NC 28813-5811.

DEPRIEST, CHARLES 5699. 183 Carronbridge Way, Franklin TN 37067-6223.

LORENZEN, W H 5134. 732 S Kline Ct, Lakewood CO 80226-3919.

LOVELACE, A M 5536. 10960 S Harrison Ave Apt 406, Cape Canaveral FL 32920-2371.

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All stamps are in used condition unless noted as mint.

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1	First Issue Revenue Stamps R1a vertical pair, VF tiny cut at left PHOTO	150.00
2	R1b vertical pair, F tiny tear	120.00
3	R3a SON h/s, VF tiny repair in top margin PHOTO	775.00
4	R7a VF	12.50
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6	R15c double transfer, used on a draft, F	12.00+
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44	R154 top plate #535 strip of three, mint, F It crease	10.00
45	R154 bottom plate #537 strip of three, mint, F	10.00
46	R154 bottom plate #539 strip of three, mint, F-VF short perf	10.00
47	R154 bottom plate #542 strip of three, mint, F-VF	10.00
48	R154 top plate #543 strip of three, mint, F	10.00
49	R154 top plate #544 strip of three, mint, F few nibbed perfs	10.00
50	R154 bottom plate #544 strip of three, mint, F-VF	10.00
51	R154 top plate #546 strip of three, mint, F-VF	10.00
52	R154 bottom plate #546 strip of three, mint, VF	10.00
53	R154 bottom plate #548 strip of three, mint, F	10.00
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56	R155 top plate #481 strip of three, mint, F	11.00
57	R155 top plate #482 strip of three, mint, F-VF	11.00
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64	R155A bottom plate #510 strip of three, mint, F	10.00
65	R155A top plate #514 strip of three, mint, F	10.00
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104	R728 used, F-VF	25.00
105	Proprietary RB1ca block of four, VF thins and creases PHOTO	475.00
106	RB5a F-VF corner crease, light toning PHOTO	150.00
107	RB7a F light crease PHOTO	175.00
108	RB8a F small faults, small hole in cancel PHOTO	500.00
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110	RB12c F-VF small thin PHOTO	100.00
111	RB16b F-VF light crease	90.00
112	RB18b horizontal pair, black Solon Palmer h/s, F thin	60.00
113	RB19b block of four, F thin, some perf separation, CV as two pairs PHOTO	1,200.00
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121	RD284 cut cancel, VF light crease PHOTO	160.00
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130	RE80 mint, VF	37.50
131	RE164 staple holes, VF	30.00
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133	RE178 used, F-VF	45.00
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138	Playing Cards RF5 Racine, Wi., surcharge, F-VF usual crease	--
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143	RG79 staple holes, VF	120.00
144	RG119 mint, F	27.50
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146	RG129 used, VF light crease PHOTO	475.00
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148	KK21 s/e at bottom, F-VF	30.00
149	KK32 s/e at right, F-VF crease	70.00
150	KK40 s/e at top, F-VF	90.00
151	Embossed Revenue Stamped Paper RM179 bluish paper,	

	sharp strike on a 1798 promissory note, pinhole and fold affect stamp, nick at upper right corner, otherwise VF	15.00
152	RM181 wove paper, sharp strike on an 1800 promissory note, fold affects stamp, VF	17.50
153	RM215 sharp strike on an 1801 promissory note, VF light foxing	175.00
154	RM265a die 1, sharp strike on an 1802 promissory note, fold affects stamps, VF	65.00
155	Private Die Match Stamps RO5a F thin spot, short perf PHOTO	110.00
156	RO12a F light crease	47.50
157	RO22a F	75.00
158	RO24b block of four, F short perfs, small thin	--
159	RO44a F light crease, couple short perfs	65.00
160	RO47d F-VF	20.00
161	RO60a F PHOTO	275.00
162	RO77a F thin spot, couple short perfs	55.00
163	RO80b F light crease	37.50
164	RO86c VF light staining on back PHOTO	140.00
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166	RO94b VF small thin	90.00
167	RO121b F	47.50
168	RO141b F	32.50
169	RO181b F	37.50
170	RO181b TSM block of twelve, F	450.00+
171	Private Die Medicine Stamps RS36b F	60.00
172	RS75c F small thin PHOTO	220.00
173	RS75b F small thin PHOTO	165.00
174	RS79b F-VF few clipped perfs at top	85.00
175	RS110d F-VF	95.00
176	RS117d F	35.00
177	RS129d F-VF crease and thins	90.00
178	RS130b F small crease PHOTO	210.00
179	RS159b F light crease, tiny repair	275.00
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181	RS223b F corner crease	120.00
182	RS247b F reduced at top at bottom, creases	2,000.00
183	RS264Ad F small repair, crease, pulled perf	350.00
184	Private Die Playing Cards Stamps RU2a F	70.00
185	RU4u F few short perfs	130.00
186	RU10a F	80.00
187	Distilled Spirits Excise Tax RX2 used, VF	100.00
188	RX19 used, VF	21.00
189	RX22 used, VF	32.50
190	RX23 used, VF	70.00
191	RX25 used, VF	75.00
192	Rectification Tax RZ8 used, VF	18.00
193	RZ9 used, VF	10.00
194	RZ11 used, VF	10.00
195	RZ13 used, VF	9.50
196	RZ14 used, VF	10.00
197	RZ15 used, VF	10.00
198	RZ16 used, VF	18.00
199	Cigars TC127A mint, F-VF	15.00
200	TC129 mint, VF light creases	10.00
201	TC147 VF rejoined tear, creases	4.50
202	TC155 VF small faults	10.00
203	TC167Ca VF small faults	4.00
204	TC453b rejoined tear, F-VF creases	8.00
205	Cigar Specimens TC293S 1917 Class A, 10 Cigars, blue ovpt., VF	--
206	TC294S 1917 Class A, 12 Cigars, blue ovpt., VF	--
207	TC295S 1917 Class A, 25 Cigars, blue ovpt., VF top right corner repaired	--
208	TC296S 1917 Class A, 50 Cigars, blue ovpt., VF	--
209	Cigar Specimen 1917 Class A, 100 Cigars, blue ovpt., VF	--
210	TC359S 1918-20 Class A, 5 Cigars, blue ovpt., F	--
211	Cigar Specimen 1918-20 Class A, 13 Cigars, blue ovpt., VF	--
212	Cigar Specimen 1918-20 Class A, 200 Cigars, blue ovpt., VF light crease PHOTO	--
213	Cigar Specimen 1918-20 Class A, 250 Cigars, blue ovpt., VF PHOTO	--
214	TC361S 1918-20 Class B, 5 Cigars, red ovpt., F	--
215	Snuff TE280Cb cut in at ends, o/w F-VF small repaired tear	6.00
216	TE372c F-VF creases, thins, small stain	25.00
217	Tobacco Strips TG88C VF small faults and repair	15.00
218	Paper Tobacco Wrappers Hicks #PW8A-6 steel die punch cancel, VF small faults	40.00
219	PW8A-7 steel die punch cancel, VF PHOTO	40.00
220	Cotton Tax Nasty Type I #2 on parchment, period after Fitch, unused, wire removed, VF PHOTO	--
221	Cotton Tags set of three, 1933-36, VF	--
222	Distilled Spirits Bureau of ATF mint, XF	--
223	Revenue Essays Turner # 43 red Proprietary impression of X in gum, VF	--
224	Proprietary Proofs RB2P3 VF small thin	175.00
225	RB6P3 F-VF	22.00
226	First Issue Revenue Trial Color Proofs R69TC3 carmine, VF	60.00
227	Proprietary Trial Color Proofs RB1TC orange & ultramarine on granite bond, horizontal pair, VF faint crease	120.00
228	Private Die Perfume Trial Color Proofs RT13TC3 black, VF faint crease	75.00
229	Postal Savings PS11 used as a revenue on a stock certificate stub, ms. 'pd' cancel, F-VF	--
230	PS15 mint, VF	42.50
231	War Savings WS11 mint, F-VF	55.00
232	WS12 line pair, mint, F-VF	10.50
233	WS13 line pair, mint, F-VF	22.50
234	Ration Stamps OPA R-1708A SPECIAL SHOE STAMP, pane of 25, each row overprinted SPECIMEN in red, VF	--
PUERTO RICO		
235	PR R5S specimen handstamp, no gum, VF	40.00
236	PR R6S specimen handstamp, no gum, VF	40.00
237	PR R7S specimen handstamp, no gum, VF	40.00

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Index of M&M-related articles appearing in *The American Revenuer* since 1948; 300 entries on 13 single-spaced pages. \$7.50 postpaid. Paul Weidhaas, 7705 Lakeside Ave, Manhattan KS 66502. *1682*

Catalog of Scandinavian Revenues, Volume II, Denmark by Peter Poulsen, edited by Paul Nelson, published 1989. I would like to put a copy in every collector's library, for the post of postage and an envelope. Send \$6 to Paul Nelson, Box 310, Claremont CA 91711. Overseas readers please email first: <pnelson@att.net>. *1683*

New York Stock Transfer 1905-1920 single uses on document of 2c-10c wanted. Ken Pruess, 1441 Urbana Lane, Lincoln NE 68505 or

<kppruess@aol.com>.

1684

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@mchsi.com> Stephen Witting, Box 2742, Springfield MO 65801 *1685*

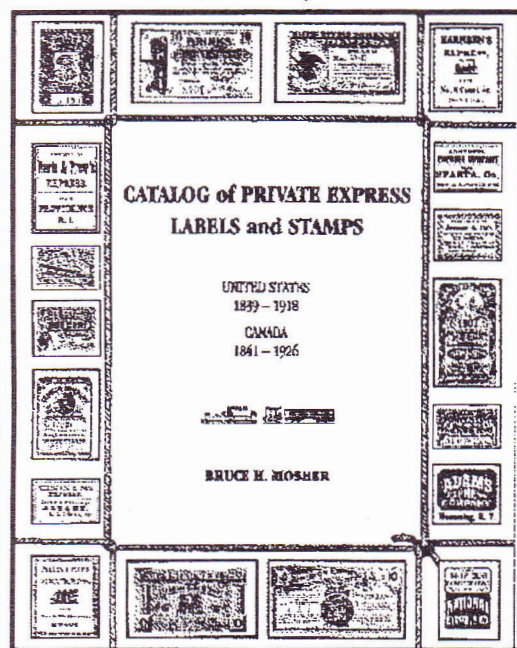
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Wanted: Canadian Liquor strip stamps, Newfoundland tobacco and cigarette stamps. Will buy or trade for any amount. Mark Fionda, 159 Oak Street, Ridgewood, NJ 07450-2508. *1687*

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